

## Principles for calculating key indicators

Group-level performance indicators include the parent company and companies where the parent company holds more than 50% of shares. Associate companies are not included in the calculations.

### Environment

#### Energy

The energy consumption figures cover Neste Oil's refineries, terminals, offices, the company's own station business, and time-chartered ships. The figures are based on data provided by these units.

#### Water withdrawal

Water withdrawal volumes are based on the company's own measurements or on invoicing.

#### Wastewater discharges

Neste Oil reports wastewater volumes, chemical oxygen consumption (COD), as well as oil, nitrogen, and phosphorus releases. The figures are calculated on the basis of refinery- or terminal-specific data based on sampling or continuous metering. The figures do not include the loading values of wastewater treated in municipal or other external wastewater treatment plants.

#### CO<sub>2</sub> emissions

The emission factors compliant with the fuel classification published by Statistics Finland were used for the calculations of scope 1 and scope 2 emissions. The country-specific factors compliant with the GHG protocol were used as the consumption factors for bought-in electricity and heat. The calculations of scope 3 emissions are based on information from the raw material purchasing and sales. Information from public sources and Neste Oil's own calculations have been used as scope 3 emission factors. Scope 3 calculations are based on principles of GHG protocol (Corporate standard).

### Safety

#### Accident frequency

Accidents at work resulting in absence from work, disability, or medical treatment are included in the accident frequency figures. The formula for calculating accident frequency (number of accidents at work per million working hours): total number of accidents at work \* 1,000,000 / hours worked. The calculation includes the company's own personnel, contractors and service providers working at Neste Oil's sites.

#### Hours worked

The hours worked by all employees and service providers during the period under review. When recording the working hours of service providers, an estimate (e.g. accounting hours) can be used if the accurate number of hours is not known.

#### Accidents at work

Accidents that occur at work/while performing work duties or moving about in the workplace area.

#### LWI (Lost Workday Injury)

The number of accidents at work resulting in a minimum of one day's absence from work.

#### TRI (Total Recordable Injuries)

All recorded accidents at work: the number of accidents at work resulting in absence from work, disability, or medical treatment.

#### PSE1 (Process Safety Event)

An unplanned and uncontrolled release of any material from a process resulting in consequences according to the PSE1 classification. The consequences may be:

1. an accident at work resulting in absence from work (LWI, RWI) or fatality
2. a fire or explosion causing direct costs (not production losses) in excess of EUR 25,000
3. evacuation, seeking shelter indoors
4. a leak exceeding the reporting threshold within a certain time, with the limit values according to CONCAWE
5. a release through the emergency discharge system with the above consequences

#### PSE2 (Process Safety Event)

An unplanned and uncontrolled release of any material from a process resulting in consequences according to the PSE2 classification. The consequences may be:

1. an accident at work requiring medical treatment (MTC)
2. a fire or explosion causing direct costs (not production losses) in excess of EUR 2,500
3. a leak exceeding the reporting threshold within a certain time, with the limit values according to CONCAWE
4. a release through the emergency discharge system with the above consequences

#### HSEQ (Health, Safety, Environment, Quality)

Health, safety, environment and quality.

### HR

#### Reporting of personnel numbers

Personnel numbers are calculated as headcount and include, as a rule, employees classified as active and inactive. Unless otherwise specified, personnel numbers are reported as of December 31.

#### Number of permanent employees leaving the company

The number of permanent employees leaving the company from Jan 1 to Dec 31. / the number of permanent employees on Dec 31. (Including all reasons for ending employment).

#### Number of permanent employees joining the company

The number of newly hired permanent employees from Jan 1 to Dec 31. / the number of permanent employees on Dec 31.

**Training costs**

Training costs include external training-related costs, such as the fees of external trainers and participation fees for external training events, but not, for example, the salaries of participants or the company's own trainers.

**Proportion of female and male managers**

Number of female managers on Dec 31 / total number of female employees on Dec 31.

Number of male managers on Dec 31 / total number of male employees on Dec 31.

**Job rotation**

Number of employees changing their job during the period Jan 1 to Dec 31 / number of employees on Dec 31.

**Sick leave percentage**

Percentage of absences due to illness, a doctor's appointment, or medical treatment of the company's own personnel.

Formula for calculating the sick leave percentage: Number of hours of absence due to illness / theoretical number of regular working hours x 100.