

**NESTE OIL GROUP**

*Unaudited*

**COMPARATIVE FIGURES FOR THE FINANCIAL PERIODS 2012-2014 IN ACCORDANCE WITH THE NEW DEFINITION OF COMPARABLE OPERATING PROFIT**

**NEW COMPARABLE OPERATING PROFIT**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
COMPARABLE OPERATING PROFIT	140	85	55	596	433	216	163	217	81	135	340
- inventory gains/losses	-1	2	-3	-19	-35	-61	16	26	-26	-35	-61
- changes in the fair value of open oil derivatives	-13	-18	5	4	0	-7	4	7	7	-14	-15
- non-recurring items	-2	0	-2	51	49	50	2	-1	50	0	60
capital gains and losses	-2	0	-2	43	42	43	1	-1	43	0	45
insurance and other compensations	0	0	0	13	7	7	6	0	7	0	15
others	0	0	0	-5	0	0	-5	0	0	0	0
OPERATING PROFIT	124	69	55	632	447	198	185	249	112	86	324

**OLD COMPARABLE OPERATING PROFIT**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
COMPARABLE OPERATING PROFIT	140	85	55	604	440	223	164	217	88	135	355
- inventory gains/losses	-1	2	-3	-19	-35	-61	16	26	-26	-35	-61
- changes in the fair value of open oil derivatives	-13	-18	5	4	0	-7	4	7	7	-14	-15
- capital gains/losses	-2	0	-2	43	42	43	1	-1	43	0	45
OPERATING PROFIT	124	69	55	632	447	198	185	249	112	86	324

**RECONCILIATION BETWEEN OLD AND NEW COMPARABLE OPERATING PROFIT**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
COMPARABLE OPERATING PROFIT	0	0	0	-8	-7	-7	-1	0	-7	0	-15
- inventory gains/losses	0	0	0	0	0	0	0	0	0	0	0
- changes in the fair value of open oil derivatives	0	0	0	0	0	0	0	0	0	0	0
- non-recurring items	0	0	0	8	7	7	1	0	7	0	15
OPERATING PROFIT	0	0	0	0	0	0	0	0	0	0	0

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**NEW COMPARABLE OPERATING PROFIT**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
Oil Products	66	33	33	275	208	141	67	67	30	111	385
Renewable Products	46	31	15	273	179	59	94	120	33	26	-73
Oil Retail	35	20	15	77	62	33	15	29	22	11	56
Others	-9	2	-10	-31	-20	-20	-11	0	-8	-12	-28
Eliminations	2	-1	2	2	4	3	-2	1	4	-1	0
<b>Total</b>	<b>140</b>	<b>85</b>	<b>55</b>	<b>596</b>	<b>433</b>	<b>216</b>	<b>163</b>	<b>217</b>	<b>81</b>	<b>135</b>	<b>340</b>

**OLD COMPARABLE OPERATING PROFIT**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
Oil Products	66	33	33	280	208	141	72	67	30	111	396
Renewable Products	46	31	15	273	179	59	94	120	33	26	-56
Oil Retail	35	20	15	76	62	33	14	29	22	11	58
Others	-9	2	-10	-27	-13	-13	-14	0	-1	-12	-43
Eliminations	2	-1	2	2	4	3	-2	1	4	-1	0
<b>Total</b>	<b>140</b>	<b>85</b>	<b>55</b>	<b>604</b>	<b>440</b>	<b>223</b>	<b>164</b>	<b>217</b>	<b>88</b>	<b>135</b>	<b>355</b>

**RECONCILIATION BETWEEN OLD AND NEW COMPARABLE OPERATING PROFIT**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
Oil Products	0	0	0	-5	0	0	-5	0	0	0	-11
Renewable Products	0	0	0	0	0	0	0	0	0	0	-17
Oil Retail	0	0	0	1	0	0	1	0	0	0	-2
Others	0	0	0	-4	-7	-7	3	0	-7	0	15
Eliminations	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-8</b>	<b>-7</b>	<b>-7</b>	<b>-1</b>	<b>0</b>	<b>-7</b>	<b>0</b>	<b>-15</b>

**OIL PRODUCTS**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
COMPARABLE OPERATING PROFIT	66	33	33	275	208	141	67	67	30	111	385
- inventory gains/losses	2	14	-12	16	-13	-48	29	35	-21	-27	44
- changes in the fair value of open oil derivatives	-4	-1	-3	-10	-2	-4	-8	2	1	-5	6
- non-recurring items	-4	0	-5	5	0	0	0	0	0	0	56
capital gains and losses	-4	0	-5	0	0	0	0	0	0	0	45
insurance and other compensations	0	0	0	6	0	0	6	0	0	0	11
others	0	0	0	-1	0	0	-1	0	0	0	0
<b>OPERATING PROFIT</b>	<b>59</b>	<b>46</b>	<b>13</b>	<b>286</b>	<b>193</b>	<b>89</b>	<b>93</b>	<b>104</b>	<b>10</b>	<b>79</b>	<b>491</b>

**RENEWABLE PRODUCTS**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
COMPARABLE OPERATING PROFIT	46	31	15	273	179	59	94	120	33	26	-73
- inventory gains/losses	-3	-12	9	-35	-22	-13	-13	-9	-5	-8	-105
- changes in the fair value of open oil derivatives	-9	-17	8	14	2	-3	12	5	6	-9	-22
- non-recurring items	0	0	0	0	0	0	0	0	0	0	17
capital gains and losses	0	0	0	0	0	0	0	0	0	0	0
insurance and other compensations	0	0	0	0	0	0	0	0	0	0	17
others	0	0	0	0	0	0	0	0	0	0	0
<b>OPERATING PROFIT</b>	<b>35</b>	<b>2</b>	<b>32</b>	<b>252</b>	<b>159</b>	<b>43</b>	<b>93</b>	<b>116</b>	<b>34</b>	<b>9</b>	<b>-183</b>

**OIL RETAIL**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
COMPARABLE OPERATING PROFIT	35	20	15	77	62	33	15	29	22	11	56
- inventory gains/losses	0	0	0	0	0	0	0	0	0	0	0
- changes in the fair value of open oil derivatives	0	0	0	0	0	0	0	0	0	0	0
- non-recurring items	0	0	0	43	43	43	0	0	43	0	2
capital gains and losses	0	0	0	44	43	43	1	0	43	0	0
insurance and other compensations	0	0	0	0	0	0	0	0	0	0	2
others	0	0	0	-1	0	0	-1	0	0	0	0
<b>OPERATING PROFIT</b>	<b>34</b>	<b>20</b>	<b>15</b>	<b>120</b>	<b>105</b>	<b>76</b>	<b>15</b>	<b>29</b>	<b>65</b>	<b>11</b>	<b>58</b>

**OTHERS**

MEUR	1-6/2014	4-6/2014	1-3/2014	1-12/2013	1-9/2013	1-6/2013	10-12/2013	7-9/2013	4-6/2013	1-3/2013	1-12/2012
COMPARABLE OPERATING PROFIT	-9	2	-10	-31	-20	-20	-11	0	-8	-12	-28
- inventory gains/losses	0	0	0	0	0	0	0	0	0	0	0
- changes in the fair value of open oil derivatives	0	0	0	0	0	0	0	0	0	0	1
- non-recurring items	3	0	3	5	8	8	-3	0	8	0	-15
capital gains and losses	3	0	3	1	1	1	0	0	1	0	0
insurance and other compensations	0	0	0	7	7	7	0	0	7	0	-15
others	0	0	0	-3	0	0	-3	0	0	0	0
<b>OPERATING PROFIT</b>	<b>-6</b>	<b>2</b>	<b>-8</b>	<b>-26</b>	<b>-12</b>	<b>-12</b>	<b>-14</b>	<b>0</b>	<b>0</b>	<b>-12</b>	<b>-42</b>