



Independent assurance report by Deloitte LLP to Unilever PLC on the Group online Sustainable Living Plan Progress Report for 2011

What we looked at: scope of our work

Unilever PLC ('Unilever') has engaged us to give limited assurance as to:

- **Environmental performance data 2011** – Whether the following eight environmental performance indicators for 2011 provided on the webpage ['Eco-efficiency performance overview'](#) are not materially misstated:
 - Emissions of COD (chemical oxygen demand) in kg per tonne of production;
 - Water abstracted in m³ per tonne of production;
 - Energy use in GJ per tonne of production;
 - CO₂ emissions from energy use in kg per tonne of production;
 - Hazardous waste in kg per tonne of production;
 - Non-hazardous waste in kg per tonne of production;
 - Emissions of SO_x from boilers and utilities in kg per tonne of production; and
 - Emissions of ozone depleting potential in kg per tonne of production.
- **Occupational safety performance data 2011** – Whether the following two occupational safety performance indicators for 2011 provided on the webpage ['Safety in the workplace'](#) are not materially misstated:
 - Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 (one million) man-hours; and
 - Number of fatal accidents.

Our assurance scope did not include 'Estimated COD to the aqueous environment in kg per tonne of production', which is derived from emissions of COD in kg per tonne of production, or 'AFR' (Accident Frequency Rate). AFR was used as an accident rate indicator prior to 2004 when it was superseded by TRFR.

What standards we used: basis of our work and level of assurance

We carried out limited assurance in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000). Limited assurance is designed to give a similar level of assurance to that obtained in a review of interim financial statements. To achieve limited assurance the ISAE 3000 requires that we review the processes, systems and competencies used to compile the areas on which we provide limited assurance. It does not include detailed testing of source data or the operating effectiveness of processes and internal controls. Limited assurance provides less assurance and is substantially less in scope than a reasonable assurance engagement.

The evaluation criteria used for our assurance are Unilever's definitions and basis of reporting the indicators as described in the document ['Unilever's Basis of Reporting 2011 for ten Environmental and Occupational Safety \(EOS\) indicators'](#).

What we did: key assurance procedures

Considering the risk of material error, a multi-disciplinary team of sustainability and assurance specialists planned and performed the work to obtain all the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion. Our procedures were planned to mirror Unilever's own processes, tracing how data is collected at individual sites, submitted to head office, collated and validated at Group level and included in the online Sustainable Living Plan Progress Report for 2011. At each stage, the extent of sampling and testing was designed to enable us to express a limited assurance conclusion.

The key procedures we carried out were:

- Visiting a non-statistical sample of ten manufacturing sites across the world to review the systems to capture, collate and process source data for the ten environmental and occupational safety (EOS) indicators;
- Interviewing managers responsible for the online Sustainable Living Plan Progress Report compilation and EOS reporting systems;
- Analysing and reviewing on a non-statistical sample basis the key structures, systems, processes, procedures and controls relating to the collation, aggregation, validation and reporting processes of the EOS performance indicators; and
- Reviewing the Group collation, aggregation and validation procedures.

What we found: our qualified conclusion

Based on the scope of our work and the assurance procedures we performed, we have concluded that for:

- the eight environmental performance indicators for 2011, indicated on the webpage '[Eco-efficiency performance overview](#)'; and
- one of the occupational safety performance indicators for 2011 - number of fatal accidents -, indicated on the webpage '[Safety in the workplace](#)',

nothing has come to our attention that causes us to believe that the selected 2011 data is materially misstated.

In the course of our assurance work for the remaining occupational safety performance indicator Total Recordable Frequency Rate (TRFR) per 1,000,000 (one million) man-hours, indicated on the webpage '[Safety in the workplace](#)', testing of man-hours data for one individual site showed that source information had not been adequately retained for the full reporting year. Although the site's man-hours figure was not material to the Group data as a whole, the limited sample meant that it was not possible to extrapolate meaningfully from the ten sites we visited. Accordingly, despite the fact that we found that the Group level data aggregation and analysis processes appeared to operate effectively, we are not able to conclude as to whether this indicator for 2011 is materially misstated.

Responsibilities of Directors and independent assurance provider

Unilever's responsibilities

- The Directors are responsible for the preparation of the Group online Sustainable Living Plan Progress Report and for the information and statements contained within it. They are responsible for determining Unilever's objectives in respect of sustainability performance and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.
- The Directors are responsible for the maintenance and integrity of the corporate and sustainability information included on the Unilever website. Legislation in the United Kingdom governing the preparation and dissemination of corporate information differs from legislation in other jurisdictions.

Deloitte's responsibilities

- Our responsibility is to independently express conclusions on the reliability of management's assertions on the selected subject matters as defined within the scope of work above.
- This report is made solely to Unilever PLC in accordance with our letter of engagement for the purpose of the Directors' governance and stewardship. Our work has been undertaken so that we might state to the Company those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Unilever PLC for our work, for this report, or for the conclusions we have formed.
- Our multi-disciplinary team of sustainability and assurance specialists performed the engagement in accordance with Deloitte's independence policies, which cover all of the requirements of the International Federation of Accountants (IFAC) Code of Ethics and in some areas are more restrictive. We confirm to Unilever that we have maintained our independence and objectivity throughout the year, including the fact that there were no events or prohibited services provided which could impair that independence and objectivity in the provision of this engagement.

- This report provides no assurance on the maintenance and integrity of the Unilever website, including controls used to achieve this, and in particular whether any changes may have occurred to the information. These matters are the responsibility of Unilever's Directors.

Deloitte LLP

London, United Kingdom, 6 August 2012