



Independent Limited Assurance Report to the Directors of Unilever plc

The Directors of Unilever plc (“Unilever”) engaged us to provide limited assurance on the information described below and set out in Unilever’s Basis of Preparation 2014 for the 2014 reporting year.

Our conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the 2014 reporting year has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say below.

Selected Information

The scope of our work was restricted to assurance over the information shown in Appendix 1 (the “Selected Information”). Our assurance does not extend to information in respect of earlier periods, unless otherwise indicated in Appendix 1.

Professional standards applied and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ and, in respect of the greenhouse gas emissions information, with reference to the International Standard on Assurance Engagements 3410 ‘Assurance engagements on greenhouse gas statements’ (ISAE 3410), issued by the International Auditing and Assurance Standards Board. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

Our Independence and Quality Control

We applied the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour. We apply International Standard on Quality Control (UK&I) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements. Our work was carried out by an independent team with experience in sustainability reporting and assurance.

Understanding reporting and measurement methodologies

The Selected Information needs to be read and understood together with the Reporting Criteria (“Unilever’s Basis of Preparation 2014”) (available on Unilever’s website)¹. The absence of a significant body of established practice on which to draw, and hence to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques. The nature, methods and precision used to determine non-financial information can result in materially different measurements, affecting comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are for the 2014 reporting year.

Work done

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of relevant Unilever management;
- evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information. This included visiting ten manufacturing sites and four corporate offices selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for reporting site performance data and to obtain supporting information;
- performed limited substantive testing on a selective basis of the Selected Information at the corporate offices and in relation to ten manufacturing sites to check that data had been appropriately measured, recorded, collated and reported; and
- assessed the disclosure and presentation of the Selected Information.

Unilever’s responsibilities

The Directors of Unilever are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and
- the content of Unilever’s Basis of Preparation 2014.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Directors of Unilever.

This report, including our conclusions, has been prepared solely for the Directors of Unilever as a body in accordance with the agreement between us, to assist the Directors in reporting Unilever’s sustainability performance and activities. We permit this report to be disclosed online at www.unilever.com/sustainable-living/ in respect of the 2014 reporting year, to enable the Directors to show they have addressed their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Directors as a body and Unilever for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP
Chartered Accountants
London
3 March 2015

¹ The maintenance and integrity of Unilever’s website is the responsibility of the Directors; the work carried out by us does not involve consideration of these matters and, accordingly, we accept no responsibility for any changes that may have occurred to the reported Selected Information or Reporting Criteria when presented on Unilever’s website.

Appendix 1: Selected Information subject to limited assurance procedures

The Selected Information subject to limited assurance procedures are set out below. The Reporting Criteria “Unilever’s Basis of Preparation 2014” www.unilever.com/ara2014/downloads has been used to prepare and report the Selected Information. Unilever’s Basis of Preparation 2014 also explains the definitions and terminology used to describe the Selected Information.

| USLP Indicator | Reported performance | EOS Indicator | Reported performance |
|--|--|--|---|
| Health & Hygiene: <ul style="list-style-type: none"> Reduce diarrhoeal and respiratory disease through handwashing. | <ul style="list-style-type: none"> 257 million people reached by Lifebuoy handwashing programme since 2010, of whom 74 million were reached in 2014. | Water: <ul style="list-style-type: none"> Change in the volume of water in m³ abstracted in 2014 (1 October 2013 to 30 September 2014) compared to 2008 (1 January 2008 to 31 December 2008). Water abstracted in m³ per tonne of production. Emissions of COD (chemical oxygen demand) in kg per tonne of production. | <ul style="list-style-type: none"> 16 million fewer m³ of water abstracted in 2014 than in 2008 (a reduction of 32% per tonne of production). 2.01 m³/tonne. 1.10 kg/tonne. |
| Health & Hygiene: <ul style="list-style-type: none"> Provide safe drinking water. | <ul style="list-style-type: none"> 56 billion litres of safe drinking water provided since 2010, of which 13 billion litres were provided in 2014. | | |
| Nutrition (pillar commitment): <ul style="list-style-type: none"> Helping people to achieve healthier diets. | <ul style="list-style-type: none"> 33% of our portfolio by volume met the highest nutritional standards, based on globally recognised dietary guidelines. | | |
| Greenhouse gases (GHG) (pillar commitment): <ul style="list-style-type: none"> Halve the greenhouse gas impact of our products across the lifecycle by 2020. | <ul style="list-style-type: none"> 4% increase in the greenhouse gas impact of our products across the lifecycle against 2010 re-baseline. | Energy and greenhouse gas emissions: <ul style="list-style-type: none"> Change in the tonnes of CO₂ from energy use in 2014 (1 October 2013 to 30 September 2014) compared to 2008 (1 January 2008 to 31 December 2008). Energy use in gigajoules per tonne of production. CO₂ emissions from energy use in tonnes. CO₂ emissions from energy use in kg per tonne of production. | <ul style="list-style-type: none"> 935,000 fewer tonnes of CO₂ from energy use in 2014 than in 2008 (a reduction of 37% per tonne of production). 1.41 GJ/tonne. 1,850,837 tonnes. 92.02 kg/tonne. |
| Water (pillar commitment): <ul style="list-style-type: none"> Halve the water associated with the consumer use of our products by 2020. | <ul style="list-style-type: none"> 2% decrease against 2010 re-baseline. | | |
| | | Waste: <ul style="list-style-type: none"> Change in the tonnes of total waste sent for disposal in 2014 (1 October 2013 to 30 September 2014) compared to 2008 (1 January 2008 to 31 December 2008). Hazardous waste in kg per tonne of production. Non-hazardous waste in kg per tonne of production. Total waste sent for disposal per tonne of production | <ul style="list-style-type: none"> 127,000 fewer tonnes of total waste sent for disposal in 2014 than in 2008. This represents an 85% reduction per tonne of production. 0.07 kg/tonne. 1.12 kg/tonne. 1.19 kg/tonne. |
| | | Occupational safety: <ul style="list-style-type: none"> Number of fatal accidents. Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 man hours. | <ul style="list-style-type: none"> 4 fatalities in the year to 30 September 2014. 1.05 accidents per 1 million hours in the year worked to 30 September 2014. |