Independent Limited Assurance Report to the Directors of Unilever PLC

The Board of 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 2020 for the 2020 reporting year.

Our conclusion

Based on the procedures we have performed and the evidence obtained, nothing has come to our attention that causes us to believe that in all material respects for Unilever’s 2020 reporting year: (i) the Selected Information has not been prepared; and (ii) the Selected Statements are not fairly stated, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say in the remainder of our report.

Selected Information and Selected Statements

The scope of our work was limited to assurance over the information shown in Appendices 1 and 2 (the “Selected Information” and “Selected Statements”). The Selected Information, Selected Statements and the Reporting Criteria against which they were assessed are available on Unilever’s website1). Our assurance does not extend to information in respect of earlier periods, unless otherwise indicated in Appendices 1 and 2.

Professional standards applied and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’, and, in respect of the greenhouse gas emissions, in accordance with International Standard on Assurance Engagements 3410 ‘Assurance engagements on greenhouse gas statements’, issued by the International Auditing and Assurance Standards Board. The procedures performed in 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. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our Independence and Quality Control

In carrying out our work, we complied with 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 that are at least as demanding as the applicable provisions of the IESBA Code of Ethics. We also apply International Standard on Quality Control (UK) 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.

Understanding reporting and measurement methodologies

The Selected Information and Selected Statements need to be read and understood together with the Reporting Criteria (“Unilever’s Basis of Preparation 2020”, available on Unilever’s website), which Unilever is solely responsible for selecting and applying. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information and Selected Statements are for the 2020 reporting year.

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 and Selected Statements that is free from material misstatement, whether due to fraud or error;
• establishing objective Reporting Criteria for preparing the Selected Information and Selected Statements;
• measuring and reporting the Selected Information and Selected Statements based on the Reporting Criteria; and
• the content of the Unilever Basis of Preparation 2020.

Our responsibilities

We are responsible for:

• planning and performing the engagement to obtain limited assurance about whether the Selected Information and Selected Statements are 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 conclusion, has been prepared solely for the Board of Directors of Unilever 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/investor-relations/annual-report-and-accounts and http://www.unilever.com/planet-and-society in respect of the 2020 reporting year, to assist the Directors in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information and Selected Statements. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Board of Directors 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 2021

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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 and Selected Statements or Reporting Criteria when presented on Unilever’s website.
Appendix 1: Selected Information and Selected Statements subject to limited assurance procedures

The Selected Information and Selected Statements subject to limited assurance procedures is set out below. The Reporting Criteria “Unilever’s Basis of Preparation 2020” [www.unilever.com/investor-relations/annual-report-and-accounts](http://www.unilever.com/investor-relations/annual-report-and-accounts) has been used to prepare and report the Selected Information and Selected Statements. Unilever’s Basis of Preparation 2020 also explains the definitions and terminology used to describe the Selected Information and Selected Statements.

<table>
<thead>
<tr>
<th>USLP Indicator</th>
<th>Reported performance (Selected Information and Selected Statements)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Nutrition (pillar commitment)</td>
<td>• 61% of our portfolio by volume met criteria for highest nutritional standards based on globally recognised dietary guidelines.</td>
</tr>
<tr>
<td>Waste footprint (pillar commitment)</td>
<td>• 34% decrease in the waste associated with the consumer use of our products.</td>
</tr>
<tr>
<td>Fairness in the workplace (pillar commitment)</td>
<td>• The series of implementation activities that have been carried out to continue embedding the UN Guiding Principles on Business and Human Rights throughout Unilever’s operations (see Appendix 2 for further detail).</td>
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<td>• 83% of procurement spend meeting the mandatory requirements of the Unilever RSP.</td>
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<td>• The series of activities that have been carried out to create the Framework for Fair Compensation for Unilever (see Appendix 2 for further detail).</td>
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<tr>
<td>Opportunities for Women (pillar commitment)</td>
<td>• 50% of women were in Unilever management roles as at 31 December 2020.</td>
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<td>• Enabled 11,403 women to access initiatives aimed at promoting their safety.</td>
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<td>• Enabled 2,450,982 women to access initiatives aimed at developing their skills.</td>
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<td>• Enabled 168,489 women to access initiatives aimed at expanding their opportunities in our retail value chain.</td>
</tr>
<tr>
<td>Inclusive business (pillar commitment)</td>
<td>• Enabled 832,285 smallholder farmers to access initiatives aimed at improving their agricultural practices.</td>
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<td>• Enabled 1,832,115 small-scale retailers to access initiatives aimed at improving their incomes.</td>
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</table>

- The percentage of sales volume of Unilever food and refreshment products meeting the criteria for highest nutritional standards based on globally recognised dietary guidelines from 1 October 2019 to 30 September 2020.
- 61% of our portfolio by volume met criteria for highest nutritional standards based on globally recognised dietary guidelines.
- The percentage change in Unilever’s waste impact (packaging that is not recycled or recovered, and leftover product) per consumer use between the period measured from 1 January 2010 to 31 December 2010 (“2010 baseline”) and the period measured from 1 July 2019 to 30 June 2020 (“2020 footprint”).
- 34% decrease in the waste associated with the consumer use of our products.
- Implement the UN Guiding Principles on Business and Human Rights
- The percentage of procurement spend with suppliers who meet the mandatory requirements of Unilever’s Responsible Sourcing Policy (“RSP”) from 1 January 2020 to 31 December 2020.
- Create a framework for fair compensation.
- The series of implementation activities that have been carried out to continue embedding the UN Guiding Principles on Business and Human Rights throughout Unilever’s operations (see Appendix 2 for further detail).
- The series of activities that have been carried out to create the Framework for Fair Compensation for Unilever (see Appendix 2 for further detail).

- The percentage of women who were in Unilever management roles as at 31 December 2020;
- The number of women enabled to access initiatives aiming to promote their safety in the period 1 January 2017 to 30 September 2020;
- The number of women who have enabled to access initiatives aiming to develop their skills in the period between 1 October 2010 and 30 September 2020; and
- The number of women enabled to access initiatives aiming to expand their opportunities in our retail value chain for the period 1 October 2013 to 30 September 2020.
- 50% of women were in Unilever management roles as at 31 December 2020.
- Enabled 11,403 women to access initiatives aimed at promoting their safety.
- Enabled 2,450,982 women to access initiatives aimed at developing their skills.
- Enabled 168,489 women to access initiatives aimed at expanding their opportunities in our retail value chain.

- The number of smallholder farmers in our supply network who we have enabled access to initiatives aimed at improving their agricultural practices for the period 1 January 2011 to 30 September 2020; and
- The number of small-scale retailers in our distribution network we have enabled access to initiatives aimed at improving their income for the period 1 October 2015 to 30 September 2020.
- Enabled 832,285 smallholder farmers to access initiatives aimed at improving their agricultural practices.
- Enabled 1,832,115 small-scale retailers to access initiatives aimed at improving their incomes.
**EOS Indicator**

**Reported performance (Selected Information)**

### Water:
- Water abstracted in m³ per tonne of production in 2020 (1 October 2019 to 30 September 2020); • 1.52 m³/tonne
- Change in the volume of water in m³ abstracted in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); • 27.1 million fewer m³ of water abstracted in 2020 than in 2008
- Percentage change in the water abstracted per tonne of production in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); and • 49% reduction per tonne of production
- Emissions of chemical oxygen demand (COD) in kg per tonne of production in 2020 (1 October 2019 to 30 September 2020); • 0.86 kg/tonne

### Energy and greenhouse gas emissions:
- CO₂ emissions from energy use in tonnes (market based) in 2020 (1 October 2019 to 30 September 2020); • 717,399 tonnes
- CO₂ emissions from energy use in tonnes (location based) in 2020 (1 October 2019 to 30 September 2020); • 1,658,444 tonnes
- CO₂ emissions from energy use in kg per tonne of production (market based) in 2020 (1 October 2019 to 30 September 2020); • 36.94 kg/tonne
- Change in the tonnes of CO₂ from energy use (market based) in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); • 2,068,484 fewer tonnes of CO₂ from energy use in 2020 than in 2008
- Percentage change in CO₂ from energy use (market based) per tonne of production in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); and • 75% reduction per tonne of production (market based)
- Energy use in gigajoules per tonne of production in 2020 (1 October 2019 to 30 September 2020). • 1.21 GJ/tonne

### Waste:
- Hazardous waste in kg per tonne of production in 2020 (1 October 2019 to 30 September 2020); • 0.31 kg/tonne
- Non-hazardous waste in kg per tonne of production in 2020 (1 October 2019 to 30 September 2020); • 0.03 kg/tonne
- Total waste sent for disposal per tonne of production in 2020 (1 October 2019 to 30 September 2020); • 0.34 kg/tonne
- Change in the tonnes of total waste sent for disposal in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); and • 144,428 fewer tonnes of total waste sent for disposal in 2020 than in 2008
- Percentage change in the total waste sent for disposal per tonne of production in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); • 96% reduction per tonne of production

### Occupational safety:
- Number of fatal accidents in 2020 (1 October 2019 to 30 September 2020); and • 3 fatalities
- Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 man hours in 2020 (1 October 2019 to 30 September 2020). • 0.63 accidents per 1 million man-hours worked
Appendix 2: Selected Statements subject to limited assurance procedures

The Selected Statements subject to limited assurance procedures are set out below. The Reporting Criteria “Unilever’s Basis of Preparation 2020” www.unilever.com/investor-relations/annual-report-and-accounts provides further context to the activities set out below.

<table>
<thead>
<tr>
<th>USLP Indicator</th>
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<tbody>
<tr>
<td><strong>Fairness in the Workplace: Framework for Fair Compensation</strong></td>
<td><strong>Description of activities</strong></td>
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<td></td>
<td>The creation of the Framework required the following activities to be carried out:</td>
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<td>• The Unilever Global Reward team created the Framework applicable to all Unilever direct employees, which the Unilever HR leadership team approved in December 2015.</td>
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<td>• The Chief HR Officer circulated the finalised framework to all global HR Directors during February 2016.</td>
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<tr>
<td><strong>Fairness in the Workplace: Implement UN Guiding Principles on Business and Human Rights</strong></td>
<td><strong>Description of implementation activities</strong></td>
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<td>During 2020, the Integrated Social Sustainability (ISS) team, which includes at least one representative in each Unilever country cluster (Europe, North America, Latin America, NAMET and RUB, Asia, Africa) performed awareness raising, capacity building and integration of eight salient human rights issues into business decision-making and processes through the implementation activities below. Due to the COVID-19 pandemic, these implementation activities took place remotely.</td>
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<tr>
<td></td>
<td>1. <strong>Review of global policies and codes</strong></td>
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<td>• Where a human rights issue was identified and was not covered by a specific policy, the ISS team worked with the relevant business units to revise policies or create new standards, where necessary.</td>
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<td>• In May 2020 the Code of Business Principles (COBP) was updated to include wording relating to living wages; diversity and inclusion; data privacy; health and safety and transparency. We updated our internal Respect, Dignity and Fair Treatment Code (RDFT) Policy including adding specific wording relating to our commitment to the Employer Pays Principle that no employee should pay a recruitment fee or related cost.</td>
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<td>2. <strong>Training</strong></td>
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<td>• The ISS team provided guidance to the business on understanding and interpreting the eight salient human rights issues which was developed by the global learning team and other internal or external subject matter experts.</td>
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<td>• Human rights principles have been included in the COBP training, which is required to be completed by all employees, third party contractors working at Unilever operational sites.</td>
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<td>• Corporate Audit monitored internal controls to ensure that new employees have read and understood the COBP. In 2020 this was via virtual audits. In 2020 training of our RDFT Code Policy was deployed across all functions and all markets. The ISS team continued to build the capability of procurement to identify and remediate our salient human rights issues for example by launching a campaign on our internal communication channels to show examples of salient human rights issues found within our extended supply chain and how we addressed them. We also trained on specific issues related to COVID-19 for example we created a webinar for procurement relating to migrant workers and COVID-19 with the objective to explain how COVID-19 is highlighting the links between ethical recruitment, decent work and public health. We also ran webinars on the impact of COVID-19 on women’s safety.</td>
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<td>3. <strong>Review of legal requirements</strong></td>
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<td>• Unilever regional teams reported on human rights locally where legally required according to local legislation – e.g. Unilever published its updated Modern Slavery &amp; Human Trafficking Statement in March 2020 in response to the UK Modern Slavery Act 2015.</td>
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<td>4. <strong>Risk assessments, remediation and mitigation</strong></td>
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<td>• The Corporate Responsibility Committee, which oversees Unilever’s conduct as a responsible global business, meets quarterly and ad hoc as required. The meetings include reviews of analytics and trends and includes discussions concerning the Code of Business Principles and associated Code Policies which set out the standards of conduct expected of all Unilever employees in their business endeavours such as no harassment, working hours limits, good health and safety. The Committee Chairman is responsible for reporting the findings from the quarterly meetings to the various Boards.</td>
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<td>• Due Diligence is undertaken by both the ISS team and Business Integrity team using external service providers in addition to an internal risk assessment (using both internal insights and external measures) to identify which countries had a high risk of not complying with human rights principles (“high risk countries”). Due to the COVID-19 pandemic and the fact that many of our factories were not allowing external visitors and our offices were closed, no on the ground country or on-site assessments took place. However virtual corporate audit assessments continued.</td>
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<td>• The ISS team, working with the relevant function/site created a detailed mitigation plan to address identified issues and support implementation.</td>
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5. Remediation and mitigation of business specific issues

- The ISS team were made aware of human rights issues that arose through internal escalation (e.g. from business units, regional/global teams, legal or human resources functions), or through external sources such as the media.
- The ISS team worked with the relevant business teams to create a plan to mitigate or remediate issues. Public reporting on progress of implementing the UN Guiding Principles on Business and Human Rights is reported on an annual basis on our global website in our Planet & Society Hub and periodically in a separate Human Rights Report (aligned with the UN Guiding Principles Reporting Framework), and in separate reports which are legally required, such as the Modern Slavery & Human Trafficking Statement which requires Unilever to state the measures put in place to eradicate slavery in the supply chain. In January 2021, we published our third stand-alone Human Rights Report.