

We have been engaged by the directors of Unilever plc and Unilever N.V. (Unilever) to perform an independent limited assurance engagement in respect of the information set out below and presented online at www.unilever.com/sustainable-living/i for the reporting period to 31 December 2012.

What we are assuring ("Selected Performance Data")

The 'Selected Performance Data' is the information that has been subject to limited assurance procedures and presented in Appendix 1 to this Assurance Report. The scope of our work was restricted to the Selected Performance Data for the year ended 31 December 2012 and only extends to data in respect of earlier periods where specified.

How the information is assessed ("Basis of Preparation")

Unilever's Basis of Preparation 2012 (available on Unilever's [website](#)) sets out how the Selected Performance Data has been prepared and reported.

Professional standards appliedⁱ and level of assuranceⁱⁱⁱ

We have used ISAE 3000 (limited level of assurance) and we have complied with the ICAEW Code of Ethics.

Understanding reporting and measurement methodologies

There are no globally recognised and established practices for evaluating and measuring the Selected Performance Data. The range of different, but acceptable, measurement techniques, including estimates and assumptions, can result in materially different reporting outcomes that may affect comparability with other organisations. The Basis of Preparation that Unilever has used to evaluate and prepare the Selected Performance Data should therefore be read in conjunction with the Selected Performance Data and associated statements reported on Unilever's website.

Work done

Considering the risk of material misstatement of the Selected Performance Data, 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 Performance Data. This included visiting ten locations, selected on the basis of their inherent risk and materiality to the group, to perform walkthroughs and obtaining supporting information;

- performed limited substantive testing on a selective basis of the Selected Performance Data at location level and at group head office to check that data had been appropriately measured, recorded, collated and reported; and
- assessed the disclosure and presentation of the Selected Performance Data.

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 Performance Data to ensure that is free from material misstatement, whether due to fraud or error;
- establishing objective methods, including formulae for estimates and assumptions, for preparing the Selected Performance Data;
- measuring Unilever's performance based on the Basis of Preparation; and
- the online presentation of the Selected Performance Data and associated statements.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Performance Data 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.

Our conclusion

As a result of our procedures, nothing has come to our attention that indicates that the Selected Performance Data has not been prepared in all material respects in accordance with Unilever's Basis of Preparation 2012.

This Assurance 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 Assurance Report to be disclosed online at www.unilever.com/sustainable-living/ in respect of the 2012 reporting period, to enable the directors to show they have addressed their governance responsibilities by obtaining an independent assurance report in connection with the Selected Performance Data. 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 Assurance Report except where terms are expressly agreed between us in writing.

**PricewaterhouseCoopers LLP,
Chartered Accountants,
London
1 August 2013**

ⁱ 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 Performance Data or the Basis of Preparation when presented on Unilever's website.

ⁱⁱ We have complied with International Standard on Assurance Engagements 3000 – 'Assurance Engagements other than Audits and Reviews of Historical Financial Information' issued by the IAASB, and with the applicable independence and competency requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics. To comply with those standards, our work was carried out by an independent and multi-disciplinary team of sustainability and assurance specialists.

ⁱⁱⁱ Assurance, defined by the International Auditing and Assurance Standards Board (IAASB), gives the user confidence about the subject matter assessed against the reporting criteria. Reasonable assurance gives more confidence than limited assurance, as a limited assurance engagement is substantially less in scope in relation to both the assessment of risks of material misstatement and the procedures performed in response to the assessed risks.

Appendix 1: Selected Performance Data subject to limited assurance procedures

The Selected Performance Data subject to limited assurance procedures are set out below together with a brief description of the corresponding Unilever Sustainable Living Plan (USLP) and Environmental and Occupational Safety (EOS) indicators (detailed descriptions are available online at www.unilever.com/sustainable-living/). [Unilever's Basis of Preparation 2012](#) has been used to prepare and report the Selected Performance Data. The Basis of Preparation 2012 document also explains the definitions and terminology used to describe the Selected Performance Data.

USLP Indicator	Reported performance data	EOS Indicator	Reported performance data
Health & Hygiene: <ul style="list-style-type: none"> Reduce diarrhoeal and respiratory disease through handwashing. 	<ul style="list-style-type: none"> 119 million people reached since 2010, of whom 71 million were reached in 2012. 	Water: <ul style="list-style-type: none"> Water abstracted in m³ per tonne of production. 	<ul style="list-style-type: none"> 13 million fewer m³ of water abstracted in 2012 than in 2008 (a reduction of 25% per tonne of production). 2.23 (m³/tonne).
Health & Hygiene: <ul style="list-style-type: none"> Provide safe drinking water. 	<ul style="list-style-type: none"> 45 million people have gained access to safe drinking water from Pureit since its launch in 2005, of whom 10 million were reached in 2012. 	Water: <ul style="list-style-type: none"> Emissions of COD (chemical oxygen demand) in kg per tonne of production. 	<ul style="list-style-type: none"> 1.38 (kg/tonne).
Nutrition (commitment): <ul style="list-style-type: none"> Helping people to achieve healthier diets. 	<ul style="list-style-type: none"> 18% of our portfolio by volume met the highest nutritional standards, based on globally recognised dietary guidelines. 	Energy and greenhouse gas emissions: <ul style="list-style-type: none"> Energy use in gigajoules per tonne of production. 	<ul style="list-style-type: none"> 1.56 (GJ/tonne).
Greenhouse Gases: <ul style="list-style-type: none"> Reduce GHG emissions from washing clothes. 	<ul style="list-style-type: none"> 14% of our portfolio in our top 14 countries was made up of concentrated and compacted products at end 2012. 	Energy and greenhouse gas emissions: <ul style="list-style-type: none"> CO₂ emissions from energy use in kg per tonne of production. 	<ul style="list-style-type: none"> 838,000 fewer tonnes of CO₂ from energy produced in 2012 than in 2008 (a reduction of 31.5% per tonne of production). 99.97 (kg/tonne).
Water: <ul style="list-style-type: none"> Reduce water use in the laundry process. 	<ul style="list-style-type: none"> In 2012 One Rinse products were used in 1.4 billion washes in 28.7 million households worldwide, a 66% increase on 2010. 	Energy and greenhouse gas emissions: <ul style="list-style-type: none"> Emissions of SO_x from boilers and utilities in kg per tonne of production. 	<ul style="list-style-type: none"> 0.09 (kg/tonne).
Sustainable Sourcing: <ul style="list-style-type: none"> Sustainable palm oil. 	<ul style="list-style-type: none"> 100% of palm oil from sustainable sources by end 2012: <ul style="list-style-type: none"> 97% via GreenPalm certificates; and 3% of palm oil purchased from certified, traceable sources (through a segregated supply) by end 2012. 	Energy and greenhouse gas emissions: <ul style="list-style-type: none"> Emissions of ozone depleting potential in grammes per tonne of production. 	<ul style="list-style-type: none"> 0.09 (g/tonne).
<ul style="list-style-type: none"> Sustainable soy. 	<ul style="list-style-type: none"> 10% of soy oil sustainably sourced in the form of RTRS certificates by end 2012. 	Waste: <ul style="list-style-type: none"> Hazardous waste in kg per tonne of production. 	<ul style="list-style-type: none"> 76,000 fewer tonnes of total waste in 2012 than in 2008. This represents a 51% reduction per tonne of production. 0.14 (kg/tonne).
<ul style="list-style-type: none"> Sustainable tea. 	<ul style="list-style-type: none"> 75% of our Lipton tea bag blends contained a proportion of Rainforest Alliance Certified™ tea by end 2012. Overall, 39% of the tea purchased for all our brands was sourced from Rainforest Alliance Certified™ farms. 	Waste: <ul style="list-style-type: none"> Non-hazardous waste in kg per tonne of production. 	<ul style="list-style-type: none"> 53% (133) of our manufacturing sites achieved zero non-hazardous waste to landfill by end 2012. 3.71 (kg/tonne).
Better Livelihoods: <ul style="list-style-type: none"> Supporting small-scale distributors. 	<ul style="list-style-type: none"> 48,000 entrepreneurs ('Shakti ammas'). 	Occupational safety: <ul style="list-style-type: none"> Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 man hours. 	<ul style="list-style-type: none"> 1.16 accidents per 1 million hours worked by end 2012.
		Occupational safety: <ul style="list-style-type: none"> Number of fatal accidents. 	<ul style="list-style-type: none"> 4 fatalities in 2012.