1. Introduction
PricewaterhouseCoopers LLP (PwC) has been appointed to provide limited assurance of selected USLP and EOS performance measures. This Basis of Preparation document sets out how these USLP and EOS performance measures, described in Section 2 below, have been prepared and reported, including their reporting periods.

The selection of USLP and EOS performance measures for limited assurance is explained in the “Independent Assurance” section of the online Unilever Sustainable Living Report.

Our USLP and EOS targets and the performance results achieved are described in full in the online Unilever Sustainable Living Report for 2015. A selection of targets and the performance results achieved are also described in the 2015 Annual Report and Accounts.

This document reflects our business objectives and processes and takes into account regulatory requirements applicable to our operations globally, industry codes of practice and voluntary guidance from external bodies. Unlike financial accounting standards, currently there are no industry norms or globally recognised established practices for measuring and evaluating performance data of this type. While these practices are evolving, it is important therefore to understand the approach we have taken with our data. We have established objective measurement techniques, including appropriate estimates and assumptions, for our performance data.

Scope
This document summarises the definition, scope and data preparation for the performance measures listed below. The preparation of the USLP and EOS performance measures is detailed in Sections 4 and 5 respectively.

Unless otherwise indicated, the performance data includes newly acquired businesses as soon as the appropriate processes and systems are implemented to enable consistent data collation and Unilever Group level consolidation.

Operations categorised as joint ventures or investments are excluded from the scope of all performance measures, unless otherwise indicated.

Manufacturing sites included in the performance measures are those which meet all the following criteria:
- The site is owned or leased by Unilever.
- Unilever personnel are running/controlling the site.
- The site manufactures or packs Unilever products or materials used in Unilever products.
- Production lines on new sites are only included once fully commissioned, which occurs once there has been sign-off by technology providers and R&D sign-off.

A manufacturing site may have one or more factories. Reporting will be performed for individual factories on a manufacturing site when the above conditions are met for one or more of the factories on the site.

Manufacturing sites excluded from the performance measures are those that meet the following criteria:
- Sites which are owned by Unilever but are run by third party companies.
- Sites owned by third parties that produce (pack or make) our products.
- Sites that are under commissioning. Indicators for when a site is still under commissioning, includes:
  - Site not been released for normal production for more than 72 consecutive hours.
  - No quality norms being achieved over a similar time period while running at rated throughput.
  - Not all sections / modules within the plant being able to perform to rated parameters.
  - Site not yet being depreciated.
  - Technology guarantee checks not yet performed.
  - Sites where decommissioning has started.

Non-manufacturing sites are offices, research laboratories and marketing/sales organisations. Non-manufacturing sites that are being decommissioned, are excluded from the performance measure once decommissioning is completed.

The results of disposed businesses are included in the performance measures up to the date of disposal.
We ensure that appropriate procedures are in place to report performance data, in all material respects, as set out in this document. These procedures ensure that:

- the reported information reflects our performance;
- the data is meaningful and is consistent with the stated definitions and scope;
- any specific exclusions are stated clearly and explained;
- any assumptions we make as well as our accounting and calculation methods are clearly described; and
- the level of transparency is sufficient to enable users to have confidence in the integrity of our reporting.

2.1. USLP performance measures

<table>
<thead>
<tr>
<th>USLP indicator</th>
<th>Performance measured</th>
<th>2015 reported performance result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health &amp; Hygiene (pillar commitment): Helping people to improve their health, hygiene or well-being.</td>
<td>- The number of people reached on a cumulative basis by an intervention through our programmes on handwashing, self-esteem, oral health and safe drinking water. - The number of litres of safe drinking water provided through the sale of Pureit devices since 2005.</td>
<td>- 482m people reached by end of 2015. - 78 billion litres of safe drinking water by end of 2015, of which 13 billion litres were provided in 2015.</td>
</tr>
<tr>
<td>Nutrition (pillar commitment): Helping people to achieve healthier diets.</td>
<td>- 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 2014 and 30 September 2015.</td>
<td>- 34% of our portfolio by volume met criteria for highest nutritional standards based on globally recognised dietary guidelines.</td>
</tr>
<tr>
<td>Greenhouse gases (GHG) (pillar commitment): Halve the greenhouse gas impact of our products across the lifecycle by 2020.</td>
<td>- The percentage change in the greenhouse gas impact of our products across the lifecycle per consumer use between the period measured from 1 January 2010 to 31 December 2010 (“2010 baseline”) and the period measured from 1 July 2014 to 30 June 2015 (“2014/15 footprint”).</td>
<td>- 6% increase in the greenhouse gas impact of our products across the lifecycle.</td>
</tr>
<tr>
<td>Water (pillar commitment): Halve the water associated with the consumer use of our products by 2020.</td>
<td>- The percentage change in Unilever’s water impact (water added to the products and water associated with the consumer use of our products) per consumer use between the period measured from 1 January 2010 to 31 December 2010 (“2010 baseline”) and the period measured from 1 July 2014 to 30 June 2015 (“2014/15 footprint”).</td>
<td>- 1% decrease in the water associated with the consumer use of our products.</td>
</tr>
<tr>
<td>Waste (pillar commitment): Halve the waste associated with the disposal of our products by 2020.</td>
<td>- 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 2014 to 30 June 2015 (“2014/15 footprint”).</td>
<td>- 29% decrease in the waste associated with the disposal of our products.</td>
</tr>
</tbody>
</table>
### USLP indicator

| Sustainable Sourcing: Sustainable paper and board. | • The percentage of directly purchased paper and board packaging coming from sustainable sources (i.e. certified, recycled and recovered materials) from 1 January 2015 to 31 December 2015. | • 98% of our paper and board packaging came from sustainable sources.  
• 49% of our paper and board packaging was from certified sources. |
| Sustainable Sourcing: Sustainable top 13 herbs and vegetables. | • The percentage of the top 13 herbs and vegetables purchased from sustainable sources from 1 January 2015 to 31 December 2015. | • 92% of our top 13 herbs and vegetables purchased from sustainable sources by end of 2015. |
| Sustainable Sourcing: Sustainable fruits. | • The percentage of fruit purchased from sustainable sources from 1 January 2015 to 31 December 2015. | • 67% of fruit purchased sustainably by end of 2015. |
| Sustainable Sourcing: Sustainable sugar. | • The percentage of sugar purchased from sustainable sources from 1 January 2015 to 31 December 2015. | • 60% of sugar purchased sustainably by end of 2015. |

### 2.2. EOS performance measures

<table>
<thead>
<tr>
<th>EOS indicator</th>
<th>Performance measured</th>
<th>2015 reported performance result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water:</td>
<td>• Reduce water use in manufacturing.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Change in the volume of water in m³ abstracted in 2015 (1 October 2014 to 30 September 2015) compared to 2008 (1 January 2008 to 31 December 2008)*.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Water abstracted in m³ per tonne of production.</td>
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<tr>
<td></td>
<td>• Emissions of chemical oxygen demand (COD) in kg per tonne of production.</td>
<td></td>
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<tr>
<td></td>
<td>• 19 million fewer m³ of water abstracted in 2015 than in 2008 (a reduction of 37% per tonne of production).</td>
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<tr>
<td></td>
<td>• 1.88 m³/tonne.</td>
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<tr>
<td></td>
<td>• 0.95 kg/tonne.</td>
<td></td>
</tr>
<tr>
<td>Energy and greenhouse gas emissions:</td>
<td>• Reduce GHG from manufacturing.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Change in the tonnes of CO₂ from energy use in 2015 (1 October 2014 to 30 September 2015) compared to 2008 (1 January 2008 to 31 December 2008)*.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Energy use in gigajoules per tonne of production.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• CO₂ emissions from energy use in tonnes.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• CO₂ emissions from energy use in kg per tonne of production.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• 1,015,000 fewer tonnes of CO₂ from energy use in 2015 than in 2008 (a reduction of 39% per tonne of production).</td>
<td></td>
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<tr>
<td></td>
<td>• 1.35 GJ/tonne.</td>
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</tr>
<tr>
<td></td>
<td>• 1,770,973 tonnes.</td>
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<tr>
<td></td>
<td>• 88.49 kg/tonne.</td>
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<tr>
<td>Waste:</td>
<td>• Reduce waste from manufacturing.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Change in the tonnes of total waste sent for disposal in 2014 (1 October 2014 to 30 September 2015) compared to 2008 (1 January 2008 to 31 December 2008)*.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Hazardous waste in kg per tonne of production.</td>
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</tr>
<tr>
<td></td>
<td>• Non-hazardous waste in kg per tonne of production.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Total waste sent for disposal per tonne of production.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• 146,000 fewer tonnes of total waste sent for disposal in 2015 than in 2008. This represents a 97% reduction per tonne of production.</td>
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<tr>
<td></td>
<td>• 0.12 kg/tonne.</td>
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<td></td>
<td>• 0.14 kg/tonne.</td>
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<tr>
<td></td>
<td>• 0.26 kg/tonne.</td>
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<tr>
<td>Occupational safety:</td>
<td>• Reduce workplace injuries and accidents.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Number of fatal accidents in 2015 (1 October 2014 to 30 September 2015).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 man-hours in 2014 (1 October 2014 to 30 September 2015).</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• 2 fatalities.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>• 1.12 accidents per 1 million man-hours worked.</td>
<td></td>
</tr>
</tbody>
</table>

* The baseline 12 month reporting period is considered to be comparable to the 12 month reporting period for 2015.
3. Data sources

Our objective is to gather and report reliable and robust data. We are committed to providing transparency on the quality of the data where we consider there are matters which are material to users of the information. The information we report is subject to internal review processes and, where relevant and/or required, peer review. All performance measures in the above tables, 2.1 and 2.2, are subject to external assurance unless specifically noted.

3.1. USLP performance measures

Our data reporting systems for Unilever Sustainable Living Plan targets and performance are evolving and we continue to work to align data recording and reporting methods across the Unilever Group. This includes working with third parties where we rely on their data to provide input and support our performance.

3.2. EOS performance measures

Every year we collect data on key measures of environmental performance. This is collated and analysed using a web-based Environmental Performance Reporting tool (EPR). Since 2008 we have reported our CO₂ emissions in accordance with the internationally accepted GHG Protocol**. Changes to Scope 2 reporting in the GHG Protocol made in January 2015, have not yet been applied but will be applied in future years.

For the reporting period 1 October 2014 to 30 September 2015, 261 manufacturing sites in 71 countries reported environmental performance data. In some cases multiple factories occupy one manufacturing site and these report separately in our EPR system.

For the two occupational safety performance measures, we collect data from our manufacturing sites and non-manufacturing sites via our Occupational Safety (OS) tool. For the reporting period 1 October 2014 to 30 September 2015, 515 sites reported occupational safety performance measures.

** The Greenhouse Gas Protocol Initiative is a multi-stakeholder partnership of businesses, NGOs, governments and others convened by the World Resources Institute (WRI), US-based environmental NGO, and the World Business Council for Sustainable Development (WBCSD), a Geneva-based coalition of 200 international companies. Launched in 1998, the Initiative’s mission is to develop internationally accepted greenhouse gas (GHG) accounting and reporting standards for business and to promote their broad adoption.
4. USLP performance data preparation  
Sections 4.1 – 4.7 detail the basis of preparation for each USLP performance measure.

4.1a Health & Hygiene (pillar commitment) – Help people to improve their health, hygiene or wellbeing

Performance measures: Number of people reached through our initiatives which aim to improve health, hygiene or wellbeing by the end of 2015.

Definitions  
The people reached is measured by the number of interventions achieved through our initiatives: Lifebuoy handwashing, Dove Self-Esteem, Oral Care Brush Day & Night and through the sale of Pureit devices. In some cases the same person will be reached by more than one intervention as they have more than one health, hygiene or wellbeing need. Our cumulative total captures the sum of people reached by each of our individual interventions.

An intervention is an interaction, via one of our initiatives, with an individual regarding a health, hygiene or wellbeing need.

There are various definitions associated with our initiatives. The key ones are noted below:

i. Lifebuoy

The Lifebuoy behaviour change handwashing programmes are designed to reach children through schools, to reach mothers through health clinics and women’s groups, and to reach people in remote areas via rural outreach programmes such as ‘Khushion Ki Doli’ (KKD) in India. KKD is a multi-brand marketing initiative which reaches out to consumers in media dark villages to promote messages from a variety of Unilever home and personal care brands including Lifebuoy.

Reach is calculated as the total number of direct contacts in each of our handwashing programmes multiplied by the average number of individuals in a household (‘household multiplier’).

Direct contact is defined as an individual who has attended a handwashing behaviour change programme consisting of interactive elements such as educational videos, games, stories as well as demonstrations regarding handwashing. These elements align to five ‘non negotiables’ that we have identified as being important principles of Lifebuoy’s behaviour change interventions. They are: 1) programme drives sustained practice of handwashing with soap for 21 days, 2) mother-child interaction, 3) glo germ demo, 4) reward, 5) pledge. They are informed by behaviour change best practice, and are grounded in a deep understanding of the target and their soap-use behaviour. Our programmes are encouraged to cover all five non negotiables. The direct contacts are only counted once they have completed a minimum of three of these five non negotiables.

ii. Dove self-esteem

The Dove Self-Esteem Programme (DSEP) consists of a number of body confidence (building self-esteem) initiatives and tools: 1) Self-Esteem Workshops for School Teachers (materials enable a teacher to lead an in-class session), 2) Self-Esteem Activity Guide for Youth Leaders (provides youth leaders and mentors of young people with interactive, offline activities for young people, 3) Free Being Me (educational programme developed by the World Association of Girl Guides and Girl Scouts (WAGGGS) and Dove that is delivered by Scout leaders), 4) Activity Guides for Parents (activity booklet for parents and carers to use with girls), 5) Mindfulness Activity Guide for Mentors (guide for mentors of girls), 6) Dove Day (global event where trained Unilever staff and business partners run workshops on body confidence). Additionally there is a website, selfesteem.dove.com, that is the go-to destination for information and activities linked to body confidence and includes downloadable materials and articles for parents, teachers and youth leaders for the programmes mentioned above.

Reach is calculated as the number of young people (7-17 year olds) who have meaningfully engaged with one of the above initiatives. The DSEP Global Advisory Board (http://selfesteem.dove.us/Articles/Written/Our_Advisory_Board.aspx), established in January 2013, and consists of 11 non-Unilever experts for self-esteem, have determined that one hour is the minimum length of time required for young people to be meaningfully engaged on this topic. This engagement time is based on analysing several different studies about self-esteem by the Global Advisory Board.
iii. Oral Care Brush Day & Night

The Oral Care initiative is carried out through a series of Signal, AIM, Mentadent, Pepsodent, Prodent and P/S television campaigns (TVCs). The primary target audience for the TVCs are mothers with children in the age range 4 to 12.

Reach is based on the percentage of the audience which is the primary target watching the TVCs in the relevant countries.

iv. Pureit

Pureit offers a range of in-home water purifiers that provide safe drinking water and meets stringent safety standards.

Reach was calculated as the number of people who gained access to safe drinking water based on the sale of Pureit devices and its consumables for the period 1 January 2005 to 31 December 2013. In 2014 we stopped counting the number of people reached from sale of Pureit devices and added a new target which measures the number of litres of safe drinking water provided since 2005. (see 4.1b).

Scope

The countries ‘in scope’ for Lifebuoy initiatives in 2015 are: Angola, Bangladesh, Cameroon, China, Egypt, Ghana, India, Indonesia, Malawi, Malaysia, Mali, Myanmar, Nepal, Pakistan, Senegal, South Africa, Sri Lanka, Tanzania, Vietnam, Zambia, Zimbabwe.

The countries ‘in scope’ for Dove initiatives in 2015 are: Algeria, Antigua & Barbuda, Argentina, Armenia, Aruba, Australia, Austria, Bahamas, Bangladesh, Barbados, Belarus, Belgium, Belize, Benin, Bolivia, Botswana, Brazil, Brunei, Bulgaria, Burkina Faso, Burundi, Cambodia, Cameroon, Canada, Cayman Islands, Central African republic, Chad, Chile, China, Colombia, Congo (Republic), Congo DRC, Cook Islands, Costa Rica, Côte d’Ivoire, Curaçao, Cyprus, Czech Republic, Denmark, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Ethiopia, Faroe Islands, Fiji, Finland, France, Gambia, Georgia, Germany, Ghana, Greece, Guam, Guatemala, Guinea, Guyana, Hong Kong, Hungary, India, Indonesia, Ireland, Israel, Italy, Jamaica, Japan, Jordan, Kenya, Kosovo, Kuwait, Latvia, Lebanon, Lesotho, Libya, Macedonia (FYROM), Madagascar, Malawi, Malaysia, Maldives, Malta, Mauritius, Mexico, Myanmar, Namibia, Nepal, Netherlands, New Zealand, Nicaragua, Nigeria, Norway, Oman, Pakistan, Palestine, Panama, Paraguay, Peru, Philippines, Poland, Portugal, Puerto Rico, Qatar, Russia, Rwanda, Saudi Arabia, Senegal, Sierra Leone, Singapore, South Africa, South Korea, South Sudan, Spain, Sri Lanka, St Lucia, St. Vincent & Grenadines, Sudan, Suriname, Swaziland, Sweden, Switzerland, Syria, Taiwan, Tanzania, Thailand, Togo, Trinidad & Tobago, Tunisia, Turkey, Turks & Caicos Islands, Uganda, UK, Ukraine, United Arab Emirates, Uruguay, USA, Venezuela, Zambia, Zimbabwe.

The countries ‘in scope’ for Oral Care initiatives in 2015 are: Belgium, Croatia, Czech Republic, Egypt, France, Hungary, Indonesia, Nigeria, Slovakia, Slovenia, Sri Lanka, Switzerland, Vietnam.

The countries in-scope of Pureit sales are: Brazil, Bangladesh, China, Ghana, India, Indonesia, Kenya, Mexico, Nigeria, Pakistan, Philippines and Sri Lanka. Data relating to water purification devices sold by Qinyuan have not been included in reporting this year.

Performance data preparation and assumptions

The performance measure is calculated by the Unilever group team by summing the number of people reached by each of the initiatives. This performance measure is subject to internal review to identify and correct material anomalies before it is reported.

The approach taken to measure our performance data is dependent on the initiative and is set out below:

i. Lifebuoy: Number of people reached by Lifebuoy handwashing programmes since 2010 (this covers period from 1 January 2010 to 31 December 2015).

The average number of attendees of intervention sessions (direct contacts) are logged and consolidated into the total number of direct contacts per programme in each ‘in scope’ country. This data is captured by local programme administrators (third party agencies and/or Unilever staff), consolidated and reviewed at country level, before being shared with our Unilever group team for review and reporting.
A household multiplier is applied when the specific programme has met at least three of the five non-negotiables. The application of the household multiplier is based on previous research evidence which demonstrates that each individual will take back to their family household the learning from attending the intervention programme.

In the case of multi-brand rural intervention programmes, such as KKD in India, we count the total number of direct contacts attending i.e. we do not apply a household multiplier to these programmes.

For the countries which have been running programmes before 2014, the average number of individuals in a household in each ‘in scope’ country is based on national census data or recognised survey data. For countries in which the programmes have been executed for the first time since 2014, average number of individuals in a household is based on the latest census data taken from Euromonitor International.

Where different handwashing programmes are run in the same locations, contact with more than one family member of a single household could result. Where this occurs, we exclude the direct contacts reached of a programme according to the following policy:

- Direct contacts of a programme run in the same area as another programme which meets a lesser number of the behaviour change non-negotiables will be excluded.
- Where two programmes are run in the same area and both meet behaviour change non-negotiables to the same degree, the programme with lower reach (by direct contact) is excluded.
- In Vietnam and Indonesia, where programmes which target mothers and programmes which target schoolchildren run concurrently, a statistical solution is used to determine the overlap in 2015 from historic years where detailed location data is not available.
- No adjustment is made for siblings from the same household reached directly by programmes due to lack of accurate sibling data.

**ii. Dove self-esteem:** Number of young people reached through the DSEP initiatives since 2005 (this covers the period 1 January 2005 to 31 December 2015).

The young people reach number is measured using a combination of registers (of individuals or number of materials handed out) at local events and data analytics tools for materials downloaded from selfesteem.dove.com or those of our partner organisations (i.e. WAGGGS and member associations).

Majority of the reach data is captured by local programme administrators (third party agencies/associations and/or Unilever staff), reviewed at country level by our Dove brand managers before being consolidated by a global third party agency (Laughing Phoenix). The group level data is subject to review by the Unilever Dove team and also presented to the DESP Global Advisory Board.

The reach count for downloaded materials is determined by applying discounting and multiplier factors depending on the type of materials being accessed. For example, with WAGGGS, using Google analytics we:

1. measure the number of downloads of the 11-14s activity pack and the 7-10s activity pack;
2. reduce this by 50% to account for double downloads or material not being with a group of girls; and
3. multiply by the average group size of girls attending (based on information provided by WAGGGS).

The global third party agency checks that the numbers reached provided by local agencies/associations have been calculated in accordance with the agreed methodologies of applying relevant discounting and multiplier factors.

The risk of double-counting of lives reached is taken into account as follows:

- The overall take up of multiple DSEP initiatives (i.e. at school and youth group) remains relatively low.
- Teachers’ lesson planning ensures the risk of students receiving body confidence education more than once in the same school year is highly unlikely.
- Specific discounting and multiplier factors have been applied to the programmes.

**iii. Oral Care Brush Day & Night:** The number of people reached through the Brush Day & Night campaign since 1 January 2010 (this covers the period 1 January 2010 to 31 December 2015).

The number of people reached is based on the penetration of specific Oral Care television campaigns (TVCs) in-scope countries for the 12 month period.

The TVC data is captured by local third party agencies that determine what percentage of the relevant target audience (mothers with children aged 4-12) would have seen the Oral Care TVCs. A global third party media data agency, Mindshare, consolidates the country level data.
In order to determine the reach data for each in-scope country, discounting and multiplier factors are applied as follows:

- The percentage of the target audience watching the TVCs (over the 12 month period) is multiplied by the number of mothers (with children aged 4-12) in each country to give a total reached number. The household data is provided by Euromonitor International (same source used for Lifebuoy).
- A discounting factor is applied to take account of possible double-counting risks when similar TVCs are aired over a number of years. For example, if a TVC was run in the prior year, only 1/12 of the current year total reached number is used, and if the TVC was run in the year before, only 2/12 is used, and so on.

In some countries, where access to the coverage data from TVCs or population data is not available or there has been a socio-political crisis, reach data is excluded.

The total data, per in-scope country, is provided to the Unilever Oral Care team for review and reporting.

**iv. Pureit:** The number of people reached (gaining access to safe drinking water) through sales of Pureit devices (Pureit water purifiers and Germ Kill Kits) between 1 Jan 2005 to 31 Dec 2013.

The numbers of Pureit devices sold are obtained from the relevant Unilever sales management systems in each ‘in scope’ country. It is assumed that all Pureit devices distributed in each ‘in scope’ country are used by individual households in that country.

The number of people gaining access to safe drinking water is calculated from the total number of Pureit devices sold multiplied by the average number of individuals in a household applicable to each of the ‘in scope’ countries.

The following assumptions have been included in the calculations:
- Unilever’s range of Pureit devices and consumables sold to its customers (e.g. retailers) are sold onto end-consumers.
- All consumables and devices sold are used upon purchase.
- The full purification capacity of each consumable is used within one year.
- The full purification capacity of each consumable is used before replacement.
- There is a zero percent failure rate, as all returns can be repaired and returned to consumers.

The average number of individuals in a household in each ‘in scope’ country is based on national census data or recognised survey data.

The number of people who have gained access to safe drinking water from Pureit has been rounded down to the nearest 5 million.
4.1b Health & Hygiene (pillar commitment) – Help people to improve their health, hygiene or wellbeing

**Performance measure:** The number of litres of safe drinking water provided through the sales of Pureit devices (Pureit water purifiers and Germ Kill Kits) since 2005. The reporting period is from 1 January 2005 to 31 December 2015.

**Definitions**
- Pureit offers a range of in-home water purifiers that provide safe drinking water and meets relevant safety standards in the countries that the Pureit devices are sold.
- The volume, in litres, of safe drinking water is based on the capacity of the Pureit devices sold.

**Scope**
There are 12 countries “in-scope” of this performance measure where Pureit is currently available: Brazil, Bangladesh, China, Ghana, India, Indonesia, Kenya, Mexico, Nigeria, Pakistan, Philippines and Sri Lanka.

In March 2014, Unilever acquired Qinyuan, which sells water purification devices in China. The number of litres of safe drinking water provided by Qinyuan is not currently in the scope of this performance measure.

**Performance data preparation and assumptions**
The number of litres of safe drinking water provided is calculated as the total number of devices and consumables sold multiplied by the total purification capacity (in litres) of each device or consumable during its lifetime, for each of the countries in scope of the performance measure.

The volume measured is the capacity of the device and not the actual/assumed consumption by individuals. The purification capacity of each product has been determined through product certificates and tests to confirm the purity which have been reviewed and signed-off by Unilever’s Research and Development team.

The following assumptions have been included in the calculations:
- Unilever’s range of Pureit devices and consumables sold to its customers (e.g. retailers) are sold onto end-consumers.
- All consumables and devices sold are used upon purchase.
- The full purification capacity of each consumable is used within one year.
- The full purification capacity of each consumable is used before replacement.
- There is a zero percent failure rate, as all returns can be repaired and returned to consumers.

The number of litres of safe drinking water provided from devices and consumables has been rounded down to the nearest billion.
4.2 Nutrition (pillar commitment) – Helping people to achieve healthier diets

Performance measure: The percentage of sales volume of Unilever’s food and refreshment products meeting the criteria for highest nutritional standards, based on globally recognised dietary guidelines, at the end of September 2015 (this covers the period 1 October 2014 to 30 September 2015).

Definitions

• Unilever’s food and refreshment products portfolio consists of the individual food and refreshment SKUs (stock-keeping units), as well as the products marketed under the joint ventures of Lipton with Pepsi, Suntory and Morinaga.

• The highest nutrition standards* refer to product levels of salt, saturated fat, trans fats, added sugar and kilocalories that are aligned with international dietary guidelines and are therefore the strictest within Unilever’s Nutrition Enhancement Programme. We evaluate the content of these nutrients in our food and beverage products on the basis of the nutritional specifications. These specifications are the basis for nutrient levels disclosure on our product packaging or websites. The nutritional content of ingredients in our specifications is determined in line with globally and/or locally accepted food regulator methodologies.

Scope

Food and refreshment products are ‘in scope’ of this performance measure, as well as the products marketed under the joint ventures of Lipton with Pepsi, Suntory and Morinaga. We report on all SKUs to the extent that we have the required nutritional information available. The number of SKUs which lack the required nutritional information has reduced from 2014 and represented approximately 12% of sales volumes in 2015.

Performance data preparation and assumptions

The nutritional data for food and refreshment products including food service are taken from Unilever’s product specification management systems. Portfolio data of products marketed under the joint ventures of Lipton with Pepsi, Suntory and Morinaga is taken from the joint ventures’ data management systems.

The nutrient content of individual food and refreshment SKUs is compared to the standards in order to determine compliance. Each product must meet all the required nutrient standards per product to be determined as compliant.

All calculations are subject to internal review for accuracy and completeness before reporting, including the joint ventures data.

* The Highest Nutrition Standards can be found at this link:
4.3 Greenhouse gases (GHG) – Halve the greenhouse gas impact of our products across the lifecycle by 2020

Performance measure: The percentage change in the greenhouse gas impact of our products across the lifecycle per consumer use between the period measured from 1 January 2010 to 31 December 2010 (“2010 baseline”) and the period measured from 1 July 2014 to 30 June 2015 (“2014/15 footprint”).

Definitions

• The GHG performance measure considers GHG emissions (Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydro fluorocarbons and Perfluorocarbons (F-gases) and Sulphur hexafluoride (SF₆)) resulting from our products.
• The GHG performance measure is expressed on a ‘per consumer use’ basis. ‘Per consumer use’ refers to the consumed amount per individual portion, single use or serving of a Unilever product by one person. It is based on the amount of product sold to the consumer, and either the recommended dose/use or habits data.
• GHG emissions are measured across these six phases of the lifecycle: raw materials (primary packaging, secondary packaging and ingredients), manufacturing, distribution, retail, consumer use and disposal.

Scope

Our GHG performance measure calculates the GHG emissions related to our products:

• In 14 key countries: Brazil, China, France, Germany, India, Indonesia, Italy, Mexico, Netherlands, Russia, South Africa, Turkey, UK, and USA.
• For our 12 sub-categories: Baking Spreading and Cooking, Beverages, Deodorants, Dressings, Hair Care, Household Care, Ice Cream, Laundry, Oral Care, Savoury, Skin Care and Skin Cleansing.
• In six phases of the lifecycle: raw materials (primary packaging, secondary packaging, ingredients), manufacturing, distribution, retail, consumer use and disposal.

Products excluded from the GHG performance measure are:

• Those for which the required data is not available with sufficient detail and/or where Unilever does not have direct influence over the footprint of the finished product, namely: products developed and manufactured through our joint venture operations, products distributed to professional markets via Food Solutions, bulk items and export items that are sold to third parties as unfinished products, promotional items and complex packs, and tools and devices (including Pureit).
• Those which have exceptionally high sales volumes expressed in per consumer uses and represent a negligible proportion of our absolute impact, thereby having the potential to distort the ‘per consumer use’ performance measure (namely Q Tips cotton swabs, Annapurna salt and Vaseline lip balm).

These exclusions are applied consistently across the GHG, water and waste pillar commitment performance measures.

Performance data preparation and assumptions

Calculating this performance measure requires a detailed analysis of the GHG impacts of thousands of products spread across 14 key countries. The results are calculated at a corporate level on a per consumer use basis. The GHG impact is calculated for a representative sample of products, based on a clustering of products. The clustering aims to account for at least 80% of our sales volume in the key countries. The representative product assessment is then extrapolated at a category and country level to account for the un-clustered products in each of the 14 key countries.

For each representative product, a number of internal and external data sources are used to describe the various life cycle activities and inputs (e.g. specification of product, energy for site of manufacture, consumer use data). Consumer use (i.e. the consumed amount per individual portion, single use or serving of a Unilever product by one person) is determined based on either consumer habits studies or on-pack recommendations. In cases where relevant consumer habits studies are unavailable, internal expert opinion is also used where necessary. Consumer use data often varies by country. The data on the GHG emission impact of ingredients and packaging are obtained from external databases (based on industry averages) or internal expert studies. Information on the GHG impact of ingredients, packaging and consumer use is analysed and combined with the GHG impact of manufacturing and distribution (based on internal data sources) to calculate our GHG performance measure.

We restated the 2010 baseline to include updated ingredients and packaging GHG data, including significant revisions of surfactant data, palm oil data and of the external database containing ingredients and materials emissions data, revised energy mixes for domestic hot water in four key countries, updated country electricity mixes and updated consumer habits data. Therefore, our 2014/15 GHG performance measure result is not comparable to those results reported in prior years.

The GHG performance measure is subject to internal review to identify and correct material anomalies before it is reported.
4.4 Water – Halve the water associated with the consumer use of our products by 2020

Performance measure: The percentage change in the water impact (water in our products and water associated with the consumer use of our products) per consumer use between the period measured from 1 January 2010 to 31 December 2010 (“2010 baseline”) and the period measured from 1 July 2014 to 30 June 2015 (“2014/15 footprint”).

Definitions
• The water performance measure considers the water in our products (ingredients phase) plus the water used by consumers for our products (consumer-use phase). Agricultural water and water use related to non-renewable materials (raw material phase), and water used in manufacturing are not included as these data are not yet available at the required quality or accuracy level.
• The water performance measure is expressed on a ‘per consumer use’ basis. ‘Per consumer use’ refers to the consumed amount per individual portion, single use or serving of a Unilever product by one person. It is based on the amount of product sold to the consumer and either the recommended dose/use or habits data.
• Our definition of domestic water scarcity based on an assessment in 2008 (updated in 2011) is based on:
  a) an evaluation of the number of people in each country experiencing physical water scarcity
  b) the number of people who lack access to an improved water source
  c) countries which have watersheds with WSI1>0.4 and/or where less than 80% of the population has access to sanitation/clean water.

Scope
Our water performance measure is calculated for our products:
• In seven countries: China, India, Indonesia, Mexico, South Africa, Turkey and the USA. These seven countries were identified as water-scarce based on an assessment in 2008 (updated in 2011) of domestic water used with our products in the 14 key countries.
• For five sub-categories: Hair Care, Household Care, Laundry, Oral Care and Skin Cleansing. Of Unilever’s 12 sub-categories, these five represented 99% of our absolute water impact.
• In two phases in our life cycle: raw materials (ingredients) and consumer use.

Products excluded from the water performance measure are:
• Those for which the required data is not available with sufficient detail and/or where Unilever does not have direct influence over the footprint of the finished product, namely: products developed and manufactured through our joint venture operations, products distributed to professional markets via Food Solutions, bulk items and export items that are sold to third parties as unfinished products, promotional items and complex packs, and tools and devices (including Pureit).
• Those which have exceptionally high sales volumes expressed in per consumer uses and represent a negligible proportion of our absolute impact, thereby having the potential to distort the ‘per consumer use’ performance measure (not applicable to the 2014/15 footprint for water).

These exclusions are applied consistently across the GHG, water and waste pillar commitment performance measures.

Performance data preparation and assumptions
Calculating this performance measure requires a detailed analysis of the water impacts of around one thousand products. The results are calculated at a corporate level on a per consumer use basis. The water impact is calculated for a representative sample of products, based on a clustering of products. The clustering aims to account for at least 80% of our sales volume in the 14 key countries, of which seven have been defined as water-scarce. The representative product assessment is then extrapolated at a category and country level to account for the unclustered products in each of the seven water scarce countries.

For each representative product, a number of internal and external data sources are used to describe the two life cycle activities and inputs (specification of products and consumer use data). Data on the water impact of the ingredients phase is obtained from internal product specification systems. Consumer use (i.e. the consumed amount per individual portion, single use or serving of a Unilever product by one person) is determined based on either consumer habits studies or on-pack recommendations. In cases where relevant consumer habits studies are unavailable, internal expert opinion is also used where necessary. Consumer use data often varies by country.

We restated the 2010 baseline to include updated consumer habits data. Therefore, our 2014/15 water performance measure result is not comparable to those results reported in the prior years.

The water performance measure is subject to internal review to identify and correct material anomalies before it is reported.
4.5 Waste – Halve the waste impact associated with the disposal of our products by 2020

**Performance measure**: The percentage change in the waste impact of our products across the lifecycle per consumer use between the period measured from 1 January 2010 to 31 December 2010 (“2010 baseline”) and the period measured from 1 July 2014 to 30 June 2015 (“2014/15 footprint”).

**Definitions**

- The waste performance measure considers waste from disposal of our primary and secondary packaging only to the extent that this has not been recycled, reused, or recovered, plus product left behind in the primary pack at disposal (“leftover”).
- The waste performance measure is expressed on a ‘per consumer use’ basis. ‘Per consumer use’ refers to the consumed amount per individual portion, single use or serving of a Unilever product by one person. It is based on the amount of product sold to the consumer and either the recommended dose/use or habits data.
- Recycled packaging refers to packaging that has been converted back into its original material.
- Recovery refers to the recapture of energy embedded within packaging.
- Reuse refers to packaging which is reused for its original application (e.g. refilled) or for a different application (e.g. ice cream tubs reused to store food).

**Scope**

Our waste performance measure calculates the waste related to the disposal of our packaging and leftover:

- In 14 key countries: Brazil, China, France, Germany, India, Indonesia, Italy, Mexico, Netherlands, Russia, South Africa, Turkey, UK, and the USA.
- For our 12 sub-categories: Baking Spreading and Cooking, Beverages, Deodorants, Dressings, Hair Care, Household Care, Ice Cream, Laundry, Oral Care, Savoury, Skin Care, and Skin Cleansing.
- In two phases in our life cycle: raw materials (primary packaging and secondary packaging, which has not been recycled and recovered), and consumer use (leftover).

Products excluded from the waste performance measure are:

- Those for which the required data is not available with sufficient detail and/or where Unilever does not have direct influence over the footprint of the finished product, namely: products developed and manufactured through our joint venture operations, products distributed to professional markets via Food Solutions, bulk items and export items that are sold to third parties as unfinished products, promotional items and complex packs, and tools and devices (including Pureit).
- Those which have exceptionally high sales volumes expressed in per consumer uses and represent a negligible proportion of our absolute impact, thereby having the potential to distort the ‘per consumer use’ performance measure (namely Q Tips cotton swabs, Annapurna salt, and Vaseline lip balm).

These exclusions are applied consistently across the GHG, water and waste pillar commitment performance measures.

**Performance data preparation and assumptions**

Calculating this performance measure requires a detailed analysis of the waste impacts of thousands of products spread across 14 key countries. The results are calculated at a corporate level on a per consumer use basis. The waste impact is calculated for a representative sample of products, based on a clustering of products. The clustering aims to account for at least 80% of our sales volume in the key countries. The representative product assessment is then extrapolated at a category and country level to account for the un-clustered products in each of the 14 key countries.

For each representative product, a number of internal and external data sources are used to describe the various life cycle activities and inputs (e.g. specification of product, consumer use data). Consumer use is determined based on either consumer habits studies or on-pack recommendations. In cases where relevant consumer habits studies are unavailable, internal expert opinion is used. Consumer use data often varies by country. The amount of packaging that has been recycled, reused, or recovered is determined using relevant Recycling and Recovery Indices (“RRI”) from each of the 14 key countries. Sources of RRI include government-published or industry-average data. In cases where these sources are unavailable or unreliable, internal expert opinion is used.

We restated the 2010 baseline to use more accurate and relevant RRI data and updated consumer habits data. Therefore, our 2014/15 waste performance measure result is not comparable to those results reported in prior years.

The waste performance measure is subject to internal review to identify and correct material anomalies before it is reported.
4.6 Sustainable sourcing – Sustainable paper and board

**Performance measure:** The percentage of our purchased paper and board packaging (that is wood fibre based) coming from sustainable sources (certified as sustainable or recycled materials) from 1 January 2015 to 31 December 2015.

Of the above performance measure only the percentage of our purchased paper and board packaging (that is wood fibre based) from certified as sustainable sources has been subject to independent assurance.

**Definition**
- The wood fibre based paper and board packing includes both virgin wood fibre and recycled fibre materials, often combined in a single product.
- Sustainable sources refers to the wood fibre in our purchases of paper and board packaging that has either come from a sustainably managed certified forest (virgin) with a full chain of custody (traceability), or recycled waste materials.
- The Forest Stewardship Council (FSC) and the Programme for Endorsement of Forest Certification (PEFC) schemes are considered to be acceptable in accordance with Unilever’s sustainable sourcing policy*.
- Recycled fibres are:
  - Pre-consumer waste originating from fibre that has been diverted from a waste stream during the manufacturing process and has not been used by the end consumer.
  - Post-consumer waste that has been used for its intended purpose by the end users of the product and has been reclaimed from a waste stream.
  - All our paper and board packaging suppliers are requested to provide a self-assessment regarding the content of the materials supplied in respect of weight, wood-fibre content, certified and recycled.
  - All shipments to our manufacturing sites are uniquely identified so can be traced to specific supplier and source.

**Scope**
Paper and board packaging includes folding cartons, customer packaging, aseptic, and ice cream sticks, but does not include flexible, labels, tea bags or purchases by third parties that manufacture products for Unilever.

Our performance measure excludes paper and board packaging where the underlying data relating to weight per thousand pieces cannot be obtained or accurately estimated. These exclusions represent 2% of our total spend on paper and board packaging.

**Performance data preparation and assumptions**
All suppliers of paper and board packaging are recorded in Unilever’s purchasing systems. The Unilever Procurement function records and tracks the amount of raw material (in this case wood fibre in paper and board packaging) sourced sustainably by:
- Recording purchases of paper and board packaging materials from the relevant Unilever purchasing systems.
- Obtaining a self-declaration from these suppliers on:
  - weight per thousand pieces of each type of packaging material;
  - percentage of the total weight that is wood fibre;
  - certification (FSC or PEFC) claim related to the supply, if relevant;
- composition of packaging material in terms of percentage that is recycled fibre and percentage that is virgin wood fibre.

Some suppliers use estimates in their self-assessments on the above information.

On an annual basis Unilever commissions an independent third party (Proforest Limited to perform a desktop based verification of a sample of supplier self-declarations. Sampling is done on a statistical basis taking into account large volume and small volume suppliers, as well as those that provide materials that meet one of the certification standards. The selected suppliers are sent questionnaires, by Proforest, to complete and are requested to provide relevant evidence supporting their self-assessment. The scope of the Proforest verification is from 1 January 2015 to 30 September 2015 with the findings extrapolated across the full calendar year.

The results of the verification are applied to the volume of paper and board packaging purchased in the 12 months to 31 December 2015.

The performance measures are subject to internal review to identify and correct material anomalies before they are reported.

4.7 Sustainable sourcing – Sustainable herbs and vegetables, fruit and sugar

Performance measure: There are three specific measures:

• The percentage of top 13 herbs and vegetables purchased from sustainable sources from 1 January 2015 to 31 December 2015;
• The percentage of fruit purchased from sustainable sources from 1 January 2015 to 31 December 2015; and
• The percentage of sugar purchased from sustainable sources from 1 January 2015 to 31 December 2015.

Definitions

• Our definitions of herbs, vegetables, fruit, and sugar raw materials are defined based on a selection of Global Local Items identified by our Ingredients Team and agreed with our Material Expert Team. They are in the top 10 agricultural raw material groups in scope for the USLP
• The top 13 herbs and vegetables refers to a group of raw materials made up of the following crops: tomato, potato, onion, leek, pumpkin, green beans, mushrooms champignon, peas, celeriac, carrot, basil, chives, and parsley. This group of raw materials represents more than 80% of the total herbs and vegetables volume. All other herbs and vegetables crops are included in a group of raw materials called ‘Other Vegetables’.
• Fruit refers to a group of raw materials made up of 58 crops.
• Sugar refers to a group of raw materials comprised of sugar beet and sugar cane derived sugar.
• All suppliers, for all raw materials defined above, are required to comply with the requirements set out in the Unilever Sustainable Agriculture Code 2010 (SAC)* in order for us to categorise them as sustainable sources. The mechanisms to demonstrate compliance are outlined in the SAC Scheme Rules**.
• The Unilever Sustainable Sourcing Assurance Committee (SSAC) is responsible for the design, maintenance and proper implementation, interpretation and documentation of the SAC Scheme Rules.

Scope

All raw material purchases are in scope for the three performance measures except for:

• top 13 Herbs and Vegetables raw materials group excludes spices; and
• Sugar raw materials group excludes confectionary items, sweeteners and starches.

All three raw material groups exclude purchases by third parties that manufacture products for Unilever.

Performance data preparation and assumptions

i. Total purchased volumes

All raw material purchases are recorded in relevant Unilever purchasing systems. The purchased volume data for the raw material groups is extracted from these systems. Where raw materials are part of a broader commodity purchase e.g. a fruit puree in a fruit juice or glucose syrup, the relevant proportion, for the above three raw materials groups, is determined using information from Unilever’s product specification system. The total volume (in tonnes) per raw material group is then calculated by consolidating the volumes of individual purchases and the relevant proportion from the broader commodity purchases.

ii. Sustainable volumes

All suppliers raw materials are recorded in Unilever’s purchasing systems. The Unilever Procurement function records and tracks the amount of raw material sourced sustainably by:

• Recording purchases of raw materials from the relevant Unilever purchasing systems; and
• Obtaining a self-declaration from these suppliers on their level of compliance with the SAC.

On an annual basis Unilever commissions an independent third party (SGS S.A.) to verify a sample of supplier self-declarations. Sampling is done on a statistical basis taking into sustainability risks associated with the supplier location. Further details of this verification activity are set out in our SAC Scheme Rules**.

The results of the verification are applied to the total purchased volumes for each raw material in the 12 months to 31 December 2015.

The performance measures are subject to internal review to identify and correct material anomalies before they are reported.

5. Environmental and Occupational Safety performance data preparation

Sections 5.1 – 5.8 detail the basis of preparation for each EOS performance measure.

5.1 Water – Quantity of water (in cubic metres) abstracted by manufacturing sites (part of USLP)

Performance measure: The amount of water abstracted in cubic metres by manufacturing sites in 2015 (this covers the period 1 October 2014 to 30 September 2015). Total water abstracted during the reporting year compared to the total water abstracted in the baseline year (2008).

Definitions

• Each factory records water abstracted for use in manufacturing from various sources. These sources are classified as: municipal/piped sources, groundwater (direct abstraction by site), surface water (direct abstraction from river or lake), brackish/saline sources (direct abstraction from estuary or sea), water delivered to site by tanker, non-contact cooling water (any source).

• Total water abstracted is the sum of these sources, measured in cubic metres.

• We calculate water abstracted per tonne of production, based on total water abstracted in cubic metres divided by the sum of production volume in tonnes reported by each manufacturing site.

Scope

The water sources that result in total water include: municipal/piped sources, groundwater (direct abstraction by site), surface water (direct abstraction from river or lake), brackish/saline sources (direct abstraction from estuary or sea), water delivered to site by tanker, non-contact cooling water (any source).

Water used at our manufacturing sites from the following sources are excluded from total water abstracted:

• Rainwater captured and treated on the manufacturing site.

• Embedded water or water contained in raw materials is not included.

• Water abstracted by third parties that manufacture or package products for Unilever.

Performance data preparation and assumptions

Water abstraction data is taken from meter reads/invoices and captured by each manufacturing site in the EPR system. All data is recorded in cubic metres.

The EPR system summarises and aggregates the data into standard reports by manufacturing site and at regional and global levels.
5.2 Emissions of chemical oxygen demand (COD) in kg per tonne of production

**Performance measure:** Chemical oxygen demand (COD) in kg (this covers the period 1 October 2014 to 30 September 2015).

**Definitions**
- COD represents the ingredients and product lost from our manufacturing processes in process wastewaters. It arises mainly during cleaning operations.
- COD is widely used by regulatory bodies to control industrial wastewaters and to calculate the correct level of charges for downstream municipal wastewater treatment, which is designed to remove most of the COD before the wastewater is discharged to the environment.

**Scope**
The Unilever COD data represents the effluent load discharged from the boundary of the manufacturing site. It is typically calculated from a representative concentration of COD in the wastewater and volumetric flow of the wastewater.

Reuse of COD on-site, for example through irrigation of land on the Unilever site, is excluded from reported COD.

**Performance data preparation and assumptions**
The COD load is typically calculated using COD concentration data measured in on-site laboratories or those of wastewater treatment companies and volumetric flow data from effluent flow meters on site.

Where direct measurement of COD is not carried out, estimation methodologies are applied e.g. by reference to BOD (Biological Oxygen Demand) measurements and COD:BOD ratios for sites with similar product output.

The data does not make any allowance for the fact that based on individual site data we estimate that around a further 90% of this material is removed in municipal wastewater treatment plants. Consequently the COD load which actually reaches the environment is much lower.
5.3 and 5.4 Greenhouse gases –

- CO\textsubscript{2} emissions from energy use in kg per tonne of production and change in the tonnes of CO\textsubscript{2} from energy use in the year ended 30 September 2015 compared to the 2008 baseline (part of USLP); and
- Total energy consumption in GJ per tonne of production

**Performance measure:** Tonnes of CO\textsubscript{2} emissions from energy used in manufacturing in 2015 (this covers the period 1 October 2014 to 30 September 2015). Absolute emissions during the reporting year compared to absolute emissions in the baseline year (2008).

**Definitions**

- Each factory records energy used in manufacturing under various energy sources (e.g. grid electricity, gas, fuel oil, etc.). Each energy use is converted to gigajoules (GJ), using standard conversion factors and calorific values.
- CO\textsubscript{2} emissions from energy used in manufacturing sites is calculated from energy sources in gigajoules multiplied by the carbon emission factor for each energy type (in kg CO\textsubscript{2} per GJ).
- Absolute CO\textsubscript{2} emissions during the reporting year is the sum of CO\textsubscript{2} emissions for each energy source.
- We calculate CO\textsubscript{2} emissions per tonne of production, based on absolute CO\textsubscript{2} emissions divided by the sum of production volume in tonnes reported by each manufacturing site.

**Scope**

The energy sources that result in CO\textsubscript{2} emissions include electricity, coal, natural gas, heavy fuel oil, light fuel oil and steam used in manufacturing sites.

CO\textsubscript{2} emissions from the following uses/sources at our manufacturing sites are excluded:

- Diesel/LPG used in forklifts, fire trucks and testing power generators;
- Biogenic fuels (biomass, wood pellets, etc.); and
- Renewable electricity purchased from verifiable certification schemes.

Our GHG data does not include minor emissions sources that are beyond our boundary of operational control and that are not material. For example, emissions of CO\textsubscript{2} from energy used in our offices and warehouses are excluded, although we continue to drive improvements in these areas.

We do not measure levels of three other major GHGs because our emissions are negligible. These are: nitrous oxide (produced mainly in nitric oxide manufacture), perfluorocarbons (mainly associated with aluminium and magnesium production) and sulphur hexafluoride (used in some electrical equipment). GHG emissions associated with fugitive losses of HFC refrigerants are not included within the scope of CO\textsubscript{2} emissions from energy used in manufacturing. These are not material compared to emissions from energy used.

**Performance data preparation and assumptions**

Primary energy use data is taken from meter reads/invoices and captured for each manufacturing site in the EPR system. The EPR system contains factors to convert common units of energy (e.g. cubic metres of gas or tonnes of oil) to a standard unit of energy (GJ).

Carbon emission factors are used to convert energy used in manufacturing to emissions of CO\textsubscript{2}. Carbon emission factors for fuels are provided by the Intergovernmental Panel on Climate Change (IPCC). Carbon emission factors for electricity reflect the country or sub-region where each manufacturing site is located and are provided by the International Energy Agency (IEA) and local regulatory authorities, for example the United States Environmental Protection Agency (US EPA). Consistent with the USLP metric, this is based on CO\textsubscript{2} emissions as opposed to GHG emissions. Changes to Scope 2 reporting in the GHG Protocol, made in January 2015, have not yet been applied, but will be applied in future years.

These metrics are measured in the same way for all manufacturing sites. The EPR system summarises and aggregates the data into standard reports by manufacturing site and at regional and global levels.
5.5 and 5.6 Waste –

- Hazardous; and
- Non-hazardous waste in kg per tonne of production and change in tonnes of total waste in the year ended 30 September 2015 compared to the 2008 baseline (part of USLP)

Performance measure: The amount of hazardous and non-hazardous waste sent for disposal in kg per tonne of production in 2015 (this covers the period 1 October 2014 to 30 September 2015). The change in the tonnes of total waste sent for disposal in the year ended 30 September 2015 compared to the baseline year (2008).

Definitions

- Waste is defined as hazardous or non-hazardous as classified under local legislation where the manufacturing site is located.
- Disposal of waste refers to solid or liquid wastes that are exported by vehicle from a Unilever manufacturing site to landfill or to incineration without energy recovery.
- We calculate kg disposed waste per tonne of production, based on total tonnes of disposed waste divided by the sum of production volume in tonnes reported by each manufacturing site.

Scope

The metric does not include:

- Liquid effluent wastes that are discharged from a site typically via pipeline or road tanker – where the chemical oxygen demand (COD) is measured. (These liquid effluent wastes are recorded and reported separately internally).
- Waste from building/demolition projects that are not directly related to production.
- Waste that is kept permanently on-site through recycling, for example, wastes that are mixed with concrete and used as building materials.
- Waste from innovation and product trials carried out at manufacturing sites.
- Medical, sanitary or clinical waste.

Performance data preparation and assumptions

Sites have access to primary waste data. This is typically from weigh-bridge tickets and invoices from waste providers and is captured by each manufacturing site in the EPR system.

This metric is measured in the same way for all manufacturing sites. The EPR system summarises and aggregates the data into standard reports by manufacturing site and at regional and global levels.
5.7 Occupational safety – Reduce workplace injuries and accidents (fatalities)

Performance measure: The number of occupational injury or work-related ill-health (WRIH) events which results from exposure to an occupational health and safety hazard(s), in the course of employment which results in death in 2015 (this covers the period 1 October 2014 to 30 September 2015).

Definitions and scope
The following are referred to as Class A fatalities and are included in the scope of this performance measure:

• Fatal occupational injuries and/or fatal work-related ill-health (WRIH) cases which occur on, or across the immediate external perimeter, of a Unilever site to a Unilever employee, while he/she is on duty, a contractor while he/she is working for Unilever (including on-site third-party operations) or a person visiting the Unilever site.

• Fatal occupational injuries or work-related ill-health (WRIH) which occur while a Unilever employee is away from a Unilever site but on company business (i.e. while on duty).

We record any of the following types of fatality, categorised as Class B and C, separate to those described above. They are not included in the scope of the fatal accident performance measure but are reported separately internally:

• All fatal accidents involving members of the public which are associated with Unilever’s own operations and/or associated with a Unilever employee while they are on duty. This does not include outsourced activities undertaken for us by third parties other than any fatal accidents at contract manufacturers/packers which occur while their employees are engaged in work for Unilever.

• In 2013, we introduced the recording of deaths from natural causes and suicides of anyone within a Unilever site. These incidents are only reportable internally.

Performance data preparation and assumptions
We collect data and report on three categories of fatal accidents: employee on-site, employee off-site and contractor on-site.

In addition to this fatality data, where such accidents may be deemed to be associated with our operations, Unilever also requires its individual organisations/units to report fatal accidents involving members of the public and those which occur at third-party contract manufacturers where they are producing goods and services for us. In common with other companies in our industrial sector, these incidents are only reportable internally.
5.8 Occupational safety – Reduce workplace injuries and accidents (Accident rate: Total Recordable Frequency Rate)

**Performance measure:** The number of occupational accidents per one million hours worked (this covers the period 1 October 2014 to 30 September 2015).

**Definitions and scope**
- Accidents are measured as a Total Recordable Frequency Rate (TRFR) per 1,000,000 (one million) man-hours. TRFR is defined as all workplace accidents, excluding only those that require simple first-aid treatment.
- The TRFR calculation is the sum of all lost-time accidents (LTA) plus restricted work cases (RWC) plus medical treatment cases (MTC) expressed as a rate per one million hours worked.
- TRFR is the preferred reporting performance measure for accidents at work.
- In line with industry best practice, we include in our definition of an ‘employee’, temporary staff and contractors who work under our direct supervision.

**Performance data preparation and assumptions**
Recordable accidents include recordable occupational injuries occurring to Unilever employees and lost-time accidents occurring to contractors working on behalf of, but directly supervised by, Unilever. Injuries which occur while travelling on business must be included in the organisation’s (site’s) safety statistics, unless the injured person is travelling between their home and their normal place of work.

Man-hours worked includes the total number of paid hours worked by all Unilever site employees. Information on man-hours worked is obtained directly from personnel in our Human Resources (HR) function or estimated via employee numbers, average number of hours worked, absences and overtime information provided by HR if actual data is not readily available.