



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 2019 for the 2019 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 2019 reporting year, the Selected Information has not been prepared, 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

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

Professional standards applied and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (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. 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

We applied the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We apply International Standard on Quality Control (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our work was carried out by an independent and multi-disciplinary team with experience in sustainability reporting and assurance.

Understanding reporting and measurement methodologies

The Selected Information needs to be read and understood together with the Reporting Criteria (“Unilever’s Basis of Preparation 2019”, available on Unilever’s website¹), 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 are for the 2019 reporting year.

Work done

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

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

Unilever’s responsibilities

The Directors of Unilever are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information;
- measuring and reporting the Selected Information based on the Reporting Criteria; and
- the content of the Unilever Basis of Preparation 2019.

Our responsibilities

We are responsible for:

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

This report, including our 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 online¹ at www.unilever.com/sustainable-living/ in respect of the 2019 reporting year, to assist the Directors in responding to their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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
4 March 2020

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

Appendix 1: Selected Information subject to limited assurance procedures

The Selected Information subject to limited assurance procedures is set out below. The Reporting Criteria “Unilever’s Basis of Preparation 2019” www.unilever.com/ara2019/downloads has been used to prepare and report the Selected Information. Unilever’s Basis of Preparation 2019 also explains the definitions and terminology used to describe the Selected Information.

USLP Indicator	Reported performance (Selected Information)
<p>Nutrition (pillar commitment)</p> <ul style="list-style-type: none"> 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 2018 to 30 September 2019. 	<ul style="list-style-type: none"> 56% of our portfolio by volume met criteria for highest nutritional standards based on globally recognised dietary guidelines.
<p>Greenhouse gases (GHG) footprint (pillar commitment)</p> <ul style="list-style-type: none"> 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 2018 to 30 June 2019 (‘2019 footprint’). 	<ul style="list-style-type: none"> 2% increase in the greenhouse gas impact of our products across the lifecycle.
<p>Water footprint (pillar commitment)</p> <ul style="list-style-type: none"> The percentage change in Unilever’s water impact (water in 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 2018 to 30 June 2019 (‘2019 footprint’). 	<ul style="list-style-type: none"> 1% increase in the water associated with the consumer use of our products.
<p>Inclusive business</p> <ul style="list-style-type: none"> 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 2019; 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 2019. 	<ul style="list-style-type: none"> Enabled 793,735 smallholder farmers to access initiatives aimed at improving their agricultural practices. Enabled 1,807,968 small-scale retailers to access initiatives aimed at improving their incomes.

EOS Indicator	Reported performance (Selected Information)
Water:	
<ul style="list-style-type: none"> • Water abstracted in m³ per tonne of production in 2019 (1 October 2018 to 30 September 2019); • Change in the volume of water in m³ abstracted in 2019 (1 October 2018 to 30 September 2019) compared to 2008 (1 January 2008 to 31 December 2008); • Percentage change in the water abstracted per tonne of production in 2019 (1 October 2018 to 30 September 2019) compared to 2008 (1 January 2008 to 31 December 2008); and • Emissions of chemical oxygen demand (COD) in kg per tonne of production in 2019 (1 October 2018 to 30 September 2019). 	<ul style="list-style-type: none"> • 1.58 m³/tonne • 26.5 million fewer m³ of water abstracted in 2019 than in 2008 • 47% reduction per tonne of production • 0.91 kg/tonne
Energy and greenhouse gas emissions:	
<ul style="list-style-type: none"> • CO₂ emissions from energy use in tonnes (market based) in 2019 (1 October 2018 to 30 September 2019); • CO₂ emissions from energy use in tonnes (location based) in 2019 (1 October 2018 to 30 September 2019); • CO₂ emissions from energy use in kg per tonne of production (market based) in 2019 (1 October 2018 to 30 September 2019); • Change in the tonnes of CO₂ from energy use (market based) in 2019 (1 October 2018 to 30 September 2019) compared to 2008 (1 January 2008 to 31 December 2008); • Percentage change in CO₂ from energy use (market based) per tonne of production in 2019 (1 October 2018 to 30 September 2019) compared to 2008 (1 January 2008 to 31 December 2008); and • Energy use in gigajoules per tonne of production in 2019 (1 October 2018 to 30 September 2019). 	<ul style="list-style-type: none"> • 969,498 tonnes • 1,725,282 tonnes • 50.76 kg/tonne • 1,816,384 fewer tonnes of CO₂ from energy use in 2019 than in 2008 • 65% reduction per tonne of production (market based) • 1.25 GJ/tonne
Waste:	
<ul style="list-style-type: none"> • Hazardous waste in kg per tonne of production in 2019 (1 October 2018 to 30 September 2019); • Non-hazardous waste in kg per tonne of production in 2019 (1 October 2018 to 30 September 2019); • Total waste sent for disposal per tonne of production in 2019 (1 October 2018 to 30 September 2019); • Change in the tonnes of total waste sent for disposal in 2019 (1 October 2018 to 30 September 2019) compared to 2008 (1 January 2008 to 31 December 2008); and • Percentage change in the total waste sent for disposal per tonne of production in 2019 (1 October 2018 to 30 September 2019) compared to 2008 (1 January 2008 to 31 December 2008). 	<ul style="list-style-type: none"> • 0.25kg/tonne • 0.05 kg/tonne • 0.30 kg/tonne • 145,299 fewer tonnes of total waste sent for disposal in 2019 than in 2008 • 96% reduction per tonne of production
Occupational safety:	
<ul style="list-style-type: none"> • Number of fatal accidents in 2019 (1 October 2018 to 30 September 2019); and • Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 man hours in 2019 (1 October 2018 to 30 September 2019). 	<ul style="list-style-type: none"> • 4 fatalities • 0.76 accidents per 1 million man-hours worked