



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 2021 for the 2021 reporting year.

Our conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for 2021 reporting year has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say 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”). The Selected Information and the Reporting Criteria against which they were assessed are available on Unilever’s website¹. Our assurance does not extend to information in respect of earlier periods, unless otherwise indicated in 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 or 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.

Our Independence and quality Control

We complied with the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the IESBA Code of Ethics.

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

Understanding reporting and measurement methodologies

The 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. Consequently, the Selected Information needs to be read and understood together with the Reporting Criteria, which Unilever is solely responsible for selecting and applying. The Reporting Criteria used for the reporting of the Selected Information are effective for the 2021 reporting period.

Inherent Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Work done

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. 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.

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. For EOS indicators, this included visiting two manufacturing sites and a virtual review of site level data of ten manufacturing sites and two offices, selected on the basis of their inherent risk and materiality to Unilever’s global operations 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 to check that data had been appropriately measured, recorded, collated and reported. For EOS indicators, substantive testing was performed in relation to twelve manufacturing sites, two offices and Unilever’s global operations; and
- considered 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 2021.

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

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.

- reporting our conclusion to the Directors of Unilever.

Our responsibilities

This report, including our conclusions, has been prepared solely for the Board of Directors of Unilever in accordance with the agreement between us dated 25 November 2021 and the variation to the agreement dated 6 December 2021 (together the “agreement”). We permit this report to be disclosed online¹ at

www.unilever.com/investor-relations/annual-report-and-accounts and <https://www.unilever.com/planet-and-society/sustainability-reporting-centre/sustainability-performance-data> in respect of the 2021 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 or liability 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
2 March 2022

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 2021” (available at: www.unilever.com/investor-relations/annual-report-and-accounts) has been used to prepare and report the Selected Information. Unilever’s Basis of Preparation 2021 also explains the definitions and terminology used to describe the Selected Information.

Compass Indicator	Reported performance (Selected Information)
Positive nutrition	
The percentage of Unilever Food and Refreshment product sales by volume, that meet WHO-aligned nutritional standards, in the period 1 October 2020 to 30 September 2021.	63%
Positive nutrition	
The percentage of Unilever’s Food product sales by volume, that meet Unilever’s standards for salt, designed to help consumers reduce their salt intake to no more than 5g per day as part of the WHO-aligned nutritional standards, in the period 1 October 2020 to 30 September 2021.	81%
Climate action (Greenhouse gases)	
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 2020 to 30 June 2021 (‘2021 footprint’).	-14%

EOS Indicator	Reported performance (Selected Information)
Water:	
<ul style="list-style-type: none"> Water abstracted in m³ per tonne of production in 2021 (1 October 2020 to 30 September 2021)³; Change in the volume of water in m³ abstracted in 2021 (1 October 2020 to 30 September 2021) compared to 2008 (1 January 2008 to 31 December 2008)³; Percentage change in the water abstracted per tonne of production in 2021 (1 October 2020 to 30 September 2021) compared to 2008 (1 January 2008 to 31 December 2008)³; and Emissions of chemical oxygen demand (COD) in kg per tonne of production in 2021 (1 October 2020 to 30 September 2021)³. 	<ul style="list-style-type: none"> 1.57 m³/tonne 26.6 million fewer m³ of water abstracted in 2021 than in 2008 47% reduction per tonne of production 0.92 kg/tonne
Energy and greenhouse gas emissions:	
<ul style="list-style-type: none"> CO₂ emissions from energy use in tonnes (market based) in 2021 (1 October 2020 to 30 September 2021)³; CO₂ emissions from energy use in tonnes (location based) in 2021 (1 October 2020 to 30 September 2021)³; CO₂ emissions from energy use in kg per tonne of production (market based) in 2021 (1 October 2020 to 30 September 2021)³; Change in the tonnes of CO₂ from energy use (market based) in 2021 (1 October 2020 to 30 September 2021) compared to 2008 (1 January 2008 to 31 December 2008)³; Percentage change in CO₂ from energy use (market based) per tonne of production in 2021 (1 October 2020 to 30 September 2021) compared to 2008 (1 January 2008 to 31 December 2008)^{2,3}; and Energy use in gigajoules per tonne of production in 2021 (1 October 2020 to 30 September 2021)³. 	<ul style="list-style-type: none"> 651,491 tonnes 1,620,007 tonnes 34.06 kg/tonne 2,134,391 fewer tonnes of CO₂ from energy use in 2021 than in 2008 77% reduction per tonne of production (market based) 1.23 GJ/tonne
Waste:	
<ul style="list-style-type: none"> Hazardous waste in kg per tonne of production in 2021 (1 October 2020 to 30 September 2021)³; Non-hazardous waste in kg per tonne of production in 2021 (1 October 2020 to 30 September 2021)³; Total waste sent for disposal per tonne of production in 2021 (1 October 2020 to 30 September 2021)³; Change in the tonnes of total waste sent for disposal in 2021 (1 October 2020 to 30 September 2021) compared to 2008 (1 January 2008 to 31 December 2008)³; and Percentage change in the total waste sent for disposal per tonne of production in 2021 (1 October 2020 to 30 September 2021) compared to 2008 (1 January 2008 to 31 December 2008)³. 	<ul style="list-style-type: none"> 0.23 kg/tonne 0.07 kg/tonne 0.31 kg/tonne 145,210 fewer tonnes of total waste sent for disposal in 2021 than in 2008 96% reduction per tonne of production
Occupational safety:	
<ul style="list-style-type: none"> Number of fatal accidents in 2021 (1 October 2020 to 30 September 2021)^{2,3}; and Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 man hours in 2021 (1 October 2020 to 30 September 2021)^{2,3}. 	<ul style="list-style-type: none"> 7 fatalities 0.55 accidents per 1 million man-hours worked

² Disclosed in Unilever Annual Report and Accounts for the year ended 31 December 2021

³ Disclosed on Unilever's website (<https://www.unilever.com/planet-and-society/sustainability-reporting-centre/sustainability-performance-data>) within the file 'Climate Action'