

Unilever WEF/IBC Disclosure Index

The table below provides an overview of Unilever’s reporting against the WEF/IBC ‘core’ metrics, for the 2022 reporting period. Disclosures can be found in our Annual Report and on selected sustainability pages of the Planet & Society Hub on the Unilever website – please click on the links below.

Theme	Metric/disclosure	Location of metric/disclosure
Governing purpose	Setting purpose The company’s stated purpose, as the expression of the means by which a business proposes solutions to economic, environmental and social issues. Corporate purpose should create value for all stakeholders, including shareholders.	Annual Report and Accounts <ul style="list-style-type: none"> Purpose: page 4 Multi-stakeholder business model: pages 2 - 3
	Governance body composition Composition of the highest governance body and its committees by: competencies relating to economic, environmental and social topics; executive or non-executive; independence; tenure on the governance body; number of each individual’s other significant positions and commitments, and the nature of the commitments; gender; membership of under-represented social groups; stakeholder representation.	Annual Report and Accounts <ul style="list-style-type: none"> Board competencies: page 98 Board independence: pages 80 – 81 and 99 Board tenure: page 99 Board positions and commitments: pages 80 - 81 Board gender: page 98
Stakeholder engagement	Material issues impacting stakeholders A list of the topics that are material to key stakeholders and the company, how the topics were identified and how the stakeholders were engaged.	Planet & Society Hub: Our material issues <ul style="list-style-type: none"> Material issues: see ‘Our sustainability material issues’
Ethical behaviour	Anti-corruption <ol style="list-style-type: none"> Total percentage of governance body members, employees and business partners who have received training on the organization’s anti-corruption policies and procedures, broken down by region. <ol style="list-style-type: none"> Total number and nature of incidents of corruption 	Planet & Society Hub: Business integrity <ul style="list-style-type: none"> Anti-corruption training: see ‘Training our employees on business integrity’ Anti-corruption cases: see footnote under table ‘2022 Code cases by relevant theme’

- confirmed during the current year, but related to previous years; and
 - b) Total number and nature of incidents of corruption confirmed during the current year, related to this year.
- 2) Discussion of initiatives and stakeholder engagement to improve the broader operating environment and culture, in order to combat corruption.

- Responding to corruption: see 'Responding to breaches of our Code'

Protected ethics advice and reporting mechanisms

- A description of internal and external mechanisms for:
- 1) Seeking advice about ethical and lawful behaviour and organizational integrity; and
 - 2) Reporting concerns about unethical or unlawful behaviour and lack of organizational integrity.

Planet & Society Hub: [Business integrity](#)

- Seeking advice: see 'Frequently asked questions'
- Reporting concerns: see 'Responding to breaches of our Code'

Risk and opportunity oversight

Integrating risk and opportunity into business process

Company risk factor and opportunity disclosures that clearly identify the principal material risks and opportunities facing the company specifically (as opposed to generic sector risks), the company appetite in respect of these risks, how these risks and opportunities have moved over time and the response to those changes. These opportunities and risks should integrate material economic, environmental and social issues, including climate change and data stewardship.

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- Principal risks: pages 68 - 75
- Opportunities: pages 4, 30 - 31 and 49

Climate change

Greenhouse gas (GHG) emissions

For all relevant greenhouse gases (e.g. carbon dioxide, methane, nitrous oxide, F-gases etc.), report in metric tonnes of carbon dioxide equivalent (tCO₂e) GHG Protocol Scope 1 and Scope 2 emissions.
Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.

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- Scope 1 and 2 GHG emissions: pages 39 - 40
- Material Scope 3 GHG emissions: page 39

TCFD implementation

Fully implement the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD). If necessary, disclose a timeline of at most three years for full implementation. Disclose whether you have set, or have committed to set, GHG emissions targets that are in line with the goals of the Paris Agreement – to limit global warming to well below 2°C above pre-industrial levels and pursue efforts to limit warming to 1.5°C – and to achieve net-zero emissions before 2050.

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- TCFD statement: pages 42 - 51

Nature loss**Land use and ecological sensitivity**

Report the number and area (in hectares) of sites owned, leased or managed in or adjacent to protected areas and/or key biodiversity areas (KBA).

Not reported

The Unilever Compass sets out our commitments to protect and regenerate nature, including a number of measurable [time-bound goals](#). Our procurement team use science-based and internationally recognised tools to determine the key biodiversity areas that must be protected from deforestation and conversion. The categories of biodiversity areas and ecosystems are outlined on page 6 of our [People and Nature Policy](#). Our [Regenerative Agriculture Principles](#) provide further guidance to our commodity suppliers and farmers on measuring biodiversity impacts including recommended water, soil and climate resilience KPIs.

Freshwater availability**Water consumption and withdrawal in water-stressed areas**

Report for operations where material: megalitres of water withdrawn, megalitres of water consumed and the percentage of each in regions with high or extremely high baseline water stress, according to WRI Aqueduct water risk atlas tool. Estimate and report the same information for the full value chain (upstream and downstream) where appropriate.

Planet & Society Hub: [Sustainability performance data](#)

- Water consumption: see 'Water in manufacturing'

Dignity and equality	Diversity and inclusion (%) Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).	Planet & Society Hub: Sustainability performance data <ul style="list-style-type: none"> Gender diversity: see 'Workforce composition and gender balance'
	Pay equality (%) Ratio of the basic salary and remuneration for each employee category by significant locations of operation for priority areas of equality: women to men, minor to major ethnic groups, and other relevant equality areas.	UK Gender Pay Gap Report <ul style="list-style-type: none"> Gender pay gap: page 4 Planet & Society Hub: Gender equality and women's empowerment <ul style="list-style-type: none"> Gender pay gap: see 'Equal pay for equal work'
	Wage level (%) Ratios of standard entry level wage by gender compared to local minimum wage. Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.	Annual Report and Accounts <ul style="list-style-type: none"> Living wage: page 34 CEO pay ratio: page 128
Health and well-being	Risk for incidents of child, forced or compulsory labour An explanation of the operations and suppliers considered to have significant risk for incidents of child labour, forced or compulsory labour. Such risks could emerge in relation to: a) type of operation (such as manufacturing plant) and type of supplier; and b) countries or geographic areas with operations and suppliers considered at risk.	Unilever Modern Slavery Statement 2023 <ul style="list-style-type: none"> Forced labour: pages 7 - 8 and 22 Unilever Modern Slavery Statement 2022 <ul style="list-style-type: none"> Forced labour: pages 6 - 7 and 14 Unilever Human Rights Report 2021 <ul style="list-style-type: none"> Forced labour: page 20 (supplier audit data) Unilever Human Rights Report 2020 Spotlight on commodities - Cocoa: page 57
	Health and safety (%) The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding	Planet & Society Hub: Sustainability performance data <ul style="list-style-type: none"> Fatalities and recordable work-related injuries: see 'Safety at work'

fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.

An explanation of how the organization facilitates workers' access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.

Planet & Society Hub: [Employee wellbeing](#)

- See 'Prevention is the best cure', 'Supporting physical health', 'Our HIV/AIDS programme in Africa'

Skills for the future

Training provided (#, \$)

Average hours of training per person that the organization's employees have undertaken during the reporting period, by gender and employee category (total number of hours of training provided to employees divided by the number of employees).

Average training and development expenditure per full time employee (total cost of training provided to employees divided by the number of employees).

Not reported

Training is complex as it covers a wide range of interactions with employees. It includes both online training such as e-modules and webinars, and in person training such as training courses and on the job training. We collect data on online training completed through our Degreed learning platform. However, we do not ask our employees to record all the time they spend training and do not believe that there would be a benefit to collect such data. Instead, our reporting focuses on the actions we are taking to reskill and upskill our employees, such as digital capabilities, for future careers in Unilever or beyond. In our [2022 Annual Report](#), we report on the percentage of employees with future fit skills (page 61).

Employment and wealth generation

Absolute number and rate of employment

- 1) Total number and rate of new employee hires during the reporting period, by age group, gender, other indicators of diversity and region.
- 2) Total number and rate of employee turnover during the reporting period, by age group, gender, other indicators of diversity and region.

Planet & Society Hub: [Sustainability performance data](#)

- Number and rate of new hires/employee turnover: see 'New starters and exits'

Economic contribution

- 1) Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the

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- Revenues: page 159
- Operating costs: pages 159 - 160

organization's global operations, ideally split out by:

- Revenues
- Operating Costs
- Employee Wages and` benefits
- Payments to providers of capital
- Payments to government
- Community investment

- 2) Financial assistance received from the government: total monetary value of financial assistance received by the organization from any government during the reporting period.

- Employee wages and benefits: page 161
- Payments to providers of capital: page 168

Financial investment contribution

- 1) Total capital expenditures (CapEx) minus depreciation, supported by narrative to describe the company's investment strategy.
- 2) Share buybacks plus dividend payments, supported by narrative to describe the company's strategy for returns of capital to shareholders.

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- Capital expenditure: page 58
- Share buybacks and dividends: pages 54 and 92

Total R&D expenses (\$)

Total costs related to research and development.

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- R&D costs: page 159

Total tax paid

The total global tax borne by the company, including corporate income taxes, property taxes, non-creditable VAT and other sales taxes, employer-paid payroll taxes, and other taxes that constitute costs to the company, by category of taxes.

Planet & Society Hub: [A responsible taxpayer](#)

- Total tax borne: see 'Tax paid by country 2022'