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Independent Limited Assurance Report to the Directors of Unilever PLC on selected sustainability performance measures

Our limited assurance conclusion

Based on the procedures we have performed, as described under the “Summary of work performed” and the “Key Assurance Matters” sections below, and the evidence we have obtained, nothing has come to our attention that causes us to believe that the information marked with the symbol † in Unilever PLC (“Unilever”)’s Annual Report and Accounts 2023 and in the Environmental and Occupational Safety (“EOS”) performance and Sustainability performance indicators document for the 2023, 2022 and/or 2021 reporting periods (the “Reports”) and summarised below (together, the ‘Subject Matter Information’), has not been prepared, in all material respects, in accordance with Unilever’s Reporting Criteria (the ‘Reporting Criteria’) set out in Unilever’s Basis of Preparation 2023.

What we were engaged to assure

The Subject Matter Information needs to be read and understood together with the Reporting Criteria which Unilever’s Directors are solely responsible for selecting and applying. The Subject Matter Information and the Reporting Criteria are as set out in the table below:

<i>Subject Matter Information</i>	<i>Performance result</i>	<i>Location of Subject Matter Information</i>	<i>Reporting Criteria</i> ^[1]
Protect and regenerate nature: The total hectares of land, forest, and ocean (as measured by ocean floor area) that Unilever programmes help protect and/or regenerate, reported annually as a cumulative total as at 31 December 2023 ^e	0.3 million	Page 40 of the Annual Report and Accounts 2023	Section 4.5: Nature: Deforestation-free supply chain in palm oil, paper and board, tea, soy and cocoa by 2030, page 20
Waste-free world: Total tonnes of recycled plastic purchased as a percentage of total tonnes of plastic packaging used in products sold between 1 October 2022 to 30 September 2023 ^a	22%	Page 41 of the Annual Report and Accounts 2023	Section 4.6: Plastics: 25% recycled plastic by 2025, page 22
Waste-free world: The percentage change of food waste in our operations (measured in kilograms of food wasted per tonne of food handled) between the period measured from 1 January 2019 to 31 December 2019 (“2019 baseline”) and the period measured from 1 January 2023 to 31 December 2023 ^d	-30%	Page 66 of the Annual Report and Accounts 2023	Section 5.3: Halve food waste in our operations by 2025, page 27
Positive nutrition: The percentage of Unilever packaged ice cream product sales by volume, that contain no more than 22 grams (“g”) sugar per serving, in the period 1 October 2022 to 30 September 2023 ^a	89%	Page 66 of the Annual Report and Accounts 2023	Section 5.1: 95% of packaged ice cream to contain no more than 22g of sugar per serving by 2025, page 26
Positive nutrition: The percentage of Unilever packaged ice cream product sales by volume, that contain no more than 250 kilocalories (“Kcal”) per serving, in the period 1 October 2022 to 30 September 2023 ^a	94%	Page 66 of the Annual Report and Accounts 2023	Section 5.2: 95% of packaged ice cream to contain no more than 250Kcal per serving by 2025, page 26
Equity, diversity and inclusion: The aggregate of the monetary value in euros of spend with Tier 1 suppliers that are either verified as a diverse business by an approved certification body or have self-declared as a diverse business, in the reporting period from 1 January 2023 to 31 December 2023 ^c	€1.1 billion	Page 39 of the Annual Report and Accounts 2023	Section 4.7: Livelihoods: Spend €2 billion annually with diverse businesses worldwide by 2025, page 24
Climate action: Percentage of electricity generated or purchased from renewable resources (in gigajoules) used at operational sites in 2023 (this covers the period 1 October 2022 to 30 September 2023) ^b	92%	Page 46 of the Annual Report and Accounts 2023	Section 4.2: Climate: 100% renewable electricity, page 17



<p>Climate action: The total number of newly contracted partnerships to develop renewable or recycled carbon surfactants or renewable or recycled precursor feedstocks, between 1 January 2023 and 31 December 2023 ^b</p>	4	Environmental and Occupational Safety (“EOS”) performance and sustainability performance indicators document for the 2023	Section 4.3: Climate: Replace fossil-fuel derived carbon with renewable or recycled carbon in all our cleaning and laundry product formulations by 2030, page 18
<p>Raise living standards: The estimated total monetary value of Dedicated Collaborative Manufacturing contracts signed with a requirement to pay a living wage from 1st January 2021 to 31st December 2022, expressed as a percentage of the estimated total monetary value of all unexpired Dedicated Collaborative Manufacturing contracts ^b</p>	90%	Page 137 of the Annual Report and Accounts 2023	Section 4.8: Livelihoods: Ensure that everyone who directly provides goods and services to Unilever will earn at least a living wage or income by 2030, page 25
<p>Deforestation-free supply chain: The percentage of order volumes of palm oil (excluding Indian orders), paper and board, tea, soy and cocoa that meet Unilever deforestation free requirements in the period from 1 October 2023 to 31 December 2023 plus percentage of order volumes of palm oil for India for the period from 1st December 2023 to 31 December 2023 ^e</p>	97.5%	Page 39 of the Annual Report and Accounts 2023	Section 4.4: Nature: Deforestation-free supply chain in palm oil, paper and board, tea, soy and cocoa by 2030, page 19
<p>Total GHG Emissions: Total Greenhouse Gas (“GHG”) emissions, measured in metric tonnes of CO₂-equivalent (tCO₂e), between the period from 1 October 2020 to 30 September 2021 ^c</p>	121.12 million tonnes CO ₂ e	Page 47 of the Annual Report and Accounts 2023	Section 4.1: Climate: Total greenhouse gas emissions 2021, page 7
<p>Water:</p> <ul style="list-style-type: none"> • Water abstracted in m³ per tonne of production in 2023 (1 October 2022 to 30 September 2023)^c; • Change in the volume of water in m³ abstracted in 2023 (1 October 2022 to 30 September 2023) compared to 2008 (1 January 2008 to 31 December 2008)^c; • Percentage change in the water abstracted per tonne of production in 2023 (1 October 2022 to 30 September 2023) compared to 2008 (1 January 2008 to 31 December 2008)^b; and • Emissions of chemical oxygen demand (COD) in kg per tonne of production in 2023 (1 October 2022 to 30 September 2023)^c 	<ul style="list-style-type: none"> • 1.54 • -29,615,852 • -48% • 1.01 	Environmental and Occupational Safety (“EOS”) performance and sustainability performance indicators document for the 2023	Section 6.1: Water: Quantity of water abstracted by manufacturing sites, page 29 and, Section 6.2: Water: Emissions of chemical oxygen demand (COD) by manufacturing sites, page 30
<p>Energy and greenhouse gas emissions:</p> <ul style="list-style-type: none"> • CO₂ emissions from energy use in tonnes (market based) in 2023 (1 October 2022 to 30 September 2023)^c; • CO₂ emissions from energy use in tonnes (location based) in 2023 (1 October 2022 to 30 September 2023)^c; • CO₂ emissions from energy use in kg per tonne of production (market based) in 2023 (1 October 2022 to 30 September 2023)^c; • Change in the tonnes of CO₂ from energy use (market based) in 2023 (1 October 2022 to 30 September 2023) compared to 2008 (1 January 2008 to 31 December 2008)^c; • Percentage change in CO₂ from energy use (market based) per tonne of production in 2023 (1 October 2022 to 30 September 2023) compared to 2008 (1 January 2008 to 31 December 2008)^b; and • Energy use in gigajoules per tonne of production in 2023 (1 October 2022 to 30 September 2023)^c 	<ul style="list-style-type: none"> • 454,254 • 1,410,665 • 25.94 • -2,331,628 • -82% • 1.15 	Environmental and Occupational Safety (“EOS”) performance and sustainability performance indicators document for the 2023	Section 6.3: Greenhouse gas emissions and energy use by manufacturing sites, page 31
<p>Waste:</p> <ul style="list-style-type: none"> • Hazardous waste in kg per tonne of production in 2023 (1 October 2022 to 30 September 2023)^c; • Non-hazardous waste in kg per tonne of production in 2023 (1 October 2022 to 30 September 2023)^c; • Total waste sent for disposal per tonne of production in 2023 (1 October 2022 to 30 September 2023)^c; • Change in the tonnes of total waste sent for disposal in 2023 (1 October 2022 to 30 September 2023) compared to 2008 (1 January 2008 to 31 December 2008)^e; and 	<ul style="list-style-type: none"> • 0.24 • 0.04 • 0.28 • -146,190 	Environmental and Occupational Safety (“EOS”) performance and sustainability performance indicators document for the 2023	Section 6.4: Waste: Total waste (hazardous and non hazardous) disposed by manufacturing sites, page 32



<ul style="list-style-type: none"> Percentage change in the total waste sent for disposal per tonne of production in 2023 (1 October 2022 to 30 September 2023) compared to 2008 (1 January 2008 to 31 December 2008)^f. 	<ul style="list-style-type: none"> -96% 		
<p>Occupational safety:</p> <ul style="list-style-type: none"> Number of fatal accidents in 2023 (1 October 2022 to 30 September 2023)^g; and Accident rate: Total Recordable Frequency Rate (TRFR) per 1,000,000 man hours in 2023 (1 October 2022 to 30 September 2023)^e. 	<ul style="list-style-type: none"> 1 0.58 	<p>Environmental and Occupational Safety (“EOS”) performance and sustainability performance indicators document for the 2023</p>	<p>Section 6.5: Occupational safety: Reduce workplace injuries and accidents (fatalities), page 33</p> <p>and,</p> <p>Section 6.6: Occupational safety: Reduce workplace injuries and accidents (Accident rate: Total Recordable Frequency Rate), page 34</p>

^fReporting criteria is available at <https://www.unilever.com/planet-and-society/sustainability-reporting-centre/sustainability-performance-data/>. 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 Subject Matter Information or Reporting Criteria when presented on Unilever’s website.

The alphabetical footnotes refer to materiality set out in the “Materiality” section below.

The scope of our work did not extend to information in respect of earlier periods or to any other information included in, or linked from, the Reports.

Our work

Professional standards applied

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 (GHG) 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 have complied with the Institute of Chartered Accountants in England and Wales 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 International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

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

Summary of work performed

We performed a limited assurance engagement. Because the level of assurance obtained in a limited assurance can vary, we give more detail about the procedures performed, so that the intended users can understand the nature, timing and extent of procedures we performed as context for our conclusion. These procedures performed 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.

In performing our assurance procedures, which were based on our professional judgement, we performed the following:

- considered the suitability in the circumstances of Unilever’s use of the Reporting Criteria as the basis for preparing the Subject Matter Information including considering reporting boundaries;
- obtained an understanding of Unilever’s control environment, processes and systems relevant to the preparation of the Subject Matter Information. Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities;



- evaluated the appropriateness of measurement and evaluation methods, reporting policies used and estimates made by Unilever, noting that our procedures did not involve testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Unilever’s estimates;
- compared year on year movements and obtained explanations from management for significant differences we identified;
- performed limited substantive testing on a selective basis of the Subject Matter Information, which is aggregated from information submitted by Unilever’s corporate head office. Testing involved: agreeing data points to or from source information to check that the underlying subject matter had been appropriately evaluated or measured, recorded, collated and reported;
- undertook 18 site visits (of which 11 were physical and 7 virtual) to perform substantive testing in relation to various sustainability performance measures. We selected these sites based on their inherent risk and materiality to the group; and
- evaluated the disclosures in, and overall presentation of, the Subject Matter Information.

Materiality

We are required to plan and perform our work to address the areas where we have identified that a material misstatement of the Subject Matter Information is likely to arise. We set certain quantitative thresholds for materiality. These, together with qualitative considerations, helped us to determine the nature, timing and extent of our procedures in support of our conclusion. We believe that it is important that the intended users have the information they need to understand the concept and the level of materiality to place our conclusion in context. Based on our professional judgement, we determined materiality for the Subject Matter Information as follows:

Overall materiality	<p>Materiality may differ depending upon the nature of the Subject Matter Information. We apply professional judgement to consider the most appropriate materiality benchmark for each aspect of the Subject Matter Information, having considered how the intended users may use the information.</p> <p>The benchmark approach for each aspect of the Subject Matter Information is indicated in the table by one of the following alphabetical footnotes:</p> <p>^a This metric is a percentage. A benchmark materiality of 4% has been applied;</p> <p>^b This metric is a percentage. A benchmark materiality of 5% has been applied;</p> <p>^c This metric is an absolute number. A benchmark materiality of 5% has been applied;</p> <p>^d This metric is a percentage change. A benchmark of 3% has been applied;</p> <p>^e This metric is an absolute number. A benchmark materiality of 2.5% has been applied;</p> <p>^f This metric is a percentage. A benchmark materiality of 2.5% has been applied;</p> <p>^g All fatalities will be treated as material.</p>
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We also agreed to report to the Directors misstatements (‘reportable misstatements’) identified during our work at a level below overall materiality, as well as misstatements below that lower level that in our view warranted reporting for qualitative reasons. The Directors are responsible for deciding whether adjustments should be made to the Subject Matter Information in respect of those items.

Key assurance matters

Key Assurance Matters are those areas of our work that in our professional judgement required particular focus and attention, including those which had the greatest effect on the overall assurance strategy, the allocation of resources, and directing the efforts of the engagement team.

We considered the following areas to be key assurance matters and discussed these with Unilever’s management.

Land monitoring processes fail to identify deforestation	
Nature of the issue	Processes in relation to land monitoring are critical to identify whether deforestation has occurred, specifically relevant to palm oil, soy and cocoa. The processes are complex, employ numerous systems, and in some instances, rely on work performed by third parties. Any errors, system failures or inadequacies of evidence in relation to land monitoring could have a material impact on the percentage of order volumes that meet Unilever’s deforestation-free requirements.



<p>How our work addressed the key assurance matter</p>	<p>To address the risk of land monitoring processes failing to identify deforestation, we have performed the following key procedures:</p> <ul style="list-style-type: none"> • Substantively tested the land monitoring procedures performed by Unilever, for a sample of palm oil suppliers, to assess whether they are in line with Unilever Deforestation Free Verification protocols. For the same sample, we also assessed whether the percentage of palm oil classed as deforestation-free is in line with the land monitoring results calculated by Unilever; • Where Unilever performs land monitoring procedures for their suppliers, assessed the content of the two computer programming scripts ('scripts') used by Unilever, to test whether the scripts are performing the land monitoring processes as designed; • Substantively tested the land monitoring procedures performed by suppliers, for a sample of palm oil, soy and cocoa suppliers, and assessed whether the third-party verification over the suppliers' land monitoring processes and results, is sufficient, appropriate and in line with Unilever Deforestation Free Verification protocols; and • Evaluated the competency, capability and objectivity of third party experts used by Unilever in gathering relevant land monitoring data.
<p>Element(s) of the Subject Matter Information most significantly impacted</p>	<p>Deforestation-free supply chain: The percentage of order volumes of palm oil (excluding Indian orders), paper and board, tea, soy and cocoa that meet Unilever deforestation free requirements in the period from 1 October 2023 to 31 December 2023 plus percentage of order volumes of palm oil for India for the period from 1st December 2023 to 31 December 2023.</p>

<p>Completeness and accuracy of data used to calculate the total hectares that Unilever programmes help protect and/or regenerate</p>	
<p>Nature of the issue</p>	<p>Data to evidence the number of hectares that Unilever programmes help protect and/or regenerate is provided to Unilever by third-party project implementation partners. The hectares data is collected and provided to Unilever manually, and in some instances, there are bespoke estimates involved. The majority of programmes are ongoing, and they may include multiple funding partners. Any errors or inadequacies of evidence in relation to the completeness and accuracy of underlying data could have a material impact on the total hectares that Unilever programmes help protect and/or regenerate.</p>
<p>How our work addressed the key assurance matter</p>	<p>To address the risk of data used to calculate or estimate the total hectares not being complete or accurate, we have performed the following key procedures:</p> <ul style="list-style-type: none"> • Performed substantive testing over a sample of programmes, obtaining sufficient and appropriate evidence to support the accuracy of the hectares reported by third-party implementation partners relating to Unilever programmes, and considered whether the hectares reported by Unilever are relative to Unilever's level of commitment; • Performed a site visit for a Unilever programme, located in Indonesia, with a material number of hectares reported as being protected. We reviewed evidence to assess whether there was sufficient and appropriate governance over the activities performed on site, to allow for effective management, monitoring and delivery of the number of hectares classed as protected/regenerated; and • Evaluated the competency, capability and objectivity of third-party implementation partners used by Unilever in gathering relevant hectares data.
<p>Element(s) of the Subject Matter Information most significantly impacted</p>	<p>Protect and regenerate nature: The total hectares of land, forest, and ocean (as measured by ocean floor area) that Unilever programmes help protect and/or regenerate, reported annually as a cumulative total as at 31st December 2023.</p>

Accuracy and availability/existence of data within the GHG Scope 3 emissions	
Nature of the issue	Accuracy and existence of data is an inherent risk in calculating Scope 3 emissions. This is due to the complexities and broad nature in obtaining data for the entire life cycle of the products. Unilever calculates their total GHG emissions in line with the GHG protocol, which provides technical guidance on the data sources and appropriate estimation techniques for each of the Scope 3 categories. Third party information and estimations may be required for reporting where internal data sources may not be available or accurate.
How our work addressed the key assurance matter	<p>The following procedures have been performed to address the identified risk:</p> <ul style="list-style-type: none"> ● Performed a detailed walkthrough to understand the processes around collecting and collating the data across each of the categories in Scope 3. ● Performed system walkthroughs over the key systems used within reporting such as the Environmental Performance Reporting and Business Data Lake systems. ● For each of the categories reported in Scope 3, obtained and tied the underlying data listings to the reported balance. ● Performed substantive testing over the material categories within Scope 3. On a sample basis, traced the reported data to underlying audit evidence, such as invoices and volume reports.
Element(s) of the Subject Matter Information most significantly impacted	Total GHG Emissions: Total Greenhouse Gas (“GHG”) emissions, measured in metric tonnes of CO ₂ -equivalent (tCO ₂ e), between the period from 1 October 2020 to 30 September 2021.

Reasonableness of approach to determine the assumptions used to calculate the indirect consumer use emissions that forms part of Scope 3, Category 11 Use of sold products	
Nature of the issue	Unilever has performed a life cycle assessment (LCA) program in 14 key countries to assess the indirect consumer emissions related to their products, which covered approximately 62% of sales volumes across their products. The indirect consumer use emissions for this proportion of sales volumes was determined by Unilever based on consumer habit studies, recommended usage on product labels, or from expert opinions. The indirect consumer use emissions for the remaining sales volumes was calculated through a method of extrapolation. The incorrect application or appropriateness of Unilever’s approach to calculating indirect consumer use emissions could materially impact the total GHG emissions.
How our work addressed the key assurance matter	<p>The following procedures have been performed to address the identified risk:</p> <ul style="list-style-type: none"> ● Performed a detailed walkthrough of the methodology and model used to calculate the consumer use figures. ● Performed system walkthroughs over the key systems used within reporting. ● Performed a detailed walkthrough to understand the changes in methodology since the indirect consumer use figure was publicly assured by PwC in 2021. ● Performed substantive testing over the assumptions included within the model around consumer habits. On a sample basis, traced the assumed habits to supporting evidence such as technical studies or recommended usage on product labels. ● Performed substantive testing over the grouping of products for which the model is based. On a sample basis, traced the grouping details to Unilever’s defined policies. ● Re-computed the extrapolation of the calculated indirect consumer use emissions figure to the entire sales volumes across all products.



Element(s) of the Subject Matter Information most significantly impacted	Total GHG Emissions: Total Greenhouse Gas (“GHG”) emissions, measured in metric tonnes of CO ₂ -equivalent (tCO ₂ e), between the period from 1 October 2020 to 30 September 2021.
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Completeness of the organisational boundary and sources of the GHG Scope 3 emissions	
Nature of the issue	The organisational boundaries for Scope 3 emissions reporting are less defined, due to the complexities of obtaining good quality data to use in reporting and the vast emission sources that are included within the GHG framework. As a result, there is a risk that the Scope 3 reporting boundary and the Scope 3 emissions sources within the total GHG emissions are incomplete which could have a material impact on reporting.
How our work addressed the key assurance matter	<p>The following procedures have been performed to address the identified risk:</p> <ul style="list-style-type: none"> • Performed a detailed walkthrough to understand the organisational boundary that has been applied for the total GHG emission. • Critically reviewed Unilever’s Reporting Criteria to ensure it aligned with the understanding that we obtained during the detailed walkthrough. • Performed analytical procedures over each category within Scope 3 and assessed the completeness of the emissions reported and assumptions applied in line with the GHG protocol. • Reviewed Unilever’s organisational boundary document.
Element(s) of the Subject Matter Information most significantly impacted	Total GHG Emissions: Total Greenhouse Gas (“GHG”) emissions, measured in metric tonnes of CO ₂ -equivalent (tCO ₂ e), between the period from 1 October 2020 to 30 September 2021.

Challenges of non-financial information

The absence of a significant body of established practice upon which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities, and over time.

Non-financial information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for measuring or evaluating it. The precision of different measurement techniques may also vary. In particular, the calculation of the ‘deforestation-free supply chain’ performance measure relies on a number of land monitoring systems to identify and provide alerts associated with deforestation. There is an inherent risk that these systems provide inaccurate and / or incomplete results, which may be further exacerbated by the fact that these systems identify deforestation at a point in time.

Reporting on Other Information

The other information comprises all of the information in the Reports other than the Subject Matter Information and our assurance report. The Directors are responsible for the other information. As explained above, our conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Responsibilities of the Directors

The Directors of Unilever are responsible for:



- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Unilever and the intended users of the Reports;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over the evaluation or measurement of the underlying subject matter to result in Subject Matter Information that is free from material misstatement, whether due to fraud or error;
- documenting and retaining underlying data and records to support the Subject Matter Information;
- producing the Reports that provide a balanced reflection of Unilever’s performance in this area and disclose, with supporting rationale, matters relevant to the intended users of the Reports; and
- producing a statement of Directors’ responsibility.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter 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.

Use and distribution of our report

Our report, including our conclusion, has been prepared solely for the Directors of Unilever in accordance with the agreement between us dated 1 September 2023, as varied on 13 November 2023 and on 26 February 2024 (together the “agreement”). 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 our report except where terms are expressly agreed between us in writing.

A handwritten signature in black ink that reads 'PricewaterhouseCoopers LLP' is displayed on a light grey rectangular background.

PricewaterhouseCoopers LLP
Chartered Accountants
London
7 March 2024