

# Unilever WEF/IBC Disclosure Index

The table below provides an overview of Unilever’s reporting against the WEF/IBC ‘core’ metrics, for the 2021 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      | <b>Setting purpose</b><br>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.   | <a href="#">Annual Report and Accounts</a> <ul style="list-style-type: none"> <li>Purpose: page 8</li> <li>Multi-stakeholder business model: page 12</li> </ul>   |
|                        | <b>Governance body composition</b><br>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. | <a href="#">Annual Report and Accounts</a> <ul style="list-style-type: none"> <li>Board competencies: page 73</li> <li>Board independence: pages 72-73</li> <li>Board tenure: page 73</li> <li>Board positions and commitments: pages 72-73</li> <li>Board gender: page 73</li> </ul> |
| Stakeholder engagement | <b>Material issues impacting stakeholders</b><br>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.  | <b>Planet &amp; Society Hub: <a href="#">Our material issues</a></b> <ul style="list-style-type: none"> <li>See ‘Our sustainability material issues’</li> </ul>   |
| Ethical behaviour      | <b>Anti-corruption</b> <ol style="list-style-type: none"> <li>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"> <li>Total number and nature of incidents of corruption</li> </ol> </li> </ol>  | <b>Planet &amp; Society Hub: <a href="#">Business integrity</a></b> <ul style="list-style-type: none"> <li>See ‘Training our employees on business integrity’</li> <li>See ‘Responding to breaches of our Code’</li> </ul>  |

- 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.

**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](#)**

- See 'Frequently asked questions'
- 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.

**[Annual Report and Accounts](#)**

- Principal risks: pages 46-50 and pages 57-62
- Opportunities: page 8, 10 and 60

**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 (tCO<sub>2</sub>e) GHG Protocol Scope 1 and Scope 2 emissions.

Estimate and report material upstream and downstream (GHG Protocol Scope 3) emissions where appropriate.

**[Annual Report and Accounts](#)**

- Scope 1 and 2 GHG emissions: page 55
- Material Scope 3 GHG emissions: page 55

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**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.

**[Annual Report and Accounts](#)**

- TCFD statement: pages 57-62

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**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.

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**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](#)**

- See 'Water withdrawn in our operations'

|                              |  |   |
|------------------------------|--|---|
| <b>Dignity and equality</b>  | <b>Diversity and inclusion (%)</b><br>Percentage of employees per employee category, by age group, gender and other indicators of diversity (e.g. ethnicity).  | <a href="#">Annual Report and Accounts</a> <ul style="list-style-type: none"> <li>Employee diversity: page 64</li> </ul>  |
|                              | <b>Pay equality (%)</b><br>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.  | <a href="#">UK Gender Pay Gap Report</a> <ul style="list-style-type: none"> <li>Unilever in the UK – pay and bonus pay: page 4</li> </ul>   |
|                              | <b>Wage level (%)</b><br>Ratios of standard entry level wage by gender compared to local minimum wage.<br>Ratio of the annual total compensation of the CEO to the median of the annual total compensation of all its employees, except the CEO.   | <a href="#">Annual Report and Accounts</a> <ul style="list-style-type: none"> <li>Living wage employer: page 30</li> <li>CEO pay ratio comparison to mean UK employee pay: page 99</li> </ul>   |
| <b>Health and well-being</b> | <b>Risk for incidents of child, forced or compulsory labour</b><br>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: <ul style="list-style-type: none"> <li>a) type of operation (such as manufacturing plant) and type of supplier; and</li> <li>b) countries or geographic areas with operations and suppliers considered at risk.</li> </ul> | <a href="#">Unilever Modern Slavery Statement 2022</a> <ul style="list-style-type: none"> <li>Forced labour: pages 7-8 and 14</li> </ul> <a href="#">Unilever Human Rights Report 2021</a> <ul style="list-style-type: none"> <li>Forced labour supplier audit data: page 20</li> </ul> <a href="#">Unilever Human Rights Report 2020</a> <ul style="list-style-type: none"> <li>Spotlight on commodities – Cocoa: page 57</li> </ul>                           |
|                              | <b>Health and safety (%)</b><br>The number and rate of fatalities as a result of work-related injury; high-consequence work-related injuries (excluding fatalities); recordable work-related injuries; main types of work-related injury; and the number of hours worked.<br>An explanation of how the organization facilitates workers'   | <b>Planet &amp; Society Hub:</b> <a href="#">Sustainability performance data</a> <ul style="list-style-type: none"> <li>See 'Fatalities' and 'Total Recordable Frequency Rate'</li> </ul> <b>Planet &amp; Society Hub:</b> <a href="#">Employee wellbeing</a> <ul style="list-style-type: none"> <li>See 'Protecting employees during the pandemic', 'Prevention is the best cure', 'Supporting physical health', 'Our HIV/AIDS programme in Africa'</li> </ul> |

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access to non-occupational medical and healthcare services, and the scope of access provided for employees and workers.

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**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 – our employees accessed the platform over 4.2 million times during 2021. 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 [2021 Annual Report](#), we report on the number of employees with future fit skills.

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**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](#)**

- See 'new starters and exit rates'

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**Economic contribution**

- 1) Direct economic value generated and distributed (EVG&D), on an accruals basis, covering the basic components for the organization's global operations, ideally split out by:
  - Revenues

**[Annual Report and Accounts](#)**

- Revenues: page 36
  - Operating costs: pages 123-124
  - Employee wages and benefits: page 125
  - Payments to providers of capital: page 132
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- 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.

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**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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[Annual Report and Accounts](#)

- Capital expenditure: page 38
- Share buybacks and dividends: pages 38, 76 and 165

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**Total R&D expenses (\$)**

Total costs related to research and development.

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[Annual Report and Accounts](#)

- R&D costs: page 123

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**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.

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

- See 'Tax paid by country 2021'