

We have been engaged by the directors of Unilever plc and Unilever N.V. (Unilever) to perform an independent limited assurance engagement in respect of the information set out below and contained in the online Unilever Sustainable Living Plan Progress Report for 2011.

What we did and our conclusions

We planned and performed our work, summarised below, to obtain the evidence we considered necessary to reach our limited assurance conclusion on the “Selected Performance Data” (as defined below). The scope of our work was restricted to the Selected Performance Data for the year ended 31 December 2011 and only extends to information in respect of earlier periods where specified below.

What we are assuring (“Selected Performance Data”)

The ‘Selected Performance Data’ is the information that has been subject to limited assurance procedures and presented in Appendix 1 to this Assurance Report.

How the information is assessed (“Basis of Preparation”)

Unilever’s Basis of Preparation, published on their [website](#)ⁱ, sets out how the Selected Performance Data have been prepared and reported.

Professional standards appliedⁱⁱ and level of assuranceⁱⁱⁱ

We have used ISAE 3000 (limited level of assurance) and we have complied with the ICAEW Code of Ethics.

Understanding reporting and measurement methodologies

There are no globally recognised and established practices for evaluating and measuring the Selected Performance Data. The range of different, but acceptable, techniques used can result in materially different reporting outcomes that may affect comparability with other organisations. It is therefore important to read and understand the Basis of Preparation that Unilever has used to evaluate and prepare the Selected Performance Data.

Work done

We have performed the following activities:

- Making enquiries of relevant Unilever management;
- Evaluating the design of the key processes and controls for managing, recording and reporting the Selected Performance Data. This did not extend to testing that the controls operated as intended for the period under review;
- Limited substantive testing on a selective basis of the Selected Performance Data; and
- Assessing the disclosure and presentation of the Selected Performance Data.

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 Performance Data to ensure that is free from material misstatement, whether due to fraud or error;
- Establishing an objective method for preparing the Selected Performance Data;
- Measuring Unilever’s performance based on the Basis of Preparation; and
- The content of the online Unilever Sustainable Living Plan Progress Report for 2011.

Our responsibilities

We are responsible for:

- Planning and performing the engagement to obtain limited assurance about whether the Selected Performance Data 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.

Our conclusion

As a result of our procedures, nothing has come to our attention that indicates that the Selected Performance Data has not been prepared in all material respects in accordance with the Basis of Preparation.

This Report, including our conclusions, has been prepared solely for the directors of Unilever as a body 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 in the online Unilever Sustainable Living Plan Progress Report for 2011, to enable the directors to show they have addressed their governance responsibilities by obtaining an independent assurance report in connection with the Selected Performance Data. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the directors as a body and Unilever for our work or this Report except where terms are expressly agreed between us in writing.

**PricewaterhouseCoopers LLP,
Chartered Accountants,
London
30 October 2012**

ⁱ 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 Performance Data or the Basis of Preparation when presented on Unilever’s website.

ⁱⁱ We have complied with International Standard on Assurance Engagements 3000 – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ issued by the IAASB, and with the applicable independence and competency requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics. To comply with those standards, our work was carried out by an independent and multi-disciplinary team of sustainability and assurance specialists.

ⁱⁱⁱ Assurance, defined by the International Auditing and Assurance Standards Board (IAASB), gives the user confidence about the subject matter assessed against the reporting criteria. Reasonable assurance gives more confidence than limited assurance, as a limited assurance engagement is substantially less in scope in relation to both the assessment of risks of material misstatement and the procedures performed in response to the assessed risks.

Appendix 1: Selected Performance Data subject to limited assurance procedures

The Selected Performance Data subject to limited assurance procedures are set out below together with a summary description of the Unilever Sustainable Living Plan aims (detailed descriptions are available in the online Unilever Sustainable Living Plan Progress Report for 2011). Unilever's Basis of Preparation, published on their [website](#), has been used to prepare and report the Selected Performance Data. The Basis of Preparation also explains the definitions and terminology used to describe Selected Performance Data.

Health & Hygiene

1. Aim: Reduce diarrhoeal & respiratory disease through handwashing.
Performance measure: *The number of people reached by Lifebuoy handwashing programmes since 2010.*
Performance data: **48 million people reached since 2010, of which 34.5 million people were reached in 2011.**

2. Aim: Provide safe drinking water.
Performance measure: *The number of people gaining access to safe drinking water from Pureit since its launch in 2005.*
Performance data: **35 million people in total have gained access to safe drinking water from Pureit since its launch in 2005.**

Nutrition

3. Aim: Reduce salt levels.
Performance measure: *The percentage of Unilever food products achieving salt levels equivalent to 5 grammes per day at the end of 2011.*
Performance data: **At end 2011, 80% of our portfolio (representing almost 90% of our volume) reached 6 grammes per day. 61% of our products met our target of salt levels equivalent to 5 grammes per day, up from 60% in 2010.**

Greenhouse Gases (GHG)

4. Aim: Reduce GHG emissions from washing clothes.
Performance measure: *The percentage of Unilever concentrated and compacted products within the total laundry products portfolio at the end of 2010.*
Performance data: **8% of our portfolio in our top 14 countries was made up of concentrated and compacted products at end 2010, compared to our baseline of 4% in 2008.**

5. Aim: Reduce GHG emissions from refrigeration.
Performance measure: *The number of ice cream freezer cabinets purchased using climate-friendly (hydrocarbon) refrigerants in 2011.*
Performance data: **By end 2010 we had bought another 190,000 climate-friendly cabinets. In 2011 we purchased a further 280,000, taking us to 470,000, well over half way towards our target of 850,000.**

Water

6. Aim: Reduce water use in the laundry process.
Performance measure: *The number of households using Unilever's One Rinse conditioner products in 2011.*
Performance data: **Our One Rinse products are now used in 12.5 million households worldwide, a 60% increase on 2010.**

Sustainable Sourcing

7. Aim: Purchase palm oil from certified sustainable sources.
Performance measure: *The percentage of palm oil purchased from sustainable sources at the end of 2011.*
Performance data: **64% of palm oil purchases from sustainable sources by end 2011, compared to 37% in 2010.**

Better Livelihoods

8. Aim: Supporting small-scale distributors.
Performance measure: *The number of entrepreneurs ('Shakti ammas') selling products to households in India at the end of 2011.*
Performance data: **45,000 entrepreneurs ('Shakti ammas') were selling products to over 3 million households in 100,000 Indian villages in 2011.**