

Accurate Records, Reporting & Accounting

The financial reports and other information that Unilever maintains internally and the financial information it provides to shareholders, regulators and other stakeholders must be accurate and complete.

Our records provide valuable information for the business and evidence of our actions, decisions and obligations. Procedures and processes must be in place to ensure that underlying transactions are properly authorised and accurately recorded.

Any failure to record transactions accurately, or falsifying or creating misleading information or influencing others to do so, could constitute fraud and result in fines or penalties for employees or for Unilever.

This Code Policy sets out what employees must do to ensure the accuracy of our business records and financial information.

Musts

Employees must:

- Record all transactions accurately, completely and promptly
- Only perform transactions, such as buying, selling or transferring goods/assets, for which they are authorised
- Ensure transactions they approve are legitimate and based on valid documentation
- Notify their Business Integrity Officer and the Head of Finance of any potential fraud, other misrepresentation of accounting or other information, or if a 'facilitation payment' has been paid to avoid physical danger or due to an error in judgment
- Where instructed in the context of a legal hold, retain records in accordance with Unilever's Data Retention Standard, or longer if required by local laws/regulations
- Retain records that may be relevant to any ongoing audit, litigation or regulatory investigation, even if they exceed the normal retention period if instructed to do so

- Co-operate fully, openly and honestly with internal/external auditors, tax authorities and other regulators
- Ensure they are aware of all information relevant to their work

Employees who are responsible for reporting financial and other business information **must**:

- Comply with all applicable laws, for example, those regarding financial statements, tax and environmental requirements
- Adhere to all applicable external reporting standards and regulations, such as international and national accounting standards, stock market listing standards and rules, financial regulator rules, health and safety requirements, corporate governance codes and regulatory standards
- Follow Unilever's Accounting Manual, reporting instructions and timetables, information standards and information definitions

Employees involved in accounting **must**:

- Ensure sales, profits, assets and liabilities are recorded in the correct time period

- Properly document assumptions that underpin accounting records, especially those relating to provisions, journal entries and contingent liabilities, including tax

Market Cluster/Country Heads, Finance Directors and Controllers must complete quarterly and annual Financial Reporting Declarations in line with instructions issued by Unilever Financial Group.

Must nots

Employees **must not**:

- Do anything to artificially inflate or shift sales or profit between reporting periods
- Create, maintain or procure others to produce or maintain undisclosed or unrecorded accounts, funds or assets
- Conceal, alter or falsify company records, accounts and documents