

Unilever PLC

Demerger and Share Consolidation

Attachment to IRS Form 8937

Line 11	<p>Serial number(s).</p> <p>(i) For ordinary shares trading on the London Stock Exchange and Euronext Amsterdam, ISIN number GB00B10RZP78; and</p> <p>(ii) For American Depositary Receipts trading on the New York Stock Exchange, ISIN number US904767704.</p>
Line 12	<p>Ticker symbol.</p> <p>(i) For ordinary shares trading on the London Stock Exchange, “ULVR”;</p> <p>(ii) For ordinary shares trading on Euronext Amsterdam, “UNA”; and</p> <p>(iii) For American Depositary Receipts trading on the New York Stock Exchange, “UL”.</p>
Line 14	<p>Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action.</p> <p><u>The Demerger</u></p> <p>On December 6, 2025, Unilever PLC (“Unilever”) completed the demerger of Unilever’s Ice Cream Business (the “Demerger”). Pursuant to the Demerger, on December 6, 2025:</p> <p>(i) each Unilever shareholder received one (1) ordinary share (a “TMICC Share”) of The Magnum Ice Cream Company N.V. (“TMICC”) for every five (5) ordinary shares of Unilever (each a “Unilever Share”); and</p> <p>(ii) each holder of American Depositary Shares (“ADSs”) of Unilever received one (1) TMICC Share for every five (5) Unilever ADSs.</p> <p><u>Fractional Entitlements to TMICC Shares resulting from the Demerger</u></p> <p>Fractional entitlements to TMICC Shares resulted from the Demerger in instances where holdings of Unilever Shares or Unilever ADSs were not exactly divisible by five. No fractional TMICC Shares were issued in connection with the Demerger. Instead, individual fractional entitlements to TMICC Shares were aggregated and sold on the open market on behalf of the holders otherwise entitled to such fractional entitlements, with the net proceeds to be paid to such holders.</p>

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	<p><u><i>The Unilever Share Consolidation</i></u></p> <p>On December 9, 2025, Unilever completed a consolidation of its existing issued share capital (the “Unilever Share Consolidation”). Pursuant to the Unilever Share Consolidation, on December 9, 2025:</p> <ul style="list-style-type: none"> (i) each Unilever shareholder received eight (8) new Unilever Shares (“New Unilever Shares”) for every nine (9) Unilever Shares existing prior to the Unilever Share Consolidation (each, an “Existing Unilever Share”) that were held by such shareholder; and (ii) each Unilever ADS holder received eight (8) new Unilever ADSs (“New Unilever ADSs”) for every nine (9) Unilever ADSs existing prior to the Unilever Share Consolidation (each, an “Existing Unilever ADS”) that were held by such holder. <p><u><i>Fractional Entitlements to New Unilever Shares and New Unilever ADSs resulting from the Unilever Share Consolidation</i></u></p> <p>Fractional entitlements to New Unilever Shares and New Unilever ADSs resulted from the Unilever Share Consolidation in instances where holdings of Existing Unilever Shares and Existing Unilever ADSs were not exactly divisible by nine. No fractional New Unilever Shares or New Unilever ADSs were issued in connection with the Unilever Share Consolidation. Instead, individual fractional entitlements to New Unilever Shares and New Unilever ADSs were aggregated and sold on the open market on behalf of the holders otherwise entitled to such fractional entitlements, with the net proceeds to be paid to such holders.</p>
Line 15	<p>Describe the quantitative effect of the organizational action on the basis of the security in the hands of a US taxpayer as an adjustment per share or as a percentage of old basis.</p> <p><u><i>The Demerger</i></u></p> <p>The aggregate tax basis of the Unilever Shares¹ and the TMICC Shares held by each Unilever shareholder immediately after the Demerger (including any</p>

¹ For US federal income tax purposes, US holders of Unilever ADSs will generally be treated as the owner of the Unilever Shares that are represented by the Unilever ADSs. References following hereafter to (i) Unilever Shares also refer to Unilever ADSs representing Unilever Shares, and (ii) Unilever shareholders also refer to Unilever ADS holders.

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fractional entitlements to TMICC Shares) will be the same as the aggregate tax basis of the Unilever Shares held by the Unilever shareholder immediately before the Demerger, allocated between the Unilever Shares and the TMICC Shares in proportion to their relative fair market values on the date of the Demerger.

A Unilever shareholder that acquired different blocks of Unilever Shares at different times or at different prices must separately calculate and allocate the tax basis for each such block of Unilever Shares between such block of Unilever Shares and the TMICC Shares distributed with respect thereto.

Each Unilever shareholder should consult its own tax advisor on (i) how to determine what measure of fair market value of the Unilever Shares and TMICC Shares is appropriate for purposes of allocating the aggregate tax basis of the Unilever Shares held by such shareholder immediately before the Demerger, (ii) the allocation of such aggregate tax basis between Unilever Shares and TMICC Shares received in the Demerger (including any fractional entitlements to TMICC Shares), and (iii) the computation of gain or loss, if any, with respect to any cash received from the sale of fractional entitlements to TMICC Shares on behalf of such shareholder.

The Unilever Share Consolidation

A Unilever shareholder's tax basis in its New Unilever Shares received pursuant to the Unilever Share Consolidation (including any fractional entitlements to New Unilever Shares) will be the same as its aggregate tax basis in the Existing Unilever Shares that were exchanged therefor.

A Unilever shareholder that acquired different blocks of Existing Unilever Shares at different times or at different prices must calculate and allocate the tax basis of its Existing Unilever Shares amongst the New Unilever Shares in a manner that reflects the different blocks of Existing Unilever Shares that such shareholder owned immediately before the Unilever Share Consolidation.

Each Unilever shareholder should consult its own tax advisor on (i) the allocation of its aggregate tax basis in the Existing Unilever Shares amongst the New Unilever Shares received in the Unilever Share Consolidation (including any fractional entitlements to New Unilever Shares), and (ii) the computation of gain or loss, if any, with respect to any cash received from the

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	sale of fractional entitlements to New Unilever Shares on behalf of such shareholder.
Line 16	<p>Describe the calculation of the change in basis and the data that supports the calculation, such as the market value of securities and the valuation dates.</p> <p>As described above, the aggregate tax basis of the Unilever Shares held by each Unilever shareholder immediately before the Demerger must be allocated between the Unilever Shares and the TMICC Shares received pursuant to the Demerger in proportion to their relative fair market values on the date of the Demerger. However, U.S. federal income tax rules do not specify how to determine the fair market value of the Unilever Shares and the TMICC Shares.</p> <p>One possible approach is to utilize the closing trading price of Unilever Shares and TMICC Shares on the London Stock Exchange on December 8, 2025, the first date on which TMICC Shares commenced trading. This approach has been adopted for purposes of creating the illustrative examples set forth below. However, Unilever is not taking a position as to the appropriate method for determining fair market value. Other approaches to determining fair market value exist and each Unilever shareholder should consult its own tax advisor regarding the calculation and allocation of tax basis.</p> <p><i><u>Illustrative example on the allocation of tax basis following the Demerger</u></i></p> <p>Assumptions:</p> <ul style="list-style-type: none">(i) A Unilever shareholder acquired 720 Unilever Shares at a cost of \$10 per share in a single block before the Demerger.(ii) Such Unilever shareholder had an aggregate tax basis of \$7,200 (\$10 x 720 Unilever Shares) in its Unilever Shares.(iii) Pursuant to the Demerger, such Unilever shareholder received 144 TMICC Shares (1 TMICC Share for every 5 Unilever Shares). <p>Based on the above, following the Demerger such Unilever shareholder's aggregate tax basis of \$7,200 in its Unilever Shares would be allocated as follows:</p>

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	Number of shares	Closing price per share on December 8, 2025	Percentage of total FMV	Allocated tax basis	Allocated tax basis per share
	720 Unilever Shares	4,160.00 GBX	94.88%	\$6,831.37	\$9.49
	144 TMICC Shares	1,122.40 GBX	5.12%	\$368.63	\$2.56
<p><u><i>Illustrative example on the allocation of tax basis following the Unilever Share Consolidation</i></u></p> <p>Assumptions:</p> <ul style="list-style-type: none"> (i) A Unilever shareholder acquired 720 Unilever Shares in a single block prior to the Demerger. (ii) Following the Demerger, such Unilever shareholder held 720 Existing Unilever Shares with an aggregate tax basis of \$6,831.37. (iii) Pursuant to the Unilever Share Consolidation, such Unilever shareholder received 640 New Unilever Shares in exchange for its 720 Existing Unilever Shares (8 New Unilever Shares for every 9 Existing Unilever Shares). <p>Based on the above, following the Unilever Share Consolidation such Unilever shareholder will continue to have an aggregate tax basis of \$6,831.37 in 640 New Unilever Shares (or \$10.67 per New Unilever Share).</p>					
Line 17	<p>List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.</p> <p>Sections 354(a), 355(a), 358(b), 358(c), 368(a), 1031(d) and 1036(a).</p>				
Line 18	<p>Can any resulting loss be recognized?</p> <p><u><i>The Demerger</i></u></p> <p>A Unilever shareholder generally should not recognize any loss upon the receipt of TMICC Shares as a result of the Demerger (except potentially with respect to any cash received in lieu of fractional entitlements to TMICC Shares).</p>				

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	<p><u><i>The Unilever Share Consolidation</i></u></p> <p>A Unilever shareholder generally should not recognize any loss pursuant to the Unilever Share Consolidation (except potentially with respect to any cash received in lieu of fractional entitlements to New Unilever Shares).</p>
Line 19	<p>Provide any other information necessary to implement the adjustment, such as the reportable tax year.</p> <p>The Demerger occurred on December 6, 2025, and the Unilever Share Consolidation occurred on December 9, 2025. For Unilever shareholders that are calendar year taxpayers, the reportable tax year is therefore 2025.</p>