

Sustainable Agricultural Principles

2026





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EDITION & ACCOUNTABILITY

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Sustainability

Approver: Chief Procurement Officer

Effective date: The Principles are effective from the publication date and replace from such date the Sustainable Agricultural Code (SAC) and Sustainable Agricultural Scheme Rules (2017).

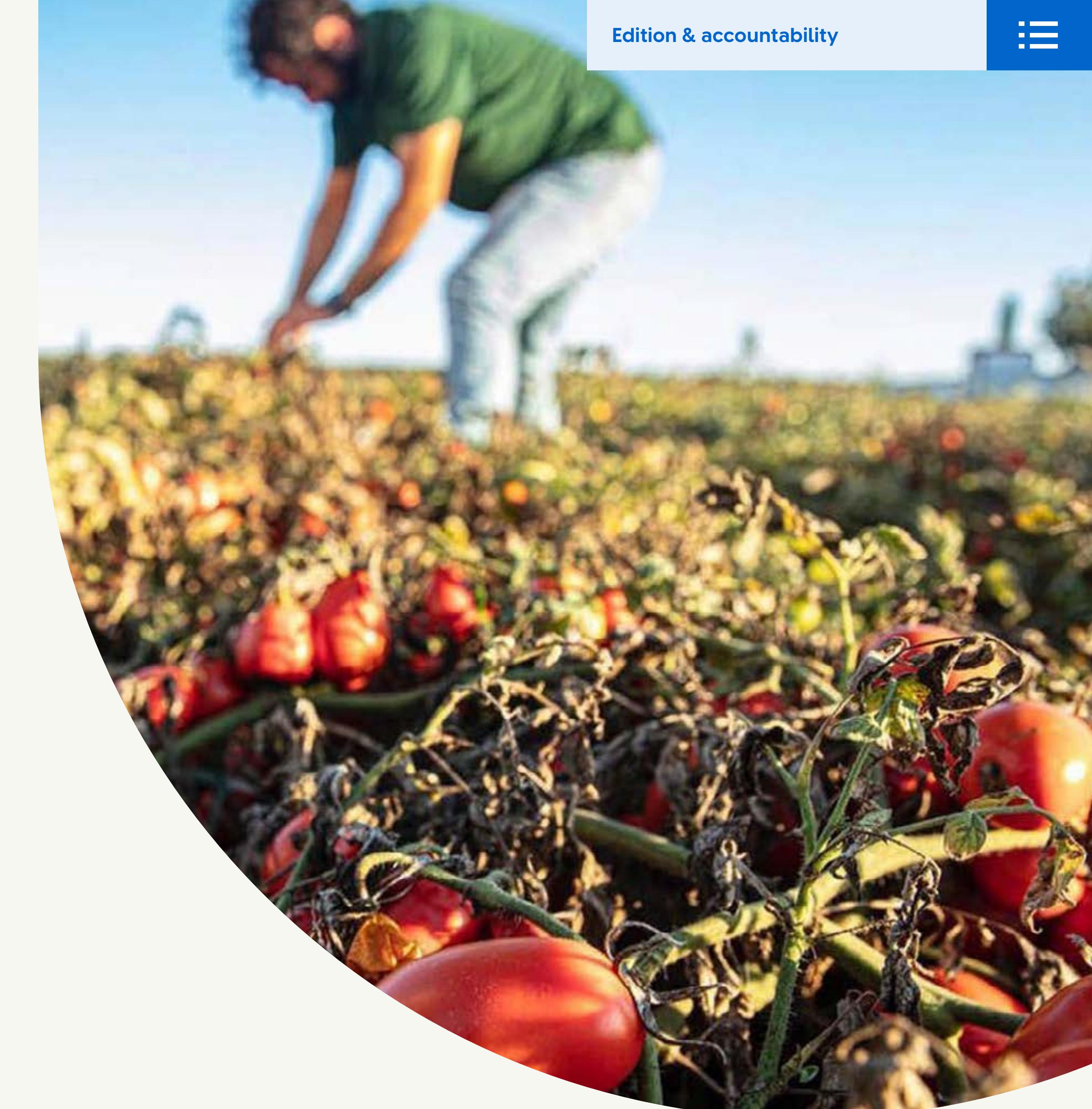
UNILEVER POLICY INTERACTIONS AND HIERARCHIES

Unilever has policies and principles that are complementary to the Sustainable Agriculture Principles, notably the Responsible Partner Policy (RPP) and the People and Nature Policy. These should be read alongside each other, while noting the scope of stakeholders to which they apply to may be different.

Our Responsible Partner Policy (RPP) and its Fundamental Principles embody our commitment to responsible, transparent and sustainable business. The RPP describes what Unilever requires of business partners so we can do business together responsibly. Where suppliers of agricultural raw materials have undergone audits against SAP-benchmarked standards of their facilities, this is considered as sufficient verification of our RPP. Where there are no audit of facilities as part of the SAP-benchmarked standards, high-risk sites will require an audit to verify alignment with our RPP.

WHO DEVELOPED THIS DOCUMENT?

This document was produced with inputs from Unilever, external stakeholders and external consultants.





Sustainable sourcing at Unilever

Sourcing sustainably has been a backbone in Unilever's Sustainability Goals since 2010. The world – and our business – needs resilient natural and agricultural ecosystems to thrive and people who grow our materials have a decent livelihood. We're committed to contributing to the protection and regeneration of nature, within and beyond our value chain through our Sustainable Agriculture goal, principles and programme.

Our Sustainable Agricultural Principles will be put into effect through our suppliers and supply chain, helping to positively transform agricultural practices for people, nature and climate.

About the Sustainable Agriculture Principles

The **Unilever Sustainable Agriculture Principles** (2024), is an update to the Sustainable Agriculture Code (2017). The Principles are a collection of good practices which aim to codify important aspects of sustainability in farming and plantation management that can be put into effect through our suppliers and supply chain.

We have developed the Principles to offer our suppliers one source of information on what principles and topics are important for Unilever. We support suppliers to select the most appropriate external standard(s) for their operations and/or commodities in the knowledge that they will also be aligned to our Principles.

The Principles reflect our evolving understanding of sustainable agriculture across different contexts – geographical, cultural and political – within which our suppliers and farmers operate. The Principles are wide-ranging in scope and intended to be used to assess standards, codes, assessments and programmes across diverse geographies and farming systems that are used by different supply chain stakeholders, from smallholders to large plantations.

One of the changes that we're making in 2024 is to move from running our own Code with the associated audit requirements, to setting Principles and exclusively using third-party standards. This is an evolution in how we manage sustainable sourcing at Unilever that reflects the blossoming of agricultural standards, codes, assessments and programmes in the 15 years since we launched the original Sustainable Agriculture Code.



How we use the Principles

We use these Principles to assess and benchmark third-party agricultural standards, codes, assessments and programmes across diverse geographies and farming systems to ensure that they meet our commitments to sustainable, responsible and transparent production. Using the benchmark provides Unilever with an indication of the level to which the standards align to the Principles. The standards accepted by Unilever under the Principles cover a broad range of sourced materials.

In 2024, there is maturity in the sustainable agriculture certification and standards market, which means that from 2025 onwards, we can exclusively use third-party standards, assessments and programmes for Sustainable Sourcing.

How this document is structured

| Section | Content |
|--|---|
| Sustainable Agricultural Principles | <p>Six core Principles, each with 'Expected' and 'Leading' requirements which are based on:</p> <ul style="list-style-type: none">existing Unilever commitmentsbest practice, drawn from other existing and recognised benchmarking standards (e.g. SAI FSA) <p>An independent benchmarking of legislation has not been included within the scope.</p> |
| Sustainable sourcing guidelines: accepted standards, assessments, codes, and programmes | <p>A list of the agricultural standards which have been benchmarked against the Principles and have been accepted based on the level of alignment with the 'Expected' requirements.</p> |
| Interaction between Unilever's Sustainable Agricultural Principles, sustainable sourcing goal and programme | <p>A description of how the Principles interact with Unilever's existing sustainable sourcing goals and programme.</p> |



Smallholders

Unilever is committed to supporting smallholder farmers, and this is illustrated through our continued commitment to helping smallholder farmers in our supply chain. We acknowledge that suppliers working with smallholders will have situational challenges that may require a tailored approach in terms of interacting with the Principles. Therefore, we collaborate with suppliers to engage the smallholders and communities they work with, to enable smallholder inclusion and empowerment in the supply chain, and to work towards sustainable and productive agriculture. We encourage all our suppliers, smallholders and larger entities, to adopt a continuous improvement mindset in line with the SAP. Where a standard has been tailored for smallholders, this will be accepted under the SAP.

What this means for Unilever agricultural raw material suppliers

Suppliers who wish to supply Unilever with sustainably sourced raw materials are required to adopt and comply with (one of) the third-party standards which has been benchmarked against the Principles. Suppliers are expected to determine and take responsibility for the steps required for your organisation to be able to meet the requirements of the applicable and most appropriate standard (as chosen by the supplier). There is no further action required from Suppliers already certified to one of the accepted third-party standards.

Verification and compliance

We rely on the third-party compliance, non-compliance and verification requirements embedded within the benchmarked standards.



Sustainable Agricultural Principles

Our Sustainable Agricultural Principles are a collection of good practices which aim to codify important aspects of sustainability in farming, plantation and supply chain management with the goals to positively transform agricultural practices for people, nature and climate. We look for these principles to be reflected in all sustainability standards with which we work.

Each Principle is supported by requirements, that are either expected or leading. The requirements are additionally allocated to suppliers and/or farmers throughout the document, although we are comfortable that the requirements may be undertaken by other parties in some supply chains.

Principle 1:

Ensure integrity through legal compliance, transparency and responsible business practices



Principle 2:

Protect and regenerate nature



Principle 3:

Drive climate action and build climate resilience and adaption



Principle 4:

Respect and promote human rights and drive positive social impact



Principle 5:

Ensure good animal welfare and promote the health of livestock
(only relevant to suppliers of livestock-related goods)



Principle 6: Commit to and support a process of continuous improvement
(underlying Principle relevant to all Principles above)

Principle 1:

Ensure Integrity through compliance,
transparency and responsible business practices.



Principle 1:



Ensure integrity through legal compliance, transparency and responsible business practices

Principle description: Benchmarked standards should promote agricultural and business practices that ensure integrity and accountability in a way that is transparent and traceable. At Unilever, we aim to ensure that legal requirements are comprehended and complied with, while acknowledging the differences in legal requirements in respective operating locations across our agricultural supply chains.

Benchmarked standards should have requirements, principles and/or criteria that address and assess the expected requirements as relevant to the entity-type under the following topics:

The benchmarked standards should address or require:

Ensure Legal Compliance

| | | | |
|-----|---|----------|--|
| 1.1 | Compliance with all relevant national and international laws and regulations. | Expected | |
| 1.2 | A zero-tolerance approach to all forms of corruption, fraud, as well as direct and indirect bribery. | Expected | |
| 1.3 | Avoidance of all potential conflicts of interest and unfair competition. | Expected | |
| 1.4 | Farmers have legal or customary rights to farm the land in the form of ownership, tenancy or information rights. | Expected | |
| 1.5 | Land acquisition, land-use planning, change and development comply with zoning schemes, national laws and human rights, including customary rights to land and resources, whichever offers the greatest protection. | Expected | |
| 1.6 | Provision of services and facilities for farmers that meet or go beyond legally required minimum health and safety standards for both workers and their families. | Expected | |
| 1.7 | Relevant policies to be in place to comply with all relevant national and international laws and regulations. | Expected | |

Conduct Business Responsibly

| | | | |
|------|---|----------|--|
| 1.8 | Routine financial reporting. - Large farms must keep financial accounts. - Individual smallholders may not be subject to typical reporting standards. | Expected | |
| 1.9 | Accurate recorded information regarding business activities, and disclosure of information without falsification or misrepresentation to appropriate parties. | Expected | |
| 1.10 | Processes in place to identify and assess key risks and to enable actions to respond to them. | Expected | |
| 1.11 | Workers and local communities are provided with effective grievance mechanisms, in line with the UN Guiding Principles on Business and Human Rights. The grievance mechanisms are well communicated, accessible, transparent, fair and provide confidential procedures that result in swift, unbiased and equitable resolution of issues. | Expected | |

 **Expected Requirements** – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

 **Leading Requirements** – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

 Farm-level requirement

 Supplier-level requirement



The benchmarked standards should address or require:

Conduct Business Responsibly

| | | | |
|--|----------|--|--|
| 1.12 Provision of relevant training for suppliers and workers in relation to sustainable farming practices. | Expected | | |
| 1.13 Provide suppliers and workers a forum to voice concerns and queries. | Expected | | |
| 1.14 Systems are in place to train employees on business integrity, ethics, compliance and risk mitigation topics. | Expected | | |
| 1.15 Policies, governance and compliance programmes in place to implement sustainable agricultural practices throughout the supply chain. These could include, but are not limited to: - Farm management policies. - Environmental management policies. - Human rights policies. - Anti-corruption policies. - "No burning" policies in place to prevent release of harmful particulates into atmosphere. - Robust management systems to implement policies. | Leading | | |

Protect Data and Personal Information

| | | | |
|---|----------|--|--|
| 1.16 Protection of worker's and client's privacy regarding personal data and information. | Expected | | |
| 1.17 Whistleblowers or those reporting a grievance or participating in any investigation of a grievance must not be retaliated against and there are specific measures to protect complainants. | Expected | | |
| 1.18 Compliance with local regulations and data security and confidentiality laws. | Expected | | |
| 1.19 Use of personal data only when lawful and necessary to fulfil legitimate business purposes. | Expected | | |
| 1.20 Respect of intellectual property rights. | Expected | | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



The benchmarked standards should address or require:

Maintain Traceability and Transparency

| | | | |
|------|---|----------|--|
| 1.21 | Exercise and show human rights and environmental due diligence that identifies, prevents, mitigates and accounts for how to address and manage potential and actual adverse impacts that may be caused or contributed to through activities, or which may be directly linked to operations, products or services. | Expected | |
| 1.22 | Maintenance of an effective and appropriate chain of custody from an agricultural origin, through the supply chain, to the point of delivery. | Leading | |
| 1.23 | Engagement with supply chain and/or mapping of the value chain to understand and identify risks across these supply chains. | Leading | |
| 1.24 | Maintenance of accurate geolocation data in the form of a GPS polygon data on farms to improve yield estimation, farm management and assurance. | Leading | |
| 1.25 | Disclosure of grievances received and communicate on steps taken to address such grievances. | Leading | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

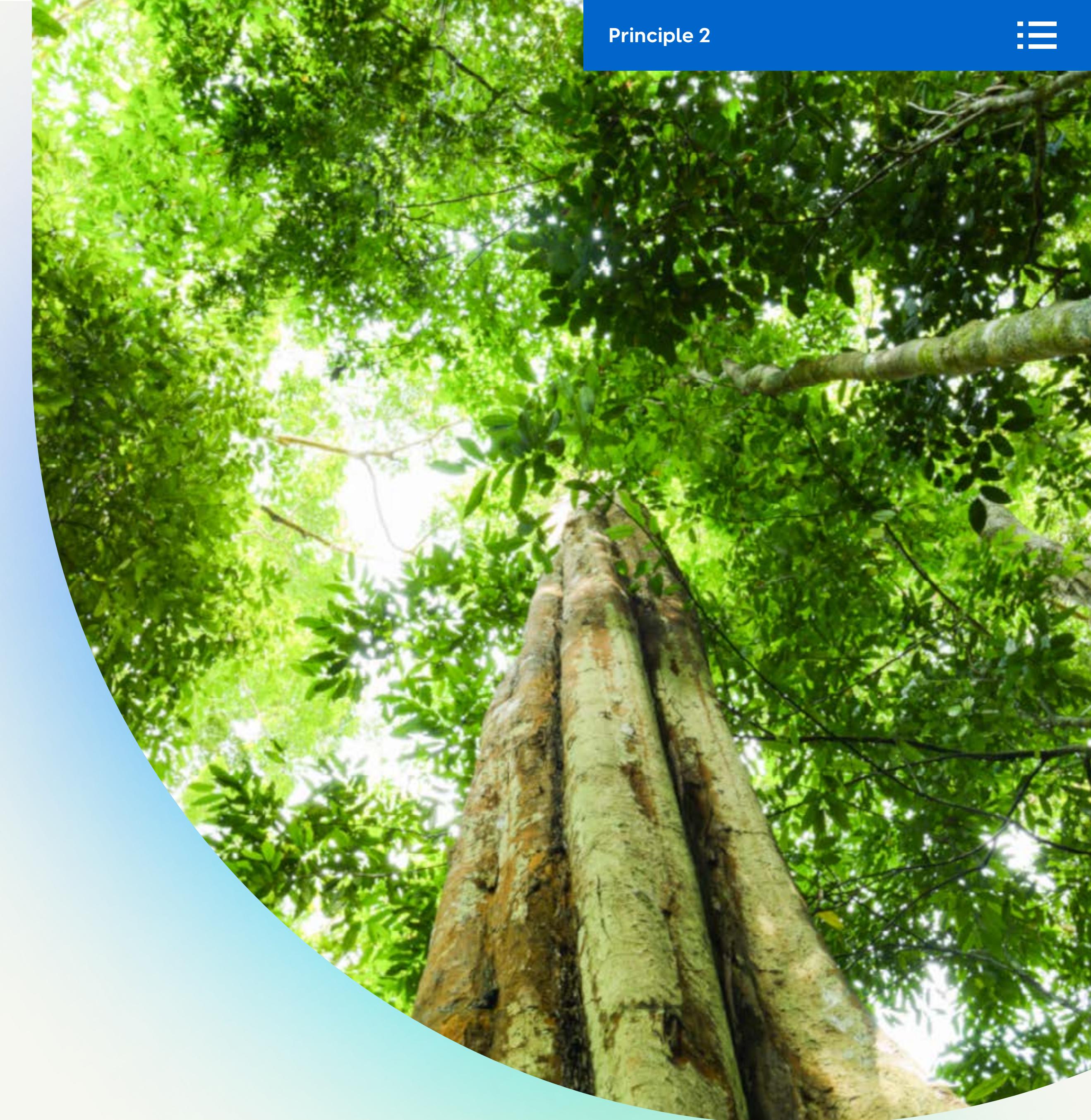
Farm-level requirement

Supplier-level requirement



Principle 2:

Protect and regenerate nature



Principle 2:



Protect and regenerate nature

Principle description: Benchmarked standards should contribute to an agricultural supply chain that maintains and regenerates soil health, supports appropriate land use, conserves and regenerates natural resources, reduces waste and pollution and avoids the introduction of invasive species.

Benchmarked standards should have requirements, principles and/or criteria that address and assess the mandatory requirements as relevant to the entity-type under the following topics:

The benchmarked standards should address or require:

Promote Health Soils

| | | |
|---|----------|--|
| 2.1 A Soil Management Plan in place. | Expected | |
| 2.2 Adoption of best-practice soil management that keeps roots in the ground, limits soil disturbance. Including but not limited to: - No-till or reduced tillage or conservation till practices; - Cover cropping; - Mulching; - Nutrient management; - Crop rotation combined with cover crops, and/or other practices proven to promote healthy soils for the relevant crop. | Leading | |
| 2.3 Prevention of erosion through practices such as cover cropping, mulching, terracing. | Leading | |
| 2.4 Application of crop rotations at farm-level with both shallow and deep rooting crops. | Leading | |

Support Appropriate Land Use

| | | |
|--|----------|--|
| 2.5 Zero deforestation or conversion in connection with the supply of palm oil, soy, paper & board, tea and cocoa materials; and work to end deforestation and conversion in all other crops. | Expected | |
| 2.6 Prohibition of the conversion of areas with significant biological, ecological, social or cultural values to farmland (such as High Conservation Value/High Ecological Value/ high carbon stock areas (forests, grasslands or wetlands)). | Expected | |
| 2.7 Exploration of innovative carbon sequestration techniques (including but not limited to nature-based solutions such as afforestation, restoration and also carbon capture and storage) where feasible and applicable to a given geography. | Leading | |

 **Expected Requirements** – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

 **Leading Requirements** – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

 Farm-level requirement

 Supplier-level requirement



The benchmarked standards should address or require:

Protect and Regenerate Nature and Biodiversity

| | | | |
|------|---|----------|--|
| 2.8 | Impact assessments on surrounding natural systems to identify co-beneficial activities that promote nature positive outcomes. | Expected | |
| 2.9 | Minimisation of the potential negative externalities of using agrochemicals that may contain substances of concern deemed harmful to the local environment. | Expected | |
| 2.10 | Minimisation of the potential negative externalities of practices such as ploughing, grass cutting, and hedge cutting. | Expected | |
| 2.11 | Prohibition of hunting, fishing or gathering of rare, threatened or endangered species on the farm and communication to all farmers and workers that destroying important habitats on-farm (or off-farm because of farming activities) is prohibited. | Expected | |
| 2.12 | Documented evidence that every farm either has an individual Biodiversity Action Plan (BAP) or shall themselves co-ordinate farmers' activities within a BAP that encompasses a range of activities across the farmed landscape from where raw materials are purchased. | Expected | |
| 2.13 | Crop Protection Products (CPP) are only applied if they have no influence on non-target species. | Leading | |
| 2.14 | Identification and understanding of dependencies on ecosystem services and the implementation of plans to manage biodiversity and ecosystem risks for operations in or around sensitive areas. | Leading | |
| 2.15 | Efforts to eliminate the planting of potentially invasive species for the region or area. | Leading | |
| 2.16 | Education of farmers, workers and local communities on pro-biodiversity practices and efforts, as well as the protection of endangered species. | Leading | |
| 2.17 | Creation of conditions and application of practices that increase plant and animal species numbers. | Leading | |
| 2.18 | Creation of specific habitats or conditions for predatory insects that can control pest insects thereby encouraging natural enemies of pests and contribute to their control by biological rather than chemical means. | Leading | |
| 2.19 | Application of planting patterns which avoid monoculture (e.g. intercropping, strip farming, pixel farming). | Leading | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



Protect and Regenerate Nature and Biodiversity

Conserve Water Resources

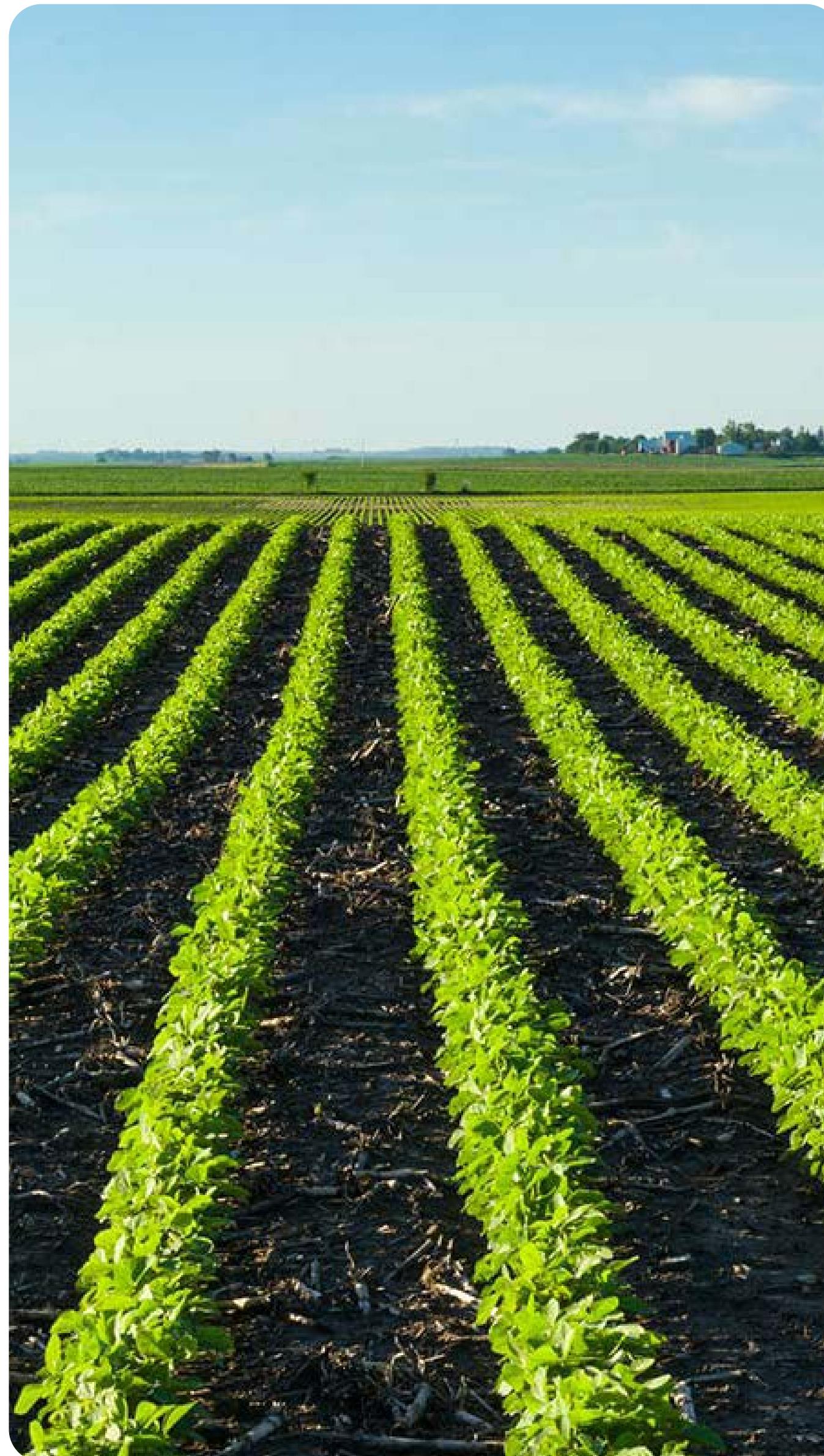
| | | | |
|---|----------|--|--|
| 2.20 An active approach to addressing leaks and incidents of wastage (e.g. seasonal checks of irrigation pipes, valves and backflow devices). | Expected | | |
| 2.21 Implementation of an environmental management system, such as ISO 14001, to mitigate issues related to water management and wastewater discharge. | Expected | | |
| 2.22 Monitoring of water sources and water usage and withdrawal, as far as practical, in a way that meets the needs of local communities, other water users, as well as wildlife and ecosystems in the catchment. | Expected | | |
| 2.23 Assessment of wastewater generation and storage, ensuring it is handled, transported and disposed of in a way that protects the health and safety of people and the environment. | Expected | | |
| 2.24 Protection of waterways from erosion and runoff, e.g. through maintenance of riparian areas. | Expected | | |
| 2.25 Implementation of buffer zones adjacent to streams, rivers, wetlands, ponds and other water bodies are planted, maintained or restored, preferably with native species. | Expected | | |
| 2.26 A licence or permit to extract the volume of water used, whereby the licence must have been obtained and the volume of water stated on the licence must not have been exceeded. | Expected | | |
| 2.27 No water bodies are used as waste dumps and no inappropriate materials (such as oil, CPPs, CPP packing or containers, medicines, animal manure) are disposed of in rivers, streams or other surface or groundwater). | Expected | | |
| 2.28 Integration of the most efficient irrigation technology and equipment where feasible, e.g. drip irrigation systems that minimise water use. | Leading | | |
| 2.29 Mitigation of marine habitat degradation and regulation of the intensity of pressure on marine resources. | Leading | | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



Protect and Regenerate Nature and Biodiversity

Reduce Waste

- 2.30 Employment of environmental management systems that are updated periodically to identify, document and mitigate issues related to waste management and reduction (including waste from harvesting, processing and distribution).
- 2.31 Hazardous materials are excluded from general waste disposal and collected by a registered hazardous waste disposal centre, contractor or other locally available methods.
- 2.32 Exploration of more circular practices whereby value creation options from waste are investigated and waste becomes a co-product rather than byproduct of agricultural operations.
- 2.33 Reuse of waste where possible.
- 2.34 Reduction in the generation of waste and work towards diverting waste to another disposal route other than being sent to landfill sites or incineration without energy recovery.

| | | |
|----------|--|--|
| Expected | | |
| Expected | | |
| Leading | | |
| Leading | | |
| Leading | | |

Prevent Pollution

- 2.35 Monitoring and management of all sources of emissions which affect air quality. Emissions include, but are not limited to, those which incur noise and odour, such as manure storage, agrochemical applications, dust, exhaust, machinery maintenance.
- 2.36 Implementation of best practices to prevent burning and to prevent release of harmful particulates into atmosphere.
- 2.37 Measures put in place to prevent or mitigate air pollution, in accordance with relevant legislation and industry guidelines.
- 2.38 A certified assessment of soil pollution levels.
- 2.39 Assessment of water pollution levels to address potential impacts on waterways (including freshwater, groundwater and marine water) and fresh drinking water.
- 2.40 Optimisation, and where possible reduction, of the use of chemicals (e.g. synthesis fertilisers, pesticides and herbicides) to prevent soil and water pollution.
- 2.41 Investment in nature-based solutions to improve air quality.

| | | |
|----------|--|--|
| Expected | | |
| Leading | | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

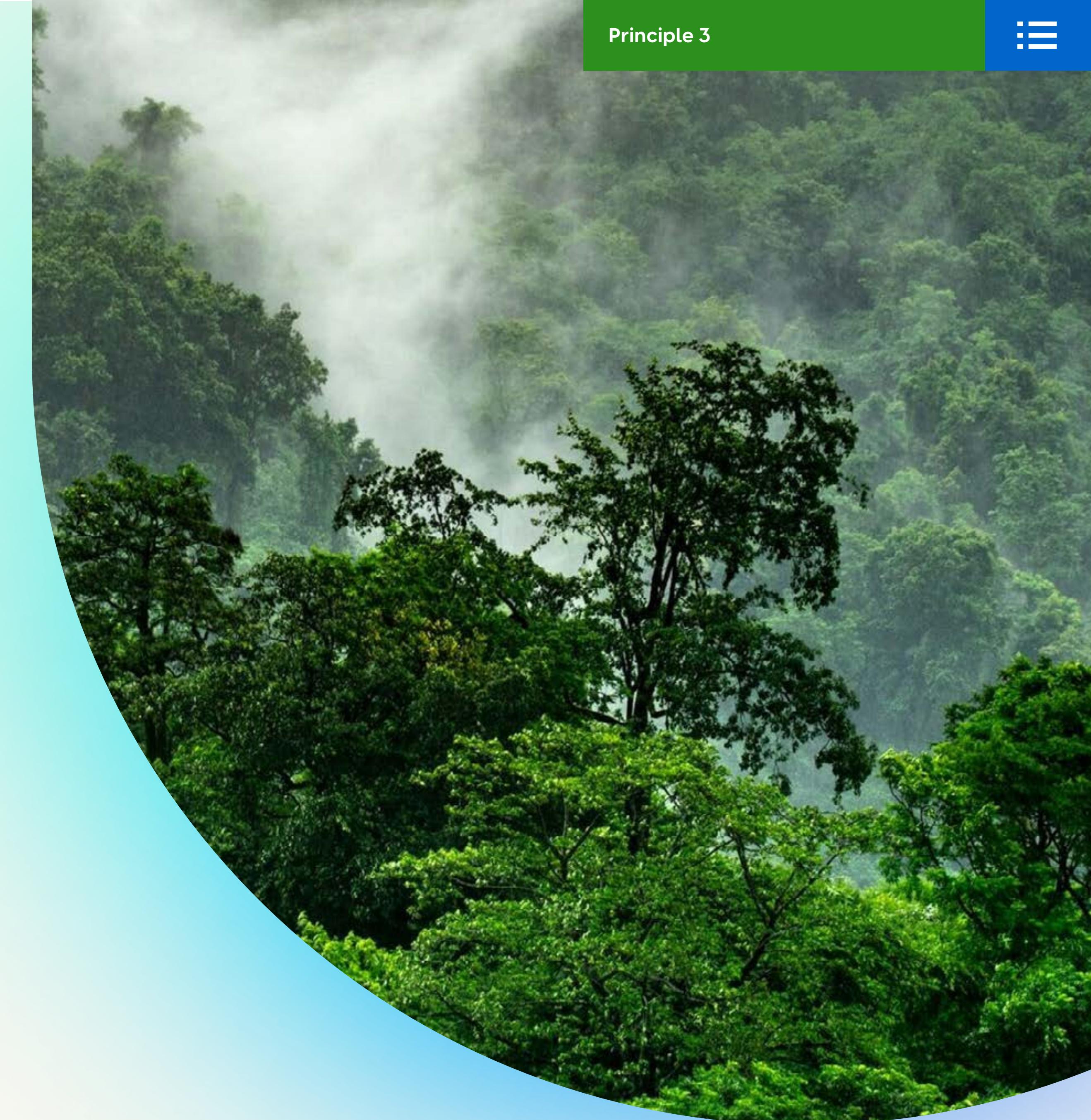
Farm-level requirement

Supplier-level requirement



Principle 3:

**Drive climate action and build
climate resilience and adaption**



Principle 3:



Drive climate action and build climate resilience and adaptation

Principle description: Benchmarked standards should encourage agricultural practices that minimise greenhouse gases, improve energy efficiency, and accelerate decarbonisation across the agricultural supply chain, while building climate resilience and adaptation.

Benchmarked standards should have requirements, principles and/or criteria that address and assess the expected requirements as relevant to the entity-type under the following topics:

The benchmarked standards should address or require:

Mitigate Climate Change

- 3.1 Implementation of a GHG plan with targets and roadmaps in place to reduce GHG emissions at a supplier-level, in collaboration with farmers. Expected
- 3.2 Implementation of a GHG plan in line with the goals of the Paris Agreement and the requirements of the GHG Protocol or equivalent standard at a supplier-level, in collaboration with farmers. Leading
- 3.3 Implementation of best management practices to reduce and remove carbon. Leading
- 3.4 Planting of trees for different purposes, e.g. timber, shade, windrow, animal feed, bird habitat. Leading

Drive Energy Efficiency

- 3.5 Implementation of an energy management plan. It should include, but not be limited to:
 - Driving energy efficiency to avoid wasting energy and reduce GHG emissions.
 - Optimising the use of energy-intensive and GHG-intensive inputs, e.g. inorganic fertilisers.
 - Measuring and reporting energy consumption and composition.Expected
- 3.6 Reduction in the use of non-renewable sources of energy and an increase in the use of renewable sources of energy and renewable technologies where these are available and affordable. Leading
- 3.7 Encouragement of farmers to adopt practices like methane capture from livestock waste where it is available and affordable. Leading

Build Climate Adaptation and Resilience

- 3.8 Adoption of climate-smart practices such as agroforestry or silvopasture, integrated soil and pest management and crop diversification where possible. Leading
- 3.9 Increase productivity on existing farmland by prioritising management and farming activities to improve soil quality, conserve water, protect and restore native vegetation. Leading
- 3.10 Adjust resource use to local terrain by understanding how current climatic conditions may influence resource accessibility and availability for current and future communities and livelihoods. Leading

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement

Principle 4:

**Respect and promote human rights
and drive positive social impact**



Principle 4:



Respect and promote human rights and drive positive social impact

Principle description: Benchmarked standards should cover the respect and advancement of required human rights principles such as those covered in the International Bill of Human Rights and the principles concerning fundamental rights set out in the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, as well as the OECD Guidelines for Multinational Enterprises. Benchmarked standards should ensure that these are met and implemented in line with the UN Guiding Principles on Business and Human Rights. They should aim to improve labour conditions and livelihoods for agricultural supply chain workers and surrounding local communities.

Benchmarked standards should have requirements, principles and/or criteria that address and assess the expected requirements as relevant to the entity-type under the following topics:

The benchmarked standards should address or require:

Consider Community Impacts

| | | | |
|-----|---|----------|--|
| 4.1 | Recognition of and respect for the human rights of individuals and local communities. | Expected | |
| 4.2 | Respect for the legitimate land tenure rights and titles to property of individuals, communities and Indigenous populations, including customary and informal rights. There must be no involvement in any form of land grabbing and there must be a zero-tolerance approach to land grabbing. | Expected | |
| 4.3 | Recognition of and respect for Indigenous populations that have the right to self-determination. | Expected | |
| 4.4 | Confirmation that activities provide economic benefits and employment to local communities. | Leading | |
| 4.5 | Community participation on projects and decisions that might affect communities, including when change in land use is planned. | Leading | |
| 4.6 | Identification of local community programmes or initiatives that can be contributed to and will deliver wider community impact and build community trust. | Leading | |

Provide Adequate Working Conditions

| | | | |
|-----|--|----------|--|
| 4.7 | Provision of safe and stable employment and working environments. | Expected | |
| 4.8 | Provision of employment documents that are freely agreed and respect their legal and contractual rights for all workers, both permanent and casual. The contract is in a language understood by the workers and describes key terms and conditions of work, including working hours, overtime, pay, benefits, leave and disciplinary measures. Employees are provided with information relating to any decision that changes or affects their terms of employment and have the right to effective dialogue with management | Expected | |
| 4.9 | Identity papers are not withheld by employer, workers are free to terminate their employment after a reasonable notice period without penalty, freedom of movement is respected, no recruitment fees or deposits are required from workers in connection with obtaining the employment. | Expected | |

 **Expected Requirements** – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

 **Leading Requirements** – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

 Farm-level requirement

 Supplier-level requirement



The benchmarked standards should address or require:

Provide Adequate Working Conditions

| | Expected | Expected | Supplier-level requirement |
|---|----------|----------|----------------------------|
| 4.10 No forced labour or coercion in employment arrangements. | | | |
| 4.11 Protection of all workers of an appropriate age and young workers. Under no circumstances are individuals employed under the age of 15 or under the local legal minimum age for work or mandatory schooling, whichever is higher. In all circumstances, young workers (between 15 and 18 years of age) do not carry out work that is mentally, physically, socially or morally dangerous or harmful. | | | |
| 4.12 Equal treatment of all workers without any form of discrimination. Particular attention is paid to the rights of workers most at risk of discrimination. | Expected | | |
| 4.13 All workers can freely exercise their right to form or join a union of their choice, to seek representation and collectively bargain and do so without fear of intimidation, harassment or obtaining prior approvals, unless legally required. Where local law sets restrictions on the right to freedom of association and collective bargaining, alternative forms of worker representation, association and bargaining are allowed. Workers understand their rights, including any legal right to strike. | Expected | | |
| 4.14 Workers are treated with dignity and respect. No worker is subject to any form of physical, sexual, psychological or verbal violence, harassment, intimidation or abuse, including gender-based violence and harassment (GBVH). | Expected | | |
| 4.15 Provision of access to services and infrastructure for workers, in order to contribute to safe and secure living conditions. | Expected | | |
| 4.16 Free access to potable drinking water, sanitation, and shelter with lighting, heating and ventilation including for breaks and mealtimes for farmers and workers. | Expected | | |
| 4.17 All provisions of services and facilities for workers and their dependents shall be at, or above, the legally required minimum standard and must meet the basic needs of workers and their families – particularly on large farms and plantations. | Expected | | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



The benchmarked standards should address or require:

Provide Adequate Working Conditions

| | Expected | Farm-level requirement | Supplier-level requirement |
|--|----------|------------------------|----------------------------|
| 4.18 All workers are paid wages which meets or exceeds legal minimum standards or collective bargain agreements, regularly and on time. Wages are only subject to legally mandated deductions and those agreed by workers. Where a worker is paid based on volume output, piece rate, quotas or similar, the pay rate allows the worker to earn at least the equivalent of the minimum or collective agreement wage, whichever is higher, during normal working hours. | Expected | | |
| 4.19 Working hours, overtime and breaks follow applicable laws. Total weekly working hours including overtime do not exceed 60 hours for non-management workers even if local law would otherwise allow it. All overtime work is paid at the appropriate premium rate according to local legal requirements and/or collective bargaining agreements. Overtime is voluntary. | Expected | | |
| 4.20 Discrimination based on race, ethnicity, age, role, sex, gender identity, colour, religion, country of origin, sexual orientation, marital status, pregnancy, dependants, disability, social class, union membership, personal characteristics, disease, health status or political views, or on any other grounds is prevented and diversity, equity and inclusion is actively promoted. | Leading | | |
| 4.21 Regular and repeated safety training including first aid training and evacuation drills is provided to all workers. | Leading | | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



The benchmarked standards should address or require:

Contribute to Livelihoods

| | | | |
|---|---------|--|--|
| 4.22 Support for collaborative initiatives with local communities, such as ensuring children have access to adequate education and providing infrastructure development and access to healthcare. | Leading | | |
| 4.23 Support for smallholder integration in supply chains through the development of tailored programmes that seek to ensure thriving livelihoods and allow increased efficiency of farming operations. | Leading | | |
| 4.24 Provision of access to training in improved agricultural practices, farm inputs, finance, land tenure and technology for smallholder farmers. | Leading | | |
| 4.25 Provision of access to markets and support in income diversification for smallholder farmers. | Leading | | |
| 4.26 Support of women economic empowerment, such as sourcing from women-owned businesses. | Leading | | |
| 4.27 Provision of training in business skills for workers and farmers. | Leading | | |
| 4.28 Support for the professionalisation of farmer cooperatives. | Leading | | |

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



The benchmarked standards should address or require:

Operate in a Safe and Healthy Environment

- 4.29 Operate in a safe and healthy working environment that identifies and prevents and mitigates risks of accidents, injuries and illnesses to workers, visitors and local communities. Expected
- 4.30 Young people (under 18 years old), pregnant and nursing mothers shall never handle or apply CPPs as part of their job or be exposed to CPP contaminated Personal Protective Equipment. Expected
- 4.31 All workers, including CPP handlers, are clearly informed about the inherent dangers of the workplace and are provided with adequate knowledge and personal protective equipment to avoid such dangers, and there is clear and appropriate signage or information provided on how to proceed in the case of an emergency. Expected
- 4.32 Prohibition of the reuse of CPP containers for any purpose (other than professional re-filling of proprietary containers), including re-use for human or animal food or water. Expected
- 4.33 Implementation of health and safety procedures to avoid workplace fatalities, injuries, and diseases and also impact on bystanders and local communities. Expected
- 4.34 Recognition and promotion of worker mental health and wellbeing and provision of farmer-centric resources to uphold this. Leading

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

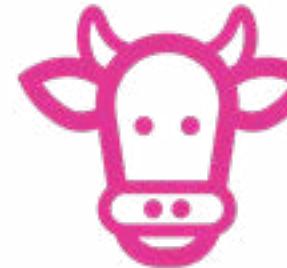
Supplier-level requirement

Principle 5:

**Respect and promote human rights
and drive positive social impact**



Principle 5:



Ensure good animal welfare and promote the health of livestock

Principle description: Benchmarked standards should safeguard the welfare of all livestock by upholding the Five Freedoms¹ including good animal husbandry practices that adhere to appropriate guidelines on animal housing, feeding, health and breeding.

Benchmarked standards should have requirements, principles and/or criteria that address and assess the expected requirements as relevant to the entity-type under the following topics:

The benchmarked standards should address or require:

Provide Safe Housing

| | | |
|---|----------|--|
| 5.1 End the use of close confinement and implement non-confinement systems wherever possible, including cage-free systems for poultry, adequate pasture and grazing access for cattle, group housing and free farrowing for swine. | Expected | |
| 5.2 Journey times are kept to a limit that complies with local regulations, but that follows the general guidance of a maximum journey time of 9 hours, and ensure the equipment and environment on board is suitable for the journey time. | Expected | |
| 5.3 Avoid rearing animals in barren environments. | Expected | |

Provide Healthy and Nutritious Feed

| | | |
|--|----------|--|
| 5.4 Provision of diets that are appropriate for the stage of production and fed in sufficient quantities to maintain the animals in good health. | Expected | |
| 5.5 Implementation, where possible, of measures like livestock/ruminant feed management practices to reduce enteric fermentation through nitrate feed additives or leguminous forages. | Leading | |
| 5.6 Incorporation of circular feed systems to reduce competition of animal feed with human food production including finding alternative protein sources to soy for animal feed. | Leading | |

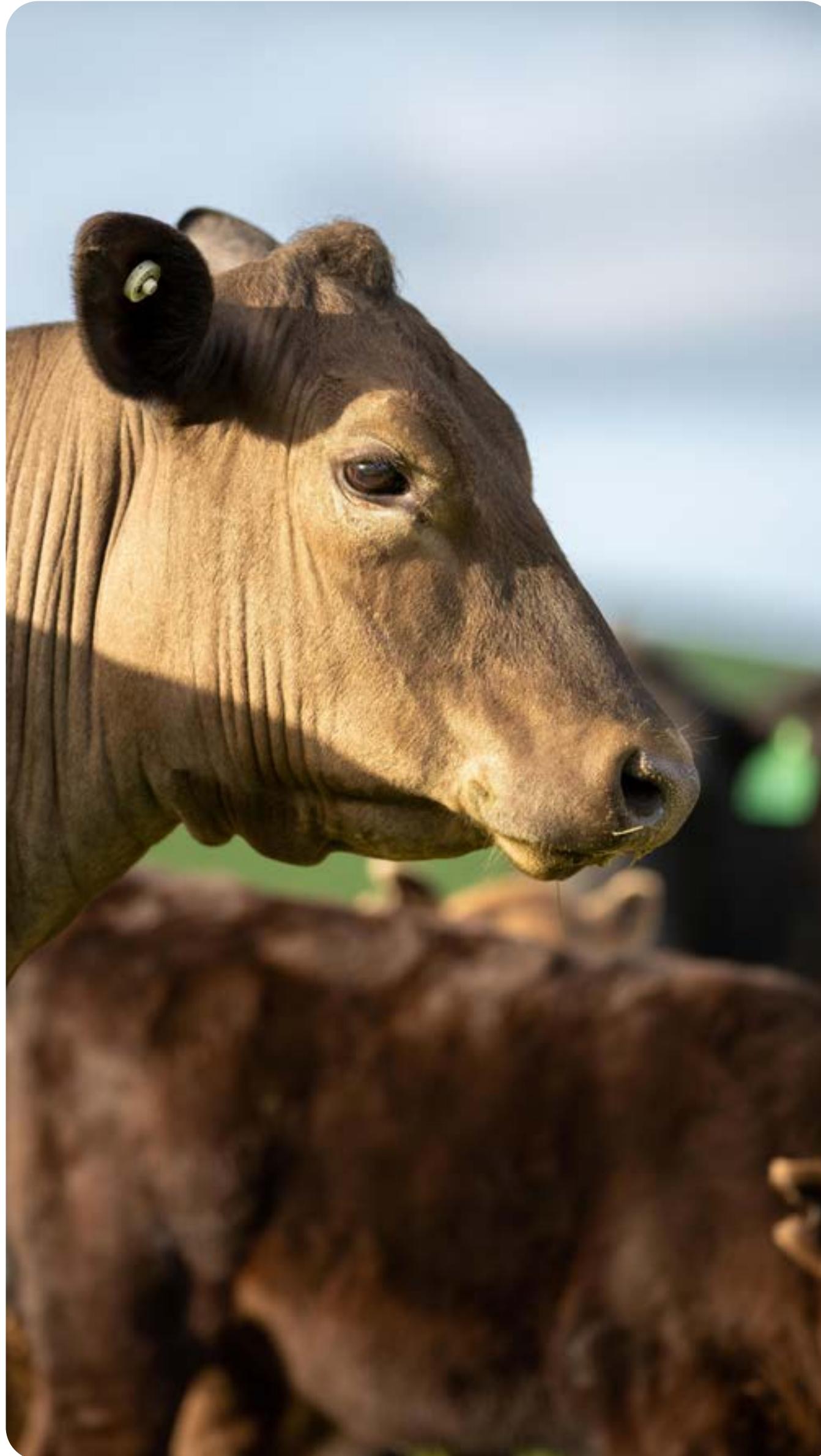
¹ Updating Animal Welfare Thinking: Moving beyond the "Five Freedoms" towards "A Life Worth Living" - PMC (nih.gov)

 **Expected Requirements** – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

 **Leading Requirements** – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

 Farm-level requirement

 Supplier-level requirement



The benchmarked standards should address or require:

Ensure Animal Health

- 5.7 Use of proactive veterinary health plans, including but not limited to antibiotic stewardship schemes. Expected
- 5.8 Confirmation that antibiotics are used only in a curative rather than preventative way and thus only used if prescribed by a veterinary surgeon. Expected
- 5.9 Animal diets are free from growth hormones. Expected
- 5.10 Avoidance of the use of animal production systems that do not support good animal health outcomes, such as rapid-growth practices, overuse of antibiotics, breeding for high production traits. Leading

Adhere to Appropriate Breeding

- 5.11 Increase the longevity of breeding stock, so fewer replacement stock is required overall, giving additional benefit in terms of wasted inputs. Leading
- 5.12 Take advice on breed selection from local breeding programmes as well as personal knowledge and judgement on what traits may be desirable. Leading

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



The benchmarked standards should address or require:

Respect Animal Freedoms

- 5.13 Compliance with animal welfare legislative requirements in the relevant location(s), as specific laws can vary significantly. Expected
- 5.14 Animals to have freedom from hunger and thirst, where animals have access to substance that keeps them healthy and energetic. Expected
- 5.15 Animals to have freedom from discomfort, where animals are kept in a safe and healthy environment with protection from natural elements and a comfortable resting area. Expected
- 5.16 Animals to have freedom from pain, injury, or disease, providing treatment and medication if needed. Expected
- 5.17 Animals to have freedom to express normal and natural behaviour. Expected
- 5.18 Animals to have freedom from fear, distress, any mental suffering. Expected
- 5.19 Prohibition of all direct physical abuse of animals, including striking or applying pressure to sensitive parts when handling or moving animals. Expected
- 5.20 End the use of routine mutilations and minimise mutilations as far as possible. Where they are deemed necessary such interventions must be carried out by competent, trained personnel and with appropriate use of anaesthetics and analgesics. Expected

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement



Principle 6:

**Commit to and support a process
of continuous improvement**



Principle 6:



Commit to and support a process of continuous improvement

Principle description: Benchmarked standards should promote an agricultural supply chain with suppliers and farmers who are committed to continuous improvement to advance sustainable agricultural practices within the sector.

Benchmarked standards should have requirements, principles and/or criteria that address and assess the expected requirements as relevant to the entity-type under the following topics:

The benchmarked standards should address or require:

Implement Improvement Plans

| | | | |
|---|----------|--|--|
| 6.1 Provision of clear requirements and/or guidance for developing and communicating a Continuous Improvement Plan at supplier-level and/or at Farm Management Group level (or at farm level for stand-alone farms) to provide a baseline for making and tracking progress over time. | Expected | | |
| 6.2 Farm management policies and expected practices set in line with a Continuous Improvement Plan. | Expected | | |
| 6.3 Proactive communication of transition plans or roadmaps to obtain wider sustainability targets, including the allocation of resources to support the transition. | Leading | | |
| 6.4 Empowerment of smallholders and farmers across and beyond the supply chain, to develop industry-wide awareness of these groups in various jurisdictions and geographies. | Leading | | |
| 6.5 Co-ordination of regular inclusive farmer and/or farmer groups meetings to share learnings and promote more sustainable farming practices and understand how any problems the farmers are facing might be overcome. | Leading | | |

Measure Data and Report Transparency

| | | | |
|--|----------|--|--|
| 6.6 Advocacy for the widespread uptake of various commodity standards and impact programmes and the continued improvement across these standards and programmes toward best practices, including the adoption of regenerative practices where geographically possible. | Expected | | |
| 6.7 Assessment of the sustainability-related impacts and risks on external stakeholders and transparently report gaps and plans to address these where resources and feasibility allow. | Leading | | |

 **Expected Requirements** – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

 **Leading Requirements** – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

 Farm-level requirement

 Supplier-level requirement



The benchmarked standards should address or require:

Set Commitments and Goals

6.8 Commitment to conducting business through an approach that embraces sustainability and increases positive impact on the environment and surrounding communities.

Expected

Embrace Technological Innovations

6.9 Embrace technological developments (where feasible and accessible) that encourage sustainable agricultural systems.

Leading

6.10 Deployment of available technologies and digital capabilities to drive rapid improvements in traceability, transparency and/or monitoring and response systems across supply chains and operating areas.

Leading

Expected Requirements – benchmarked standards are required to have principles and/or criteria which address a minimum proportion of the expected requirements.

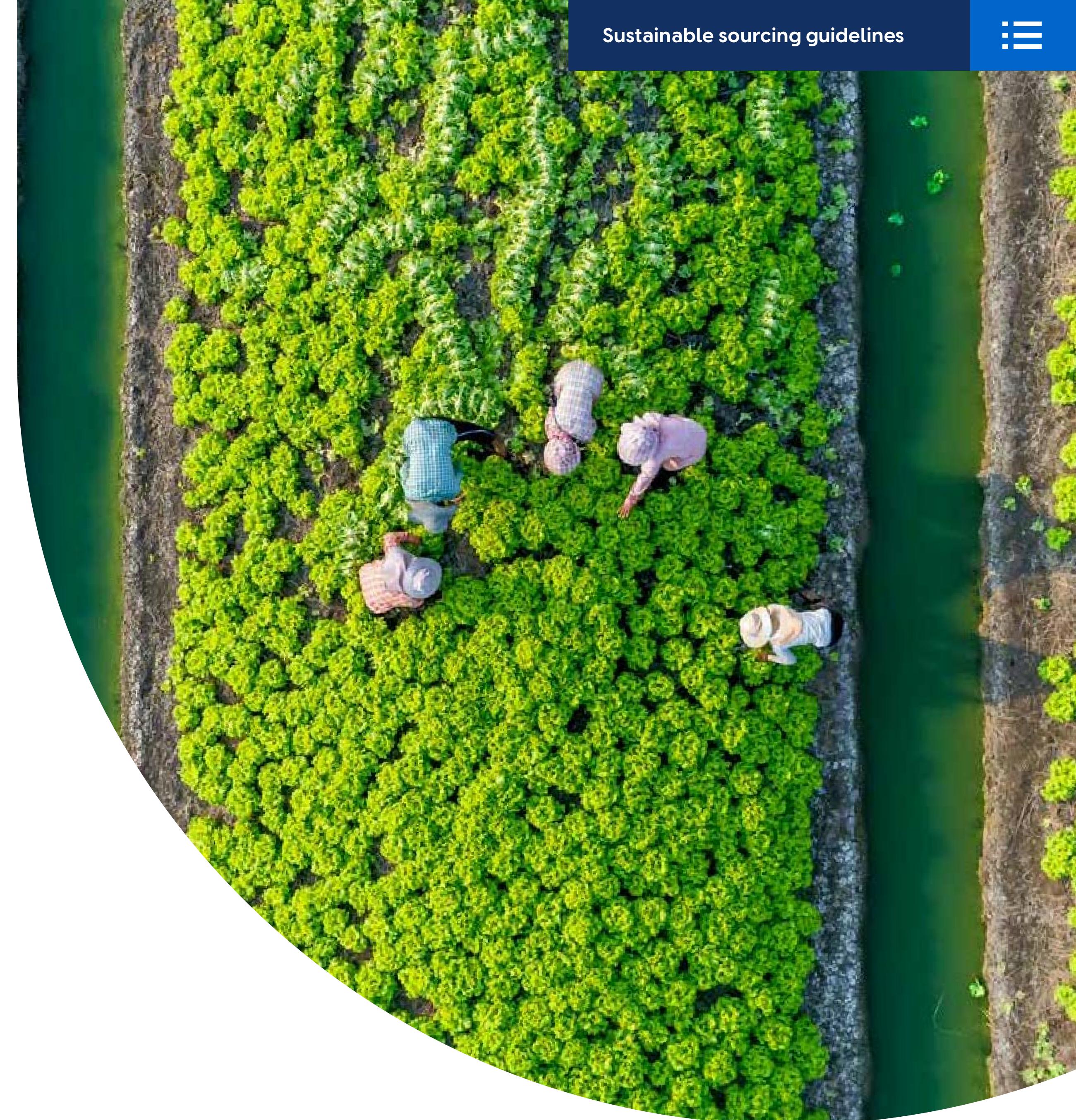
Leading Requirements – benchmarked standards are also assessed against the leading requirements, which suppliers are encouraged to work towards through a journey of continuous improvement.

Farm-level requirement

Supplier-level requirement

Sustainable sourcing guidelines: Accepted standards, assessments, codes, and programmes

As at this date, the following list presents the agricultural standards which have been benchmarked against the Principles, and have subsequently been accepted based on the level of alignment with the expected requirements. Unilever welcomes the suggestion of additional standards, codes and programmes and will undertake benchmarking of standards on an annual basis. Once the proposed standard/code/programme has been benchmarked and accepted against the Principles, an independent verification statement will be required in order for the associated volumes to be accepted as sustainably sourced.





List of schemes accepted under Unilever Sustainable Agriculture Principles (SAP)

| Certification Standard | Version | Applicable to | Logo |
|--|----------------------------|--|---|
| 1. ADM Responsible Soy Standard | Version 4.0 | Global, Soybeans |  |
| 2. Bonsucro Production Standard | Version 5.2 | Global, Sugar (from sugarcane) |  |
| 3. Caring Dairy Europe | 2024 | Europe, Dairy |  |
| 4. Certeafied - Tea Indonesia | Version 1.2 | Indonesia, Tea |  |
| 5. Fair Trade Standard for Small Producer Organisations & Fair Trade Hired Labour Standard | Version 2.7 & Version 1.11 | Global, Cereals, Cocoa, Coffee, Fibre crops, Flowers and plants, Fresh fruit, Honey, Nuts, Oilseeds and oleaginous fruit, Herbs, Herbal teas, Spices, Sugar, Tea, Vegetables, Preserved and prepared fruits and vegetables |  |
| 6. FairWild Standard | Version 3.0 | Global, Wild plants, fungi, lichens, seaweed, and other algae collected from various terrestrial, freshwater, and marine areas. |  |
| 7. For Life Certification Standard for Corporate Social Responsibility (Fair for Life) | Version May 2022 | Global, All agricultural commodities |  |
| 8. Forestry Stewardship Council (fsc) | Version 5.3 | Global, Paper & board |  |
| 9. GlobalGAP Integrated Farm Assessment - Fruit and Vegetables Checklist | Version 6.0 | Global, Fruits, vegetables and combinable crops |  |

Standards are continuously benchmarked and updated to reflect new versions. If a supplier provides a certificate for an earlier version, it will still be accepted.



List of schemes accepted under Unilever Sustainable Agriculture Principles (SAP)

| Certification Standard | Version | Applicable to | Logo |
|---|---|--|------|
| 11. IFOAM (all Organic Standards included under the Family of Standards) | IFOAM Norms (2014) | Global, all raw materials | |
| 12. ISCC EU and ISCC Plus | 2024 | Global, All arable commodity crops | |
| 13. Programme for the Endorsement of Forest Certification (PEFC) Sustainable Forest Management | 2018 | Global, Paper & board | |
| 14. ProTerra Standard | Version 5.0 | Global, All agricultural commodities | |
| 15. Rainforest Alliance Sustainable Agriculture Standard - Farm Requirements & Rainforest Alliance Sustainable Agriculture Standard - Supply Chain Requirements | Version 1.3 | Global, Cocoa, coffee, tea, fruits, vegetables, nuts, herbs & spices | |
| 16. Round Table on Responsible Soy (RTRS) Association Standard for Responsible Soy Production and Standard for Responsible Corn Production | Version 4.0 (soy) Version 1.0 (corn) | Global, Soybeans and Corn | |
| 17. Roundtable for Sustainable Palm Oil (RSPO) Principles and Criteria | Version 4.0 | Global, Palm oil | |
| 18. SAI Platform Farm Sustainability Assessment (FSA) or any Standard benchmarked as equivalent to FSA at the Gold and Silver level* | 2021 | Global, All agricultural commodities | |

Standards are continuously benchmarked and updated to reflect new versions. If a supplier provides a certificate for an earlier version, it will still be accepted.

List of schemes accepted under Unilever Sustainable Agriculture Principles (SAP)

| Certification Standard | Version | Applicable to | Logo |
|---|-------------|--|---|
| 19. SAI Platform's Wild Harvest Sustainability Assessment | | Global, Wild harvest |  |
| 20. SAP-equivalent Modular Assurance | | Global, palm oil | |
| 21. SCS Sustainably Grown Standard | Version 3.0 | Global, Any food or fibre crop |  |
| 22. Soil Association Standards for Farming and Growing | Version 1.3 | Great Britain, All agricultural commodities, wild harvesting, livestock husbandry, vegetative propagating material and seeds for cultivating, yeasts used for feed |  |
| 23. Sustainable Coconut Partnership (SCP) | | Global, Coconut |  |
| 24. Sustainable Dairy Partnership (SDP) | Version 3.0 | Global, Dairy |  |
| 25. Sustainable Sugarcane Farm Management System (SUSFARMS) | 4th Edition | South Africa, Sugar (from sugarcane) |  |
| 26. Trustea Sustainability Code | Version 3.0 | India, Tea |  |

*As per FSA published Benchmarking Results - [SAI Platform](#)

Interaction between Unilever's Sustainable Agriculture Principles, sustainable sourcing goal and programme

Unilever has a Sustainability Goal to reach 95% volume of key crops to be verified as sustainable sourced by 2030. **Sustainable sources** are defined as either:

- 1) Raw materials are produced in accordance with third party certification standards, assessments, codes or programmes that have been benchmarked against Unilever's Sustainable Agricultural Principles and accepted by Unilever and published in the Sustainable Agricultural Principles.
- 2) Credits: Raw materials that have been purchased by Unilever from non-sustainable sources but have been matched by credits, purchased or redeemed by Unilever, which represent verified sustainably sourced raw materials e.g. soy and corn (RTRS credits), cane sugar (Bonsucro credits) and RSPO credits for Palm Oil and Palm Kernel Oil. One credit equates to one tonne of verified material.

Unilever expects that there is verification in place to assure that suppliers and supply chains are in compliance with the standards, assessments, codes or programmes. This means that a third-party assurance provider or certifying body (CB) has assessed that the key agricultural crops were grown / raised / produced or in compliance with third-party certification standard, assessments, codes or programmes or Unilever's Sustainable Agricultural Code 2017 (until 31 Dec 2024).

Unilever's Sustainable Sourcing Goal and programmatic focus are on the following key crops:



1. Coconut oil
2. Dairy
3. Cereals and starches
4. Palm oil
5. Paper and board
6. Rapeseed
7. Soy oil
8. Sugar
9. Tea
10. Vegetables

As of December 2025, The Magnum Ice Cream Company (TMICC) is a new company and therefore Unilever will no longer report on vanilla and cocoa volumes. These materials are no longer relevant for Unilever's Procurement. We expect our suppliers to report directly to us. Starting Q2 2025, we transitioned to supplier-led reporting. Suppliers complete a short questionnaire (approximately 10 minutes) to provide details on their sustainable certification and sustainably sourced materials.



Unilever's suppliers may fall into one of four categories:

| Supplier Category | Impact on applicability to Unilever's Goal and Programme during the transition |
|--|---|
| 1. Suppliers certified with an SAP-aligned third-party standard, assessment, code or programme. | Materials accepted as sustainably sourced. |
| 2. Suppliers certified with the Unilever SAC, who completed their last SAC audit in Q1 2024. | Materials accepted as sustainably sourced until expiration of the SAC certificate. |
| 3. Suppliers certified with a non-SAP- aligned third-party standard, assessment, code or programme. | From 1 January 2025, materials from non-SAP aligned standards will not accepted as sustainably sourced and will need to re-certify with an aligned standard, assessment, code or programme. |
| 4. Non-certified suppliers where there is no third-party standard, assessment, code or programme in place. | Materials not accepted as sustainably sourced. |



Head Office
Unilever PLC
100 Victoria
Embankment
London
EC4Y 0DY
United Kingdom

unilever.com/sustainability/nature/sustainable-sourcing/

T +44 (0)20 7822 5252