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Independent Limited Assurance Report to the Directors of Unilever PLC on the reported performance results of selected Unilever Compass and Environmental and Occupational Safety (“EOS”) performance measures

The Board of Directors of Unilever PLC (“Unilever”) engaged us to obtain limited assurance on the reported performance results of selected Compass and Environmental and Occupational Safety (“EOS”) performance measures (together the “Subject Matter Information”) as defined below and marked with the symbol † on pages 29 to 61 in Unilever’s Annual Report and Accounts 2022 and in the Environmental and Occupational Safety (“EOS”) performance data for the 2022 reporting period (together the “Reports”).

Our assurance conclusion does not extend to information in respect of earlier periods or to any other information included in, or linked from, the Reports.

Our Limited Assurance conclusion

Based on the procedures we have performed, as described under the ‘Summary of work performed as the basis for our assurance conclusion’ and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Subject Matter Information marked with the symbol † in the Reports, has not been prepared, in all material respects, in accordance with the Reporting Criteria set out in Unilever’s Basis of Preparation 2022 and referenced in the ‘Subject Matter Information and Reporting Criteria’ section below.

Subject Matter Information and Reporting Criteria

The Subject Matter Information needs to be read and understood together with the Reporting Criteria, which Unilever is solely responsible for selecting and applying. The Subject Matter Information is set out in Appendix 1, and the Reporting Criteria are as set out in Unilever’s Basis of Preparation 2022 on Unilever’s website (<https://www.unilever.com/planet-and-society/sustainability-reporting-centre/sustainability-performance-data>)¹.

Inherent limitations

The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the underlying subject matter and the methods used for determining such information. The precision of different measurement techniques may also vary.

Responsibilities of Unilever’s directors

The Directors of Unilever are responsible for:

- determining appropriate reporting topics and selecting or establishing suitable criteria for measuring or evaluating the underlying subject matter;
- ensuring that those criteria are relevant and appropriate to Unilever and the intended users of the Reports;
- the preparation of the Subject Matter Information in accordance with the Reporting Criteria including designing, implementing and maintaining systems, processes and internal controls over information relevant to the evaluation or measurement of the Subject Matter Information, which is free from material misstatement, whether due to fraud or error, against the Reporting Criteria; and
- producing the Reports, including underlying information and a statement of Directors’ responsibility, which provides accurate, balanced reflection of Unilever’s performance in this area and discloses, with supporting rationale, matters relevant to the intended users of the Reports.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Subject Matter Information 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.

¹The 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 Subject Matter Information or Reporting Criteria when presented on Unilever’s website.

Professional standards applied

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) 'Assurance Engagements other than Audits or Reviews of Historical Financial Information' and, in respect of the greenhouse gas emissions, in accordance with International Standard on Assurance Engagements 3410 'Assurance engagements on greenhouse gas statements', issued by the International Auditing and Assurance Standards Board.

Our independence and quality control

We have complied with the Institute of Chartered Accountants in England and Wales Code of Ethics, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour, that are at least as demanding as the applicable provisions of the International Ethics Standards Board for Accountants International Code of Ethics for Professional Accountants (including International Independence Standards).

We apply International Standard on Quality Control (UK) 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Summary of work performed as the basis for our assurance conclusion

In carrying out our limited assurance engagement we:

- considered the suitability in the circumstances of Unilever's use of the Reporting Criteria, as the basis for preparing the Subject Matter Information;
- through inquiries with Unilever's management, obtained an understanding of Unilever's control environment, processes and systems relevant to the preparation of the Subject Matter Information;
- evaluated whether Unilever's methods for developing estimates are appropriate and had been consistently applied;
- undertook site visits at nineteen of Unilever's manufacturing and non-manufacturing sites; we selected these sites based on their inherent risk and materiality to the group, unexpected fluctuations in the site Subject Matter Information since the prior period;
- performed limited substantive testing on a selective basis of the Subject Matter Information at corporate head office to check that underlying information had been appropriately evaluated or measured, recorded, collated and reported;
- performed analytical procedures by comparing month on month or year on year movements and trends and made inquiries of management to obtain explanations for significant differences we identified; and
- considered the disclosure and presentation of the Subject Matter Information.

Our procedures did not include evaluating the suitability of design or operating effectiveness of control activities, testing the data on which the estimates are based or separately developing our own estimates against which to evaluate Unilever's estimates. Nor did we perform procedures on financial information extracted from the audited accounts of Unilever and used in the calculation of the selected Compass and the EOS performance measures.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Other information

The other information comprises all of the information in the Reports other than the Subject Matter Information and our assurance report. The directors are responsible for the other information. As explained above, our assurance conclusion does not extend to the other information and, accordingly, we do not express any form of assurance thereon. In connection with our assurance of the Subject Matter Information, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Subject Matter Information or our knowledge obtained during the assurance engagement, or otherwise appears to contain a material misstatement of fact. If we identify an apparent material inconsistency or material misstatement of fact, we are required to perform procedures to conclude whether there is a material misstatement of the Subject Matter Information or a material misstatement of the other information, and to take appropriate actions in the circumstances.

Use and distribution of our report

This report, including our conclusion, has been prepared solely for the Board of Directors of Unilever in accordance with the agreement between us dated 19 October 2022 (the "agreement"). To the fullest extent permitted by law, we do not accept or assume responsibility or liability to anyone other than the Board of Directors and Unilever for our work or this report except where terms are expressly agreed between us in writing.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Chartered Accountants
London
8 March 2023

Appendix 1: Subject Matter Information subject to limited assurance procedures

The Subject Matter Information subject to limited assurance procedures is set out below. The Subject Matter Information are the reported results for the selected Compass or EOS performance measures for the 2022 reporting period. These performance measures are associated with the Compass or EOS Indicators. Unilever’s Basis of Preparation 2022 (available at <https://www.unilever.com/planet-and-society/sustainability-reporting-centre/sustainability-performance-data>¹) lists out the Compass or EOS Indicators, performance measures and reported results, as well as the Reporting Criteria used to prepare and report the Subject Matter Information.

| Compass performance measures | 2022 reported performance result (“Subject Matter Information”) |
|---|---|
| Positive nutrition | |
| The percentage of Unilever’s Nutrition and Ice Cream product sales by volume, that meet WHO-aligned nutritional standards, in the period 1 October 2021 to 30 September 2022 ² . | 64% |
| Positive nutrition | |
| The percentage of Unilever’s Food product sales by volume, that meet Unilever’s standards for salt, designed to help consumers reduce their salt intake to no more than 5g per day as part of the WHO-aligned nutritional standards, in the period 1 October 2021 to 30 September 2022 ² . | 82% |
| Positive nutrition | |
| The percentage of Unilever’s Nutrition and Ice Cream product sales, by number of servings sold, that meet Unilever’s Standards for “Positive Nutrition”, in the period 1 October 2021 to 30 September 2022 ² . | 48% |
| Waste-free World | |
| Total tonnes of recyclable, reusable or compostable plastic packaging used in products sold as a % of total tonnes of plastic packaging used in products sold between 1 July 2021 to 30 June 2022 ² . | 55% |
| Waste-free World | |
| Total tonnes of technically recyclable, reusable or compostable plastic packaging used in products sold as a % of total tonnes of plastic packaging used in products sold between 1 July 2021 to 30 June 2022 ² . | 71% |
| Raising living standards | |
| The number of small and medium-sized enterprises (SMEs) in Unilever’s retail value chain which have used a Unilever digital platform to purchase products in the reporting period from 1 October 2022 to 31 December 2022 ² . | 1.8 million |
| Climate Action (Greenhouse Gases) | |
| Percentage change in greenhouse gas (“GHG”) emissions from energy and refrigerant use in our operations between the period measured from 1 October 2014 to 30 September 2015 (“2015 baseline”) and the period measured from 1 October 2021 to 30 September 2022 (“2022 footprint”) ² | -68% |

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² Disclosed in the Unilever Annual Report and Accounts 2022.

EOS performance measures**2022 reported performance result
("Subject Matter Information")****Water:**

- Water abstracted in m³ per tonne of production in 2022 (1 October 2021 to 30 September 2022)³;
 - Change in the volume of water in m³ abstracted in 2022 (1 October 2021 to 30 September 2022) compared to 2008 (1 January 2008 to 31 December 2008)³;
 - Percentage change in the water abstracted per tonne of production in 2022 (1 October 2021 to 30 September 2022) compared to 2008 (1 January 2008 to 31 December 2008)³; and
 - Emissions of chemical oxygen demand (COD) in kg per tonne of production in 2022 (1 October 2021 to 30 September 2022)³.
- 1.54 m³/tonne
 - 28.24 million fewer m³ of water abstracted in 2022 than in 2008
 - 48% reduction per tonne of production
 - 0.96 kg/tonne

Energy and greenhouse gas emissions:

- CO₂ emissions from energy use in tonnes (market based) in 2022 (1 October 2021 to 30 September 2022)³;
 - CO₂ emissions from energy use in tonnes (location based) in 2022 (1 October 2021 to 30 September 2022)³;
 - CO₂ emissions from energy use in kg per tonne of production (market based) in 2022 (1 October 2021 to 30 September 2022)^{2,3};
 - Change in the tonnes of CO₂ from energy use (market based) in 2022 (1 October 2021 to 30 September 2022) compared to 2008 (1 January 2008 to 31 December 2008)³;
 - Percentage change in CO₂ from energy use (market based) per tonne of production in 2022 (1 October 2021 to 30 September 2022) compared to 2008 (1 January 2008 to 31 December 2008)³; and
 - Energy use in gigajoules per tonne of production in 2022 (1 October 2021 to 30 September 2022)^{2,3}.
- 557,826 tonnes
 - 2,086,270 tonnes
 - 30.35 kg/tonne
 - 2,228,056 fewer tonnes of CO₂ from energy use in 2022 than in 2008
 - 79% reduction per tonne of production (market based)
 - 1.22 GJ/tonne

Waste:

- Hazardous waste in kg per tonne of production in 2022 (1 October 2021 to 30 September 2022)³;
 - Non-hazardous waste in kg per tonne of production in 2022 (1 October 2021 to 30 September 2022)³;
 - Total waste sent for disposal per tonne of production in 2022 (1 October 2021 to 30 September 2022)³;
 - Change in the tonnes of total waste sent for disposal in 2022 (1 October 2021 to 30 September 2022) compared to 2008 (1 January 2008 to 31 December 2008)³; and
 - Percentage change in the total waste sent for disposal per tonne of production in 2022 (1 October 2021 to 30 September 2022) compared to 2008 (1 January 2008 to 31 December 2008)³.
- 0.28 kg/tonne
 - 0.03 kg/tonne
 - 0.31 kg/tonne
 - 145,311 fewer tonnes of total waste sent for disposal in 2022 than in 2008
 - 96% reduction per tonne of production

Occupational safety:

- Number of fatal accidents in 2022 (1 October 2021 to 30 September 2022)^{2,3}; and
 - Accident rate: Total Recordable Frequency Rate (TRFR) per 1 million man hours in 2022 (1 October 2021 to 30 September 2022)^{2,3}.
- 1 fatality
 - 0.67 accidents per 1 million man hours worked

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² Disclosed in the Unilever Annual Report and Accountants 2022.

³ Disclosed in the Environmental and Occupational Safety ("EOS") performance data for the 2022 reporting period. This is available at <https://www.unilever.com/planet-and-society/sustainability-reporting-centre/sustainability-performance-data> within the file "Climate Action".