Independent Limited Assurance Report to the Directors of Unilever plc and Unilever N.V.

The Directors of Unilever plc and Unilever N.V. (“Unilever”) engaged us to provide limited assurance on the information described below and set out in Unilever’s Basis of Preparation 2013 for the 2013 reporting year.

Our conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the 2013 reporting year has not been prepared, in all material respects, in accordance with the Reporting Criteria.

This conclusion is to be read in the context of what we say below.

Selected Information

The scope of our work was restricted to assurance over the information shown in Appendix 1 (the “Selected Information”). Our assurance does not extend to information in respect of earlier periods, unless otherwise indicated in Appendix 1.

Professional standards applied and level of assurance

We performed a limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ and, in respect of the greenhouse gas emissions information, with reference to the International Standard on Assurance Engagements 3410 ‘Assurance engagements on greenhouse gas statements’ (ISAE 3410), issued by the International Auditing and Assurance Standards Board. A limited assurance engagement is substantially less in scope than a reasonable assurance engagement in relation to both the risk assessment procedures, including an understanding of internal control, and the procedures performed in response to the assessed risks.

Our Independence and Quality Control

We applied the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics.

We apply International Standard on Quality Control (UK&I) 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.

Our work was carried out by an independent team with experience in sustainability reporting and assurance.

Understanding reporting and measurement methodologies

The Selected Information needs to be read and understood together with the Reporting Criteria (“Unilever’s Basis of Preparation 2013”) (available on Unilever’s website). The absence of a significant body of established practice on which to draw, and hence to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques. The nature, methods and precision used to determine non-financial information can result in materially different measurements, affecting comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are as at 31 December 2013.

Work done

Considering the risk of material misstatement of the Selected Information, we:

• made enquiries of relevant Unilever management;
• evaluated the design of the key structures, systems, processes and controls for managing, recording and reporting the Selected Information. This included visiting ten manufacturing sites and four corporate offices selected on the basis of their inherent risk and materiality to the group, to understand the key processes and controls for reporting site performance data and to obtain supporting information;
• performed limited substantive testing on a selective basis of the Selected Information at the corporate offices and in relation to ten manufacturing sites to check that data had been appropriately measured, recorded, collated and reported; and
• assessed the disclosure and presentation of the Selected Information.

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 Information that is free from material misstatement, whether due to fraud or error;
• establishing objective Reporting Criteria for preparing the Selected Information;
• measuring and reporting the Selected Information based on the Reporting Criteria; and
• the content of Unilever’s Basis of Preparation 2013.

Our responsibilities

We are responsible for:

• planning and performing the engagement to obtain limited assurance about whether the Selected 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.

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 online at www.unilever.com/sustainable-living/ in respect of the 2013 reporting year, to enable the Directors to show they have addressed their governance responsibilities by obtaining an independent assurance report in connection with the Selected Information. 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
4 March 2014

1 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 Information or Reporting Criteria when presented on Unilever’s website.
Appendix 1: Selected Information subject to limited assurance procedures

The Selected Information subject to limited assurance procedures are set out below. The Reporting Criteria “Unilever’s Basis of Preparation 2013” has been used to prepare and report the Selected Information. Unilever’s Basis of Preparation 2013 also explains the definitions and terminology used to describe the Selected Information.

<table>
<thead>
<tr>
<th>USLP Indicator</th>
<th>Reported performance</th>
<th>EOS Indicator</th>
<th>Reported performance</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Health &amp; Hygiene:</strong></td>
<td>• 183 million people reached since 2010, of whom 69 million were reached in 2013.</td>
<td><strong>Water:</strong></td>
<td>• 14 million fewer m³ of water abstracted in 2013 than in 2008 (a reduction of 29% per tonne of production).</td>
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<tr>
<td><strong>Health &amp; Hygiene:</strong></td>
<td>• 55 million people have gained access to safe drinking water from Pureit since its launch in 2005, of whom 12 million were reached in 2013.</td>
<td><strong>Water:</strong></td>
<td>• 2.12 (m³/tonne).</td>
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<td><strong>Nutrition (pillar commitment):</strong></td>
<td>• 31% of our portfolio by volume met the highest nutritional standards, based on globally recognised dietary guidelines.</td>
<td><strong>Greenhouse gases (GHG) (pillar commitment):</strong></td>
<td>• 833,000 fewer tonnes of CO₂ from energy use in 2013 than in 2008 (a reduction of 32% per tonne of production).</td>
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<td><strong>Greenhouse gases (GHG):</strong></td>
<td>• 5% increase in the greenhouse gas impact of our products across the lifecycle.</td>
<td><strong>Greenhouse gases (GHG):</strong></td>
<td>• 1.52 (GJ/tonne).</td>
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<tr>
<td><strong>Greenhouse gases (GHG):</strong></td>
<td>• 7% reduction in greenhouse gas emissions from reformulation.</td>
<td><strong>Greenhouse gases (GHG):</strong></td>
<td>• 1,953,147 tonnes.</td>
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<td><strong>Water:</strong></td>
<td>• In 2013 One Rinse products were used in 1.7 billion washes in 31 million households worldwide, a 78% increase on 2010.</td>
<td><strong>Energy use:</strong></td>
<td>• 98.85 (kg/tonne).</td>
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<td><strong>Sustainable Sourcing:</strong></td>
<td>• 100% of palm oil from sustainable sources by end 2013: • 96% via GreenPalm certificates; and • 4% of palm oil purchased from certified, traceable sources (through a segregated supply) by end 2013.</td>
<td><strong>Energy use:</strong></td>
<td>• 97,000 fewer tonnes of total waste sent for disposal in 2013 than in 2008. This represents a 66% reduction per tonne of production.</td>
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<tr>
<td><strong>Sustainable Sourcing:</strong></td>
<td>• 21% of soy oil sustainably sourced in the form of RTRS certificates and direct sourcing from RTRS suppliers by end 2013.</td>
<td><strong>Energy use:</strong></td>
<td>• 54% (140) of our manufacturing sites achieved zero non-hazardous waste to landfill by 30 September 2013.</td>
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<td><strong>Sustainable tea:</strong></td>
<td>• 83% of our Lipton tea bag blends contained a proportion of Rainforest Alliance Certified™ tea by end 2013. • Overall, 53% of the tea purchased for all our brands was sourced from Rainforest Alliance Certified™ farms.</td>
<td><strong>Energy use:</strong></td>
<td>• 0.1 (kg/tonne).</td>
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<td><strong>Better Livelihoods:</strong></td>
<td>• 65,000 female entrepreneurs ('Shakti ammas').</td>
<td><strong>Energy use:</strong></td>
<td>• 2.62 (kg/tonne).</td>
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<td><strong>Waste:</strong></td>
<td>• 97,000 fewer tonnes of total waste sent for disposal in 2013 than in 2008. This represents a 66% reduction per tonne of production.</td>
<td><strong>Energy use:</strong></td>
<td>• 3 fatalities to 30 September 2013.</td>
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<td><strong>Waste:</strong></td>
<td>• 54% (140) of our manufacturing sites achieved zero non-hazardous waste to landfill by 30 September 2013.</td>
<td><strong>Energy use:</strong></td>
<td>• 1.03 accidents per 1 million hours worked to 30 September 2013.</td>
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