

## Independent assurance report by Deloitte LLP to Unilever PLC on the Group online Sustainable Development Report 2009

### What we looked at: scope of our work

Unilever PLC ('Unilever') has engaged us to give limited assurance as to:

- **Environmental performance data 2009** – Whether the following eight environmental performance indicators for 2009 provided on the webpage '[Our manufacturing performance](#)' are not materially misstated:
  - Emissions of COD (chemical oxygen demand) in kg per tonne of production;
  - Water consumption in m<sup>3</sup> per tonne of production;
  - Energy use in GJ per tonne of production;
  - CO<sub>2</sub> emissions from energy use in kg per tonne of production;
  - Hazardous waste in kg per tonne of production;
  - Non-hazardous waste in kg per tonne of production;
  - Emissions of SO<sub>x</sub> from boilers and utilities in kg per tonne of production; and
  - Emissions of ozone depleting potential in kg per tonne of production.
- **Occupational safety performance data 2009** – Whether the following two occupational safety performance indicators for 2009 provided on the webpage '[Health, safety and well-being](#)' are not materially misstated:
  - Accident rate: TRFR (Total Recordable Frequency Rate) per 1,000,000 (one million) man-hours; and
  - Number of fatal accidents.

Our assurance scope did not include 'Estimated COD to the aqueous environment in kg per tonne of production' nor 'AFR' (Accident Frequency Rate).

### What standards we used: basis of our work and level of assurance

We carried out limited assurance in accordance with the International Standard on Assurance Engagements 3000 (ISAE 3000). Limited assurance is designed to give a similar level of assurance to that obtained in a review of interim financial statements. To achieve limited assurance the ISAE 3000 requires that we review the processes, systems and competencies used to compile the areas on which we provide limited assurance. It does not include detailed testing of source data nor the operating effectiveness of processes and internal controls. Limited assurance provides less assurance and is substantially less in scope than a reasonable assurance engagement.

The evaluation criteria used for our assurance are Unilever's definitions and basis of reporting the indicators as described on the webpage '[Basis of Reporting](#)'.

### What we did: key assurance procedures

Considering the risk of material error, a multi-disciplinary team of sustainability and assurance specialists planned and performed the work to obtain all the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion. Our procedures were planned to mirror Unilever's own processes, tracing how data are collected at individual sites, submitted to head office, collated and validated at Group level and included in the Sustainable Development Report. At each stage, the extent of sampling and testing was designed to enable us to express a limited assurance conclusion.

The key procedures we carried out were:

- Visiting a sample of ten manufacturing sites across the world to review the systems to capture, collate and process source data for the ten environmental and occupational safety (EOS) indicators;
- Interviewing managers responsible for the Sustainable Development Report 2009 compilation and EOS reporting systems;
- Analysing and reviewing on a sample basis the key structures, systems, processes, procedures and controls relating to the collation, aggregation, validation and reporting processes of the EOS performance indicators; and
- Reviewing the Group collation, aggregation and validation procedures.
- In addition, reviewing those sites with material errors from the Sustainable Development Report 2008 assurance process via interviews with the Regional Safety, Health and Environment Directors.

### **What we found: our conclusion**

Based on the assurance work performed, we have concluded that, on the eight environmental performance indicators, provided on the webpage '[Our manufacturing performance](#)', and the two occupational safety performance indicators, indicated on the webpage '[Health, safety and well-being](#)', nothing came to our attention to suggest that the 2009 data is materially misstated.

### **Responsibilities of Directors and independent assurance provider**

#### *Unilever's responsibilities*

- The Directors are responsible for the preparation of the Group Sustainable Development Report and for the information and statements contained within it. They are responsible for determining Unilever's objectives in respect of Sustainable Development performance and for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.
- The Directors are responsible for the maintenance and integrity of the corporate and Sustainable Development information included on the Unilever website. Legislation in the United Kingdom governing the preparation and dissemination of corporate information differs from legislation in other jurisdictions.

#### *Deloitte's responsibilities*

- Our responsibility is to independently express conclusions on the reliability of management's assertions on the selected subject matters as defined within the scope of work above.
- This report is made solely to Unilever PLC in accordance with our letter of engagement for the purpose of the Directors' governance and stewardship. Our work has been undertaken so that we might state to the Company those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Unilever PLC for our work, for this report, or for the conclusions we have formed.
- Our multi-disciplinary team of sustainability and assurance specialists performed the engagement in accordance with Deloitte's independence policies, which cover all of the requirements of the International Federation of Accountants (IFAC) Code of Ethics and in some areas are more restrictive. We confirm to Unilever that we have maintained our independence and objectivity throughout the year, including the fact that there were no events or prohibited services provided which could impair that independence and objectivity in the provision of this engagement.
- This report provides no assurance on the maintenance and integrity of the Unilever website, including controls used to achieve this, and in particular whether any changes may have occurred to the information. These matters are the responsibility of Unilever's Directors.

**Deloitte LLP**

London, United Kingdom, 10 May 2010