

Company Name Unilever
Industry Agricultural Products (Supply Chain and Own Operations)
Overall Score 50.3 out of 100

Theme Score	Out of	For Theme
5.3	10	A. Governance and Policies
18.2	25	B. Embedding Respect and Human Rights Due Diligence
9.5	20	C. Remedies and Grievance Mechanisms
10.7	25	D. Performance: Company Human Rights Practices
6.6	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The Company indicates that 'we are committed to respecting all internationally recognised human rights as relevant to our operations' [Human rights policy statement: unilever.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to the UNGPs: The Company indicates: 'We endorse the UN Guiding Principles on Business and Human Rights and are embedding them throughout our operations'. [Responsible Sourcing Policy, 2017: assets.unilever.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: The human rights policy states that 'we prohibit discrimination, forced, trafficked, and child labour and are committed to safe and healthy working conditions and the dignity of the individual. Also the right to freedom of association and collective bargaining and effective information and consultation procedures'. [Human rights policy statement: unilever.com] Score 2 <ul style="list-style-type: none"> Met: Company has an explicit commitment to All four ILO Core: As explained above, the human rights policy states that 'we prohibit discrimination, forced, trafficked, and child labour and are committed to safe and healthy working conditions and the dignity of the individual. Also the right to freedom of association and collective bargaining and effective information and consultation procedures'. [Human rights policy statement: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The Company's Supplier Code of Conduct covers each ILO Core commitment: discrimination, forced labour, child labour, freedom of association and collective bargaining, as indicated below. • Met: Company explicitly list All four ILO for suppliers: The responsible sourcing policy includes explicit commitments and guidelines in relation to each ILO core: discrimination, child and forced labour. With respect freedom of association and collective bargaining, the document says: 'The rights of workers to freedom of association and collective bargaining are recognised and respected. Workers are not intimidated or harassed in the exercise of their right to join or refrain from joining any organisation'. [Responsible Sourcing Policy, 2017: assets.unilever.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: In addition to the statement on the human rights policy, the Company describes its commitment to health and safety in the code of conduct: 'Unilever is committed to providing healthy and safe working conditions'. [Code of Business Principles and Code Policies, 04/2019: unilever.com] & [Human rights policy statement: unilever.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Code of Business Principles indicates: 'Employees must not (...) Work more than the regular and overtime hours allowed by the laws of the country where they are employed. All overtime work will be on a voluntary basis'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. [Code of Business Principles and Code Policies, 04/2019: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: The Company requires suppliers: 'A healthy and safe workplace is provided to prevent accidents and injury arising out of, linked with, or occurring in the course of work or as a result of the employer's operations'. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: According to the Responsible Sourcing Policy one of the fundamental principles that suppliers are expected to commit is: 'Working hours for all workers are reasonable'. It requires that: 'Workers are not required to work more than the regular and overtime hours allowed by the law of the country where the workers are employed. All overtime work by workers is on a voluntary basis'. One of the Company's guidelines and tips regarding working hours is: 'Clear policies are implemented regarding regular and overtime hours of work, with defined procedures for deciding on overtime and securing worker consent. In the absence of law, the supplier will over time implement steps to meet the goals and requirements set out in the International Labour Organization Convention on hours of work and overtime so that the regular working week does not exceed 48 hours and other than in exceptional circumstances, the sum of regular and overtime hours in a week does not exceed 60 hours. Where the sum of regular and overtime hours in a week exceeds 60 hours under normal conditions, a plan to implement a step-wise and sustainable reduction toward this goal must be in place. (...) If workers are required to work on a rest day due to a genuine need for continuity of production or service, workers must receive an equivalent period of compensatory rest immediately following'. However, although these guidelines are found in the Responsible Sourcing Policy, the Company mentions that they are recommendations. It is not clear the Company expects suppliers to commit to respecting the ILO conventions on working hours or, alternatively, the Company expects suppliers to commit to a 48 hours regular working week, and consensual overtime paid at a premium rate. The Company also notes in its 2020 Human Rights Report: 'To meet our RSP's good practice level, suppliers need to implement the ILO conventions of 48 hours of normal working hours and a maximum of 12 hours of overtime per week, or national law if this is stricter'. However, commitments are expected to be placed in Company policy documents, not in reports. As indicated above, it seems to be a recommendation and good practice, not a requirement. [Responsible Sourcing Policy, 2017: assets.unilever.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com]
A.1.3.a.AG	Commitment to respect human rights particularly	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in VGGT: According to the Responsible Sourcing Policy one of the Company's fundamental principles is: 'Land rights of communities, including indigenous peoples, will be

Indicator Code	Indicator name	Score (out of 2)	Explanation
	relevant to the industry – land, natural resources and indigenous peoples’ rights (AG)		<p>protected and promoted’. However, it is not clear the Company also commits to respect ownership or use natural resources and respect legitimate tenure rights related to the ownership and use of land and natural resources as set out in the relevant part(s) of the Voluntary Guidelines on the Responsible Governance of Tenure of Land, Fisheries and Forests in the Context of National Food Security (VGGT) or the IFC Performance Standards . [Responsible Sourcing Policy, 2017: assets.unilever.com]</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards: See above. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Not Met: Respecting indigenous peoples’ rights or ILO Convention No.169 or UN Declaration: According to the Responsible Sourcing Policy, one of the Company’s fundamental principles is: ‘Land rights of communities, including indigenous peoples, will be protected and promoted’. However, it is not clear the Company commits to respecting indigenous peoples’ rights. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Met: Expecting suppliers to make these commitments: According to the Responsible Sourcing Policy one of the fundamental principles is: ‘Land rights of communities, including indigenous peoples, will be protected and promoted’. Moreover, the Company’s Human Rights Policy indicates: ‘We recognise the importance of land rights. We are committed to the principle of free, prior and informed consent, and support its implementation by national authorities’. [Responsible Sourcing Policy, 2017: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Respecting the right to water: The Company indicates, on its 2020 CDP Water Response Questionnaire, that: ‘we have been signatories of the UN CEO Water Mandate since its inception’. The UN CEO Water Mandate is considered a proxy of the commitment to the right to water by CHRB. [CDP Water Security Questionnaire, 25/08/2020: assets.unilever.com] • Not Met: Company’s policy commits to obtain FPIC: The Responsible Sourcing Policy states one of its fundamental principles: ‘Land rights of communities, including indigenous peoples, will be protected and promoted’. As a supplier guideline towards implementation of mandatory requirement, it indicates: ‘Where applicable, periodic training on Free, Prior and Informed Consent (FPIC) is provided to all relevant staff members’. The Company indicates: ‘Every aspect of this policy is focused on achieving and upholding the Fundamental Principles, which are both the foundation and vision to realise our responsible business ambitions’. These are the Company’s principles that are shared with suppliers. However, ‘will be protected and promoted’ and ‘where applicable’ are not considered a formal statement of commitment according to CHRB wording criteria, and it is not clear the guideline towards implementation of mandatory requirement also applies to the Company’s own operations. No publicly available policy statement found committing it to respecting ownership/use of land and natural resources also includes a commitment to obtain the free prior and informed consent (FPIC) from indigenous peoples and local communities for transaction(s) involving land and natural resources or to a zero tolerance for land grabbing. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Met: Expecting suppliers to make these commitments : The responsible sourcing policy includes a commitment to land rights including mandatory requirements such as ‘a zero land grabbing policy is implemented’. The Sustainable agricultural code includes ‘mandatory’, ‘expected’, and ‘leading’ practices for suppliers. In relation to water, is ‘expected’ that ‘if no licence or permit is required, there must be evidence that current rates of abstraction are acceptable to relevant authorities’, and is a ‘leading practice’ that ‘water harvesting and withdrawal are monitored, and systems are in place to try, as far as practicable, to meet the needs of local communities, other water users, as well as wildlife and ecosystems in the catchment’. [Responsible Sourcing Policy, 2017: assets.unilever.com] & [Sustainable agriculture code, 2017: unilever.com]
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's rights: According to the webpage section ‘Promoting safety for women’, in 2013, it: ‘Endorsed the UN Women’s Empowerment Principles’. [Promoting Safety for Women (web), N/A: unilever.com] & [Opportunities for women report, 03/2017: unilever.com] • Not Met: Expects suppliers to respect at least one of these rights: The Responsible Sourcing Policy is divided into three parts. Part 1 contain mandatory requirements for suppliers and part two contains disclosure and reporting requirements. Part three contains continuous improvement guidelines and tips for

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			<p>suppliers: 'This section contains guidelines and tips relating to all the Fundamental Principles encompassed in the RSP for Mandatory, Good and Best Practice to assist suppliers as their organisations move up the continuous improvement ladder. Guidelines are our recommendations for the implementation of a comprehensive and robust process to help meet our Mandatory Requirements for compliance. [...] Throughout this section, the implementation tips are provided as additional information and recommendations to help Unilever's suppliers comply with the RSP'. One of the implementation tips provided in the Policy is 'Ensure all workers receive equal treatment regardless of their contract type. This includes short-term and agency workers, women, migrants, disabled and young workers'. Moreover, regarding land rights, the Company gives suppliers the following guide to 'advancing to good practice': 'right of women to land ownership and access to land is recognised'. In its webpage section Human rights in our value chain the Company indicates: 'This relates to the avoidance and remediation of child labour. Under no circumstances will a supplier employ individuals under the age of 15 or under the local legal minimum age for work or mandatory schooling, whichever is higher. When young workers (below 18) are employed, they must not do work that is mentally, physically, socially or morally dangerous or harmful, or interferes with their schooling by depriving them of the opportunity to attend school'. Also, in its Responsible Sourcing Policy, the Company guides suppliers towards implementation of mandatory requirements: 'The goals and requirements set out in the International Labour Organization Worst Forms of Child Labour Convention are met'. Finally, in its People & Nature Policy, the Company states: 'Unilever is committed to engaging with our suppliers and to working through partnerships and collaboration to scale up efforts and drive the implementation of improved working and living conditions, particularly by protecting vulnerable workers (including women, migrant, temporary and informal workers), eradicating forced and child labour, and safeguarding land and community rights'. However, although the women, child and migrant labour appear in different policies, no evidence found of the Company explicitly requiring suppliers to commit to respecting women's rights or children's rights or migrant workers' rights. [Human rights in our value chain (web), N/A: unilever.com] & [Responsible Sourcing Policy, 2017: assets.unilever.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: CEDAW/Women's Empowerment Principles: According to the webpage section 'Promoting safety for women', in 2013, it: 'Endorsed the UN Women's Empowerment Principles'. [Promoting Safety for Women (web), N/A: unilever.com] • Not Met: Expecting suppliers to respect these rights: Although in the context of land rights, the responsible sourcing policy states that advancing to good practice includes that 'the right of women to land ownership and access to land is recognised', no further evidence found. [Responsible Sourcing Policy, 2017: assets.unilever.com]
A.1.4	Commitment to remedy	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: The Company commits to remedy: The Human rights statement indicates that 'we place importance on the provision of effective remedy wherever human rights impacts occur through company-based grievance mechanisms.'. [Human rights policy statement: unilever.com] • Met: Company expect suppliers to make this commitment: The Company indicates in its People & Nature Policy: 'We expect that our Direct Suppliers remediate non-compliance that they caused or contributed to within their corporate group operations and third-party supply chains, irrespective of the buyer of the materials'. [People & Nature Policy, 12/2020: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives: Previous assessment used evidence from the webpage section 'Understanding our human rights impacts', which CHRB no longer considers a suitable source for policy statements. No further evidence found that the Company has a policy statement committing it to collaborating with judicial or non-judicial mechanisms to provide access to remedy. • Not Met: Work with suppliers to remedy impact: The Human Rights Policy Statement indicates: 'We will only work with suppliers who implement our Responsible Sourcing Policy. They must agree to ensure transparency, to remedy any shortcomings, and to drive continuous improvement'. The Company indicates in its People & Nature Policy: 'Where a Direct Supplier refuses to engage or take steps to remediate or mitigate a breach of this Policy, Unilever will take appropriate steps to address this in a manner consistent with our upholding of our commitment to the principles set out in this Policy. We expect that our Direct Suppliers remediate non-compliance that they caused or contributed to within

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			their corporate group operations and third-party supply chains, irrespective of the buyer of the materials'. However, although the Company indicates that it would take necessary steps to remediate unattended policy breaches and that it expects suppliers to remediate non-compliances, no evidence found that the Company has a policy statement including a commitment to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services. The webpage section Human Rights in our Value Chain also states 'We expect our suppliers and their employees or contractors to report actual or suspected breaches of our RSP. We will investigate any non-conformity reported in good faith and discuss findings with the supplier. If remediation is needed, we work with the supplier to identify the root causes of the issue and to develop a time-bound corrective action plan to resolve the failure effectively and promptly'. However, commitments are expected to be placed in Company policy documents. [Human rights policy statement: unilever.com] & [People & Nature Policy, 12/2020: unilever.com]
A.1.5	Commitment to respect the rights of human rights defenders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Zero tolerance attacks on HRs Defenders (HRDs): It indicates: 'We acknowledge that HRDs [human rights defenders] are vulnerable to attacks resulting from restrictive legislation, stigmatisation and the silencing of dissent. We condemn any threats, intimidation or reprisals against HRDs'. [People & Nature Policy, 12/2020: unilever.com] • Not Met: Company expect suppliers to make this commitment: The Company indicates one of its mandatory requirements for doing business with it: 'The rights of workers to freedom of association and collective bargaining are recognised and respected. Workers are not intimidated or harassed in the exercise of their right to join or refrain from joining any organisation'. The Company indicates in its feedback to CHRB, the definition the benchmark gives to human rights defenders: 'The term 'human rights defender' is a broad and inclusive definition that refers to individuals or groups that, in their personal or professional capacity and in a peaceful manner, strive to protect and promote human rights. This includes affected communities, nongovernmental organisations and individuals, members of the media, lawyers, judges, academics, government officials and civil servants or members of the private sector (including company employees such as trade unionists and whistle-blowers)'. However, although the Company indicates that 'Workers are not intimidated or harassed in the exercise of their right to join or refrain from joining any organisation', it is not clear that this prohibition also covers a broader range of human rights defenders, such as affected communities, nongovernmental organisations and individuals, members of the media, lawyers, judges, academics, government officials and civil servants or members of the private sector (including company employees such as whistle-blowers). [Responsible Sourcing Policy, 2017: assets.unilever.com] & [CHRB-Methodology_291121_Food_FINA, 09/2022: assets.worldbenchmarkingalliance.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment: The Company also indicates that: 'We strongly support dialogue and open communication channels enabling all voices to be heard, including those of independent expert stakeholders and rights-holders and their representatives. We are committed to engaging and consulting openly and constructively with human rights defenders (HRDs)'. However, it is not clear it commits to working with human rights defenders to create safe and enabling environments for civic engagement and human rights at local, national or international levels. [People & Nature Policy, 12/2020: unilever.com]

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company indicates in the Human rights policy statement that 'our work in this area is overseen by the Unilever Chief Executive Officer' and that 'Board-level oversight is provided by the Corporate Responsibility Committee of Unilever PLC'. [Human rights policy statement: unilever.com] • Not Met: Describe HR expertise of Board member

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			<p>Score 2</p> <ul style="list-style-type: none"> Met: Speeches/letters by Board members or CEO: Regarding water security, the Company communicates, in a press release that it 'will work with two new partners. The 2030 Water Resources Group (2030 WRG) will see us engage in collective action to achieve water security for all by 2030. The Alliance for Water Stewardship (AWS) will guide our water-stressed manufacturing sites to address water risks beyond factory walls by collaborating with other stakeholders in the shared water catchment area'. Paul Polman, the CEO of Unilever emphasised: 'We all know water is critical for lives and livelihoods; yet we are wasting it, polluting it, and taking it for granted. We need collective action to solve a water crisis that is wreaking havoc in villages, towns and cities across our planet,' says Unilever CEO Alan Jope. "Unilever is stepping up its action on water and we look forward to working with the 2030 Water Resources Group for bigger, broader impact '. Also, the Board member Strive Masiyiwa appears in an article where he 'discusses intersection of business, human rights, and philanthropy': 'You can't say the corporate world is there and human rights is here. [...] We spend most of our lives in the workplace, so how can we separate ethics and human rights and business? Just go out and engage. If somebody walks in and says 'I need your help,' and you can help, then help'. [Working collectively to accelerate water security for all, 24/07/2020: unilever.com] & [WBCSD - CEO Guide to Human Rights, N/A: wbcscsd.org]
A.2.2	Board responsibility	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Board/Committee review HRs strategy: It indicates: 'The Corporate Responsibility Committee oversees Unilever's conduct as a responsible global business. Core to this remit is its governance of progress on Unilever's sustainability agenda, as set out in the company's integrated business strategy, the Unilever Compass (...). Core to this remit is reviewing sustainability-related risks, developments and opportunities'. Respect to human rights is part of the Company's Compass. Meetings are held quarterly and four were held in 2021. [2021 Annual Report and Accounts, 2022: assets.unilever.com] Met: Examples/trends re HR discussion in the last reporting period: It indicates: 'During the year, the Committee also addressed a range of other strategic and current issues, including occupational health and human rights'. Moreover, 'In 2021, human rights was a focus for the Committee's Code oversight. The Committee was updated on and discussed a summary of the legislation enacted and/or proposed in the UK, EU and US in relation to supply chain transparency and mandatory due diligence. This deep dive included the deforestation related proposals in all three jurisdictions, and the German and broader EU proposals on Corporate Sustainability Reporting, mandatory human rights and environmental due diligence and governance risks. Although it was acknowledged that much of the proposed legislation was still to be passed and uncertainties existed in the final requirements and related implications, it was concluded that Unilever is well placed to meet any new requirements through its commitment and work previously under Unilever's Sustainable Living Plan and currently, the Compass. A number of actions are underway to put Unilever in a position to comply with any new requirements including the establishment of a cross-functional workshop to define the implementation roadmap. The Committee also reviewed Unilever's Modern Slavery Statement and Human Rights Report, before the Statement was put to the Board and published'. [2021 Annual Report and Accounts, 2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Meets both requirements under score 1: See above. [2021 Annual Report and Accounts, 2022: assets.unilever.com] Met: How affected stakeholders/HR experts informed discussions: Regarding how the Board engages with employees, the Company indicates: 'number of workforce engagement activities are provided for in the policy including face-to-face engagement sessions with Non-Executive Directors, engaging with employee representatives, townhall meetings, site visits, employee engagement surveys and Code of Business Principles reports. We believe that taking into account feedback from our workforce widens the diversity of our Board's views when making business decisions. [...] In 2021, the continuing Covid-19 pandemic meant we were required to hold workforce engagement activities virtually. Non-Executive Directors attended 14 virtual workforce engagement events across a diverse range of the workforce. [...] Non-Executive Directors engaged with topics that are personal to the workforce including health and wellbeing, equity, diversity and inclusion, and compensation and incentives. Non-Executive Directors heard from employees on strategic initiatives during sessions dedicated to the Unilever

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Compass and sustainability, [...]'. Also: 'The Board considers that a bias-free culture is crucial if we are to benefit from the talent of a diverse workforce, a view that was reinforced through our workforce engagement where gender diversity and gender pay equity were raised by employees. Responsibility Committee (CRC) also regularly reviews the topic. [...] And through a Board knowledge session, our objective to increase the representation of women across the business was also discussed'. [2021 Annual Report and Accounts, 2022: assets.unilever.com]
A.2.3	Incentives and performance management	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Incentives for at least one board member: The CEO is also part of the Board of Directors. The incentive programme for the CEO includes as performance measure against 'Unilever sustainability progress index'. 'In 2021, Unilever introduced the Compass, which includes a series of new sustainability commitments for the business, and as such, we have updated the SPI incentive performance measure to reflect the Compass from the 2022 PSP award onwards. Within the Unilever Compass strategy, we have three overarching strategic actions: to improve the health of the planet; to improve people's health and wellbeing; and to contribute to a fairer, more socially inclusive world'. These three strategic actions are underpinned by eight key pillars, they include: 'Raise living standards: Value of contracts including the living wage requirement'. [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Met: At least one key HR risk, beyond employee H&S: See above, metrics include work on living wage [2021 Annual Report and Accounts, 2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Performance criteria made public: The total weight of the Sustainability Progress Index is 25%. All of the eight key pillars for the Sustainability Progress Index, 'are represented in new SPI KPIs. Each of the eight KPIs are equally weighted and have specific annual KPIs that are fixed for the next three years'. One of them is 'Raise living standards: Value of contracts including the living wage requirement'. The Company has provided comments to CHRB regarding this indicator. However, the content of it was already in use. [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy: The Company indicates: 'In the ordinary course, six Board meetings are planned throughout the calendar year to consider important corporate events and actions, for example, the half-year and full-year results announcements; the development and approval of our strategy; oversight of the performance of the business; review of the risk framework; authorisation of major transactions; declaration of dividends; review of the financial plan; succession planning; review of the functioning of the Board and its Committees; culture; workforce engagement; and review of corporate responsibility. Other ad hoc Board meetings are convened to discuss strategic, transactional and governance matters that arise'. However, it is not clear the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at board level or a board committee. [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Not Met: Describe frequency and triggers for reviewing <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided: The Company indicates: 'The Board reviewed Unilever's plans for a new organisational model during its annual strategy discussions in 2021. It noted that the objectives of the simplified model were to create a leaner and faster organisation that is better able to respond to a fast-changing and intensely competitive environment. Employee feedback had also echoed the need for greater speed and agility. Five new category-focused Business Groups will equip Unilever to be more responsive to consumer and channel trends as each Group will be accountable for its strategy, growth, and profit delivery'. However, it is not clear how these changes are connected with its inherent risks to human rights. [2021 Annual Report and Accounts, 2022: assets.unilever.com]

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Senior responsibility for HR implementation and decision making: The 2020 Human Rights Report indicates: 'Our human rights governance is led from the top, overseen by our CEO and supported by our Unilever Leadership Executive (ULE), the most senior leaders of our business'. It also indicates that 'at a strategic and operational level, Unilever's human rights work is led by the Global Vice President, Integrated Social Sustainability'. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How it assigns Day-to-day responsibility: It indicates: 'At a strategic and operational level, Unilever's human rights work is led by the Global Vice President, Integrated Social Sustainability. Monitoring third party compliance to the mandatory standards of our Responsible Sourcing Policy (RSP) is now delivered by our Legal – Business Integrity function. Our Integrated Social Sustainability team focuses on addressing the root causes of endemic business and human rights issues and social impact programmes, and on working with our suppliers on critical and endemic issues to move from good to best practice'. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Day-to-day resources and expertise allocation in own ops: It indicates: 'Our teams work together to embed respect for human rights in our business and in the markets where we operate, working closely with other functions, including Human Resources and Legal. Our Responsible Business team is responsible within Unilever for the governance of and compliance with our Responsible Sourcing Policy. Our Global Sustainability and Sustainable Sourcing Teams work together to identify emerging human rights issues, create action plans to respond to our salient human rights issues (including capability building and remediation where needed), and work both bilaterally and more widely to prevent their re-occurrence'. [2021 Human Rights Progress Report, 22/03/2022: unilever.com] • Met: Resources and expertise allocation in the supply chain: in addition to the above, the Company indicates that 'The Procurement Business Integrity Committee (PBIC) is a tripartite internal body comprising representatives from Supply Chain (including Procurement), Business Integrity and Human Resources. It provides guidance and direction on difficult and complex situations where remediation, escalation and sanctions are required with respect to sourcing in line with our RSP. The PBIC is the final arbiter for these cases and is responsible for upholding the principles that govern the implementation of the RSP by the Procurement function, and for ensuring a consistent, fair and appropriate approach'.
B.1.2	Incentives and performance management	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Senior manager incentives for human rights: The incentive programme for the CEO includes as performance measure against 'Unilever sustainability progress index'. 'In 2021, Unilever introduced the Compass, which includes a series of new sustainability commitments for the business, and as such, we have updated the SPI incentive performance measure to reflect the Compass from the 2022 PSP award onwards. Within the Unilever Compass strategy, we have three overarching strategic actions: to improve the health of the planet; to improve people's health and wellbeing; and to contribute to a fairer, more socially inclusive world'. These three strategic actions are underpinned by eight key pillars, they include: 'Raise living standards: Value of contracts including the living wage requirement'. [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Met: At least one key HR risk, beyond employee H&S: See above. [2021 Annual Report and Accounts, 2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Performance criteria made public: The total weight of the Sustainability Progress Index is 25%. All of the eight key pillars for the Sustainability Progress Index, 'are represented in new SPI KPIs. Each of the eight KPIs are equally weighted and have specific annual KPIs that are fixed for the next three years'. One of them is 'Raise living standards: Value of contracts including the living wage requirement'. The Company has provided comments to CHRB regarding this indicator. However,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the content of it was already in use. [2021 Annual Report and Accounts, 2022: assets.unilever.com]</p> <ul style="list-style-type: none"> • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR risks is integrated as part of enterprise risk system: The Company describes its risks management system, including organisation, assessment, multi-risk scenarios and links to principal risks. Principal risks include ethical risks which, as described below, include human rights-related risks. 'A key element of our ethical approach to business is to reduce inequality and promote fairness. Our activities touch the lives of millions of people and it is our responsibility to protect their rights and help them live well. The safety of our employees and the people and communities we work with is critical'. [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Met: Provides an example: It also indicates a negative impact in the occurrence of this risk: 'Failure to meet these high standards could result in damage to Unilever's corporate reputation and business results'. As for the management of this risk, the Company indicates: 'Our Responsible Sourcing Policy and Responsible Business Partners Policy help us improve the lives of the people in our supply chains by ensuring human rights are protected and makes a healthy and safe workplace a mandatory requirement for our suppliers. We have detailed safety standards and monitor safety incidents at the highest level. Through our Brands with Purpose agenda, a number of our brands are taking action on societal issues such as fairness and equality'. The Company has provided an additional source to this indicator, however, no material evidence was found. [2021 Annual Report and Accounts, 2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment: The Company indicates: 'In 2021, human rights was a focus for the Committee's Code [Code of Business Principles] oversight. The Committee was updated on and discussed a summary of the legislation enacted and/or proposed in the UK, EU and US in relation to supply chain transparency and mandatory due diligence. This deep dive included the deforestation related proposals in all three jurisdictions, and the German and broader EU proposals on Corporate Sustainability Reporting, mandatory human rights and environmental due diligence and governance risks. Although it was acknowledged that much of the proposed legislation was still to be passed and uncertainties existed in the final requirements and related implications, it was concluded that Unilever is well placed to meet any new requirements through its commitment and work previously under Unilever's Sustainable Living Plan and currently, the Compass. A number of actions are underway to put Unilever in a position to comply with any new requirements including the establishment of a cross-functional workshop to define the implementation roadmap. The Committee also reviewed Unilever's Modern Slavery Statement and Human Rights Report, before the Statement was put to the Board and published. It also reviewed the EU's Whistleblower Protection Directive, concluding that the impact on the company would be minimal given Unilever's already comprehensive standards in this area'. However, it is not clear how it assesses the adequacy of the enterprise risk management system(s) in managing human rights during the company's last reporting year. The assessment has to be overseen by the Board Audit Committee or conducted by an independent third party. The Company has provided an additional source to this indicator, however, no material evidence was found. [2021 Annual Report and Accounts, 2022: assets.unilever.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Communicates its policy to all workers in own operations: It indicates: 'Our communications on human rights take the form of continuous campaigns on our internal news sites and learning platforms, as well as specific campaigns that focus on themes or events, such as our annual celebration of Human Rights Day'. In addition, the Company states that 'we train all our employees on respect for human rights annually'. It is assumed that training takes place in local languages. [Human rights in our operations (web), N/A: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder: It indicates, in its Human rights policy statement: 'We recognise the importance of dialogue with our employees, workers and external stakeholders who are or could potentially be affected by our actions'. However, it is not clear how it communicates its policy commitments to affected stakeholders, including local communities and other

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>groups. In its webpage section Human rights in our value chain, the Company states that: 'we're members of the Consumer Goods Forum (CGF) Social Sustainability Committee. [...] We support the CGF's Sustainable Supply Chain Initiative (SSCI)'. It is also committed to Partner with Purpose and Partner Promises programme. The Unilever Supplier Qualification System (USQS) sets out its suppliers procedures. Additionally, it indicates that it publishes its: HRIAs, the Responsible Sourcing Policy, Responsible Business Partner Policy and its Human Rights Reports. It also notes in its feedback to CHRB that both the Human Rights Policy Statement and the Responsible Sourcing Policy are available in multiple languages. However, although the Company indicates that it communicates with different stakeholders through different channels, it is not clear how it actively communicates its policy commitments to affected stakeholders, including local communities (communications to suppliers are assessed in indicator b.1.4.b). [Human rights policy statement: unilever.com] & [Human rights in our value chain (web), N/A: unilever.com]</p> <ul style="list-style-type: none"> • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a • Not Met: Steps to communicate policy commitments to supply chain: According to its 2020 Human Rights Report: 'We are committed to applying our RSP to our entire supply chain and to being able to govern the requirement that we are sourcing only through compliant suppliers'. It is not clear, however, whether, and how, the Company communicates its human rights policy requirements down the supply chain (including both direct and indirect) suppliers. The Company has provided an additional source to this indicator, however, no material evidence was found. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Not Met: Requires suppliers to communicate policy requirements: Responsible Sourcing Policy [RSP] sets out 'Mandatory Requirements relevant to each of the Fundamental Principles which our suppliers must achieve to establish and maintain a business relationship with Unilever'. It establishes human rights expectations for suppliers. Beyond the mandatory requirements 'we encourage our suppliers to move from the Mandatory Requirements, to Good Practice, and onwards to Best Practice'. In its section Advancing to Good Practice, it encourages suppliers to have 'in place a code of conduct or responsible sourcing policy for its direct suppliers, consistent with the requirements of this RSP. In addition, there is a process to communicate this to all of its direct suppliers and to monitor compliance by these direct suppliers'. It is not clear, however, if suppliers are required to communicate policies down the supply chain, as it seems to be formally an 'encouragement'. Additionally, in its 2021 Human Rights Report, the Company indicates: 'in July 2021 we launched a programme called RSP First. This initiative ensures that any new suppliers must formally agree that they can meet or exceed the requirements of our before they can be onboarded into our systems. The onboarding process includes due diligence checks and once they are onboarded, suppliers need to follow our risk-based RSP audit requirements'. Although the Company indicates suppliers must agree to RSP requirements, it is not clear the Company requires suppliers to cascade these requirements down its supply chain. The People and Nature Policy states: 'The implementation of this Policy's requirements and expectations will be carried out and verified in stages. Unilever will regularly track and update its progress and share updates through written communications or targets issued by Unileve'. Although the Policy contain the Company's human rights commitments, it is not clear the policy applies to all suppliers and whether they are supposed to cascade this policy down their supply chain. [Responsible Sourcing Policy, 2017: assets.unilever.com] & [2021 Human Rights Progress Report, 22/03/2022: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: Responsible Sourcing Policy [RSP] sets out 'Mandatory Requirements relevant to each of the Fundamental Principles which our suppliers must achieve to establish and maintain a business relationship with Unilever'. It establishes human rights expectations for suppliers. Moreover, according to the website section Human Rights in our supply chain: 'Our Unilever Supplier Qualification System (USQS) sets out our procedures. It requires all our suppliers to complete a declaration that confirms that, through their own codes and policies, they can meet or exceed the requirements of our RSP'. [Responsible Sourcing Policy, 2017: assets.unilever.com] & [Human rights in our value chain (web), N/A: unilever.com] • Not Met: Company requires suppliers to cascade down to their suppliers: The Responsible Sourcing Policy indicates, under the Mandatory Requirement 'Business

Indicator Code	Indicator name	Score (out of 2)	Explanation
			is conducted lawfully and with integrity' it recommends the following 'advancing to good practice' action: 'The supplier has in place a code of conduct or responsible sourcing policy for its direct suppliers, consistent with the requirements of this RSP. In addition, there is a process to communicate this to all of its direct suppliers and to monitor compliance by these direct suppliers'. Regarding the way the Responsible Sourcing Policy is organised, it explains: 'Guidelines are our recommendations for the implementation of a comprehensive and robust process to help meet our Mandatory Requirements for compliance. These Guidelines can also help suppliers achieve Good and Best Practice within a reasonable timeframe'. However, it is not clear it requires its suppliers to cascade the contractual or other binding requirements down their supply chain, as the evidence seems to be a recommendation. The Company has provided an additional source to this indicator, however, no material evidence was found. [Responsible Sourcing Policy, 2017: assets.unilever.com]
B.1.5	Training on Human Rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See A.1.2 • Met: How workers are trained on HR policy commitments: The Company indicates that 'We train all our employees on respect for human rights annually. And we continue to develop a wide range of training resources that help employees understand their own rights and the rights of others, as well as their responsibility for respecting human rights in the way they do their work. Our five-stage training programme on business and human rights, for example, uses webinars, film and virtual live sessions to give both an overview and 'deep-dive' training into specific issues at regional level'. [Human rights in our operations (web), N/A: unilever.com] • Met: Trains relevant managers including procurement: It indicates: 'We run specific training to address risks that occur in individual regions or countries. In 2019, for example, we commissioned ethical trade management consultancy Impact to run internal training in the United Arab Emirates on the Employer Pays Principle (EPP) for our Procurement and Human Resources teams, along with external training for our suppliers on ethical recruitment, with a focus on recruitment fees. The training gave insights into the kinds of practices linked to potential forced labour conditions, and how responsible businesses are tackling those challenges and driving best practice. In Turkey, we ran a webinar with representatives of Supply Chain, Procurement and Human Resources to discuss the findings of our Turkey human rights impact assessment'. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See A1.2. • Met: Meets both requirements under score 1: See above. • Not Met: Trains suppliers to meet company's HR commitment: The Company indicates, in its Human Rights Progress Report 2021: 'We support our suppliers in putting plans in place to prevent gender-based discrimination. Over the course of the past year, for example, we have developed guidance material with suppliers. This comprises of two new tools for building supplier capability. In 2021, we also built capability for agricultural suppliers in Indonesia and Malaysia, two of our high priority countries. We carried out more tailored training and took a 'deeper dive' approach, which included covering gender-sensitive grievance mechanisms for creating access to fair procedures and remedy. We will continue this training with our other priority agricultural suppliers and extend it to non-agricultural suppliers in 2022'. However, this subindicator looks for general training on human rights to help suppliers meet Company's policies rather than specialised work to improve a particular area. Also, 'In 2021 we joined the Mekong Sustainable Manufacturing Alliance (MSMA). [...] The MSMA aims to support suppliers in strengthening their environmental, social and governance (ESG) performance. This is done through training, [...] in order to enhance capacity and drive ESG improvements'. Finally, 'Capability building and training are critical components of our plan as it is our objective to equip our key stakeholders – such as [...] suppliers – with the knowledge and tools to improve the detection, prevention, and remediation of forced labour issues'. However, although there seems to be a system in place to train some suppliers, no details found on whether and how this is being implemented. [2021 Human Rights Progress Report, 22/03/2022: unilever.com] • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Met: Monitoring implementation of HR policy commitments across global ops and supply chain: Regarding to assessing its own factories, the Company's 2020

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Human Rights Report indicates: 'Building on our existing risk assessment and tracking process for factories, in 2019 we assessed potential human rights issues through a site pledge signed by the leaders of each of our factories. The pledge asked site leaders to confirm that they had read, understood and implemented all relevant Unilever policies, standards and commitments relating to human rights, including relevant Code policies and RSP principles, and provided an opportunity for site leaders to either report that issues had been identified as requiring action, or to request support to assess and close potential gaps'. As for its supply chain, the 2020 Human Rights Supplier audit update states: 'We use a risk-based approach, where all suppliers are assessed for both the risk of what they supply and the inherent risks of the country where they operate. Suppliers that are deemed to represent a high risk are required to have a third-party audit conducted'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [2020 Human Rights Report - Supplier Update, N/A: unilever.com]</p> <ul style="list-style-type: none"> • Met: Proportion of supply chain monitored: The Company indicates, in its 2022 Supply Chain Overview the Total number of suppliers risk assessed to date: 33,712. It also discloses the total number of suppliers: 53,800. It means that up to date, around 62% of its supply chain was monitored. [2022 Supply Chain Overview, 05/2022: unilever.com] • Not Met: Describe how workers are involved in monitoring: The Company discloses examples of engagement with workers, such as 'Getting closer to workers through interviews and technology' and 'Exploring new ways to hear from workers through social media'. Also, 'We have learnt that it is vitally important to understand the needs of different groups of people and how best to reach them. For example, it is very difficult physically to reach some remote communities in order to understand the situation on the ground and any negative human rights impacts. One of the areas we are exploring is the idea of 'ground-truthing' – collecting data directly from the field as a way to independently verify information, using different ways of engagement. We are also increasing our use of technology to connect with workers to address risks of abuse and exploitation. We follow the WEST principles for engaging workers through technology'. The Company also indicates made on communication with unions. However, this indicator looks for evidence of how workers are involved in the monitoring process itself, rather than how the Company engages with them. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Met: Describes corrective action process: The 2020 Human Rights Report indicates that 'We create country-specific, time-bound Corrective Action Plans to address the identified issues, assigning responsibility for implementation and progress measurement at the local level'. Also, according to its webpage Human rights in our value chain: 'We expect our suppliers and their employees or contractors to report actual or suspected breaches of our RSP. We will investigate any non-conformity reported in good faith and discuss findings with the supplier. If remediation is needed, we work with the supplier to identify the root causes of the issue and to develop a time-bound corrective action plan to resolve the failure effectively and promptly'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Human rights in our value chain (web), N/A: unilever.com] • Met: Disclose findings and number of corrective action: The Company indicates that: "There were a total of 9,441 non-conformances found in all our audits across suppliers in our extended supply chain. (...) Of the 9,441 non-conformances found, 7,609 related to our eight salient issues, with 66% of these from issues found concerning health and safety. The next most prevalent issues were fair wages and working hours, at 15% and 12% respectively'. [2020 Human Rights Report - Supplier Update, N/A: unilever.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: It indicates: 'We believe that understanding the requirements of the RSP is the starting point in building our relationship with third parties. That's why in 2021, we introduced our RSP First programme to enhance our compliance process for new suppliers. RSP First means that we only work with new suppliers once they confirm they can meet the requirements of our RSP. This avoids the risk of starting to do business with suppliers who don't comply with our policy'. [Human rights in our value chain (web), N/A: unilever.com] • Met: HR affects on-going supplier relationships: It indicates: 'We use a risk-based approach, where all suppliers are assessed for both the risk of what they supply and the inherent risks of the country where they operate. Suppliers that are

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>deemed to represent a high risk are required to have a third-party audit conducted. During the audit, a non-conformance is identified when a supplier is found to be in breach of any of the mandatory requirements of the RSP. (...) The RSP is designed to set the minimum threshold for suppliers' practices, defined as mandatory requirements, and define what both Good and Best Practices are, with the aim of helping suppliers to further improve practices. (...) we will work with suppliers to address identified issues and find appropriate solutions. However, there are cases when Unilever will cease sourcing from a supplier if they are unwilling to alter their practices'. [2020 Human Rights Report - Supplier Update, N/A: unilever.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Working with suppliers to meet HR requirements: According to the webpage section Human rights in our value chain: 'We expect suppliers to work with us and to make progress from the Mandatory Requirements towards the Good and Best Practices defined in the RSP. We know that moving up this ladder takes effort, and often requires changes in a supplier's and their workers' mindset to address root causes. It can also require systemic and industry change. We're working directly with our partners to build skills and develop capabilities across important issues such as eliminating forced labour, avoiding child labour, paying fair wages for reasonable working hours, management systems, fire safety and the environment. We also run joint projects on responsible sourcing innovation to help suppliers'. The 2020 Human Rights Report states: 'We work with suppliers in a number of ways, for example through workshops to raise awareness and address specific issues. In 2019 we ran workshops in Egypt and the UAE, providing training to our suppliers to help them gain a better understanding of our RSP and our due diligence process and to get their feedback. For 2021, we are planning to work with peer companies to develop a larger capability-building plan for suppliers in the Gulf region that will cover responsible migrant workers recruitment and employment practices'. [Human rights in our value chain (web), N/A: unilever.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com]
B.1.8	Approach to engagement with affected stakeholders	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The 2020 Human Rights report indicates: 'Stakeholder consultation has become integral to our way of working and our multi-stakeholder value creation model – as shown by our extensive internal and external consultation in advance of the launch of our new Compass commitments (...). We're committed to a frank and open dialogue with all our stakeholders about progress, challenges and solutions, so that we can take combined action. We carry out independent human rights impact assessments [HRIAs] where engagement with stakeholders and rights-holders is an integral element. Stakeholder dialogue informs our work'. The Document Human Rights Impact Assessments (HRIAs) also states: 'Our HRIAs are carried out by independent expert organisations such as Shift, Impact and Arche Advisors, who visit a representative sample of our own operations, our suppliers and other business partners. Engagement with workers is a key element of these assessments'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Human Rights Impact Assessments, N/A: unilever.com] • Not Met: Provides two examples of engagement with stakeholders: The Company discloses the results of its Human Rights Impact Assessments. It indicates that 'Our HRIAs are carried out by independent expert organisations such as Shift, Impact and Arche Advisors, who visit a representative sample of our own operations, our suppliers and other business partners. Engagement with workers is a key element of these assessments'. In 2019 it carried out HRIAs in Guatemala, Thailand and Turkey. Regarding Thailand, 'we found issues that sadly remain common across the country – excessive working hours and inadequate periods of rest, discrimination (particularly relating to pregnancy), and constraints on the ability to associate freely and bargain collectively. We also found recruitment fees paid by employees that could potentially lead to debt bondage'. As for Guatemala, 'our HRIA found examples of a lack of minimum hiring age policies, a lack of written labour agreements, no overtime paid to workers for extra hours worked, a lack of written policies on safety and formal safety training, and a lack of a defined process for workers to raise concerns or gain access to remedy'. Lastly, in Turkey, 'our HRIA found several key areas needing ongoing awareness raising and remediation: low wages; the lack of social security payments; high levels of contract work leading to an inability for some workers to access their rights; and a disproportionately low number of women workers'. However, although the Company suggests engagement is fundamental for its assessment and discloses its outcomes, no description found in these examples of the process followed to engage with these

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>workers (or any other stakeholders whose human rights have been or may be affected by its activities). [Human Rights Impact Assessments, N/A: unilever.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Analysis of stakeholder views on company's HR issues: The Company discloses the results of its Human Rights Impact Assessments. It indicates: 'Engagement with workers is a key element of these assessments'. In 2019 it carried out HRIAs in Guatemala, Thailand and Turkey with the following outcomes. Regarding Thailand, 'we found issues that sadly remain common across the country — excessive working hours and inadequate periods of rest, discrimination (particularly relating to pregnancy), and constraints on the ability to associate freely and bargain collectively. We also found recruitment fees paid by employees that could potentially lead to debt bondage'. As for Guatemala, 'our HRIA found examples of a lack of minimum hiring age policies, a lack of written labour agreements, no overtime paid to workers for extra hours worked, a lack of written policies on safety and formal safety training, and a lack of a defined process for workers to raise concerns or gain access to remedy'. Lastly, in Turkey, 'our HRIA found several key areas needing ongoing awareness raising and remediation: low wages; the lack of social security payments; high levels of contract work leading to an inability for some workers to access their rights; and a disproportionately low number of women workers'. [Human Rights Impact Assessments, N/A: unilever.com] • Not Met: Describe how views influenced company's HR approach

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: The Company indicates that 'Our risk assessments take many factors into account. These include external country-level human rights risk indicators, such as those provided by the risk organisation Verisk Maplecroft, as well as the views of the local leadership team, our Business Integrity committees, and internal functional experts. We assess risk geographically, for both our own operations and extended supply chain'. Regarding its own factories: 'Building on our existing risk assessment and tracking process for factories, in 2019 we assessed potential human rights issues through a site pledge signed by the leaders of each of our factories. The pledge asked site leaders to confirm that they had read, understood and implemented all relevant Unilever policies, standards and commitments relating to human rights, including relevant Code policies and RSP principles, and provided an opportunity for site leaders to either report that issues had been identified as requiring action, or to request support to assess and close potential gaps'. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Identifying risks through relevant business relationships: See above. As for the risks in its supply and value chain, it indicates: 'We review our risk indices each year and consider industry, commodity, supplier, geography and specific risk issues. As a business, we are evolving our risk assessments to broaden the geographies that are considered as high risk, and balance this with a more focused assessment relating to the risk of particular industries. This means we will assess risk through distinct lenses rather than providing a broader, average risk. We will evaluate risk with regard to three areas: legal and business integrity risk; human rights; and environment and planet. Where we outsource our manufacturing production to third parties, we will require independent onsite audit verification of their compliance with our RSP standards, regardless of what they are manufacturing or in which country they operate. (...) Our risk profiling considers Maplecroft country ratings, which incorporate measures related to human rights, internal relationship manager knowledge, Dow Jones and desktop screening identification of unethical behaviour by the customer. We perform further due diligence on higher-risk customers, validating the information they provide and doing broader research from a wider range of sources including NGOs and action group websites'. [2020 Human Rights Report, 12/2022: assets.unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: See above. Also: 'As part of our deployment of the UN Guiding Principles on Business and Human Rights and to complement our social accountability process, we carry out Human Rights Impact Assessments (HRIAs). HRIAs look into all the operations conducted in a given country, often identifying issues that go unseen during a third-party audit. Our HRIAs are carried out by independent expert organisations such as Shift, Impactt and Arche Advisors, who visit a representative sample of our own operations, our suppliers and other business partners. Engagement with workers is a key element of these assessments'. The Company re-enforces in its 2020 Human Rights Report that the HRIAs include engagement with workers and other rights-holders. [Human Rights Impact Assessments, N/A: unilever.com] • Met: Triggered by new circumstances: It indicates: 'We understand that human rights due diligence is an ongoing process that requires particular attention at certain stages in our business activities, such as when we form new partnerships or our operating conditions change, as these changes may create new potential or actual impacts on human rights'. [Human rights policy statement: unilever.com] • Not Met: Describes risks identified: The 2021 Human Rights Progress Report indicates 'We have a mature standard for managing incidents or emergencies that ensures we have the right leadership, skills and capabilities in a team to manage an incident or emerging risk. In Myanmar, for example, in 2021 we established an emergency call line for employees, including an emergency response team that can be dispatched when required. At key points in the crisis, we also put in place measures to provide flexible working hours for employees'. In its webpage section Safety at work, it also describes actions taken as a result of a risk to health and safety identified with the Covid-19 pandemic. The Company considers health and safety one of its salient human rights issues. However, it is not clear the risks identified specifically in relation to new country operations, new relationships, new human rights challenges or conflict affecting particular locations. This indicator looks for risks identified when its global system to identify human rights risks is triggered by new country operations, new business relationships, new human rights challenges or conflict affecting particular locations. [2021 Human Rights Progress Report, 22/03/2022: unilever.com] & [Safety at work (web), N/A: unilever.com]
B.2.2	Assessing human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describe process for assessment of HR risks and discloses salient HR issues: According to the document Human Rights Impact Assessments (HRIAs) 'As part of our deployment of the UN Guiding Principles on Business and Human Rights and to complement our social accountability process, we carry out Human Rights Impact Assessments (HRIAs). HRIAs look into all the operations conducted in a given country, often identifying issues that go unseen during a third-party audit. Our HRIAs are carried out by independent expert organisations such as Shift, Impactt and Arche Advisors, who visit a representative sample of our own operations, our suppliers and other business partners. Engagement with workers is a key element of these assessments'. The webpage Our salient human rights issues indicates: 'After an extensive process involving wide-ranging consultation within and beyond our business, we've identified eight salient issues: discrimination; fair wages; forced labour; freedom of association; harassment; health & safety; land rights; and working hours'. The 2020 Human rights report indicates: 'Our risk assessments take many factors into account. These include external country-level human rights risk indicators, such as those provided by the risk organisation Verisk Maplecroft, as well as the views of the local leadership team, our Business Integrity committees, and internal functional experts. (...) We assess risk geographically, for both our own operations and extended supply chain'. <p>[Human Rights Impact Assessments, N/A: unilever.com] & [Our salient human rights issues (web), N/A: unilever.com]</p> <ul style="list-style-type: none"> • Met: How process applies to supply chain: See above. [Human Rights Impact Assessments, N/A: unilever.com] & [Our salient human rights issues (web), N/A: unilever.com] • Met: Public disclosure of the results of HR assessment: In addition to disclosing its salient issues (discrimination, fair wages, forced labour, freedom of association, harassment, health and safety, land rights and working hours) the Company also reports on assessments carried out in specific regions. In Thailand, the HRIA ' we found issues that sadly remain common across the country — excessive working hours and inadequate periods of rest, discrimination (particularly relating to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>pregnancy), and constraints on the ability to associate freely and bargain collectively. We also found recruitment fees paid by employees that could potentially lead to debt bondage'. In Guatemala: 'our HRIA found examples of a lack of minimum hiring age policies, a lack of written labour agreements, no overtime paid to workers for extra hours worked, a lack of written policies on safety and formal safety training, and a lack of a defined process for workers to raise concerns or gain access to remedy'. Additionally, in Turkey: 'low wages; the lack of social security payments; high levels of contract work leading to an inability for some workers to access their rights; and a disproportionately low number of women workers'. [Human Rights Impact Assessments, N/A: unilever.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above. • Met: How it involved affected stakeholders in the assessment: The webpage section Salient Human Rights Issues indicates: 'We've followed up on the initial work we did to identify our salient human rights issues [...] with a range of work, including regional stakeholder consultations to map out relevance and impact at the regional level. While we found that the main issues remained the same at a global level, in future we'll also focus on salient human rights issues that we've found are most relevant in each region'. Also, Human Rights Impact Assessments (HRIAs) notes: 'HRIAs look into all the operations conducted in a given country, often identifying issues that go unseen during a third-party audit. Our HRIAs are carried out by independent expert organisations such as Shift, Impactt and Arche Advisors, who visit a representative sample of our own operations, our suppliers and other business partners. Engagement with workers is a key element of these assessments'. [Our salient human rights issues (web), N/A: unilever.com] & [Human Rights Impact Assessments, N/A: unilever.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Action Plans to mitigate risks: The Company has published Human Rights Report where it explains its general approach and devotes a section for each of the 8 salient issues they identified. For each salient human rights issue, the Company has disclosed actions taken, initiatives/project implemented, progress where relevant and some actual examples including both owned operations and supply chain. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Description of how global system applies to supply chain: See above. In addition: 'We piloted new ways of conducting worker-centred, human rights due diligence in our supply chain, so we will be better able to identify and remediate issues of human and labour rights abuses'. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Example of actions decided on at least 1 salient HR issues: As indicated above, the Human Rights report devotes a section for each salient issue. 'As examples, the Company indicates that 'We run specific training to address risks that occur in individual regions or countries. In 2019, for example, we commissioned ethical trade management consultancy Impactt to run internal training in the United Arab Emirates on the Employer Pays Principle (EPP) for our Procurement and Human Resources teams, along with external training for our suppliers on ethical recruitment, with a focus on recruitment fees. The training gave insights into the kinds of practices linked to potential forced labour conditions, and how responsible businesses are tackling those challenges and driving best practice. In Turkey, we ran a webinar with representatives of Supply Chain, Procurement and Human Resources to discuss the findings of our Turkey human rights impact assessment. We will build on this through workshops with our agricultural suppliers, manufacturers and distributors to increase awareness of key human rights issues and best practice'. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1: See above. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Involve stakeholders in decisions about actions: The 2021 Human Rights Progress Report indicates one of the four key elements of its salient issue framework: 'Our action plans, which outline what we need to do to achieve these priorities [areas of intervention], how we will do this, and the internal and external stakeholders with whom we need to work to achieve our vision'. Additionally, in the specific case of Women's safety in the sugar supply chain, the Company indicates: 'We are working together with Resonance and Bonsucro to explore the feasibility of a women's safety movement in our global sugar supply chain. [...] We are focusing on creating rural spaces that are free from sexual harassment and other forms of violence. Learning from work in other commodities, we will achieve

Indicator Code	Indicator name	Score (out of 2)	Explanation
			this by partnering and collaborating with workers, other buyers and brands, growers, civil society organisations, trade unions and other key stakeholders, in order to form a coalition for action'. [2021 Human Rights Progress Report, 22/03/2022: unilever.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective: The 2021 Human Rights Progress Report states 'HRDD [Human rights due diligence] involves four core components: [...] [one of them consists in] Tracking the effectiveness of measures and processes to address adverse human rights impacts, in order to know if they are working. [...]'. In 2021, as part of a process of continuous improvement, our Legal and Human Rights teams came together to conduct a gap analysis of how we carry out HRDD. We reviewed our processes against the OECD Guidance on HRDD, in addition to reviewing them against guidance by Shift. Like many global companies with extensive and varied supply chains, we found that our biggest opportunities to further strengthen our respect for human rights lay in three areas. They are: traceability and issue resolution, beyond our direct (tier one) suppliers; stronger data and systems to track and monitor issues; and enhancing worker, rights-holder and stakeholder engagement relating to the identification of impacts and verification of their remediation'. However, although the Company describes its efforts to improve its HRDD process and indicates it has a system to track the effectiveness of its actions, no description of this system found. [2021 Human Rights Progress Report, 22/03/2022: unilever.com] • Met: Lessons learnt from checking system effectiveness: The Human Rights Report notes: 'One of the biggest challenges we have found relates to the remediation of fees paid, a key element of the Employer Pays Principle. The large amounts of money involved, often relating to several years, means that a sustainable fee repayment plan has to be created, involving both suppliers and workers. Workers are often concerned about being open about the fees they have paid for fear of retaliation. We also need to be aware of possible tension between migrant and local workers who may not understand why fees are being reimbursed'. Additionally, 'Our work on safety for women started in our tea plantations in Kericho in 2014. While we believed that women living and working on our tea plantations were safe, in reality more needed to be done. We had also thought that our grievance mechanisms were effective and trusted, but again, in reality, they were not. As in many parts of the agricultural sector, women in and around tea plantations are too often disempowered and denied access to rights or remedies. Our response was to create a programme for women's safety, asking women the simple question: "What would it take to make you feel safe?" We engaged an independent ombudsman to investigate past and current cases of gender-based violence and hired external experts to lead our safety programme. In our tea plantations, the welfare management team supports managers to implement our safety programme for women, boys and girls. The team leads training and other programmes on gender and related topics, with 100% of employees trained on sexual and gender-based violence and related topics every year. All survivors and families are provided with psychosocial support, including counselling, grievance handling and monitoring. We have formed plantation committees comprising welfare, business integrity, security and legal representatives. This has improved information-sharing and helped us to address the root causes of issues by taking a holistic approach and sharing lessons'. [2021 Human Rights Progress Report, 22/03/2022: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Met: Involve stakeholders in evaluation of actions taken: As mentioned above, 'Our work on safety for women started in our tea plantations in Kericho in 2014. While we believed that women living and working on our tea plantations were safe, in reality more needed to be done. We had also thought that our grievance mechanisms were effective and trusted, but again, in reality, they were not. As in many parts of the agricultural sector, women in and around tea plantations are too often disempowered and denied access to rights or remedies. Our response was to create a programme for women's safety, asking women the simple question: "What would it take to make you feel safe?" We engaged an independent ombudsman to investigate past and current cases of gender-based violence and hired external experts to lead our safety programme. In our tea plantations, the welfare management team supports managers to implement our safety programme for women, boys and girls. The team leads training and other programmes on gender and related topics, with 100% of employees trained on sexual and gender-based violence and related topics every year. All survivors and

Indicator Code	Indicator name	Score (out of 2)	Explanation
			families are provided with psychosocial support, including counselling, grievance handling and monitoring. We have formed plantation committees comprising welfare, business integrity, security and legal representatives. This has improved information-sharing and helped us to address the root causes of issues by taking a holistic approach and sharing lessons'. [2021 Human Rights Progress Report, 22/03/2022: unilever.com]
B.2.5	Communicating on human rights impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provides two examples of comms with stakeholders: The Company discloses a Palm Oil Grievance Tracker. The log includes the stakeholder, the subject matter of grievance allegation, the supplier(s) and palm oil link to Unilever Supply Chain and the latest Unilever and Unilever supplier actions to address grievance allegations. Although it does not describe how it specifically reaches each affected stakeholder during the process, the process followed is publicly disclosed and periodically updated (last update as of this review was March 2022). [Palm Oil Grievance Tracker, 03/2022: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them: The 2020 Human Rights Report indicates 'We recognise that we need to strengthen how we involve workers in the creation, as well as the completion, of training. Internally, we have seen that engaging our learning team as well as our global communications is essential for driving procurement awareness of our Responsible Sourcing Policy and salient human rights issues. We have a solid plan and good engagement with internal stakeholders, which will make training structured, consistent and impactful. Externally, we will continue to develop a more proactive approach to suppliers' training where we increasingly anticipate training needs. This will include further collaboration across industries and sectors to address endemic issues'. However, it is not clear which are the challenges to effective communication it has identified and how it is working to address them, in the context of affected stakeholders raising how they are being negatively impacted by the Company. The Company has provided an additional source to this indicator, however, no material evidence was found as it describes different challenges the Company may face in the future. [2020 Human Rights Report, 12/2022: assets.unilever.com]

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The 2020 Human Rights Report indicates that 'We offer both internal and external channels for raising concerns confidentially via our 24/7 hotline or our online reporting tool'. Also, according to its Human Rights Policy Statement: 'We continue to build the awareness and knowledge of our employees and workers on human rights, including labour rights, encouraging them to speak up, without retribution, about any concerns they may have, including through our grievance channels'. [Human rights policy statement: unilever.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Channel is available in all appropriate languages and workers aware: See above. Also, the Company indicates: 'We routinely provide training and organise global 'speak up' awareness programmes on how concerns can be raised'. The channel is available in 62 languages. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Grievance website (independent): app.convercent.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: It indicates: 'Alongside worker representation, effective grievance mechanisms play an important part in hearing the voices of workers throughout our supply chain. While we require our suppliers to provide their workers with their own robust internal procedures to raise issues, our Code of Business Principles support line is also open to third parties. That means our suppliers and distributors and their employees can contact us if they're concerned about any breaches (by us or within their own operations) of our Code, our RSP, or RBPP. Business integrity describes our Code of Business Principles in more detail'. [Human rights in our value chain (web), N/A: unilever.com] • Met: Expect Suppliers to convey expectation to their own suppliers: The People and Nature Policy indicates: 'We require that all Direct Suppliers have in place administrative grievance mechanisms that are aligned with the UN Guiding Principles on Business and Human Rights and which are accessible to those who need it'. [People & Nature Policy, 12/2020: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism for community: It indicates: 'We offer both internal and external channels for raising concerns confidentially via our 24/7 hotline or our online reporting tool. We encourage individuals and communities to raise any concerns with us directly'. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness: The public website containing grievance channels is available in 62 languages. It indicates: 'We routinely provide training and organise global 'speak up' awareness programmes on how concerns can be raised'. However, it is not clear if this training are extensive to external stakeholders, or how they are made aware of grievance mechanisms. The Company indicates, in its Human Rights Report 2020: 'We've been working on letting people outside our business, who are working with our third parties, know how to raise grievances through our systems, so that they can feel confident to raise concerns. More than 100 cases were raised in 2019 by employees speaking up against their own company'. The Responsible Sourcing Policy, states the following guideline towards implementation of mandatory requirements for suppliers: 'Procedures (i) provide effective, accessible channels for workers to complain, make suggestions and lodge grievances[...] 10.2. Grievance mechanisms channels are widely communicated and guarantee the confidentiality of any complainant (if so desired) and prohibit retaliation'. However, although the Company indicates that it makes third parties aware of its grievance channel and that it advises suppliers to 'widely communicated the channel', it is not clear how the Company does it. The Company is expected to provide a description of how it makes their affected external stakeholders at its own operations are aware of it. [Grievance website (independent): app.convercent.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Communities access mechanism direct or through suppliers: The People & Nature Policy indicates 'Unilever commits to the responsible handling of allegations of non-compliance through Unilever's grievance process which is open both to our own employees and to third parties and sets out our procedures for addressing allegations of non-compliance with this Policy'. Also, 'We require that all Direct Suppliers have in place administrative grievance mechanisms that are aligned with the UN Guiding Principles on Business and Human Rights and which are accessible to those who need it'. [People & Nature Policy, 12/2020: unilever.com] • Not Met: Expect supplier to convey expectation to their own suppliers: Regarding its grievance mechanisms for third parties, the Human Rights Report states that 'If cases relating to third parties (rather than Unilever employees) are raised, these follow the RSP/RBPP process'. The Responsible Sourcing Policy, states the following guideline towards implementation of mandatory requirements for suppliers: 'Procedures (i) provide effective, accessible channels for workers to complain, make suggestions and lodge grievances'. Also, as a guideline to good practices, it indicates: 'The supplier has in place a code of conduct or responsible sourcing policy for its direct suppliers, consistent with the requirements of this RSP. In addition, there is a process to communicate this to all of its direct suppliers and to monitor compliance by these direct suppliers' - this is specifically in the section referring to grievance mechanisms. However, it is not clear that the Company has the same expectations on access to grievance mechanism by third parties to their suppliers' suppliers. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Responsible Sourcing Policy, 2017: assets.unilever.com]
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system: It indicates: 'On an annual basis, our employees participate in global surveys which include Business Integrity questions, with responses reviewed at both our Global Code Policies Committee (GCPC) and at the various geographic Business Integrity Committee meetings. In addition to the case analytics review, these responses enable the business to focus on potential hotspots, the overall effectiveness of the Business Integrity programme and provide insights into how strongly Business Integrity is embedded into the business. This then drives both engagement and action plans going forward. We routinely seek input to improve the robustness and quality of the user experience in relation to our Code breach channels. We proactively engage with our platform service provider to review whistleblowing hotline scripts, expand the number of languages serviced and accelerate the speed with which we can connect users to local language interpreters and simplify the online reporting process. We engage with thought leaders and peer companies to understand and aspire to best

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>practices’. However, it is not clear how it engages with potential or actual users on the design and performance of the mechanism. [Business Integrity (web), N/A: unilever.com]</p> <ul style="list-style-type: none"> • Not Met: Examples (at least two) of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism: The Company indicates that ‘Trusted and effective grievance mechanisms and other ways for worker to raise concerns help track progress and remediation. We continue to seek effective prevention mechanisms collaborating with industry partners and through multi-stakeholder initiatives’. However, it is not clear it engages with potential or actual users on the performance of the channel(s)/ mechanism(s). No further evidence found. [2020 Modern Slavery Statment, 03/2020: unilever.com] • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Response timescales and how complainants will be informed: It indicates: 'Each Business Integrity Committee is responsible for ensuring the timely investigation of all alleged or suspected Code breaches by an individual employee – with a view to reaching a final determination within 60 days'. However, no further details found of timescales for informing the complainant. [Business Integrity (web), N/A: unilever.com] • Not Met: Describe support (technical, financial, etc) available for equal access by complainants <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism: The Human Rights 2020 Report states 'Disciplinary consequences of substantiated Code breaches range from verbal warnings to termination by dismissal'. However, although the Company indicates outcomes to those who breach the Code, it is not clear the outcomes to the complainant. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Not Met: Escalation to senior/independent level: The Company’s Investigating Code Breaches policy document states 'Escalation of cases or other Business Integrity matters for decision to the Business Integrity Committee at the next level up should only be by exception, where the ability of the initiating Committee to resolve the matter is compromised, for instance in situations where: members of our Leadership Team or other senior employees may be implicated; the risk or control failure is complex and expands beyond the geography; the independence of the initiating Business Integrity Committee is or could be perceived to be compromised; or the initiating Business Integrity Committee finds a case particularly challenging so is unsure about how to proceed and requires advice or support’. However, it is not clear if escalation to more senior levels or independent third party adjudicators or mediators also entails challenging the process or outcome and that it can be done at complainant discretion. [Our Speak Up platforms & Investigating Code Breaches, 2022: unilever.com]
C.5	Prohibition of retaliation for raising complaints or concerns	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation: The Company's code includes a commitment to 'ensure that anyone who raises concern, or highlights potential or actual breaches, receives support and respect and there is no retaliation against them'. [Code of Business Principles and Code Policies, 04/2019: unilever.com] • Met: Practical measures to prevent retaliation: It indicates: ‘Our reporting platform allows two-way communication through a secure exchange between the reporter and the Business Integrity Officer even when the reporter chooses full anonymity’. [Business Integrity (web), N/A: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders: The Company indicates that 'Unilever has a zero-tolerance policy on retaliation and will not tolerate any form of retaliation against anyone who reports a concern'. Moreover, the Non-retaliation Guidance document states: 'Our Living the Code Policy states that no one must retaliate against those who report a potential or actual breach. [...] Thus no one should experience retaliation due to “speaking up” in any way or for cooperating with an investigation. [...] Thus, there are never any circumstances where retaliation is appropriate, acceptable or tolerated. [...] Unfortunately, retaliation can come in many different forms, and it is impossible to write a fully comprehensive list but for the avoidance of doubt it could include: Aggressive and threatening behaviour; Making inappropriate remarks about the employee, their family or friends; Ignoring the employee; Changing the nature of

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the work to be performed by the employee; Performance downgrades; Not providing a true representation of the facts or tampering with evidence; Unfair pay; Preventing promotion; Instigating a false COBP Case'. However, it is not clear the Company will not retaliate against workers and stakeholders through legal action against persons or organisations who have brought or tried to bring a case against it involving credible allegation of adverse human rights impacts, or against the lawyers representing them. Moreover, although the Company points out 'Aggressive and threatening behaviour' among the types of retaliation it will not engage with, it is not clear it also covers claimants' lawyers. Finally, although the Company indicates it does not agree with different types of economic retaliation against their workers, it is to clear it also covers their representatives. [Our Speak Up platforms & Investigating Code Breaches, 2022: unilever.com] & [Non-Retaliation Guidance, N/A: unilever.com]</p> <ul style="list-style-type: none"> • Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Responsible Sourcing Policy indicates: 'Grievance mechanism channels are widely communicated and guarantee the confidentiality of any complainant (if so desired) and prohibit retaliation'. [Responsible Sourcing Policy, 2017: assets.unilever.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Complainants not asked to waive rights: Regarding its grievance channels, the Human Rights 2020 Report states 'On occasions where they feel they aren't able to do this, we would never seek to impede access to state-based judicial or non-judicial mechanisms for those who feel human rights have been impacted, and we aim to cooperate with competent authorities in investigating or adjudicating alleged human rights impacts'. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Met: Will work with state based non judicial mechanisms: The Company, in its webpage Human rights in our operations, indicates: 'We support the OECD Guidelines for Multinational Enterprises'. Then it describes the OECD's conciliation process, a process that seeks 'to resolve issues through amicable discussion to the satisfaction of all parties involved'. Also, its 2020 Human Rights Report states: 'we would never seek to impede access to state-based judicial or non-judicial mechanisms for those who feel human rights have been impacted, and we aim to cooperate with competent authorities in investigating or adjudicating alleged human rights impacts'. [Human rights in our operations (web), N/A: unilever.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com]
C.7	Remedying adverse impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how remedy has been provided: In the context of remediation of risks of forced labour, the Company indicates: 'We require repayment of recruitment fees, but we know suppliers need support in understanding how to do this. One of the biggest challenges we have found relates to the remediation of fees paid, a key element of the EPP [Employer Pays Principle]. The large amounts of money involved, often covering several years, means that a sustainable fee repayment plan has to be created, involving both suppliers and workers. Workers are often concerned about being open about the fees they have paid for fear of retaliation. We also need to be aware of possible tension between migrant and local workers, who may not understand why fees are being reimbursed. The remediation pillar of our work focuses on what suppliers must do to resolve existing occurrences of forced labour, and the process to follow when recruitment fees have been paid. The steps for recruitment fee remediation include: Investigating the recruitment fees and costs paid by workers. Identifying eligibility for repayment. Calculating the repayment amount. Agreeing who will pay back the recruitment fee. Establishing a timeline for repayment. Engaging and communicating with migrant and local workers. Verifying payment'. Our audits found 82 non-conformances in relation to forced labour, with 56% of these relating to the creation of indebted labour, [2020 Human Rights Report, 12/2022: assets.unilever.com] & [MSA 2022, 03/2022: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Changes to systems, processes and practices to stop similar impact: It indicates: 'In 2021, we reviewed and updated our list of Key Incidents, to include issues related to the payment of recruitment fees. These changes were approved by the Procurement Business Integrity Committee (PBIC) and communicated to all relevant procurement teams. (...) In addition, we have been working towards increasing the ability of the auditors who carry out our Responsible Sourcing audits to recognise the signs of forced labour, and effectively report this to us. In 2021, we

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>developed guidance for auditors on how to detect 'Employer Pays Principle'-related non-compliances'.</p> <p>[MSA 2022, 03/2022: unilever.com]</p> <ul style="list-style-type: none"> • Met: Describe approach to monitoring implementation of agreed remedy: The Company indicates that 'We aim to continuously improve how we work and to further embed a culture of business integrity. We analyse results of investigations, market assessments and audit findings to identify trends and opportunities for improvement. On a quarterly basis we collect key case information across each geography for the purposes of creating case studies and lessons learnt. These lessons learnt are shared extensively and form part of the Unilever Leadership Executive quarterly reporting and are subsequently used in meetings and employee engagements. The lessons learnt are shared with both country and functional leaders, Code Policy owners and across our Business Integrity network'.
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: It indicates that it received, in 2021, 594 cases related to 'Respecting People Code Policies on Respect, Dignity & Fair Treatment and Occupational Health & Safety'. It substantiated 292 in breach of our Code Policies, 83 were dismissed and 224 employees received written warnings. No details found, however, in relation to performance for external individuals and communities. [Business Integrity (web), N/A: unilever.com] & [Code of Business Principles and Code Policies, 04/2019: unilever.com] • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result: It, in its 2020 Human Rights Report, indicates: 'We regularly review the effectiveness of our grievance programme to ensure it is trusted and effective and this includes regular testing of our hotlines and connectivity to interpreter services to ensure they are operational'. Moreover, according to its webpage Business Integrity: 'We routinely seek input to improve the robustness and quality of the user experience in relation to our Code breach channels. We proactively engage with our platform service provider to review whistleblowing hotline scripts, expand the number of languages serviced and accelerate the speed with which we can connect users to local language interpreters and simplify the online reporting process. We engage with thought leaders and peer companies to understand and aspire to best practices. However, it is not clear the changes it has made to improve it based on the review. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Business Integrity (web), N/A: unilever.com] • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.a	Living wage (in own production or manufacturing operations)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Pays living wage or sets target date: It indicates: 'We have already achieved our commitment to providing a living wage to our direct employees'. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Describes how living wage determined: The company has a Framework for fair compensations where it describes how it determines living wages of their employees. It indicates: 'Lowest grades of full-time employees in any country will receive at least fixed compensation (fixed cash amounts and fixed non-cash benefits) sufficient for their needs and provide some discretionary income (using a Living Wage comparison). (...) Where our employees have chosen to be represented by Trade Unions, then we will look to use collective bargaining as the primary mechanism for pay reviews to the extent appropriate. Where employees have chosen not to be represented then other appropriate mechanisms will be used'. In order to identify liveable wage amounts it considers: 'A common date (updated each year reflecting inflation since the original amount was developed). A standard family unit size (2 adults + 2 dependants). The local currency (if the original amount was quoted such as US Dollars or Euros)'. [Framework for Fair Compensation, 12/2015: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Achieved paying a living wage: As it is mentioned above, the Company indicates: 'We have already achieved our commitment to providing a living wage to our direct employees'. [2020 Human Rights Report, 12/2022: assets.unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Definition of living wage reviewed with unions: It indicates: 'In 2014 we created a Framework for Fair Compensation, which included our commitment to be a living wage employer. This outlines how we should deliver fair compensation by listing a number of standards. We require each country business to report its status against the standards of our Framework each year, and where appropriate, country reports must include a remediation plan to rectify any issues of concern'. The Framework indicates: 'Where our employees have chosen to be represented by Trade Unions, then we will look to use collective bargaining as the primary mechanism for pay reviews to the extent appropriate. Where employees have chosen not to be represented then other appropriate mechanisms will be used'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Framework for Fair Compensation, 12/2015: unilever.com]
D.1.1.b	Living wage (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The Responsible sourcing policy (RSP) includes mandatory requirements and guidance to advance towards good and best practice. Guidelines include a 'living wage approach to fair compensation' which includes basics and discretionary income and 'A best practice fair compensation system is in place for all workers. This system 'regularly assesses and adjusts their pay according to the cost of living, basic needs, discretionary income, relevant market benchmarks and enterprise performance, and engages in regular social dialogue on compensation questions'. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Met: Improving living wage practices of suppliers: It indicates: 'To make our living wage and living income ambition a reality, we've put an action plan in place that builds on the progress we've made through our RSP. We're looking at where the gaps between legal minimum wages and living wages are the greatest, where the social safety net for workers is weakest, and where we can make the most impact, based on our presence and scale in local markets. We will focus on the most vulnerable workers in manufacturing and agriculture, and we will work with our suppliers, other businesses, governments and civil society – through our purchasing practices, collaboration and advocacy – to create systemic change and the global adoption of living wage practices'. It then provides an example: 'Malawi Tea 2020 was a multistakeholder partnership that aimed to improve the competitiveness and sustainability of the Malawian industry so that workers earn a living wage and small-scale farmers earn a living income. At the end of the 5 year programme, a third of the living wage gap has been closed for 50,000 tea workers. Highlighting progress but also on-going challenges. Learnings from the Malawi 2020 programme partnership included the importance of agreement on living wage methodologies, the important link between improved product quality and wages, and, critically, verification from producers that they benefitted from improved quality'. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage: It indicates: 'Our audits in 2019 found 1,128 non-conformances in relation to fair wages, with 34% of non-conformances relating to the transparency of workers' payment records and payslips, and 33% of relating to wages not being fair and equal'. However, it is not clear the fair wages represents the same as living wages, which covers basic needs for the employee and his/her family/dependents and provides for some discretionary income. No further details found in relation to scope. [2020 Human Rights Report - Supplier Update, N/A: unilever.com] • Not Met: Provides analysis of trends demonstrating progress: The Company provides charts comparing non-conformances per salient issue and per country. One of the issues compared for the period 2019 is 'fair wages'. However, no analysis of trends demonstrating progress found. [2020 Human Rights Report - Supplier Update, N/A: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices): In the context of Thailand, the Company acknowledges, in its Human Rights Impact Assessments, that 'our own purchasing and planning practices can sometimes contribute to adverse working conditions among our suppliers, for example through increased overtime. We will develop joint projects with suppliers to improve production flow and reduce unplanned peaks, and review our own practices to assess whether they could have an adverse impact on our suppliers' planning'. The Human Rights Report 2020 indicates: 'we will focus on the most vulnerable workers in manufacturing and agriculture, working with stakeholders to create systemic solutions to raising living standards through purchasing practices, [...].We need to continue to drive systemic solutions, including addressing purchasing practices and fair pricing models, while creating an enabling environment for fair wages, including through government advocacy to raise wages above poverty level'. Also: ' In December 2020 we launched our new Partner with Purpose strategy. This will see us take more of a partnership approach with our suppliers as we collaborate with transparency and trust on our responsible sourcing ambitions. Our aim is that we work together with suppliers to contribute to a fairer and more socially inclusive world [...]. We will also review our own purchasing practices, including a review of supplier feedback on the relationship with our buyers as part of regular score-cards'. Finally: 'We also developed a face-to-face training module which makes clear the relevance and significance of our policies to those who need to implement them, and how everyday decisions such as purchasing practices and supplier choices can affect human rights'. However, although the Company acknowledges the impact of its purchase practices may have on human rights and that it has reviewed its practices and has some related training available, it is not clear the practices it actually adopts to avoid price or short notice requirements or other business considerations undermining human rights. [Human Rights Impact Assessments, N/A: unilever.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com] • Not Met: Practices adopted to pay suppliers in line with agreed timeframes: The Company indicates its payment policy in its General Terms and Conditions for the Purchase of Products and Services: 'Payment terms are 90 days from receipt of invoice or receipt of Products/ Services if later, except as specified otherwise in the PO [purchase orders] or CTC [Commercial Terms Contracts] or if restricted under mandatory Applicable Laws. Where the day nominated or determined for payment is not a day on which banks are open for general business in the country in which the Buyer is located ("Working Day"), then the day for payment shall be the first Working Day after the day nominated or determined'. However, although the Company indicates its payment timeframe, no description found of the practices it adopts to pay suppliers in line with agreed timeframe and for the amount agreed in the payment terms. [Terms and Conditions, 03/2021: unilever.com] • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.3	Mapping and disclosing the supply chain	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): It indicates: 'We are committed to transparency and traceability in sourcing, governance and reporting. Supply chain transparency and traceability is necessary for us to identify and monitor the actors and actions throughout our supply chain and to drive continuous improvement within our own organisation, with our suppliers and further upstream to the agricultural supply area. We follow a risk assessment process to determine if the materials may be at risk of non-compliance with all Policy principles. The risk level will help determine the degree of traceability information and the extent of the supply chain mapping that we undertake. High risk levels require traceability to farm, plantation, or forest management unit. For smallholders, we may require traceability information at a local jurisdictional level (village or equivalent). Low-risk levels require traceability to jurisdictions or landscapes. The purchase of certified materials with the chain of custody enables Unilever to achieve a degree of traceability to the source and transparency around the conditions of production, however, where the certification supply chain model provides insufficient assurance that materials are in compliance with this Policy, we will seek more granular information. We are committed to maximising transparency and traceability through the deployment of technologies that operate in accordance with local laws and respect the privacy of individual farmers and landowners. We will seek data release consents where such consents are legally required through the contracts we have with our Direct Suppliers, or as required under governing laws'. [People & Nature Policy, 12/2020: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why: The Company discloses the list of suppliers of cocoa (origin and name of supplier), tea (origin and producer) and palm oil (supplier name). However, it is not clear whether it includes indirect suppliers. Moreover, it is not clear if these represent the most significant parts of the supply chain (the Company to indicate which are the most relevant parts of its supply chain). Regarding its transparency and traceability system, the People and Nature Policy indicates: 'We follow a risk assessment process to determine if the materials may be at risk of non-compliance with all Policy principles. The risk level will help determine the degree of traceability information and the extent of the supply chain mapping that we undertake. High risk levels require traceability to farm, plantation, or forest management unit. For smallholders, we may require traceability information at a local jurisdictional level (village or equivalent). Low-risk levels require traceability to jurisdictions or landscapes'. The 2021 Human Rights Report goes into detail on countries for specific salient issues. It indicates that 'Where we operate in or source from high-risk countries, or regions where specific human rights impacts are reported, our additional due diligence takes various forms'. The Company indicates in its feedback to CHRB that it does not analyse based on significant parts of the supply chain, but it determines which poses the most significant risk. CHRB methodology considers that is the Company that needs to indicate what are the most significant parts (i.e those most at risk, which seems to be the case, can be considered the most significant part if the Company considers so). However, as indicated above, it is not clear if the supply chains of cocoa, tea and palm oil are the most significant parts for the Company (in terms of risk or other reasoning), and whether list includes also indirect suppliers. The Company has provided additional comments to CHRB regarding this indicator. However, the content of it was already in use. [Global Tea Suppliers, 09/2020: unilever.com] & [Global Cocoa Suppliers, 03/2020: unilever.com] • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities: The Company discloses the list of suppliers of cocoa (origin and name of supplier), tea (origin and producer) and palm oil (supplier name). However, it is not clear it includes indirect suppliers. Moreover, it is not clear how it has defined what are the most significant parts of its supply chain is.
D.1.4.a	Prohibition of child labour: Age verification and corrective actions (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Does not use child labour: The Company's code states that 'we will not use any form of forced, compulsory, trafficked or child labour'. Specifically on child, it says that Unilever companies must not 'use child labour, i.e. individuals under the age of 15 or under the local legal minimum working age or mandatory schooling age, whichever is higher'. [Code of Business Principles and Code Policies, 04/2019: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Age verification of workers recruited: The Company indicates in its feedback to CHRB that it carries out age checking procedures, however, no evidence could be found in publicly available sources. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remediation if children identified: The Company indicates that 'in 2019 we signed a Memorandum of Understanding with the Fair Labor Association (FLA) to participate in the Harvesting the Future project in Turkey. The project brings together the Sustainable Agriculture Initiative Platform (SAI), agricultural suppliers and buyers to improve working conditions for migrants in seasonal agriculture work in Turkey. It is focused on the remediation of child labour practices and the application of fair recruitment, with interventions such as awareness-raising, capacity building, grievance mechanisms, case management and referral services'. However, it is not clear, whether this project addresses the Company's own workers. In addition, this indicator looks for evidence on how it develops, participates in or contributes to programmes for transition from employment to education, enabling children to attend and remain in education, if and when child labour is found. No further evidence found. [2020 Modern Slavery Statment, 03/2020: unilever.com]
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Child Labour rules in codes or contracts: The RSP establishes requirements for suppliers in relation to fight child labour: 'An employment policy is in place specifying the minimum age for employment, together with effective procedures and means of age verification to implement this policy'. In addition 'responsible remedial measures are immediately implemented whenever any breach of that policy is identified'. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Met: How working with suppliers on child labour: Working with our partners we are increasing our social impact in cocoa through programmes that complement the work of certification and bring us closer to the people who grow our ingredients. To better address issues at an industry level, we became members of the World Cocoa Foundation, International Cocoa Initiative and the Cocoa & Forests Initiative in 2018. By 2025, we aim to have reached at least a third of the cocoa farmers in our direct sourcing with tailored impact programmes that: (...) eliminate child labour (...). We know that child labour exists within the cocoa sector, so we're developing impact programmes with our partners, certifiers and suppliers to ensure that we source from cocoa co-operatives that have monitoring and remediation systems in place that assess and address child labour cases. By 2023, all the cooperatives we directly source from will have such a system in place. Women's economic empowerment is critical for child labour prevention, so we aim to reach 2,000 women in cocoa households through training and income diversification opportunities. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.1.5.a	Prohibition of forced labour: recruitment fees and costs (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Job seekers and workers do not pay recruitment fee: The Company's framework for fair compensation covers 'our own direct employees'. It states that 'employees receive their compensation regularly, in full and on time'. Moreover, the 2020 Human Rights Report indicates: 'A key element of our work is implementing the Employer Pays Principle (EPP), that no worker should pay for a job. Our Respect, Dignity and Fair Treatment policy requires that all employees have obtained employment with Unilever without the employee having paid a recruitment fee or related cost directly or indirectly, as guided by the International Labour Organization standards'. [Framework for Fair Compensation, 12/2015: unilever.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Commits to fully reimbursing if they have paid: The 2021 Human Rights Progress Report states 'We require repayment of recruitment fees but realise that suppliers often need support in understanding how to do this'. It then discloses the steps to carry out the reimbursement. Additionally, 'In Q4 2021, we held in-depth training sessions with our Procurement teams in countries we identified as high risk for recruitment fee issues, and therefore as priorities for engagement. This training covered the remediation process to follow when recruitment fees are paid'. The Responsible Sourcing Policy also states the following as a guideline towards implementation of mandatory requirements: 'Workers should not be required to pay a fee in connection with obtaining employment (including migrant workers or recruited workers supplied through an agency). Suppliers should be responsible for payment of all fees and expenses. Workers are not required to pay deposits in relation to their employment'. However, both pieces of evidence seem to make reference to suppliers, this indicator focuses on a commitment referring to the Company's own operations. The Code of Business Principles indicates line managers must: 'Ensure that all employees have obtained employment with Unilever without the employee having paid a recruitment fee or related cost directly or indirectly as guided by the International Labour Organisation standards'. However, it is not clear it commits to fully reimbursing job seekers and workers if they have been required to pay any fees or related costs during recruitment within its own operations. [2021 Human Rights Progress Report, 22/03/2022: unilever.com] & [Responsible Sourcing Policy, 2017: assets.unilever.com] Score 2 • Met: How practices are implemented and monitored for agencies, labour brokers or recruiters: The 2020 Human Rights Report indicates: 'In 2019, we enhanced the assessment process for labour agencies providing in-sourced temporary workers, checking that they are compliant with our RSP and using a specifically designed Self-Assessment Questionnaire (SAQ) and subsequent risk-rating for labour agencies, followed by independent on-site assessments'. The RSP includes 'Workers should not be required to pay a fee in connection with obtaining employment (including migrant workers or recruited workers supplied through an agency)'. It also indicates that We run specific training to address risks that occur in individual regions or countries. In 2019, for example, we commissioned ethical trade management consultancy Impactt to run internal training in the United Arab Emirates on the Employer Pays Principle (EPP) for our Procurement and Human Resources teams, [...] with a focus on recruitment fees. The training gave insights into the kinds of practices linked to potential forced labour conditions, and how responsible businesses are tackling those challenges and driving best practice'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Responsible Sourcing Policy, 2017: assets.unilever.com]
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Debt and fees rules in codes or contracts: The RSP includes the following requirement: 'Workers should not be required to pay a fee in connection with obtaining employment (including migrant workers or recruited workers supplied through an agency). Suppliers should be responsible for payment of all fees and expenses. Workers are not required to pay deposits in relation to their employment'. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Met: How working with suppliers on debt & fees: The Company indicates that 'We run specific training to address risks that occur in individual regions or countries. In 2019, for example, we commissioned ethical trade management consultancy Impactt to run internal training in the United Arab Emirates on the Employer Pays Principle (EPP) for our Procurement and Human Resources teams, along with external training for our suppliers on ethical recruitment, with a focus on recruitment fees. The training gave insights into the kinds of practices linked to potential forced labour conditions, and how responsible businesses are tackling those challenges and driving best practice. In Turkey, we ran a webinar with representatives of Supply Chain, Procurement and Human Resources to discuss the findings of our Turkey human rights impact assessment'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [MSA 2022, 03/2022: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees: It indicates that in 2019: 'Our audits found 82 non-conformances in relation to forced labour, with 56% of these relating to the creation of indebted labour, which makes it difficult or impossible for a worker to have the freedom of movement to leave employment. Such practices include when workers are required to pay a recruitment fee to acquire employment, or to pay for their own personal protective equipment, or where payments are retained until the end of a harvest or other period'. However, it is not clear the scope of the issue. No further details found. In its 2021 Human Rights Report, the Company indicates: 'According to the International Labour Organization, around 25 million people are trapped in forced labour worldwide'. However, although the Company indicates the total estimate of forced labour throughout the world, no evidence found of its assessment of the potential number of people affected by (scope of) the payment of recruitment fees or related costs in its supply chain. [2020 Human Rights Report - Supplier Update, N/A: unilever.com] & [2021 Human Rights Progress Report, 22/03/2022: unilever.com] • Not Met: Analysis of trends in progress made: The 2021 Human Rights Progress Report discloses data on forced labour non-conformances found during supplier audits in 2020. However, no analysis of trends demonstrating progress found (i.e year on year comparison). [2021 Human Rights Progress Report, 22/03/2022: unilever.com]
D.1.5.c	Prohibition of forced labour: Wage practices (in own production or manufacturing operations)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Pays workers in full and on time: The Company's framework for fair compensation covers 'our own direct employees'. It states that 'employees receive their compensation regularly, in full and on time'. [Framework for Fair Compensation, 12/2015: unilever.com] • Met: Payslips show any legitimate deductions: The Company's 'Framework for fair compensation', in relation the compensation being open and explainable states that 'employees have sufficient information to understand how their compensation package is calculated, what amounts to expect and how they will receive these amounts'. The document indicates that one of the fundamental reward principles is that 'all elements of reward will be Open, Fair, Consistent and Explainable'. [Framework for Fair Compensation, 12/2015: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: How these practices are monitored for agencies, labour brokers or recruiters: The Framework for Fair Compensation states: 'The Global Reward function (part of Global HR) is establishing a Fair Compensation Framework Register of all countries in which Unilever has employees. This will record the status of each country's compliance with the Framework. From 2016 onwards, on an annual basis, the HR Vice-President responsible for each country will be required to certify to Global Reward that: (...) The payroll process in the country delivers the employee's full pay correctly and on time'. Regarding the implementation of its Employer Pays Principle, the 2021 Human Rights Progress Report states 'Our detection work is designed to ensure that potential issues of forced labour (including recruitment fees) are captured and brought to our attention. One element of this is increasing the ability of auditors to recognise the signs of forced labour and effectively report it to us. In 2021, we developed guidance for auditors on how to detect 'Employer Pays Principle'-related non-compliances. We have shared this guidance with all the audit houses we work with and used it to train over 500 auditors through online workshops. We also reviewed and updated our list of Key Incidents, to include issues related to the payment of recruitment fees'. Additionally, the 2020 Human Rights Report states: 'A key element of our work is implementing the Employer Pays Principle (EPP), that no worker should pay for a job. Our Respect, Dignity and Fair Treatment policy requires that all employees have obtained employment with Unilever without the employee having paid a recruitment fee or related cost directly or indirectly, as guided by the International Labour Organization standards. This requirement is also in our RSP for our suppliers. [...] However, we found that issues relating to forced labour were not always being picked up by external auditors. To address this, we conducted shadow audits to understand how RSP auditors were identifying abusive issues related to recruitment processes, fees and passport retention'. Finally, 'In 2018 we began working with the International Transport Workers' Federation (ITF), the International Union of Food Workers (IUF) and FNVStichting VNB to tackle exploitation in the trucking industry. Alongside this work, we started working with ELEVATE, and developed a new audit protocol [...]. We also started to work with ELEVATE to introduce an enhanced vetting process for labour agencies, initially focusing on those providing workers to our manufacturing sites. This included specific Self-Assessment Questionnaires (SAQs), scoring systems and audit protocols, and a worker survey that can be accessed by using a mobile phone by scanning a QR Code'. [Framework for Fair Compensation, 12/2015: unilever.com] & [2021 Human Rights Progress Report, 22/03/2022: unilever.com]
D.1.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Suppliers to pay workers in full and on time in codes or contracts: As a guideline towards implementation of the mandatory requirement 'all workers are paid fair wages', the Company indicates, in its Responsible Sourcing Policy, that suppliers should make sure: 'Workers receive a payslip for each pay period, clearly indicating the components of the compensation, including exact amounts for wages, benefits, incentives/bonuses and any deductions. [...] Wages are paid on time and in full'. [Responsible Sourcing Policy, 2017: assets.unilever.com] Not Met: How working with supply chain to pay workers regularly and on time <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Assessment of the number affected by failure to pay directly Not Met: Provides analysis of trends demonstrating progress
D.1.5.e	Prohibition of forced labour: Restrictions on workers (in own production or manufacturing operations)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Does not retain documents or restrict movement: The Code states that Unilever companies must not 'use, or permit to be used, forced or compulsory or trafficked labour. We have a zero tolerance of forced labour'. The Company indicates that brokers and agencies are, as suppliers, covered by the Responsible sourcing policy, which states the following: 'workers have freedom of movement and are not confined to the supplier's premises, including dormitories or provided housing'; 'Workers are not required to surrender their identification papers. Where the retention of identification papers is legally required, arrangements are made to ensure that workers can access their identification papers, are not prevented from leaving the workplace and that their papers are returned immediately upon cessation of employment'. [Code of Business Principles and Code Policies, 04/2019: unilever.com] & [Responsible business partner policy, 05/2017: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> Met: How these practices are monitored for agencies, labour brokers or recruiters: The Company indicates, in its webpage section Human rights in our value chain: 'Over the years, we've also expanded the ways we can monitor and verify human rights issues beyond the use of our own audit standard, the Understanding Responsible Sourcing Audit (URSA)'. The URSA checks on document retention and according to the Company's feedback to CHRB, it is the basis for their labour agency audit checklist. [Human rights in our value chain (web), N/A: unilever.com] & [URSA, N/A: unilever.com]
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: Free movement rules in codes or contracts: The RSP includes the following requirements: 'Workers have freedom of movement and are not confined to the supplier's premises, including dormitories or provided housing'. 'Workers are not required to surrender their identification papers. Where the retention of identification papers is legally required, arrangements are made to ensure that workers can access their identification papers, are not prevented from leaving the workplace and that their papers are returned immediately upon cessation of employment'. [Responsible Sourcing Policy, 2017: assets.unilever.com] Not Met: How working with suppliers on free movement: The 2020 Human Rights Report states that 'We conducted shadow audits to understand how RSP [Responsible Sourcing Policy] auditors were identifying abusive issues related to recruitment processes, fees and passport retention. We engaged our external auditors to underline that there should be no retention by the employer of personal documents, or other personal items of value, under any circumstances, and that workers should always keep their personal documents with them or be provided with a safe place to keep them that they have 24-hour access to. Workers living in dormitories should be provided with a secure locker to store their personal belongings in. This is particularly important for migrant workers. We also developed a questionnaire that provides guidance for our teams on the standards we expect when they are visiting accommodation for migrant workers, and what needs to happen where those standards aren't met', which specifically refers to working with suppliers to eliminate retention of documents'. Moreover, the 2021 Human Rights Progress Report indicates: 'Each of our suppliers is expected to embed a system which includes: A Responsible Recruitment Policy that clearly articulates the supplier's responsible recruitment commitment, setting expectations internally and externally for agencies, sub-contractors, and importantly their other suppliers (our tier two suppliers); Due diligence and screening processes to select recruitment agencies; Clear contracts with agencies that include clauses relating to the prohibition of passport retention and the payment of recruitment fees; Training for management and workers to understand the key components of responsible recruitment and its importance, as well as providing transparency for workers on their rights; Grievance mechanisms to allow workers the opportunity to confidently raise any concerns they may have'. However, although the Company indicates a case involving non-compliance and the correction action taken as well as the questionnaire for audit teams and how suppliers are expected to embedding the prohibition of forced labour in its systems, it is not clear how it proactively works with suppliers to eliminate retention of worker's documents or other actions to physically restrict movement. The Company has provided an additional source to this indicator, however, it was already being used (previous indicator). This subindicator looks for evidence of how the Company proactively works with suppliers to improve their performance, rather than monitoring compliance with a set of requirements. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [2021 Human Rights Progress Report, 22/03/2022: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> Met: Assessment of the number affected by retaining docs or restricting movement: The Company indicates: 'Approximate number of workers in our extended supply chain potentially impacted: 1,800. [...] We used the key incident of passport retention. We recognise this is just one indicator of forced labour. The number of workers potentially affected by these issues is far higher. Audit reports estimate over 23,000 migrant workers in our extended supply chain in Malaysia, Thailand, UAE and KSA'. [2020 Human Rights Report, 12/2022: assets.unilever.com] Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.6.a	Freedom of association and collective bargaining (in own production or manufacturing operation)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commits not to interfere with union rights / Steps to avoid intimidation or retaliation: The company indicates that it signed the MOU (memorandum of understanding between Unilever, the IUF and IndustriALL Global Union, recognising the IUF and IndustriALL Global Union as the internationally representative bodies of unionised workers within our worldwide operations) in which it states that 'Unilever is committed to ensuring that throughout Unilever's worldwide operations workers can freely exercise their internationally recognized rights and in particular their rights to union membership and collective bargaining without fear of retaliation, repression or any other form of discrimination. Unilever recognizes its obligation to act to ensure that these rights are similarly respected by enterprises and their subcontractors providing products, operations and/or services to Unilever'. [Signed Unilever MOU, 31/11/2018: iuf.org] • Met: Discloses % total direct operations covered by collective CB agreements: It indicates: 'Around 80% of our total workforce (blue- and white-collar) and around 89% of our manufacturing employees (blue-collar) are covered by independent trade unions or collective bargaining agreements'. [Human rights in our operations (web), N/A: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1: See above.
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: FoA & CB rules in codes or contracts: The RSP includes a commitment to respect freedom of association and the right to collective bargaining and that 'workers are not intimidated or harassed in the exercise of their right to join or refrain from joining any organisation'. It also indicates that 'workers know and understand their rights and feel confident to exercise them, at that no other worker or manager will impede them in the enjoyment of that right'. 'Managers, supervisors and guards are trained to respect each worker's right to associate freely'. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Not Met: How working with suppliers on FoA and CB: It indicates, it is 2020 Human Rights Report: 'Engagement with local and global trade unions has enabled us to respect and advance workers' rights through joint working groups, commitments and MOUs. When issues arise, we work together to resolve them in a collaborative and effective manner, both in our own operations and with our suppliers. It is important to work with trade union and worker representatives to effectively address labour rights and non-compliance concerns'. The Company indicates in its feedback to CHRB that it has signed the IntrustriALL Joint Commitment on Sustainable Employment in Unilever Manufacturing. Moreover, according to its 2021 Human Rights Report, Freedom of Association is one of the Company's salient issues. However, it is not clear how it works to support the practices of its suppliers in relation to freedom of association and collective bargaining. No further evidence found. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [IndustriALL Joint Commitment, 10/05/2019: iufdocuments.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.7.a	Health and safety: Fatalities, lost days, injury, occupational disease rates (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes process to identify H&S risks and impacts: It indicates: 'We continue to prioritise the safety of our people and contractors in everyday work situations – from using mechanical equipment to staying safe on the roads. (...) We rolled out a new incident management tool which connects our sites around the world on a single digital platform. We also increased resources to ensure appropriate oversight for safety'. [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: It indicates: 'Our Total Recordable Frequency Rate (TRFR) improved from 0.63 to 0.55 accidents per million hours worked (1 October 2020 to 30 September 2021). [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Met: Fatalities for lasting reporting period: Also, 'Sadly however, fatalities continued to rise. In the reporting period, three contractors and four employees lost their lives' in the last reporting period. [2021 Annual Report and Accounts, 2022: assets.unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Occupational disease rate for last reporting period: The Company has provided an additional source to this indicator, however, no material evidence was found. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Set targets for H&S performance: The Company discloses some data on non-conformances per country by salient issue in 2020 in its supply chain that includes health and safety. However, no evidence found that it has set targets related to injury rates or lost days (or near miss frequency rate) and fatalities and occupational disease rates for the last reporting period for its own operations. [2021 Human Rights Progress Report, 22/03/2022: unilever.com] • Not Met: Met targets or explains why not or how improve management systems: See above. No targets found for the last reporting year.
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The Company includes health and safety policies, procedures, training, informing of dangers, training on what to do in case of incidents, etc. in the code for suppliers (Responsible Sourcing Policy). [Responsible Sourcing Policy, 2017: assets.unilever.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period: No evidence found in the last reporting year. • Not Met: Fatalities rate for lasting reporting period: No evidence found in the last reporting year. [Advancing HR suppliers & business partners, 14/08/2019: unilever.com] • Not Met: Occupation disease rate for last reporting period: No evidence found in the last reporting year. <p>Score 2</p> <ul style="list-style-type: none"> • Met: How working with suppliers on H&S: It indicates: 'We know that as financial pressures on businesses increase, health and safety can often suffer, so much of our engagement with suppliers is around improving health and safety, sharing our knowledge and best practice'. Also: 'Unilever safety experts often visit supplier sites to provide support, and we have designed a guidance document to help suppliers create their own Health & Safety committees, sharing best practices from the industry and from Unilever. We will roll this out globally by the second quarter of 2021 by providing online training and organising safety webinars for suppliers, and continue to monitor safety results at supplier sites through our RSP process'. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Not Met: Assessment of the number affected by H&S issues in the SP: It indicates that in 2019 there were '4,989 non-conformances relating to health & safety' in its supply chain. However it is not clear the scope of the issue. No further details found. [2020 Human Rights Report - Supplier Update, N/A: unilever.com] • Not Met: Provides analysis of trends demonstrating progress: The Company provides comprehensive detail of performance including number of non-compliances, specific issues and countries. However, no evidence found in relation to an analysis of trends in progress made (i.e year-on-year figures). [2021 Human Rights Progress Report, 22/03/2022: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.8.a	Land rights: Land acquisition (in own production or manufacturing operations)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Approach to identification of land tenure rights holders: The Company indicates that 'We recognise that indigenous people and local communities living in or near forests are often vulnerable to human rights violations and that their livelihoods, food security, resources and other rights greatly depend on the respect of their right to use or own land. Our Responsible Sourcing Policy also includes our commitment that land rights of communities, including indigenous people, are respected and promoted, notably through the application of the Free, Prior and Informed Consent (FPIC) participatory process, and articulates a zero-tolerance stance on land grabbing. We strongly support dialogue and open communication channels enabling all voices to be heard, including those of independent expert stakeholders and rights-holders and their representatives'. The 2021 Human Rights Report: 'In 2021, we identified a new data tool that we can use to help identify risk, and strategically plan our work in land rights more efficiently and effectively. Landscape, by TMP Systems, who are social and environmental risk experts, is a geospatial tenure risk assessment which breaks new ground in the understanding of tenure risks, and the ability of businesses to assess and manage them. It draws on world-leading expertise on tenure disputes, and unique quantitative insights into their causes. We will use Landscape risk scoring as part of our Social Risk Assessment for agricultural commodities'. However, although this tool can be used to assess risk, it is not clear it can identify legitimate tenure rights holders generally. This subindicator looks for a process to identify legitimate tenure rights holders, including through engagement with the affected or potentially affected communities in the process, with particular attention to vulnerable or marginalised tenure rights holders. [People & Nature Policy Guidelines, 12/2020: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How valuation and compensation works: The Company indicates: 'It is vital that our work on land rights includes involving local communities and working with suppliers and other partners. In Côte d'Ivoire, for example, we work with CLAP (Côte d'Ivoire Land Partnership) on an early scale implementation of land tenure education and documentation for cocoa smallholder families'. Also, 'One of the challenges we've faced is the frequent lack of either formal or informal conflict resolution mechanisms. We continue to seek guidance on how business can best help resolve conflicts, and on which interventions are most appropriate. We have engaged The Forest Institute (TFI) to conduct a qualitative analysis of social and land conflicts relating to the palm oil industry in Indonesia, and to research global best practices and innovations in order to develop concrete recommendations on here, when and how the private sector could best intervene to help reduce or resolve conflicts. This will help inform not just our own palm oil strategies but also those of the wider palm oil sector. We will continue to focus on the impacts of formal and informal land tenure on women and continue to support human rights defenders [...]. Although many issues relating to land rights are in rural areas, issues around compulsory purchase, eviction and land ownership can also be found in other sectors, including peri-urban areas or so-called 'urban sprawl'. We will continue to review land transactions across our business and implement our requirements across our extended supply chain'. However, no evidence found in relation to how negotiates to provide adequate financial compensation or requested alternatives. [2020 Human Rights Report, 12/2022: assets.unilever.com] • Met: Follows IFC PS 5 in any state land deals: The HR report 2020 indicates that In 2016 the Company 'bid for a Rwandan government concession to set up a tea-processing factory and commercial estates'. 'The land for the core estate and factory site is leased by Unilever and was expropriated by the government for the project. As a condition of the bid, we required that land acquisition and resettlement would be implemented in line with International Finance Corporation (IFC) Performance Standards. We worked closely with the government during their expropriation process. We used external experts to independently verify that the Resettlement Action Plan (including the Livelihoods Restoration Plan and Grievance Mechanism) properly ensured that potentially affected persons and communities were identified and engaged and appropriate remedial measures were in place. This included a risk-mapping plan and a socioeconomic survey focusing on vulnerable groups to ensure that no one in the local communities is left worse off by the project. (...) Due diligence around this work is ongoing and we've put in place a local Unilever welfare manager to work with communities and local authorities'. The Company has provided comments to CHRB regarding this indicator. However, the content of it was already in use. [2020 Human Rights Report, 12/2022: assets.unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rules on land & owners in codes or contracts: The RSP states that ‘a zero land grabbing policy is implemented’. ‘Where applicable, due diligence is undertaken to uphold individual or indigenous peoples’ established rights to property and land’. In addition, there are guidelines indicating that ‘a system for due diligence is in place to uncover and disclose risks and impacts to communities related to land issues’. Finally, as good practice ‘impact assessments are conducted with full participation of affected communities and published in a format and language accessible to those affected communities. The assessment data is disaggregated by gender, national origin, tribe or caste’. However, no requirement found to negotiate with legitimate tenure rights holders to provide adequate compensation or requested alternatives to financial compensation. [Responsible Sourcing Policy, 2017: assets.unilever.com] • Met: How working with suppliers on land issues: It indicates: ‘It is vital that our work on land rights includes involving local communities and working with suppliers and other partners. In Côte d’Ivoire, for example, we work with CLAP (Côte d’Ivoire Land Partnership) on an early scale implementation of land tenure education and documentation for cocoa smallholder families’. [2020 Human Rights Report, 12/2022: assets.unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP • Not Met: Provides analysis of trends demonstrating progress: The Company discloses data on non-conformances per country by salient issue 2020, including land rights as well as data on ‘FPIC is respected and enforced’ and ‘Policies and procedures in place [related to land rights]’. However, no analysis of trends demonstrating progress on land rights found. (i.e year-on-year figures) [2021 Human Rights Progress Report, 22/03/2022: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.9.a	Water and sanitation (in own production or manufacturing operations)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Action to prevent water and sanitation risks: It indicates, in its 2020 Human Rights Report: 'We've also signed the [...] WASH Pledge to provide access to Water, Sanitation and Hygiene (WASH) in all our factories, plantations and workplaces. (...) In 2020, we announced two new partnerships to address water stewardship. The 2030 Water Resources Group (2030 WRG) will see us engage in collective action to achieve water security for all by 2030. We will work in five markets of strategic importance, taking action to address shared water risks in and around 100 of our water-stressed manufacturing sites by collaborating with other stakeholders in the catchment area. To support this we have joined the Alliance for Water Stewardship (AWS)'. Additionally, the Annual Report and Accounts 2021 states: 'Water scarcity would lead to increased droughts while limited resources to irrigate soils could reduce crop outputs. [...] Actions taken: [...] We're expanding our water stewardship programme to 100 locations in water-stressed areas by 2030'. The webpage Water Stewardship indicates: 'Since 2008, we've reduced the volume of water we use in our manufacturing sites by 49% per tonne of production. We continue to optimise our operations so we can do more with less through working with our manufacturing excellence network, industry groups and supplier expertise. Today, around 40% of our manufacturing sites are located in areas classified as water-stressed. We are placing more focus on these sites, setting more ambitious targets and supporting the sites in taking action. We're stepping up our efforts to mitigate water risks. Our goal is to implement water stewardship programmes in 100 of our most water-stressed areas by 2030, and working with others to address shared water challenges will be critical. Having made good progress with water reduction in our own factories, we're expanding to water stewardship beyond our factory walls. We've begun programmes at 12 of our manufacturing sites in Indonesia, Brazil, South Africa and Turkey in line with the Alliance for Water Stewardship (AWS) standard. In Konya, Turkey, for example, much of the water used by our ice cream factory comes from groundwater – a shared aquifer used by other industry and agriculture organisations. Unregulated irrigation in the region is resulting in declining ground levels. Today, the factory is implementing water recycling and reuse practices. And by applying the AWS standard, the site has been broadening water security engagement with other stakeholders in the region. In India, we've been working with communities in our Prabhat programme for over eight years to tackle water quality and supply risks. By working with farmers to reduce water demand, Prabhat's water conservation programmes have saved more than 50 billion litres of water'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [2021 Annual Report and Accounts, 2022: assets.unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Water targets considering local factors: The website Working collectively to accelerate water security for all indicates: 'Over the past ten years, we have made conscious decisions, as part of our Unilever Sustainable Living Plan (USLP), to reduce our manufacturing water footprint. And to date, we've achieved a 47% reduction, on an intensity and an absolute basis, exceeding our 2020 target by 7%. But we recognise there is more to do. That's why in June this year, Unilever set out a new range of measures and commitments to fight climate change and protect and regenerate nature to preserve the planet's resources for future generations. As part of our commitments around water, we announced that by 2030 we would: make our product formulations biodegradable; implement water stewardship programmes around 100 Unilever manufacturing sites in water-stressed locations; join the 2030 Water Resources Group (WRG) to contribute to transformative change and build water management resilience in key water-stressed countries'. The 2021 Annual Report & Accounts notes: 'We're also working with the 2030 Water Resources Group to address water security for consumers in Bangladesh, India, Brazil, South Africa and Vietnam. Ensuring our Home Care and Beauty & Personal Care products are biodegradable is another key part of our approach to water stewardship. We're working with suppliers and innovation partners to find alternative biodegradable ingredients that don't compromise on product performance'. The webpage section Water Stewardship indicates: 'We are placing more focus on these sites, setting more ambitious targets and supporting the sites in taking action. [...] Our goal is to implement water stewardship programmes in 100 of our most water-stressed areas by 2030, and working with others to address shared water challenges will be critical. Having made good progress with water reduction in our own factories, we're expanding to water stewardship beyond our factory walls. We've begun programmes at 12 of our manufacturing sites in Indonesia, Brazil, South Africa and Turkey in line with the Alliance for Water Stewardship (AWS) standard'. However, although the Company discloses its targets, it is not clear it set specific targets on water stewardship that take into consideration water use by local communities and other users in the vicinity of its operations. No further evidence found. [Working collectively to accelerate water security for all, 24/07/2020: unilever.com] & [2021 Annual Report and Accounts, 2022: assets.unilever.com] • Met: Reports progress and shows trends in progress made: As indicated above, 'Over the past ten years, we have made conscious decisions, as part of our Unilever Sustainable Living Plan (USLP), to reduce our manufacturing water footprint. And to date, we've achieved a 47% reduction, on an intensity and an absolute basis, exceeding our 2020 target by 7'. It also discloses its water consumption performance for the past five reporting years. The webpage Water Stewardship indicates: 'Since 2008, we've reduced the volume of water we use in our manufacturing sites by 49% per tonne of production. We continue to optimise our operations so we can do more with less through working with our manufacturing excellence network, industry groups and supplier expertise. Today, around 40% of our manufacturing sites are located in areas classified as water-stressed. We are placing more focus on these sites, setting more ambitious targets and supporting the sites in taking action. [Water stewardship (web), N/A: unilever.com]
D.1.9.b	Water and sanitation (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Rules on water stewardship in codes or contracts: The Sustainable agricultural code includes 'mandatory', 'expected', and 'leading' practices for suppliers. In relation to water, it is 'expected' that 'if no licence or permit is required, there must be evidence that current rates of abstraction are acceptable to relevant authorities', and is a 'leading practice' that 'water harvesting and withdrawal are monitored, and systems are in place to try, as far as practicable, to meet the needs of local communities, other water users, as well as wildlife and ecosystems in the catchment'. [Sustainable agriculture code, 2017: unilever.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on water stewardship issues: It indicates: 'We are also building on existing experience in addressing water-related issues through our Hindustan Unilever Foundation and the Prabhat programme which has been implemented in eight manufacturing sites to address gaps in water supply and demand in India. In the six years it's been active, the programme has helped 2.95 million people through projects such as building irrigation systems, organising rainwater collection, and helping local farmers select water-efficient crops. All of which has resulted in 12 billion litres of additional water supply, 22 billion litres of water savings, and more than 18,000 tonnes of additional agricultural yield'. [Working collectively to accelerate water security for all, 24/07/2020: unilever.com] Score 2 • Not Met: Assessment on the number affected by lack of access to water and sanitation • Not Met: Provides analysis of trends demonstrating progress
D.1.10.a	Women's rights (in own production or manufacturing operations)	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Process to stop harassment and violence against women: The webpage Promoting safety for women Indicates that it has 'Zero tolerance of any form of discrimination, including sexual harassment. We continue to revise and evolve our codes in order to address specific forms of harassment, including policies covering sexual harassment'. Also: 'We also work with partners to prevent sexual harassment in our operations. As part of our joint working group on diversity, Unilever, the IUF union and IndustriALL made a commitment to tackle sexual harassment. One of the outcomes of this working group was a booklet called No Place for Sexual Harassment at Unilever (...), produced by the IUF. This is designed to help IUF members understand the roles of workers, unions and management in preventing sexual harassment in the workplace. In tandem, we ran a range of initiatives across our sites to promote greater awareness and enhance training'. Additionally: 'As well as our wider work in addressing inequality and challenging harmful gender norms, we work closely with partners, including suppliers, to address women's safety and combat discrimination. This work is underpinned by our: policies and codes of conduct, Code of Business Principles compliance and performance management systems, grievance mechanisms, awareness-raising and training'. According to its 2020 Human Rights Report: 'We work extensively with trade unions, including through joint working groups (...) We have working groups in place to address (...) women's rights and sexual harassment in the workplace'. The Company has provided comments to CHRB regarding this indicator. However, key content was already in use. [Promoting Safety for Women (web), N/A: unilever.com] & [2020 Human Rights Report, 12/2022: assets.unilever.com] • Not Met: Working conditions take account of gender: It indicates, in its webpage Promoting Safety for Women 'UN Women, with our support, created (...). This was published in December 2018 and is being made available to the global tea industry and other value chains, supported by a practical Guide on implementation. Looking ahead, the palm oil industry will be our next focus for rolling out the Framework'. However, this seems to focus on the tea supply chain. No description found on how it takes into account different impacts on women and men of working conditions, including to reproductive health in relation to its own operations. The website Employee wellbeing indicates it has HIV/AIDS programme in Africa: 'We provide free testing to all pregnant mothers and those found positive are started on anti-retroviral treatment immediately. This has been a success story with no child born positive in the last three years. We also offer testing to their partners, most of whom are not aware of their status. These policies are aligned with the principles of the International Labour Organization (ILO) Code of Practice on HIV/AIDS'. However, it is not clear how it how it takes into account specifically differential impacts on women and men of working conditions, including to reproductive health. [Promoting Safety for Women (web), N/A: unilever.com] & [UN Guide Women's Safety Framework, 05/2019]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Measures and steps to address gender pay gap at all levels of employment: It indicates, in its 2020 Human Rights Report: 'We have a longstanding commitment to equal pay for equal work, which is one of the five principles of our Framework for Fair Compensation. If our analysis indicates any average pay differences between genders at a country or grade level (a 'gender pay gap'), we support and identify opportunities to address gaps through our diversity and inclusion initiatives'. It describes work done with temporary workers. The webpage section Gender equality and women's empowerment indicates: 'Our compensation structures are intended to be gender neutral, with any pay differences between employees in similar jobs fairly reflecting levels of individual performance and skill. We review our pay structures in each country annually as part of our Framework's compliance process, helping us identify any average pay differences between genders (a 'gender pay gap'). [...] Our analysis of the average pay gap helps us identify any areas of gender representation imbalance, such as in the types of jobs held by women compared to men. We use this information to focus on where we can create more balanced gender representation. [...] To achieve this, it's essential to understand how the proportion of women in the workforce varies across job levels as this has a significant impact on average pay differences'. It also indicates in its feedback that it publishes a UK Gender Pay Gap report, it notes: 'We have training available to help all our colleagues and managers understand unconscious bias and how to successfully combat gender bias within the workplace. In 2021 our employee-led Unity network was formed, aimed at promoting equity & equality for all genders and challenging harmful stereotypes. Activities to date include training events and raising awareness of our family friendly policies such as flexible working. We have several groups in place to maintain momentum towards our gender equity commitments such as the Women In Tech network that supports women to thrive in technology careers. We are also a founding member of LEAD (Leading Executives Advancing Diversity) which aims to attract, retain, and advance women in the retail and consumer goods industry. In 2021 we launched our carers network, providing a support network for anyone who has caring responsibilities'. [2020 Human Rights Report, 12/2022: assets.unilever.com] & [Gender equality and women's empowerment (web), N/A: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Provides analysis of trends demonstrating closing gender pay gap
D.1.10.b	Women's rights (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights in codes or contracts: The RSP [Responsible Sourcing Policy] contains a recommendation to ensure workers have the same rights and entitlements irrespective of the contract status: 'special attention is paid to short-term, casual and agency workers and to vulnerable groups such as women, migrants, the disabled, legal young workers and interns/trainees to ensure such workers have exactly the same entitlements as full-time local workers'. It also has a commitment to non-discrimination in employment, including hiring, compensation [...] based on [...], gender, gender identity, colour, religion, country of origin, sexual orientation, marital status, pregnancy, dependants, disability, social class, union membership or political views is prevented. In particular, attention is paid to the rights of workers most vulnerable to discrimination'. Women are considered part of vulnerable group. However, this statement does not specifically refer to health and safety concerns particularly relevant to women, and no evidence found of statements covering these topics. No new evidence found. <p>The Company has provided sources for this indicator where it points out work being done with suppliers on women's rights. However, evidence for this indicator has to be part of its contractual arrangements with suppliers or supplier code of conduct. [Responsible Sourcing Policy, 2017: assets.unilever.com] & [2018 Supplier Audit Information, 2018: unilever.com]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: How working with suppliers on women's rights: It indicates: 'Working with our suppliers, we began a programme in Assam's Udalguri District in 2017. Its aim was to prevent and respond to gender-based violence, including sexual harassment in tea estates and surrounding communities. Our programme in Assam, with UN Women, was built on existing initiatives to strengthen women's rights in the tea estates, reaching around 15,000 workers directly and 296,000 indirectly. It took a step-by-step approach to include the community, such as creating mothers' clubs and adolescent girls' clubs. We also set up Women Empowerment Clubs in six tea estates, training women on the prevention and response to domestic violence, civil recourse through national laws, and on sexual harassment in the workplace. These women are now the change agents in their estates and run awareness-raising sessions. Breaking the Silence: a partnership between Unilever and UN Women in India explains the details of this holistic approach to addressing gender-based violence. Experience in Assam will help inform the creation of a sustainable model that further promotes women's safety and can be used in other regions and countries'. [Promoting Safety for Women (web), N/A: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Health & safety • Headline: Unilever accused of failing to protect workers from deadly 2007 attack at its Kenya tea plantation • Story: In 2007, following the general election, ethnic violence erupted throughout Kenya. Large groups of attackers invaded the Unilever Tea Kenya Ltd. (a subsidiary of Unilever, PLC) plantation and attacked hundreds of workers and their families with clubs and machetes. In 2018, a group of NGOs brought the case against Unilever in the UK. The claim was brought by 218 claimants, including the families of 11 victims who were brutally killed, and a large number of people who suffered serious violent attacks, including gang rape. They claimed that the Company had placed their workers at risk because many workers were not from the local area and thus were targets of violence from nearby tribes surrounding the plantation. <p>In 2017, the High Court in the UK made a decision to strike out the claims against the parent company, Unilever, PLC, on the basis that the evidence relied upon by the claimants failed to disclose a level of control Unilever PLC had over Unilever Tea Kenya Ltd.'s operations that was sufficient to warrant the imposition of a duty of care, and that the violence had not been foreseeable. Subsequently in 2018, the Court of Appeal upheld this decision, however took the view that it would be better for matters of foreseeability to be determined by the Kenyan Courts, with their knowledge of the local situation.</p> <p>On 18 January 2019, REDRESS along with four other NGOs submitted a letter to the Supreme Court in support of the plaintiffs' application for permission to appeal the order made by the Court of Appeal. This application was rejected by the Supreme Court.</p> <p>In July 2020, the victims filed a complaint to the UN Business and Human Rights Working Group claiming that the company failed to provide protection to them during the post election violence or provide appropriate assistance to victims in the aftermath.</p> <p>[Leigh Day, 30/07/2020, "Victims of violence at Unilever tea plantation take complaint to the UN": leighday.co.uk] [Business and Human Rights Resource Centre, 08/2020, "Unilever lawsuit (re ethnic violence in Kenya)": business-humanrights.org] [Redress, 30/01/2019, "Employees of a Unilever tea plantation in Kenya turn to the UK Supreme Court in search of justice": redress.org] [Freshfields Bruckhaus Deringer, 09/07/2018, "Court of Appeal upholds AAA v Unilever judgment, declining to allow parent company liability claim": riskandcompliance.freshfields.com]</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The company has a publicly available response to the event and subsequent legal decisions. [Business and Human Rights Resource Centre, 23/07/2018, "Unilever Kenya Tea response": business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The response from the company does provide detail on the steps taken following the violent events in 2007, and responding to the legal decisions that resulted. However, it does not go into detail on the actual contents of the allegation, the impact on the affected stakeholders, and the accusations against company behaviour. [Business and Human Rights Resource Centre, 23/07/2018: business-humanrights.org]
E(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company has engaged with affected stakeholders after the event by providing support and compensation, however, there is no evidence suggesting that it has conducted an investigation into the events and the causes for the impact. • Not Met: Identified cause: See above. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The company says "Unilever stands by the commitments made in our Human Rights Policy Statement, including to the UN Guiding Principles, and we strongly reject any allegation that we did not respect these in the case of the tea workers affected by the nationwide breakdown of law and order that occurred in Kenya in 2007. An international commission of enquiry set up by the Kenyan Government concluded the scale and ferocity of the attacks was not foreseeable". However, there is no publicly available evidence that the company has reviewed its management system following the 2007 event. [Business and Human Rights Resource Centre, 23/07/2018: business-humanrights.org] • Not Met: Stakeholder input to steps taken: See above.
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Provided remedy: In reference to the support provided to workers involved in the 2007 violence, the company says that "Anyone unable to undertake their previous role was retrained to take up a different job and medical support and counselling were freely available. [Business and Human Rights Resource Centre, 23/07/2018: business-humanrights.org] • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: In reference to the support provided to workers involved in the 2007 violence, the company says that "Anyone unable to undertake their previous role was retrained to take up a different job and medical support and counselling were freely available. Overall, 93% of those affected returned to work at Unilever". However, the fact that 93% of workers returned to work is not evidence that the victims were satisfied with the remedy provided and in July, 2020, 218 victims submitted a complaint to the UN Working Group on Business and Human Rights. This indicates that the affected stakeholders do not consider the remedy provided to be satisfactory. [Business and Human Rights Resource Centre, 23/07/2018: business-humanrights.org] [Redress, 30/01/2019: redress.org] • Met: Remedy delivered: There is no evidence available that suggests the remedy was not provided as agreed. • Not Met: Independent remedy process used
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Child labour; forced labour • Headline: Unilever faces social allegations over its palm oil sourcing in Indonesia • Story: On November 30th 2016, Amnesty International published a report in which it accused the palm-oil supplier Wilmar and Wilmar's major clients including Unilever, Kellogg's, Reckitt Benckiser, Colgate-Palmolive and Nestlé of human rights violations in its supply chain processes in Indonesia. These companies are alleged to have been complicit in the use of child labour and forced labour, with workers subjected to poor working conditions. They are also accused of contributing to deforestation and the extinction of rare species in Indonesia, endangering workers' health through exposure to dangerous chemical herbicides and failing to provide safety equipment. In addition, labourers allegedly work for around 10 to 11 hours a day without adequate pay, while children allegedly work

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>from the age of eight. Amnesty vowed to conduct a campaign to ask if the companies' products are issued from Wilmar activities in Indonesia.</p> <p>In March 2017, Amnesty repeated its accusations claiming the situation had not been resolved and alleging that Wilmar was continuing to intimidate workers to prevent them from speaking out.</p> <p>On May 18, 2020, Amnesty International brought up the issue again in a blog post, referencing the original report and re-enforcing the need for companies to take action. [Amnesty International UK, 18/05/2020, "Why palm oil in products is bad news": amnesty.org.uk] [Amnesty International, 30/11/2016, "Indonesia: Company responses to Amnesty International regarding palm oil in global operations": amnesty.org] [Amnesty International report, 11/2016, "THE GREAT PALM OIL SCANDAL": amnesty.org.uk] [Amnesty International, 30/11/2016, "Palm Oil: Global brands profiting from child and forced labour": amnesty.org]</p>
E(2).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Unilever responded to Amnesty's report in a letter to the organisation which was published by Amnesty International. The company provided an update on this in March 2018. The company's grievance tracker additionally points to Wilmar's response to the allegation [Business and Human Rights Resource Centre, 2016, "All company responses": media.business-humanrights.org] [Palm Oil Grievance Tracker, 21/10/2019: unilever.com] & [Letter to Amnesty International, 26/03/2018: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: In its Palm Oil Grievance Tracker updated in 2019, Unilever provides a detailed timeline of the steps that have been undertaken since the allegations made by Amnesty in its 2016 report "The Great Palm Oil Scandal." [Palm Oil Grievance Tracker, 21/10/2019: unilever.com]
E(2).2	The Company has appropriate policies in place	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: In its Palm Oil Grievance Tracker Unilever provides a detailed timeline of the steps that have been undertaken since the allegations made by Amnesty in its 2016 report 'The Great Palm Oil Scandal'. One of the documents is an update provided by Wilmar in February 2018, which stated that "Oxfam, Serbundo and Kapal Perempuan conducted on-site research in PT DLI from 2 to 4 January 2018, focusing on the working conditions for female workers and their reproductive rights in oil palm plantations. The research studied work sites and workers' housing compounds. Several key stakeholders were interviewed, including the company management, medical officers and most importantly, our female workers". This is sufficient evidence of engagement with affected stakeholders. The document also includes a statement on engagement with unions that includes worker interviews. These reported efforts show Wilmar's attempts to understand the underlying issues that were causing the negative impacts found in the Amnesty report. As Wilmar is considered the linked business to the company in this case, its engagement is sufficient for this indicator. [Wilmar, 09/11/2018, "Strengthening Labour Practices - Two Year Progress Report": wilmar-international.com] [Palm Oil Grievance Tracker, 21/10/2019: unilever.com] • Met: Identified cause: Unilever's Palm Oil Grievance Tracker also links to an update from the Verité-Wilmar Programme published in November 2018 that contains several investigative results and identifies possible root causes for the human rights impacts. [Verité Fair Labpr.Worldwide, 02/11/2018, "Verité - Wilmar Programme": wilmar-international.com] [Palm Oil Grievance Tracker, 21/10/2019: unilever.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: In its 2018 update letter to Amnesty International the company states that it published a list of its direct suppliers and mills in its extended palm oil supply chain to provide better transparency. Additionally, the company launched a new Palm Oil Grievance Procedure in January 2017. [Letter to Amnesty International, 26/03/2018: unilever.com] • Not Met: Stakeholder input to steps taken: No evidence could be found that the steps taken by Unilever were based on input from affected stakeholders.
E(2).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: No information could be found on whether the company or Wilmar as the linked business have provided remedy to the affected

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>stakeholders. The feedback provided by the company to CHRB was not material to the assessment of this indicator. [Wilmar International, 02/11/2018, "Wilmar's Action Plan to Address Labour Concerns in North Sumatra": wilmar-international.com] [Palm Oil Grievance Tracker, 21/10/2019: unilever.com]</p> <ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> • Area: Discrimination; child labour; health & safety <p>• Headline: Unilever NV among others accused of sexual abuses in their palm oil supply chains in Indonesia and Malaysia</p> <p>• Story: On November 24, 2020, the Associated Press (AP) conducted the first comprehensive investigation focusing on the brutal treatment of women in the production of palm oil, including the hidden scourge of sexual abuse, ranging from verbal harassment, threats and rapes. It is part of a larger in-depth look at the industry that exposed widespread abuses in Indonesia and Malaysia, including human trafficking, child labour and outright slavery.</p> <p>The AP interviewed more than three dozen women and girls from at least 12 companies across Indonesia and Malaysia. Reporters also interviewed nearly 200 other workers, activists, government officials and lawyers, including some who helped trapped girls and women escape, who confirmed that abuses regularly occur. The AP used U.S. Customs records, product ingredient lists and the most recently published data from producers, traders and buyers to link the labourers' palm oil and its derivatives from the mills that process it to the Western brands' supply chains.</p> <p>The Malaysian government said it had received no reports about rapes on plantations, but Indonesia acknowledged physical and sexual abuse appears to be a growing problem, with most victims afraid to speak out. Still, the AP was able to corroborate a number of the women's stories by reviewing police reports, legal documents, complaints filed with union representatives and local media accounts. [AP News, 24/11/2020, "Rape, abuses in palm oil fields linked to top beauty brands": apnews.com] [Business and Human Rights Resource Centre, 07/12/2020, "Unilever's response": business-humanrights.org] [The Jakarta Post, 25/11/2020, "Palm oil beauty products: Get pampered or get raped!": thejakartapost.com] [The New York Post, 24/11/2020, "Rape, abuses in palm oil fields linked to top beauty brands": nypost.com]</p>
E(3).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: In response to the allegation, the company stated: "We are extremely concerned by the allegations raised by the Associated Press and urge anyone with further details to share them with us. We have a zero tolerance policy for human rights violations and are committed to respecting and promoting human rights throughout our value chain". [Business and Human Rights Resource Centre, 07/12/2020: business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: The company stated: "We can confirm that two of the suppliers mentioned in the report, London Sumatra and Felda, were suspended in 2018 and that we are engaging with the third, Sime Darby Plantation, to examine the specific allegation, and the steps taken to provide a safe workplace for women". [Business and Human Rights Resource Centre, 07/12/2020: business-humanrights.org]
E(3).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The company stated: "We've taken action to improve access to women's rights and to promote women's safety in our workplaces, as well as in our extended supply chain, through our safety for women programme. The programme - which began in our tea plantations - aims to empower women and girls socially, economically, and politically and equip them to prevent and address all forms of violence". However, this description of actions taken does not include engagement with affected stakeholders. [Business and Human Rights Resource Centre, 07/12/2020: business-humanrights.org] • Not Met: Identified cause: The company does not present investigative results on the underlying causes of the events concerned.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The company stated: "We want individuals and communities to raise any concerns with us so they can be addressed, which is why we have the Palm Oil Grievance Procedure. Through our public Palm Oil Grievance Tracker, we monitor progress against grievances and post regular updates online. For grievances involving our direct suppliers, we investigate and discuss findings with our suppliers. We work with both the grievance raiser and the supplier to determine the best approach to resolve the grievance and review the progress report issued by the supplier and/or an independent verification body". However, the grievance tracker was implemented before the allegation became public, so this improvement was not implemented specifically to address the alleged events. [Business and Human Rights Resource Centre, 07/12/2020: business-humanrights.org] [Palm Oil Grievance Tracker, 21/10/2019: unilever.com] • Not Met: Stakeholder input to steps taken: There is no evidence suggesting that the views of affected stakeholders were taken into account in the improvement of the company policies.
E(3).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(4).0	Serious allegation No 4		<ul style="list-style-type: none"> • Area: Discrimination; sexual violence • Headline: 'Ten rapes' at tea farm supplying PG Tips • Story: The British owners of tea estates in Malawi are being sued by female workers over sexual abuse claims. The claim names 36 alleged perpetrators, 22 instances of sexual harassment, 13 instances of sexual assault, 11 instances of coerced sexual relations, and 10 instances of rape. The claimants argue before the High Court that the estate owners Lujeri and PGI were negligent in failing to protect women from abuse at work. <p>PGI contends that as a holding company it only employs a team of four and does not take an active role in the operations of the businesses it owns. PGI has applied to strike out the claim against it. However, its chief executive, Sebastian Hobhouse, is also a non-executive director at Lujeri and the business is wholly owned by PGI. Lujeri is disputing the jurisdiction of the English courts to hear the claim against it and so has not yet filed a defence to the claim [Business and Human Rights Resource Centre, 28/03/2021, "Malawi: 'Ten rapes' at tea farm supplying PG Tips; incl. cos. Comments": business-humanrights.org] [Leigh Day, 28/03/2021, "Women claim systemic sex abuse on tea plantations owned by British brand suppliers": leighday.co.uk]</p>
E(4).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Unilever was cited by the NGO Business and Human Rights Resource Center. [Business and Human Rights Resource Centre, 28/03/2021: business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: Although Unilever stated that "[a]ny abuse of workers is unacceptable", the company did not directly respond or provide comments to the allegations of sexual misconduct within its supply chain.
E(4).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: Through its participation in the Malawi Tea 2020 programme, Unilever mentions that it works with producers and its partners to ensure their tea is sustainably sourced. However, there is no evidence that this partnership was ongoing when the allegations of sexual misconduct emerged. [Malawi Tea 2020, "Unilever": malawitea2020.com] • Not Met: Identified cause: Although there is detailed information on the number of impacted workers, there is no clear information on what caused the systemic sex abuse in the workplace of Lujeri. [Leigh Day, 28/03/2021: leighday.co.uk] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: In its 2021 Human Rights Progress Report, Unilever states that it continues to work towards eradicating

Indicator Code	Indicator name	Score (out of 2)	Explanation
			gender based violence in its operations. However, Malawi is not listed as one of its "High risk countries" for gender based violence within its operations. Separately, the company's Responsible Sourcing Policy released in 2017 also has part of its guidelines for suppliers that no worker should be subject to physical harassment. As this was released in 2017, however, it is not an improvement that the company implemented in response to the allegations. [Responsible Sourcing Policy, 2017: assets.unilever.com] <ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken
E(4).3	The Company has taken appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provided remedy: Although Unilever has guidelines for suppliers and programs to address gender based violence in its operations and supply chain, it is unclear whether these were implemented or followed by Lujeri. There is also no information available whether Unilever used its leverage to persuade Lujeri to provide remedy. [Human Rights Progress Report 2021, 03/2022: unilever.com] • Not Met: Evidence for lack of Impact or link Score 2 <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

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