



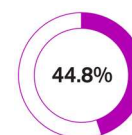
Unilever

Score: 37.1% | Rank: 3rd

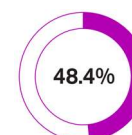
Unilever has an overall score of 37.1% and ranks 3rd amongst the 25 evaluated companies. Unilever performed relatively strong compared to its peers across each section, being ranked 3rd in Disclosure, 4th in Policy commitments, and 7th in Management systems. However, it still has significant room for improvement, especially on disclosure.

The third page has an overview of the scores achieved by Unilever per indicator within each section. Please note that all scores and summaries are based on published information only.

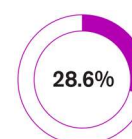
Policy Commitments



Management Systems



Disclosure



Elements in Place

- Policy commitments:** Through its Nutrition Philosophy and Approach webpage and 'Global Position on...' documents, Unilever commits to support or advocate for various public health measures, FOP labelling systems, fiscal measures (under certain conditions), and "Reformulation targets to be aligned with WHO guidelines for saturated fats, salt and sugar". The company's Code of Business Principles also prohibits any support / contribution to political parties or candidates.
- Management systems:** Unilever's Code of Business Principles outlines accountability measures for its lobbying policy and activities at the Board level and below. The day-to-day responsibility is delegated to senior management, supported by local Business Integrity Committees. The company further requires regular reviews to identify gaps in compliance and risk mitigations. Regarding controls over third-party membership organizations, Unilever describes how it approaches misaligned lobbying practices, the relevant staff trainings, and processes to investigate and sanction any breaches. Finally, Unilever is one of the six companies to manage the 'revolving door' – it agrees on "restrictions for people recruited directly from the public sector" on a case-by-case basis, and the restrictions "may involve a 'cooling off' period".¹
- Disclosure:** Unilever publishes a relatively comprehensive range of 'Advocacy and Policy Asks' on its website,² while in its 'Position on Sugar' and 'Position on Nutrition Labeling' documents, the company provides additional detail, publicly specifying under which conditions the company would support (or not support) certain policies.^{3,4} The company also publishes an indicative list of trade memberships globally on its website and publishes a detailed breakdown on the use of its whistleblowing mechanism and resolution of cases.

¹ <https://www.unilever.com/planet-and-society/responsible-business/engaging-with-stakeholders/>

² Unilever. (2022). 'Our nutrition philosophy and approach', *Unilever*. Available at: <https://www.unilever.com/planet-and-society/positive-nutrition/our-nutrition-philosophy-and-approach/>. (Accessed: 20/06/2022).

³ Unilever. (n.d.). 'Unilever's global position on nutrition labelling including front of pack labelling', *Unilever*. Available at: <https://www.unilever.com/files/bd84ffe7-89e6-417e-8309-251a00be04fb/unilever-s-global-position-on-nutrition-labelling-including-front-of-pack-labelling.pdf>. (Accessed: 20/06/2022)..

⁴ Unilever. (2021). *Unilever's position on sugar/sugar reduction*. Available at: <https://www.unilever.com/files/9520d305-efa5-45cb-b736-3a6f531fba12/unilever-position-on-sugar-and-sugar-reduction.pdf>. (Accessed: 20/06/2022).



Recommendations for improvement

- **Policy commitments:** The company should commit to ensuring its lobbying activities support governments' policy efforts to align with SDGs 2 and 3, and the WHO Global Action Plan for the Prevention and Control of NCDs 2013-2030. Unilever states that it reviews its trade association memberships to ensure aligned positions with the Paris Agreement goals but should further address their positions in relation to public health measures (especially those endorsed by the WHO). The company states that it "engage[s] with NGOs on policy and advocacy issues"⁵ - it is encouraged to make this commitment specific to advocacy on public health measures, and provide specific examples of doing so.
- **Management systems:** Unilever should extend Board oversight to cover its lobbying positions and activities. In addressing conflicts of interest resulting from the revolving door, Unilever mentions in its Code of Business Principles that "employees must not [...] Hire or retain the services of former Public Officials without following Unilever's Principles on 'revolving doors'" - we recommend making the said policy publicly available.⁶ The same can also be said of its "Standard on Trade Association Memberships" mentioned but not disclosed on its 'Engaging with Stakeholders' webpage.⁷ Additionally, Unilever should describe its systems to track and enforce its policy on political donations. Lastly, Unilever should make its whistleblowing system more easily accessible, e.g., by mentioning it on the company's 'Contact Us' page.
- **Disclosure:** Unilever should publish a dedicated responsible lobbying policy to hold its policy commitments and control systems in one place. Unilever should also provide more detailed and complete information on its lobbying activities and expenditures in markets not covered by the regional registers it currently uses. It should also clearly disclose the (lobbying) dues it pays to its trade associations, as well as the main purpose of each membership and lobbying activities undertaken by them. Unilever is also encouraged to increase its disclosure regarding identification of lobbying-related conflicts of interest, such as incidents of bribery & corruption or 'revolving door' issues, and how they were resolved (or a statement that none were found).

⁵ <https://www.unilever.com/planet-and-society/responsible-business/engaging-with-stakeholders/>

⁶ <https://www.unilever.com/files/92ui5egz/production/7c3bc597d68e665bbd4974f7e3636e20e70bb2c8.pdf>

⁷ <https://www.unilever.com/planet-and-society/responsible-business/engaging-with-stakeholders/>



#	Score per indicator for Unilever	Company score	Average score
Policy commitments: 35.8 total / 80 maximum			
1	Commitment to not lobby against (or commitment to only lobby in support of) public health policies/measures	7.5	1.2
2	Commitment to respect public health policy frameworks in its lobbying activities	5.0	0.6
3	Respect for relevant lobbying standards and codes	3.3	1.8
4	Political donations	10.0	3.6
5	Codes of conduct to prevent bribery & corruption	10.0	7.9
6	Controls over trade associations and industry policy groups	0.0	2.0
7	Crowding out	0.0	0.6
8	Working with others in pursuit of the public interest	0.0	1.1
Management systems: 38.7 total / 80 maximum			
9	Accountability and responsibility for policy implementation	7.5	4.9
10	Conflicts of interest and revolving door	2.0	1.0
11	Anti-bribery and corruption	10.0	6.8
12	Political donations	0.0	2.4
13	Controls over membership of associations/organizations	5.0	2.4
14	Controls over lobbyists to ensure that they understand and adhere to the company's policies	6.7	2.3
15	Auditing	0.0	0.1
16	Whistleblowing mechanisms	7.5	6.1
Disclosure: 51.5 total / 180 maximum			
17	Taxation of products with high added sugar.	4.0	0.6
18	Measures to regulate the marketing of unhealthy foods to children.	3.5	0.9
19	Front-of-pack (FOP) labelling requirements.	7.5	1.8
20	Influencing national dietary guidelines.	0.0	0.7
21	Other policies to improve public health and diets.	4.0	2.0
22	Disclosure of key lobbying information	5.3	2.0
23	Memberships of trade associations	3.8	3.2
24	Activities undertaken by trade associations	0.0	0.2
25	Alignment between lobbying principles and trade associations	0.0	0.1
26	Expenditures on trade associations	0.0	1.2
27	Expenditures on lobbyists (in-house and third party)	2.5	1.8
28	Political donations and contributions	N/A	2.3
29	Conflicts of interest	0.0	0.0
30	Auditing	0.0	0.2
31	Whistleblowing mechanisms	10.0	2.7
32	Other disclosures	0.0	0.4
33	External stakeholder engagement	0.0	0.3
34	Disclosure of lobbying policy	5.0	4.5
35	Main disclosure regarding lobbying activities/expenditures	6.0	3.0
Total: 126.0 / 340			