


## 國際永續報告書出具第三方意見較佳實務範例

本實務範例蒐集國際永續報告書或年報經會計師確信之第三方意見書，並歸納較佳實務做法供企業及第三方驗證機構以為參考。有關確信報告詳細內容，請參閱原資料來源出處。

### 一、 得於確信報告書中總結經確信之標的資訊 (範例：SSE (電力公用事業))

資料來源：<https://www.sse.com/sustainability/policies-and-assurances/>



### Independent Limited Assurance Report to the Directors of SSE plc

The Board of Directors of SSE plc ("SSE") engaged us to provide limited assurance on the information described below and set out in SSE's Annual Report and Sustainability Report 2020 and disclosed online at [www.sse.com/sustainability](https://www.sse.com/sustainability) for the year ended 31 March 2020.

**Qualified conclusion**  
**Except for the possible effect of the matter referred under the 'Basis for qualified conclusion' paragraph below, based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information for the year ended 31 March 2020 has not been prepared, in all material respects, in accordance with the Basis of Reporting.**  
 This conclusion is to be read in the context of what we say in the remainder of our report.

**Basis for qualified conclusion**  
 Following government health advice and lockdown measures in place in the UK from 23 March 2020 as a result of the COVID-19 pandemic, SSE plc was unable to access expense forms for the period 1 April 2019 to 31 March 2020. As such, we were unable to obtain the evidence necessary to perform sample testing to support Company cars - distance travelled (km).

**Selected Information**  
 The scope of our work was limited to assurance over the information marked with the symbol (A) in SSE's Annual Report and Sustainability Report 2020 (the "Selected Information"). The Selected Information and the Reporting Criteria against which it was assessed are summarised in the table below. Our assurance does not extend to information in respect of earlier periods or to any other information included in the Annual Report and Sustainability Report 2020 or disclosed online at [www.sse.com/sustainability](https://www.sse.com/sustainability).

Selected Information	Total
Scope 1 carbon emissions (emissions from operations owned or controlled by the organisation) (mtCO <sub>2</sub> e)	8.26
Scope 2 carbon emissions (emissions from the generation of purchased electricity, heating and cooling consumed by the organisation) (mtCO <sub>2</sub> e)	0.65
Scope 3 carbon emissions (emissions that occur outside of the organisation in support of its activities) (mtCO <sub>2</sub> e)	3.61
Total carbon emissions (mtCO <sub>2</sub> e)	12.52
Total water abstracted (million m <sup>3</sup> )	27,757
Total water consumed (million m <sup>3</sup> )	6.9
Total water returned (million m <sup>3</sup> )	27,751
Carbon intensity of electricity generation (gCO <sub>2</sub> e/kWh)	288
Total electricity consumption in non-operation buildings (kWh)	97,599,467
Total gas consumption in non-operation buildings (kWh)	3,594,338
Total water consumed - buildings (million m <sup>3</sup> )	0.046
Business travel	
o Fuel used in operational plant and vehicles (litres)	10,435,527
o Flights - distance travelled (km)	11,988,081
o Train - distance travelled (km)	6,663,009
o Company cars - distance travelled (km)	33,995,795

**Understanding reporting and measurement methodologies**  
 The Selected Information needs to be read and understood together with the Reporting Criteria (SSE's GHG criteria and water criteria that can be found online at [www.sse.com/sustainability](https://www.sse.com/sustainability)) which SSE is solely responsible for selecting and applying. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, measurement techniques and can affect comparability between entities and over time. The Reporting Criteria used for the reporting of the Selected Information are as at 31 March 2020.

**Work done**  
 We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information. In doing so, we:

- made enquiries of SSE's management, including the sustainability team and those with responsibility for sustainability management and group sustainability reporting;
- evaluated the design and operation of the processes and controls in place for managing, recording and reporting the Selected Information, including controls over third party information (if applicable) and performing walkthroughs to confirm our understanding;
- assessed the risks that the selected information may be materially misstated and determined the nature, timing and extent of further procedures;
- performed limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported; and
- considered the disclosure and presentation of the Selected Information.

**SSE's responsibilities**  
 The Directors of SSE are responsible for:

- designing, implementing and maintaining internal controls over information relevant to the preparation of the Selected Information that is free from material misstatement, whether due to fraud or error;
- establishing objective Reporting Criteria for preparing the Selected Information; measuring and reporting the Selected Information based on the Reporting Criteria; and
- the Selected Information content of the Annual Report and Sustainability Report 2020.

**Our responsibilities**  
 We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have

**Assurance of GHG and water data**

SSE's GHG, carbon intensity and water data has been [independently assured](#) by PwC LLP for the financial year 2020/21 to the standards ISAE3000 and ISAE3410.

SSE's [GHG and water criteria](#), sets out the approach SSE takes to collecting and reporting this data.

2019/20  
[Assurance Document](#)  
[GHG and Water Criteria](#)

2018/19  
[Assurance Document](#)  
[GHG and Water Criteria](#)

SSE 之永續報告書經 PwC 獨立有限確信，出具第三方意見書，總結經確信之標的資訊。確信標的涵蓋溫室氣體及水資源，該資訊之詳細內容，如組織邊界、盤查期間、依循標準、盤查範圍、排除範疇、溫室氣體盤查之排放活動源數據表，另於官網出具報告書。

## **SSE's criteria for GHG emissions and water reporting**

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## 二、 得於確信報告書中列示確信標的及企業攸關重大主題 (範 例：Woodside (石油化學工業))

資料來源：<https://www.woodside.com.au/sustainability>

Independent Limited Assurance Report to the Directors and Management of Woodside Energy Ltd											
<p><b>Conclusion</b></p> <p>We have undertaken a limited assurance engagement on Woodside Energy Ltd ("Woodside")'s accompanying Selected Performance Indicators and assertions on selected topics included in the accompanying 2020 Woodside Sustainable Development Report and assertions on selected topics included in the accompanying 2020 Woodside Annual Report ("Subject Matter Information") as detailed below for the reporting period 1 January 2020 to 31 December 2020.</p> <p>Based on the procedures performed and evidence obtained, nothing has come to our attention that causes us to believe that the information is not prepared, in all material respects, in accordance with the reporting period 1 January 2020 to 31 December 2020.</p> <p><b>確信標的</b></p> <p><b>Subject Matter Information and Reporting Criteria</b></p> <p>The Subject Matter Information and Reporting Criteria for our limited assurance engagement for the reporting period 1 January 2020 to 31 December 2020 is as follows:</p> <table border="1"> <thead> <tr> <th>Subject Matter Information</th> <th>Reporting Criteria</th> </tr> </thead> <tbody> <tr> <td> <p>Health and Safety Performance Data in the 2020 Woodside Sustainable Development Report:</p> <ul style="list-style-type: none"> <li>Workforce exposure (hours)</li> <li>Number of incidents (fatalities, recordable injuries, lost time injury events, high potential incidents, recordable occupational illnesses)</li> <li>Frequency rates (Total recordable injury rate, Lost time injury frequency rate, High potential incident frequency rate, Total recordable occupational illness frequency rate)</li> <li>Total recordable injury rate by region</li> <li>Total recordable occupational illness frequency rate by region</li> <li>Lost days by region and gender</li> <li>Number of injuries by gender</li> <li>Occupational illness by gender</li> <li>Training time spent on health and safety by region (hours)</li> <li>Process safety events</li> </ul> </td> <td> <p>Woodside's 2020 Sustainable Development Report Basis of Preparation</p> </td> </tr> <tr> <td> <p>Environmental performance data in the 2020 Woodside Sustainable Development Report:</p> <ul style="list-style-type: none"> <li>Hydrocarbon production</li> <li>Greenhouse gas emissions (Scope 3 emissions, both equity and operate)</li> <li>Resource use (fuel and electricity consumption and intensity)</li> <li>Water (fresh water use and intensity, Produced formation water)</li> </ul> </td> <td></td> </tr> </tbody> </table>		Subject Matter Information	Reporting Criteria	<p>Health and Safety Performance Data in the 2020 Woodside Sustainable Development Report:</p> <ul style="list-style-type: none"> <li>Workforce exposure (hours)</li> <li>Number of incidents (fatalities, recordable injuries, lost time injury events, high potential incidents, recordable occupational illnesses)</li> <li>Frequency rates (Total recordable injury rate, Lost time injury frequency rate, High potential incident frequency rate, Total recordable occupational illness frequency rate)</li> <li>Total recordable injury rate by region</li> <li>Total recordable occupational illness frequency rate by region</li> <li>Lost days by region and gender</li> <li>Number of injuries by gender</li> <li>Occupational illness by gender</li> <li>Training time spent on health and safety by region (hours)</li> <li>Process safety events</li> </ul>	<p>Woodside's 2020 Sustainable Development Report Basis of Preparation</p>	<p>Environmental performance data in the 2020 Woodside Sustainable Development Report:</p> <ul style="list-style-type: none"> <li>Hydrocarbon production</li> <li>Greenhouse gas emissions (Scope 3 emissions, both equity and operate)</li> <li>Resource use (fuel and electricity consumption and intensity)</li> <li>Water (fresh water use and intensity, Produced formation water)</li> </ul>					
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<p><b>Basis for Conclusion</b></p> <p>We conducted our assurance engagement in accordance with the Standard on Assurance Engagements ASAE 3000, issued by the Australian Auditing and Assurance Standards Board.</p> <p>We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.</p> <p><b>Management's Responsibilities</b></p> <p>Management is responsible for:</p> <ol style="list-style-type: none"> <li>Ensuring that the Subject Matter Information is prepared in accordance with the Reporting Criteria;</li> <li>Confirming the measurement or evaluation of the underlying Subject Matter Information against the Reporting Criteria, including that all relevant matters are reflected in the Subject Matter Information;</li> <li>Designing, establishing and maintaining an effective system of internal control over its operations and financial reporting, including, without limitation, systems designed to assure achievement of its control objectives and its compliance with applicable laws and regulations; and</li> <li>The electronic presentation of the Subject Matter Information and our limited assurance report on their website.</li> </ol> <p><b>依據 GRI 辨別之重大主題</b></p>											

Woodside 之永續報告書經 Deloitte 獨立有限確信，出具第三方意見書，列示永續報告書中挑選應確信之標的，以及依據 GRI 準則辨別出之重大主題及其所處報告書頁碼。

### 三、 出具集團永續報告書之第三方意見書，確信標的宜列示報導邊界 (範例：National Australia Bank (金融業))

資料來源：<https://www.nab.com.au/about-us/social-impact/shareholders/performance-and-reporting>

Appendix A  
Listing of assured non-financial metrics:

#	Performance metric	Scope
1	Code of Conduct breaches (by category and outcome)	Australia
2	Net Promoter Score (By segment)	Australia & NZ
3	Total customer complaints (by region and by category - showing percentage change), including total number of substantiated complaints received concerning breaches of customer privacy from regulatory bodies and other outside parties	Australia & NZ
4	Employee Engagement - Current model	Group
5	Employee engagement - Response Rate	Group
6	Number of customers assisted experiencing financial hardship	Australia
7	Cure rates for NAB Assist and NAB Care customer accounts (30 days and 90 days)	Australia
8	Number of low-income Australians assisted with products / services (by product type)	Australia
9	Number and dollar value of microfinance loans written (by type)	Australia & NZ
10	Total workforce (by FTE, headcount, age group, gender, employment type, employment level)	Group
11	Female representation in total workforce	Group
12	Female representation in Executive Management	Group
13	Total number and rate of employee turnover (voluntary/involuntary and by gender)	Group
14	Percentage of critical / material / strategic suppliers that are compliant with Group Supplier Sustainability Principles	Group
15	Ratio of basic salary, female to male (by employment level)	Group
16	Percentage of high risk category suppliers with ESG risk assessments completed	Australia & NZ
17	Female representation on Group Subsidiary Boards	Group
18	Number and dollar value of Volunteering Days (total of skilled and general)	Group
19	Return to work rate (from extended leave which commenced with primary carer leave)	Australia
20	LTIFR - including total days lost due to stress	Australia & NZ
21	Absenteeism	Australia & NZ
22	Community Investment (by dollar value, Region, type, focus area)	Group
23	Number of whistle-blower disclosures received under the Whistleblower Policy (including partially or fully substantiated, not substantiated and remaining under investigation)	Australia

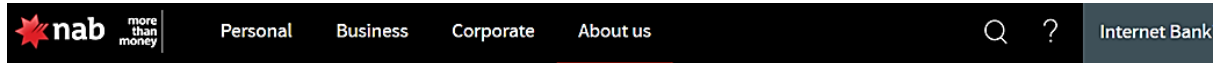
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National Australia Bank(NAB)之永續資訊出版於年報，經 Ernst & Young 獨立有限確信，出具第三方意見書，於第三方意見書以附件方式，列示確信之標的。NAB 為國際銀行集團，業務範圍涵蓋澳洲、紐西蘭、英國、美國等，確信標的資訊宜列示該標的之報導邊界。

#### 四、 不同標的資訊，得取得不同之獨立第三方意見書 (範例： National Australia Bank (金融業))

資料來源：<https://www.nab.com.au/about-us/social-impact/shareholders/performance-and-reporting>

NAB 年報中永續相關資訊，不同標準與確信程序，由不同驗證單位分別出具獨立第三方意見書，並公告於官網報告書專區。



- One integrated report enables more effective reporting and efficient use of resources.

Our 2021 Annual Review and Sustainability Data Pack (XLSX, 866 KB) have been prepared with due consideration to the IIRC Integrated Reporting Framework and Global Reporting Initiative Standards and were published in November 2021.

Our report includes independent assurance statements from Ernst & Young and KPMG, and is prepared using the Global Reporting Initiative (GRI) Standards. You can view the statements below:

- [Ernst & Young assurance statement \(PDF, 91KB\)](#)
- [KPMG NGER assurance statement \(PDF, 183KB\)](#)
- [KPMG Carbon Neutral assurance statement \(PDF, 165KB\)](#)
- [KPMG NCOS assurance statement \(PDF, 97KB\)](#)
- [KPMG carbon risk disclosures assurance statement \(PDF, 166KB\)](#)
- [KPMG Financed Emissions \(PDF, 238 KB\)](#)
- [KPMG Principles for Responsible Banking \(PRB\) assurance statement \(PDF, 198KB\)](#)
- [KPMG Streamlined Energy and Carbon Reporting \(SECR\) assurance statement \(PDF, 182KB\)](#)

**KPMG**  
Independent Limited Assurance Report to National Australia Bank Limited (NAB) on the NAB Group environmental data

**Conclusions**

**i) Specified greenhouse gas (GHG) emissions and offset data**  
Based on the evidence we obtained from the procedures we performed, we are not aware of any material misstatements in the specified GHG emissions and offset data, which has been prepared by NAB in accordance with the Framework, as defined below.

**ii) Science-based emissions target performance data point**  
Based on the evidence we obtained from the procedures performed, we are not aware of any material misstatements in the disclosure on progress against the Science-based emissions target (SBT), which has been prepared by NAB in accordance with the SBT Methodology for the year ended 30 June 2021, as defined below.

#### Criteria Used as the Basis of Reporting

##### i) Specified GHG Emissions and Offset Data

The specified GHG emissions and offset data have been prepared by the NAB Group for the purpose of assessing its carbon neutrality in accordance with the NAB Group Environmental Reporting and Offset Management Policy and reporting methodologies, which take into account relevant regulatory requirements and government reporting guidelines in jurisdictions in which the NAB Group operates (together referred to as "the Framework"). A summary of the Framework is available in the documents provided in the section 'How we calculate our carbon emissions' available on the NAB Group website at <https://www.nab.com.au/about-us/social-impact/environment/climate-change> (together referred to as "the Framework"). A copy of the *Environmental Reporting and Offset Management Policy* is available [here](#).

##### ii) SBT performance data point

The SBT performance data point has been prepared in accordance with the Sectorial Decarbonisation Approach (SDA) methodology published by the Science-Based Target Initiative, and developed jointly by CDP, the World Resources Institute and WWF. The SDA methodology and NAB Group's application of this, is as described in the 'Position' section of the 2021 Sustainability Data Pack and on the Climate Change webpage in the "[We've set a science-based target to reduce greenhouse gas emissions](#)" section of NAB Group's website (together referred to as the "SBT Methodology").

#### Basis for conclusion

We performed our limited assurance engagement in accordance with the International Standards on Assurance Engagements ISAE 3000 and ISAE 3410 ("Standards"). In accordance with these Standards we have:

- used our professional judgement to plan and perform the engagement to obtain limited assurance that the Group environmental data is free from material misstatement, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however, we do not express a conclusion on their effectiveness; and
- ensured that our engagement team possess the appropriate knowledge, skills and professional competencies to perform the limited assurance engagement.

#### Summary of procedures performed

Our limited assurance conclusion regarding the specified GHG emissions and offset data and SBT performance data is based on the evidence obtained from performing the following procedures:

##### i) Specified GHG Emissions and Offset Data

- Remote review of the following NAB businesses, selected on the basis of a risk analysis:
  - NAB Australia, Melbourne
  - Bank of New Zealand, New Zealand
- enquiries with NAB personnel to understand the governance structure, internal controls and reporting processes relevant to the specified GHG emissions and offset data and NAB's Carbon Neutral Program
- evaluating the appropriateness of the Framework with respect to the specified GHG emissions and offset data
- review of relevant documentation including the Framework, NAB Group policies and systems

NAB 環境相關永續資訊，包含國家溫室及能源報告、碳中和、國家碳抵銷標準、碳風險揭露、財務相關碳排放數據、責任銀行原則、

重點能源與碳排報告等資訊，經 KPMG 分別出具獨立之有限或合理確信意見書，並於意見書中記載較詳盡之報導基礎、確信標準及確信程序等說明。

## 五、 第三方確信聲明書得以附件表格列出較詳盡之確信標的相關資訊 (範例：Unilever (食品業))

資料來源：<https://www.unilever.com/planet-and-society/sustainability-reporting-centre/independent-assurance/>

<b>Appendix 1: Selected Information and Selected Statements subject to limited assurance procedures</b>	
<p>The Selected Information and Selected Statements subject to limited assurance procedures is set out below. The Reporting Criteria "Unilever's Basis of Preparation 2020" <a href="http://www.unilever.com/investor-relations/annual-report-and-accounts">http://www.unilever.com/investor-relations/annual-report-and-accounts</a> has been used to prepare and report the Selected Information and Selected Statements. Unilever's Basis of Preparation 2020 also explains the definitions and terminology used to describe the Selected Information and Selected Statements.</p>	
<b>USLP Indicator</b>	<b>Reported performance (Selected Information and Selected Statements)</b>
<b>Health &amp; Hygiene (pillar commitment)</b>	
<ul style="list-style-type: none"> <li>The number of people reached on a cumulative basis by an intervention through our programmes on handwashing, self-esteem, sanitation, oral health, skin healing and safe drinking water by the end of 2020.</li> </ul>	<ul style="list-style-type: none"> <li>729 million people reached by the end of 2020.</li> </ul>
<ul style="list-style-type: none"> <li>The number of litres of clean drinking water provided through the sale of Pureit devices since 2005.</li> </ul>	<ul style="list-style-type: none"> <li>121 billion litres of clean drinking water by the end of 2020, of which 7 billion litres were provided in 2020.</li> </ul>
<b>Nutrition (pillar commitment)</b>	
<ul style="list-style-type: none"> <li>The percentage of sales volume of Unilever food and refreshment products meeting the criteria for highest nutritional standards based on globally recognised dietary guidelines from 1 October 2019 to 30 September 2020.</li> </ul>	<ul style="list-style-type: none"> <li>61% of our portfolio by volume met criteria for highest nutritional standards based on globally recognised dietary guidelines.</li> </ul>
<b>Waste footprint (pillar commitment)</b>	
<ul style="list-style-type: none"> <li>The percentage change in Unilever's waste impact (packaging that is not recycled or recovered, and leftover product) per consumer use between the period measured from 1 January 2010 to 31 December 2010 ("2010 baseline") and the period measured from 1 July 2019 to 30 June 2020 ("2020 footprint").</li> </ul>	<ul style="list-style-type: none"> <li>34% decrease in the waste associated with the consumer use of our products.</li> </ul>
<b>Sustainable Sourcing (pillar commitment)</b>	
<ul style="list-style-type: none"> <li>The percentage of agricultural raw materials purchased from sustainable sources from 1 January 2020 to 31 December 2020.</li> </ul>	<ul style="list-style-type: none"> <li>67% of agricultural raw materials purchased from sustainable sources.</li> </ul>
<b>Fairness in the workplace (pillar commitment)</b>	
<ul style="list-style-type: none"> <li>Implement the UN Guiding Principles on Business and Human Rights</li> </ul>	<ul style="list-style-type: none"> <li>The series of implementation activities that have been carried out to continue embedding the UN Guiding Principles on Business and Human Rights throughout Unilever's operations (see Appendix 2 for further detail).</li> </ul>
<b>EOS Indicator</b>	<b>Reported performance (Selected Information)</b>
<b>Water:</b>	
<ul style="list-style-type: none"> <li>Water abstracted in m<sup>3</sup> per tonne of production in 2020 (1 October 2019 to 30 September 2020);</li> </ul>	<ul style="list-style-type: none"> <li>1.52 m<sup>3</sup>/tonne</li> </ul>
<ul style="list-style-type: none"> <li>Change in the volume of water in m<sup>3</sup> abstracted in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008);</li> </ul>	<ul style="list-style-type: none"> <li>27.1 million fewer m<sup>3</sup> of water abstracted in 2020 than in 2008</li> </ul>
<ul style="list-style-type: none"> <li>Percentage change in the water abstracted per tonne of production in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); and</li> </ul>	<ul style="list-style-type: none"> <li>49% reduction per tonne of production</li> </ul>
<ul style="list-style-type: none"> <li>Emissions of chemical oxygen demand (COD) in kg per tonne of production in 2020 (1 October 2019 to 30 September 2020).</li> </ul>	<ul style="list-style-type: none"> <li>0.86 kg/tonne</li> </ul>
<b>Energy and greenhouse gas emissions:</b>	
<ul style="list-style-type: none"> <li>CO<sub>2</sub> emissions from energy use in tonnes (market based) in 2020 (1 October 2019 to 30 September 2020);</li> </ul>	<ul style="list-style-type: none"> <li>717,399 tonnes</li> </ul>
<ul style="list-style-type: none"> <li>CO<sub>2</sub> emissions from energy use in tonnes (location based) in 2020 (1 October 2019 to 30 September 2020);</li> </ul>	<ul style="list-style-type: none"> <li>1,658,444 tonnes</li> </ul>
<ul style="list-style-type: none"> <li>CO<sub>2</sub> emissions from energy use in kg per tonne of production (market based) in 2020 (1 October 2019 to 30 September 2020);</li> </ul>	<ul style="list-style-type: none"> <li>36.94 kg/tonne</li> </ul>
<ul style="list-style-type: none"> <li>Change in the tonnes of CO<sub>2</sub> from energy use (market based) in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008);</li> </ul>	<ul style="list-style-type: none"> <li>2,068,484 fewer tonnes of CO<sub>2</sub> from energy use in 2020 than in 2008</li> </ul>
<ul style="list-style-type: none"> <li>Percentage change in CO<sub>2</sub> from energy use (market based) per tonne of production in 2020 (1 October 2019 to 30 September 2020) compared to 2008 (1 January 2008 to 31 December 2008); and</li> </ul>	<ul style="list-style-type: none"> <li>75% reduction per tonne of production (market based)</li> </ul>
<ul style="list-style-type: none"> <li>Energy use in gigajoules per tonne of production in 2020 (1 October 2019 to 30 September 2020).</li> </ul>	<ul style="list-style-type: none"> <li>1.21 GJ/tonne</li> </ul>

**Appendix 2: Selected Statements subject to limited assurance procedures**

The Selected Statements subject to limited assurance procedures are set out below. The Reporting Criteria "Unilever's Basis of Preparation 2020" <http://www.unilever.com/investor-relations/annual-report-and-accounts> provides further context to the activities set out below.

USLP Indicator	Reported performance (Selected Statements)
<b>Fairness in the Workplace: Framework for Fair Compensation</b>	<p><b>Description of activities</b></p> <p>The creation of the Framework required the following activities to be carried out:</p> <ul style="list-style-type: none"> <li>• The Unilever Global Reward team created the Framework applicable to all Unilever direct employees, which the Unilever HR leadership team approved in December 2015.</li> <li>• The Framework has been published on Unilever's external website: (<a href="https://www.unilever.com/Images/unilever-framework-for-fair-compensation-2015-final_tcm244-502647_en.pdf">https://www.unilever.com/Images/unilever-framework-for-fair-compensation-2015-final_tcm244-502647_en.pdf</a>).</li> <li>• The Chief HR Officer circulated the finalised framework to all global HR Directors during February 2016.</li> </ul>
<b>Fairness in the Workplace: Implement UN Guiding Principles on Business and Human Rights</b>	<p><b>Description of implementation activities</b></p> <p>During 2020, the Integrated Social Sustainability (ISS) team, which includes at least one representative in each Unilever country cluster (Europe, North America, Latin America, NAMET and RUB, Asia, Africa) performed awareness raising, capacity building and integration of the eight salient human rights issues into business decision-making and processes through the implementation activities below. Due to the COVID-19 pandemic, these implementation activities took place remotely.</p> <ol style="list-style-type: none"> <li><b>1. Review of global policies and codes</b> <ul style="list-style-type: none"> <li>• Where a human rights issue was identified and was not covered by a specific policy, the ISS team worked with the relevant business units to revise policies or create new standards, where necessary.</li> <li>• In May 2020 the Code of Business Principles (COBP) was updated to include wording relating to living wages; diversity and inclusion; data privacy; health and safety and transparency. We updated our internal Respect, Dignity and Fair Treatment Code (RDFT) Policy including adding specific wording relating to our commitment to the Employer Pays Principle that no employee should pay a recruitment fee or related cost.</li> </ul> </li> <li><b>2. Training</b> <ul style="list-style-type: none"> <li>• The ISS team provided guidance to the business on understanding and interpreting the eight salient human rights issues which was developed by the global learning team and other internal or external subject matter experts.</li> <li>• Human rights principles have been included in the COBP training, which is required to be</li> </ul> </li> </ol>

Unilever 之永續資訊經 PwC 獨立有限確信，出具第三方意見書，於第三方意見書以附件方式，列示詳盡之確信標的相關資訊，包含(1) 量化指標定義、說明、資訊時間範圍。(2) 質化指標之定義、邊界及說明。(3) 資料來源對照年報出處。