

Unilever PLC - pCbCR Report

Section 1: General information

Name of the ultimate parent of the group / of the standalone undertaking	Unilever PLC
Country where the ultimate parent has its registered office	United Kingdom
Financial Year - start date	01.01.2025
Financial Year - end date	31.12.2025
Reporting currency	EUR
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

EU Public CbCR obligations are applicable in Spain for fiscal years starting on or after June 22, 2024, and are regulated in Law 22/2015, of July 20 (Audit Law), Additional Provision No. 11. Under the aforementioned regulation, medium- and large-sized Spanish subsidiaries or branches belonging to a group whose ultimate parent company is not resident in the European Union and that exceeds the EUR 750 million consolidated revenue threshold for two consecutive years must publish on their website a report (EU Country-by-Country Report, "EU pCbCR") containing relevant information on income, profits, income tax accrued and paid, accumulated earnings and employees, as well as the list of entities and activities performed in each EU country in which the group has a presence. As per the Audit Law requirements, Spanish entities in scope must make the EU pCbCR publicly available on their website within six months after the fiscal year-end date. In the event that the complete EU pCbCR is not available within the six-month deadline, the Audit Law provides that Spanish entities must publish the information they have available, together with a statement indicating that the complete report is not available within the established timeline.

In this context, by means of the present document, the Spanish subsidiaries of Unilever PLC state that they have not received the complete EU pCbCR for the fiscal year ended December 31, 2025 within the time period established in the Audit Law.

Accordingly, in compliance with the provisions set out by the Audit Law, they have prepared the report including the CbC information available for the relevant fiscal year.

Unilever PLC confirms its intention to publish the complete EU pCbCR once the Group reporting process has been finalised later in the year, in line with the general deadline applicable for the rest of the EU jurisdictions (i.e. 12 months after the fiscal year end).

Section 2: Overview of information on a country-by-country basis

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid - on cash basis	Income tax accrued - current year	Accumulated earnings	Number of employees
Spain	ES	622.512.420	51.242.604	40.269.960	45.797.146	214.631.590	680

Section 3: List of subsidiaries and activities

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Spain	ES	<ul style="list-style-type: none"> Unilever Espana S.A. Unilever Foods Industrial Espana S.L.U. 	Manufacturing or Production / Sales, Marketing or Distribution