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27 June 2011

Dear Sirs

Sharman inquiry – response to request for evidence


Thank you for the letter of 31 May 2011 which included the call for evidence in relation to the Sharman inquiry.

Unilever welcomed the guidance issued by the FRC in 2009, which was timely and comprehensive. It helped ensure we had considered all the relevant factors regarding going concern and liquidity risks.

During, and since, the credit crisis Unilever has maintained a strong balance sheet and continued to generate strong cash flows. Accordingly, like many large corporates, we found that our existing going concern procedures and financial risk management policies were adequate in the circumstances and no additional procedures were required.

If you have any further questions, please contact me in writing.

Yours faithfully



Kees Storm
Chairman of the Audit Committee