

**Company Name** The Coca-Cola Company  
**Industry** Agricultural Products (Supply Chain only)  
**Overall Score (\*)** 57.5 out of 100

Theme Score	Out of	For Theme
6.8	10	A. Governance and Policies
18.8	25	B. Embedding Respect and Human Rights Due Diligence
5.8	15	C. Remedies and Grievance Mechanisms
11.8	20	D. Performance: Company Human Rights Practices
7.5	20	E. Performance: Responses to Serious Allegations
6.9	10	F. Transparency

(\*) 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 2019 Methodology document. 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	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>Met: General HRs commitment: The Human rights policy states that 'respect for human rights is a fundamental value of The Coca-Cola Company'. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>Met: UDHR: The Company states that the policy is guided by international human rights principles encompassed by the Universal Declaration of Human Rights. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>Met: International Bill of Rights: The Company states that the policy is guided by international human rights principles encompassed by the Universal Declaration of Human Rights, including those contained within the International Bill of Rights and the ILO 1998 Declaration on Fundamental Principles and Rights at Work. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>Met: UNGPs: The Company states that it strives to respect and promote human rights in accordance with the UN Guiding Principles on Business and Human Rights in their relationships with employees, suppliers and independent bottlers. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
A.1.2	Commitment to respect the human rights of workers	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"> <li>Met: UNGC principles 3-6: The Company is a signatory to the UNGC. [UNGC - Participant website, N/A: <a href="http://unglobalcompact.org">unglobalcompact.org</a>]</li> <li>Not met: Explicitly list All four ILO for AG suppliers: Expectation for suppliers is passed down through the Sustainable Agricultural Guiding Principles, which</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>includes all ILO conventions. Supplier Guiding principles state that 'supplier will comply with all applicable local and national laws on freedom of association and collective bargaining'. In its Human Rights Policy the Company indicates that it 'expects independent bottlers and suppliers to uphold these principles and urges them to adopt similar policies within their own businesses.' With respect freedom of association and collective bargaining, the Human Rights Policy says: 'We respect our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment. Where employees are represented by a legally recognized union, we are committed to establishing a constructive dialogue with their freely chosen representatives. The Company is committed to bargaining in good faith with such representatives'. However, it is not clear whether the Company is requiring to respecting those rights in all contexts, as it indicates 'where employees are represented by a legally recognized union'. In these cases, companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Explicit commitment to All four ILO Core: The Company's human rights policy covers prohibition of child and forced labour, non-discrimination, collective bargaining, freedom of association as well as health &amp; safety commitment. With respect freedom of association and collective bargaining, the policy says: 'We respect our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment. Where employees are represented by a legally recognized union, we are committed to establishing a constructive dialogue with their freely chosen representatives. The Company is committed to bargaining in good faith with such representatives.' However, CHRB could not find alternatives measures to support freedom of association and collective bargaining rights where they are restricted by law. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Respect H&amp;S of workers: The Human Rights Policy covers the safety and health of employees. The Company states that they 'provide and maintain a safe, healthy and productive workplace, in consultation with our employees, by addressing and remediating identified risks of accidents, injury and health impacts'. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: H&amp;S applies to AG suppliers: The Sustainable Agricultural Principles covers health and safety provisions for suppliers.</li> </ul>
A.1.3.AG.a	Commitment to respect human rights particularly relevant to the industry - land and natural resources (AG)	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"> <li>• Not met: Respect land ownership and natural resources: The Company states that they 'recognize the significant implications regarding respect for human rights that land use and water use across our value chain may have, which we address through specific policy and action.', but doesn't make a general commitment to respecting ownership and use of land and natural resources. The Company states that they 'engage with communities on human rights matters that are important to them such as land rights, access to water and health.' [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Respecting the right to water: The Company states 'We respect the human need for sustainable water supplies, safe drinking water, and protection of both ecosystems and communities through proper sanitation' in their human rights policy. The Company also states that they pursue a rights-based approach to water that mitigates risk by assessing local water risks. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Expecting suppliers to respect these rights: The Human Rights policy applies to The Coca Cola Company, and suppliers are also expected to uphold these principles. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Voluntary Guidelines on Tenure Rights: The Company Responsible Land Acquisition Guidance 2017 document references the VGGT, however, this is not sufficient to be awarded this indicator.</li> <li>• Met: IFC Performance Standards: The Company Responsible Land Acquisition Guidance 2017 document was developed in partnership with Landesa and draws on existing FPIC guidance documents including IFC Performance Standard 5 on Land Acquisition. The guidance also links to broader IFC Performance Standards [Responsible Land Acquisition (and Free, Prior and Informed Consent) Guidance, 2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: FPIC for all: In the Company Commitment to Land Rights and Sugar the Company states that they will adhere to the principle of Free, Prior and Informed Consent across operations (including bottling partners) and will require suppliers to</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>adhere to this principle. The Company also has a Responsible Land Acquisition (and Free, Prior, and Informed Consent) Guidance document. [Company Commitment - Land Rights and Sugar, 2013: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Responsible Land Acquisition (and Free, Prior and Informed Consent) Guidance, 2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Zero tolerance for land grabs: In the Company Commitment to Land Rights and Sugar the Company states they have a zero tolerance for land grabs. The company outlines that this is to be implemented through incorporating the language from the Sustainable Agriculture Guiding Principles which covers 'require respect and prohibit the violation of the land rights of communities and traditional peoples'. [Company Commitment - Land Rights and Sugar, 2013: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Respecting the right to water: The Company states 'We respect the human need for sustainable water supplies, safe drinking water, and protection of both ecosystems and communities through proper sanitation' in their human rights policy. The Company also states that they pursue a rights-based approach to water that mitigates risk by assessing local water risks. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Expecting suppliers to respect these rights: The Human Rights policy applies to The Coca Cola Company, and suppliers are also expected to uphold these principles. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
A.1.3.AG.b	Commitment to respect human rights particularly relevant to the industry – people’s rights (AG)	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Women's rights: The Coca-Cola Company has signed the Women's Empowerment Principles. The Company also worked with the UN Global Compact, UN Women, Inter-American Development Bank and others in 2016 to create a Women's Empowerment Principles (WEPs) Gap Analysis Tool. The Company also has a 5by20 initiative, a program designed to enable the economic empowerment of 5 million women by 2020. [Women's Economic Empowerment Webpage, 17/08/2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Children's rights: The Company is a member of the Child Labour Platform, a business-led forum for exchange of experience and coordinated action to tackle child labour in supply chains. The Company also performs studies in the sugar cane sector to assure the absence of child labor and protection of migrant rights. However, there is no explicit statement of commitment to children's rights. [Overview of Country Sugar Studies on Child Labor, Forced Labor and Land Rights: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Expects suppliers to respect these rights: The Company 5by20 initiative aims to enable the economic empowerment of 5 million women entrepreneurs. The Coca Cola Company's Global Supplier Diversity, also commits to prominent organisations around the globe that support the efficiency of diverse suppliers - this includes WE Connect International and Certified WBENC Women's Business Enterprise. The National Women's Business Owners Corporation (NWBOC). However, there are no explicit references to women's rights. The Company also 'helped convene a meeting of the International Organization of Employers and the Child Labour Platform with the support of the International Labour Organization to end child labor in the recycling sector in Mexico.' However, no explicit reference to child rights for suppliers could be found. [Business and Sustainability Report 2018, 4/24/2019: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: CEDAW/Women's Empowerment Principles: The Company is a signatory to the Women's Empowerment Principles.</li> <li>• Not met: Expecting suppliers to respect these rights: The Supplier Guiding Principles prohibits child labour. However, explicit reference to children, women or migrants rights are not mentioned. [The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
A.1.4	Commitment to engage with stakeholders	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Commits to stakeholder engagement: The Company states in 2016 report that they are committed to ongoing stakeholder engagement as a core component of business and sustainability strategies, their annual reporting process and world-wide activities. This includes trade groups, communities and employees. The Company also describes their Golden Triangle Partnership approach to stakeholder</li> </ul>

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			<p>engagement, spanning the public, private and civil society sectors. [Sustainability Report 2016, 2016: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Business and Sustainability Report 2018, 4/24/2019: <a href="http://coca-colacompany.com">coca-colacompany.com</a></p> <p><a href="http://coca-colacompany.com">coca-colacompany.com</a></p> <ul style="list-style-type: none"> <li>• Met: Regular stakeholder engagement: The Coca-Cola Civic Action Network is a non-partisan grassroots network of citizens and businesses. The Company states that 'its purpose is to educate stakeholders about national, state and local issues affecting our industry.' Membership is voluntary and there are no asks for financial contributions. The Company states that they engage with stakeholder groups in a variety of formal and informal settings. These engagements range from meetings with local, regional and national groups to ongoing dialogues with bottlers, suppliers and consumers. The Company also states that they are actively involved in multi-stakeholder initiatives such as the UNGC, and the World Economic Forum. The Company breaks down how they engage with key stakeholders and the way they engage with them. [Annual Review 2017, 2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Commits to engage stakeholders in design: The Company states that their development of goals and strategies will continue to benefit from collaborative conversations with stakeholders. The Company discloses 'dialogue with a wide range of external stakeholders is critical to respecting human and workplace rights within our system.' The Company also states that continuous dialogue enables the company 'to identify and address potential issues proactively and collaboratively' in the area of human and workplace rights. The Company states that they seek to include a wide-range of stakeholders, 'especially those who are traditionally marginalised (e.g. women, youth, indigenous groups and the poor)'. [Engaging Stakeholders Webpage, 03/05/2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
A.1.5	Commitment to remedy	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"> <li>• Met: Commits to remedy: The Company discloses 'where we have identified adverse human rights impacts resulting from or caused by our business activities, we are committed to provide for or cooperate in, their fair and equitable remediation'. The Company Human Rights report states that the company 'continuously strive to demonstrate our commitment through our sustainability and community initiatives, as well as our efforts to identify and remedy human rights impacts.' [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Not obstructing access to other remedies: The Company states that they 'seek to promote access to remediation where we are linked to or involved in those adverse impacts through our relationships with third parties.' The Company Human Rights report states 'our mechanisms do not obstruct access to other remedy procedures [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Collaborating with other remedy initiatives: For systemic issues, such as human rights risks linked to mega-sporting events, the Company collaborates with other 'like-minded organizations and companies to prevent, mitigate and remedy adverse human rights impacts'. The Company has also provided an example of their project to eliminate child labour in their supply chain and remediate in the long term - by supporting collectors training and capability building on child labour policies, along with other requirements. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Work with AG suppliers to remedy impacts: The Company states that they 'expect our suppliers and bottlers to provide workers with a mechanism to express grievances without fear of reprisal and ensure concerns are appropriately address in a timely manner.' The Company also states that bottling partners and suppliers are responsible for 'preventing and mitigating adverse human rights impacts directly linked to their operations, products or services by their business relationships.' The Company Global Workplace Rights team conducts human rights training programs for bottlers and suppliers across the globe 0 which cover human rights and labour standards. The Company also details how the company found cases of child labour in their sugarcane supply chain, and how they worked towards remediation in these cases. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
A.1.6	Commitment to respect the rights of human	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"> <li>• Not met: Zero tolerance attacks on HRs Defenders (HRDs): The Company Human Rights policy states that the Company 'will more strongly focus on which role The</li> </ul>

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	rights defenders		<p>Coca-Cola Company can play and what kind of action we can take to defend and protect human rights defenders who are threatened.' But does not go as far as to state that it will neither tolerate nor contribute to threats or attacks of human rights defenders in relation to its operations. The Company also asks its employees to speak up about any harassment or discrimination, however, no specific mention of attacks of human rights defenders could be found. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Code of Business Conduct, 12/2/2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Expects AG suppliers to reflect company HRD commitments</li> </ul>

### A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	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"> <li>• Met: CEO or Board approves policy: The Human Rights Policy is overseen by The Coca-Cola Company's Board of Directors, including the Chief Executive Officer. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Board level responsibility for HRs: The Human Rights Policy is overseen by The Coca-Cola Company's Board of Directors, including the Chief Executive Officers. At the Board of Directors level, the Public Issues and Diversity Review Committee, chaired by former U.S. Secretary of Labour Alexis Herman, has oversight of the Company's policies related to human rights and their implementation. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Speeches/letters by Board members or CEO: James Quincy, the president and Chief Executive officer of the Coca Cola Company presented a speech on human rights at the Coca Cola Company in December 2017. This speech is available online. [James Quincy Human Rights Speech, 07/12/2017: <a href="http://youtube.com">youtube.com</a>]</li> </ul>
A.2.2	Board discussions	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"> <li>• Met: Board/Committee review of salient HRs: The Company discloses the key topics discussed at the board with regards to business and human rights in 2016-2017. The Human Rights Report clarifies that the Company board discussed 'salient human rights risks' in 2016-2017. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Examples or trends re HR discussion: The Company Human Rights Report discusses how the company has identified and responded to their salient human rights risks, but it's not clear which were discussed at Board level. The Public Issues and Diversity Review Committee, which was established by the board to aid the board in 'discharging its responsibilities relating to the Company's positions on sustainability, corporate social responsibility and public issues of significance'. The Public Issues and Diversity Review Committee Charter states that the Committee 'will review the Company's human and workplace rights policies and how the Company demonstrates respect for human and workplace rights in our business system, in our supply chain and in the communities in which we operate. The Committee will receive at least annually, presentations related to progress in this area.' The Coca-Cola Company's Human Rights Report which lists the specific topics discussed at the board meeting (2016-2017) including: <ul style="list-style-type: none"> <li>• Compliance with human rights policy and supplier guiding principles</li> <li>• Labor relations</li> <li>• Diversity and inclusion</li> <li>• Mega-sporting events</li> <li>• Salient human rights risks</li> <li>• Health and safety</li> <li>• Land, forced labor, and child labor</li> <li>• Human rights benchmarking</li> <li>• Supply chain risks in 2016-17 and beyond</li> <li>• Global workplace rights strategic priorities</li> <li>• Developments in multilateral organization</li> <li>• Human rights due diligence [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Public Issues and Diversity Review Committee Charter, 31/07/2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> </li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both examples and process: As above</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Incentives for at least one board member</li> <li>• Not met: At least one key AG HR risk, beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Performance criteria made public</li> </ul>

## 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	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Commits to ILO core conventions</li> <li>• Met: Senior responsibility for HR: Within the Company, 'the Global Workplace Rights Department is in charge of supporting human rights policy and governance, addressing global issues, identifying human rights risks throughout the value chain, and developing easy-to-use, due diligence tools to help identify and mitigate human rights risks. The Global Workplace Rights Director reports to the Chief People Officer and informs the Board of Directors semi-annually on open issues, risks and challenges as well as progress against our commitments.' [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Met: Day-to-day responsibility: The Global Workplace Rights Department works with a wide variety of departments across the Company. These include the procurement, health and safety, diversity and inclusion, public affairs, communications and sustainability, legal and enterprise risk management departments. Business and human rights topics are regularly discussed at senior management meetings. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Day-to-day responsibility for AG in supply chain: The Global Workplace Rights department is in charge of identifying human rights risk throughout the value chain. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Not met: Senior manager incentives for human rights</li> <li>• Not met: At least one key AG HR risk, beyond employee H&amp;S</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Performance criteria made public</li> </ul>
B.1.3	Integration with enterprise risk management	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: HR risks is integrated as part of enterprise risk system: The Company has clearly described how attention to human rights risks are integrated as part of its broader enterprise risk management systems in their human rights report. The Company 10k report describes negative human rights impacts to be a risk factor in their risk disclosures. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; 10k Report 2017, 2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Audit Ctte or independent risk assessment: An independent consultant has conducted a review on business &amp; human rights for the Company in general but we have not found public evidence of that addressing the adequacy of enterprise risk management systems in managing human rights. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
B.1.4.a	Communication /dissemination of policy commitment(s) within Company's own operations	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> <li>• Met: Commits to ILO core conventions: See indicator A.1.2</li> <li>• Met: Communicates its policy to all workers in own operations: The Company states that it ensures employees are aware of the Human Rights Policy through training and an annual certification in their human rights policy. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> Score 2 <ul style="list-style-type: none"> <li>• Not met: Commits to all 4 ILO core conventions</li> <li>• Met: Communication of policy commitments to stakeholder: The Company has a human rights day and a human rights conference and has convened numerous workshops in regions around the world to educate stakeholders across their agricultural supply chain (including suppliers, farmers and others) to drive</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>implementation against the company's 2020 goal. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: How policy commitments are made accessible to audience: The Human Rights Policy is translated into 17 different languages. The Company also has public videos and blogs on progress related to human rights. The Company has also developed a mobile phone app, which encompasses guidance, checklists and contacts, to provide associates with direct and easy access to these materials, independently wherever they are located. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
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:</p> <p>Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Commits to all 4 ILO core conventions for suppliers</li> <li>• Met: Requiring AG suppliers to communicate policy down the chain: The Company communicates their expectations to business relationships (including suppliers) through the Supplier Guiding Principles. These are available on the company website in 10 different languages. These are part of all contractual agreements. The Company states that the Supplier Guiding Principles are a part of all contractual agreements between The Coca-Cola Company and direct and authorised suppliers. The Company expects suppliers to develop and implement internal business process in compliance with the Supplier Guiding Principles. The Company also convened numerous workshops in regions around the world to educate stakeholders across their agricultural supply chain (including suppliers, farmers and others) to drive implementation against the company's 2020 goal. The Company provides a Pass It Back Toolkit, which is used to assure consistency about these principles between the Company and its suppliers. This toolkit includes Periodic Stewardship Reporting, 'to promote similar standards and values in their supply chain'. [The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Pass it Back Toolkit, 10/2016: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: How HR commitments made binding/contractual: The Supplier Guiding Principles are aligned with the companies Human Rights Policy and are part of all contractual agreements. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Including on AG suppliers: The Company states that the Supplier Guiding Principles are a part of all contractual agreements between The Coca-Cola Company and direct and authorised suppliers. The Company expects suppliers to develop and implement internal business process in compliance with the Supplier Guiding Principles. The Company provides a Pass It Back Toolkit, which is used to assure consistency about these principles between the Company and its suppliers. This toolkit includes Periodic Stewardship Reporting, 'to promote similar standards and values in their supply chain'. However, it is not clear whether the Company cascades this policy in contractual or other binding arrangements down the supply chain or requires its suppliers to do so. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Pass it Back Toolkit, 10/2016: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
B.1.5	Training on Human Rights	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"> <li>• Not met: Scores at least 1 on A.1.2</li> <li>• Met: Trains all workers on HR policy commitments: The Human Rights Policy states that the Company ensures all employees are aware of the Human Rights Policy through training and an annual certification process. The Company also has a Human Rights Brochure for employees. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Trains relevant AG managers including procurement: The Company provides different human rights training brochures to employees worldwide. The Company also has Human Rights Due Diligence Checklists for a range of functions and operational settings. The Company has a Human Rights Policy Manager's Guide, which is designed to provide guidance to managers in understanding and implementing the human rights policy. The Company also has a pre-sourcing human rights check-list as part of the human rights due diligence checklists which is linked to in the Human Rights Policy Manager's Guide. The Human Rights Assessment Checklist for managers also covers the identification of human rights-related risk as the result of pre-sourcing activities and includes a 'procurement self-assessment'.</li> </ul> <p>Furthermore, the Company states that the Sustainable Agricultural Guiding principles (includes core ILO) establishes the framework for defining the Company's commitment to sustainable sourcing and will be integrated into internal</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>governance routines and procurement processes. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Policy Managers Guide, 2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Score of 2 on A.1.2</li> <li>• Met: Both requirements under score 1 met: All employees are made aware of the Human Rights Policy through training. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Policy Managers Guide, 2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
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"> <li>• Not met: Scores at least 1 on A.1.2</li> <li>• Met: Monitoring implementation of HR policy commitments: The Company monitors the implementation of the Human Rights Policy through Company-owned facilities. The Company states 'at the end of 2016, 89 percent of Company-owned facilities were in full compliance with our Human Rights Policy, and the remaining facilities are working on action plans for alignment in the near term.' [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Monitoring AG suppliers: The Company monitors the implementation of the Supplier Guiding Principles by direct, authorised suppliers and apply the equivalent audits to independent bottlers. Independent third parties are used to assess supplier and bottler compliance. The audit assessments include confidential interviews with employees and on site contract workers. The monitoring extends to suppliers and independent bottlers [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Score of 2 on A.1.2</li> <li>• Not met: Describes corrective action process: The Company describes taking corrective action in a number of cases, and discloses elsewhere the number of suppliers or site who are in compliance, but isn't clear about the number of incidents to which the corrective action plans are being applied. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Example of corrective action: The Company uses the example of Usina Trapiche, a sugar mill on the coast of North-eastern Brazil. The Company has been embroiled in conflict with the local fishing communities over the control of nearby islands and contamination of the estuary. The Company worked together with Oxfam to form a coalition of buyers to strengthen leverage for engagement with Usina Trapiche regarding the conflict. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Discloses % of AG supply chain monitored: The Company discloses that in 2016, 90% of direct, authorized suppliers, bottlers and company-owner facilities were compliant with the Human Rights Policy and Supplier Guiding Principles. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
B.1.7	Engaging 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"> <li>• Met: HR affects AG selection of suppliers: In the Human Rights Due Diligence Checklist document, the Company has criteria for taking into account human rights related risks for supplier selection. Managers throughout The Coca-Cola Company are expected to familiarize themselves with and use the Human Rights Due Diligence Checklist document. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Self Assessment Checklist, 03/05/2018: <a href="http://coca-cola.ie">coca-cola.ie</a>]</li> <li>• Met: HR affects on-going AG supplier relationships: The Company has a Workplace Rights Implementation Guide for Suppliers. The Company requests that business partners undergo a specialized Supplier Guiding Principles assessment, and once alignment with the SGP is confirmed undergo periodic re-assessments. These assessments are conducted by independent third party firms. The Company also undertakes regular audits of company-owned facilities, independent bottlers and direct, authorized suppliers. The audits include interviews with workers in these organisations which are confidential. The company discloses that when an audit identifies a non-compliance, a corrective action plan is established to have these issues addressed within an agreed-upon time frame. The corrective action is then tracked and may require a re-audit to determine if improvement has occurred. Through this process, 475 facilities were brought into compliant status in 2016. The Human Rights Self-Assessment Checklist also covers a procurement self-assessment, where the Company has to identify potential human rights-related risk as the result of pre-sourcing activities. If a 'yes' response has been received for any of the checklist questions, the company highlights further actions that should be</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>completed prior to moving forward with production. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Self Assessment Checklist, 03/05/2018: <a href="http://coca-cola.ie">coca-cola.ie</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirement under score 1 met</li> <li>• Met: Working with AG suppliers to improve performance: The Company states that they reserve the right to terminate an agreement with any supplier unable to demonstrate the SGP requirements. However, the Company states that termination should be a last resort as it does not ultimately resolve the problem or improved the situation of affected stakeholders. In the Human Rights Report the Company provides many examples as to how it is working with suppliers to improve performance, rather than immediately terminate relationships. In 2016 the Global Workplace Rights team also provided 40 SGP-related training programs to bottlers, suppliers and auditors across the world. The Company is also a member of the AIM-Progress forum which aims to promote responsible sourcing practices with manufactures and suppliers. The AIM Progress has organised more than 20 training sessions reaching more than 2,500 people globally. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
B.1.8	Approach to engagement with potentially 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"> <li>• Not met: Stakeholder process or systems: The Company discloses how they conduct dialogue with a wide-range of external stakeholders. The Company provides a description of how it engages with stakeholders and experts, which includes a dual focus of sharing the Company's assessment of human rights issues and requesting reactions to the current Human Rights Policy. However, no evidence found of systems or processes to identify affected and potentially affected stakeholders and engagement in the last two years. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Frequency and triggers for engagement</li> <li>• Not met: Workers in AG SC engaged: The Company describes how a study conducted in relation to sugar supply chain engaged with workers in the supply chain.: 'A list of potential stakeholders is developed in consultation with our study researchers and other NGO partners. [...] the researcher is asked to identify local community members (15 at least) to be consulted as part of the field visits. [...] We ask that, to the extent possible, these engagements happen in person, but phone interviews are acceptable in certain instances. Interviews are conducted in the country's local language and/or an interpreter is present.' On field work requires interviews with workers 'whether employed directly by the farm or mill or employed by a contractor or broker are in scope to be interviewed'. This, however, seems as consequence of a one-time third-party study. No evidence found of frequency and triggers for Company engagement with workers in the Supply chain. [Collaboration with American Federation of Teachers to address child labor, 25/3/2015: <a href="http://coca-colacompany.com">coca-colacompany.com</a></li> </ul> <p><a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Overview of Country Sugar Studies on Child Labor, Forced Labor and Land Rights: <a href="http://coca-colacompany.com">coca-colacompany.com</a></p> <p><a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <ul style="list-style-type: none"> <li>• Not met: Communities in the AG SC engaged</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Analysis of stakeholder views and company's actions on them: The Company has provided examples of some of their engagements with stakeholders, and their resulted actions. For example, the Company discloses that they have worked with the Interfaith Center on Corporate Responsibility (ICCR) to improve their human rights approach for many years - including at their annual human rights conference. In 2016 the Company invited ICCR to shadow two audits in Taiwan to validate their updated process and to provide constructive feedback on the opportunities to progress the dialogue locally. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying: Processes and triggers for identifying 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"> <li>• Met: Identifying risks in own operations: The Global Workplace Rights Group is tasked with identifying human rights risks. The Company has also published a Human Rights Due Diligence checklist for managers throughout the Company to familiarise themselves with and use the checklist to identify potential human rights impacts. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Identifying risks in AG suppliers: The Company's identified salient human rights risks extend to the Company's activities and business relationships across the supply chain. The Company has also published a Human Rights Due Diligence checklist which is also meant for supplier partners to help raise awareness of human rights and identify potential impacts. [Human Rights Self Assessment Checklist, 03/05/2018: <a href="http://coca-cola.ie">coca-cola.ie</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Ongoing global risk identification: The Company states that they identify and prevent human rights risks issues through due diligence. The Coca-Cola Company has also committed to conduct 28 country specific third-party due diligence studies by 2020, focused on child labour, forced labour and land rights related to our sugar supply chain. These country studies focus on sugar as it is one of the largest commodities the Company sources. The Company has already conducted country studies on 15 different countries and publicised the findings.. [Addressing Global Issues Webpage, 03/05/2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: In consultation with stakeholders: The Companies salient risk assessment was conducted with input from stakeholders. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: In consultation with HR experts: Between 2015 and 2017 the Company was focused on identifying the possible human rights risks in the Company and value chain. The Company mapped and prioritised human rights risks with Shift, and then these risks were discussed and evaluated in workshops with participants involving more than 180 experts. The consultation process was led by an independent consultant on business and human rights. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Triggered by new circumstances: The Mergers and Acquisitions team received an in-depth guidance to ensure potential human rights impacts are fully taken into account in decision making and during the merger and acquisition process in 2016. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Explains use of HRIAs or ESIA (inc HR): The Company has human rights due diligence checklists that are utilised to identify, prevent and mitigate any human rights impacts they may have. Suppliers are also encouraged to use self assessed HRIA. There are other self-assessment HRIA that cover child labour in agriculture, contract labour, migrant workers and more. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Self Assessment Checklist, 03/05/2018: <a href="http://coca-cola.ie">coca-cola.ie</a>]</li> </ul>
B.2.2	Assessing: Assessment of risks and impacts identified (salient risks and key industry risks)	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"> <li>• Met: Salient risk assessment (and context): The Company identifies 13 salient risks following an internal and external consultation process described in the Human Rights Report which was conducted with the help of an independent consultant who describes the context of the consultation in the report. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Public disclosure of salient risks: The Company identifies the 13 salient risks following the internal and external consultation process. The Company breaks down these salient human rights issues in great detail in the Human Rights Report. The 14 salient risks include: Safety and health of all workers/security/right to life; Equality/non-discrimination and related issues/risks; Child labour; Forced migrant labour/forced labour of seasonal workers; Freedom of association; Access to water; Working hours; Healthy lifestyles; Land rights; Product safety/quality; Rights linked to sponsorships; Right to privacy [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met: The Human Rights Report provides details of both the process of the salient risk assessment (including information regarding the stakeholder dialogue) and breaks down the results of the assessment. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.3	Integrating and Acting: Integrating assessment findings internally and taking appropriate action	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"> <li>• Met: Action Plans to mitigate risks: The Company details how they are taking action to mitigate the potential impacts/realised impacts of their salient human rights risks in the Human Rights Report. Furthermore, all identified non-compliance to the human rights policy is addressed through a corrective action plan within an agreed-upon time frame. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Including in AG supply chain: This includes information on actions taken to address issues in the supply chain. For example, the company describes how they are taking action taking action and using our influence to help end child labour in sugarcane fields and along our supply chain. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Example of Actions decided: The Company details how they are taking action to mitigate the potential impacts/realised impacts of their 13 salient human rights risks in the Human Rights Report. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> </ul>
B.2.4	Tracking: Monitoring and evaluating the effectiveness of actions to respond to 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"> <li>• Met: System to check if Actions are effective: The Company Human Rights report section breaking down the 13 salient human rights issues describes how the company tracks performance. Throughout the human rights report, the Company also provides examples of how the company has tracked performance, for example on the case of the livelihoods of India's Mango Farmers the Company choose a random sampling of farmers in the sourcing geography to be examined to assess the adoption of sustainable practices to improve farmer resiliency.</li> </ul> <p>The Company also has a question on page 21 stating 'how do we track performance related to our salient human rights risks?' to which the Company responds 'It is important for us to have a clear understanding how we, as a company, as well as our bottlers and suppliers, perform related to the identified salient human rights risks.</p> <p>Audits give us the compliance rate for workplace-related human rights, which is discussed at the board level on a biannual basis. Through our risk management system, each serious incident is escalated directly to the global level, where it is tracked and follow-up is monitored. These systems are complemented through an ethics hotline, which provides data on complaints within the Company, and data from our human rights and workplace rights managers in the field across the globe. These managers monitor compliance at the regional level and have great insight into the regional specificities, challenges and performance.' [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Lessons learnt from checking effectiveness: The Company discloses lessons learnt from checking effectiveness in the Human Rights Report. For example, the Company discloses how in 2010, in a number of countries, the company carefully tackled overtime to identify overtime causes and then developed a guidance document of practical strategies to reduce overtime work - along with real case studies to demonstrate success is possible. Another example is how the company has tried to improve occupational health and safety of all workers, through efforts such as improving the safety culture and the company provides an example of an African bottler Carlsberg Malawi - who recognised one of the greatest risks in their delivery routes was reckless bicycle riders and therefore the bottler funded a bicycle safety awareness program. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirement under score 1 met</li> </ul>
B.2.5	Communicating : Accounting for how human rights impacts are addressed	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"> <li>• Met: Comms plan re identifying risks: The Company utilises videos to communicate its human rights strategies internally and externally. For example, the John Quincy (Company President and CEO) video describes the approach the Company has regarding Coca Cola human rights impacts in their business system. The Company Human Rights Report, published in 2017, communicates the company's human rights impacts discloses their approach.</li> </ul> <p>The Company has also developed a mobile phone app which includes guidance, checklists and contracts , 'to provide associates with direct and easy access to these materials, independently wherever they are located.' The app includes self-</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>assessment tools which assist with awareness and early issue identification. The app also includes an interactive world map, produced by The Department of Labour, that lists goods and their source countries which it has reason to believe are produced by child labour or forced labour. The Company states that in Spring 2017 they updated the mobile app to make it more comprehensive and user-friendly.</p> <p>See indicators B.2.1 to b.2.4 for additional information on how the Company demonstrates or communicates its due diligence process. [James Quincy Human Rights Speech, 07/12/2017: <a href="https://www.youtube.com">youtube.com</a> &amp; Human Rights Policy, 2014: <a href="https://www.coca-colacompany.com">coca-colacompany.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: Comms plan re assessing risks: See above and indicator b.2.2</li> <li>• Met: Comms plan re action plans for risks: See above and indicator b.2.3</li> <li>• Met: Comms plan re reviewing action plans: See above and indicator b.2.4</li> <li>• Met: Including AG suppliers: See above.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Responding to affected stakeholders concerns</li> <li>• Not met: Ensuring affected stakeholders can access communications</li> </ul>

### C. Remedies and Grievance Mechanisms (15% 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"> <li>• Met: Channel accessible to all workers: Company employees can report suspected policy violations through the EthicsLine secured internet website at <a href="https://www.koethics.com">KOethics.com</a> or by calling the toll-free number for their location. However, the Company discloses that due to EU legislation the EthicsLine phone or web services only allow for reporting of financial, accounting and auditing measures in the EU, To report issues the Company states to contact local management, human resources, local ombudspersons or legal department.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Number grievances filed, addressed or resolved: The Company discloses that in 2018 they had 161 cases related to workplace rights reported. The main issues were related to Discrimination (59 cases), Work hours and wages (36 cases), safe and healthy workplace (31 cases), freedom of association (17 cases), workplace security (15 cases), workplace rights questions (2 cases). [Business and Sustainability Report 2018, 4/24/2019: <a href="https://www.coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Channel is available in all appropriate languages: The KO EthicsLine channel is available in 23 languages. [KO EthicsLine, 03/05/2018: <a href="https://www.secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> <li>• Met: Expect AG supplier to have equivalent grievance systems: The Supplier Guiding Principles states that the company expects the supplier to 'provide workers with a mechanism to express grievances without fear of reprisal and ensure concerns are appropriately addressed in a timely manner'. [The Supplier Guiding Principles, 2011: <a href="https://www.coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	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"> <li>• Not met: Grievance mechanism for community: The Company states that associates, bottling partners, suppliers, customers and consumers can ask questions about our Code and other ethics and compliance issues, or report potential violations, through EthicsLine, a global Web and telephone information and reporting service. While it is available in many languages, it is important to note that the KO Ethics Line is not clearly available to the community to lodge grievances. [Governance &amp; Ethics, 03/05/2018: <a href="https://www.coca-colacompany.com">coca-colacompany.com</a> &amp; Ethics Line, 30/7/2019: <a href="https://www.secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Describes accessibility and local languages: The EthicsLine is available 24 hours a day, seven days a week. Translators are also available. The KO Ethics Line is available in 23 languages. [KO EthicsLine, 03/05/2018: <a href="https://www.secure.ethicspoint.com">secure.ethicspoint.com</a> &amp; Ethical Business Conduct, 03/05/2018: <a href="https://www.coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Expects AG supplier to have community grievance systems: The Company Supplier Guiding Principles covers a grievance mechanisms for workers, but not for the community. The Company does disclose in the Human Rights Report that the supplier guidance on land rights encourages suppliers to provide a grievance mechanism for the community. However, this is not clarified in the broader Supplier Guiding Principles. [The Supplier Guiding Principles, 2011: <a href="https://www.coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Report, 2016-2017: <a href="https://www.coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not met: AG supplier communities use global system</li> </ul>
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"> <li>• Not met: Engages users to create or assess system: The supplier guidance on land rights encourages suppliers to provide an accessible and functioning grievance mechanism for the community. The Responsible Land Acquisition (and Free, Prior, and Informed Consent) Guidance highlights strategies to monitor, evaluate and remediate land rights grievances, which include establishing a grievance mechanism that is functioning, neutral and easily accessible to women and men. The guidance also asks whether community members are aware of the grievance mechanism, and whether the results and outcomes are shared with the community. However, it fails to mention the involvement of users in the design and how the system is implemented. [Responsible Land Acquisition (and Free, Prior and Informed Consent) Guidance, 2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Description of how they do this</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Engages with users on system performance</li> <li>• Not met: Provides user engagement example on performance</li> <li>• Not met: AG suppliers consult users in creation or assessment</li> </ul>
C.4	Procedures related to the mechanism(s)/channel(s) are publicly available and explained	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"> <li>• Not met: Response timescales: Ethics Point has been contracted to an independent third part NAVEX Global. Questions can also be raised with local management, Human Resources, the Legal Department or Strategic Security. [KO EthicsLine, 03/05/2018: <a href="http://secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> <li>• Met: How complainants will be informed: The Complainant can follow up on the status of a previously submitted question through EthicsLine by entering in their report key and password.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Escalation to senior/independent level</li> </ul>
C.5	Commitment to non-retaliation over complaints or concerns made	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"> <li>• Met: Public statement prohibiting retaliation: The Company Human Rights Policy prohibits retaliation or reprisal for employees raising concerns. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Practical measures to prevent retaliation: The company conducted anonymous polling in 2015 and found that only 83% of employees agreed that they could report without fear of retaliation or reprisal. Following the polling, the Company conducted training to inform employees in areas where the scores were lower that they can report suspected violations of the Code of Business Conduct through the appropriate company channels without fear of retaliation or reprisal. The Company also disclosed that there were 37 issues/allegations relating to retaliation that were reported through EthicsLine. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Has not retaliated in practice: The Company has not indicated that it has never brought a retaliatory suit against persons who have brought or tried to bring a case against it or against the lawyers representing them, or fired any workers who have brought or tried to bring a case against it involving an allegation of human rights abuse, or engaged in violent acts or threats or treats against livelihoods, careers or reputation against claimants or their lawyers.</li> <li>• Met: Expects AG suppliers to prohibit retaliation: The Supplier Guiding Principles states that the company expects direct suppliers to provide workers with a mechanism to express grievances without fear or reprisal. [The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
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"> <li>• Met: Won't impede state based mechanisms: The Company states that their grievance mechanisms 'do not obstruct access to other remedy procedures.' [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Complainants not asked to waive rights</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Will work with state based or non judicial mechanisms</li> <li>• Not met: Example of issue resolved (if applicable)</li> </ul>
C.7	Remedying adverse impacts and	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"> <li>• Met: Describes how remedy has been provided: The Company states that when they identify that they have caused or contributed to adverse human rights</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
	incorporating lessons learned		<p>impacts, the company is committed to providing for or cooperating in remediation. The Company describes some case studies to show how they provide, or plan to provide remediation in the Human Rights Report.</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Changes introduced to stop repetition: The Company's EthicsLine is available in more languages than the ones spoken in its operating areas. However, this change is not clearly linked to preventing repetition of adverse impacts. [Ethics Line, 30/7/2019: <a href="https://secure.ethicspoint.com">secure.ethicspoint.com</a>]</li> <li>• Not met: Approach to learning from incident to prevent future impacts</li> <li>• Not met: Evaluation of the channel/mechanism: The company has not disclosed an evaluation of the grievance channel. However, the Company states that in the future they will determine whether and how they can make access to remedy more accessible. [Human Rights Report, 2016-2017: <a href="https://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>

## D. Performance: Company Human Rights Practices (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.b	Living wage (in the supply chain)	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"> <li>• Not met: Living wage in supplier code or contracts: In the California Transparency in Supply Chain Act disclosures the Company discloses a case study where the ICCR was invited to shadow an auditor at a Taiwan supplier. The Audit covered topics such as minimum and overtime wage rates, maximum overtime hours that can be expected, summary of the living conditions if applicable and any legalities regarding terminating employment or visas required for exiting the country. However, this is not considered enough to be awarded this indicator as living wage provisions are not included in supplier codes or contracts. The following is included in the Supplier Guiding Principles in relation to Work Hours and Wages: 'Compensate employees relative to the industry and local labor market. Operate in full compliance with applicable wage, work hours, overtime and benefits laws, and offer employees opportunities to develop their skills and capabilities, and provide advancement opportunities where possible.' However, no mention of living wage (sufficient to meet employee and his/her family basic needs plus providing some discretionary income) could be found. [California Transparency in Supply Chain Act, 11/07/2017: <a href="https://coca-colacompany.com">coca-colacompany.com</a> &amp; The Supplier Guiding Principles, 2011: <a href="https://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Improving living wage practices of suppliers</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> <li>• Not met: Provides analysis of trends demonstrating progress</li> </ul>
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"> <li>• Not met: Avoids business model pressure on HRs (purchasing practices): Although the company requires suppliers to comply with its Supplier Guiding Principles, this is not sufficient for this indicator. [The Supplier Guiding Principles, 2011: <a href="https://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Positive incentives to respect human rights (purchasing practices)</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> </ul>
D.1.3	Mapping and disclosing the supply chain	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"> <li>• Met: Identifies suppliers back to manufacturing sites (factories or fields): The Company publishes a sourcing map that reflects over 90 per cent of the company's supply volume for coffee, sweeteners, fruit and tea. [Sourcing Map, 03/05/2018: <a href="https://coca-cola.co.uk">coca-cola.co.uk</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Discloses significant parts of SP and why: The sourcing map is publicly available on the Company website. [Sourcing Map, 03/05/2018: <a href="https://coca-cola.co.uk">coca-cola.co.uk</a>]</li> </ul>
D.1.4.b	Prohibition on child labour: Age verification and corrective actions (in the supply chain)	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"> <li>• Met: Child Labour rules in codes or contracts: The Supplier Guiding Principles state that the supplier 'will comply with all applicable local and national child labour laws.' The SGPs are including in contractual procedures. The Sustainable Agriculture Guiding Principles also covers the prohibition of child labour and sets expectations for agricultural ingredient suppliers. The Company is also a member of the Child Labour Platform. However, the Company does not cover age verification, which is one of the requirements of the indicator.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The Workforce Rights Implementation Guide, describes the Company Supplier Guiding Principles, the assessment process, and the proactive steps a supplier can take to align with the Supplier Guiding Principles. In addition, the Guide explains a supplier's role and responsibilities with regard to SGP. The Workforce Rights Implementation guide highlights the key requirements relating to child labour which covers the following 'Key Requirements:</p> <ul style="list-style-type: none"> <li>- Procedures in place to verify age; Copies of legal proof of age documents available for all employees, including photo ID.</li> <li>- Hiring ages on employee contracts or applications represent legal age for employment.</li> <li>- Documents are available for randomly selected employees on the work floor' [The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Sustainable Agricultural Guiding Principles, 2013: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: How working with suppliers on child labour: The Human Rights Policy outlines how the company is working with supplies and through the supply chain to eliminate child labour. In 2016 the Company conducted third party due diligence studies focused on child and forced labour, and land rights related to the sugar supply chain. The Company also has a Human Rights Due Diligence Checklist for Child Labour in Agriculture. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met: As above. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Analysis of trends in progress made: The Company publishes studies from Brazil, Cameroon, Congo, Côte d'Ivoire and Gabon regarding child labour. The Company states that a key result of these studies, relating to child labour in sugarcane production, is that no systemic child labour was observed in sampled farms of the supply chain in Brazil, Cameroon, Colombia, Congo, Côte d'Ivoire, El Salvador, Gabon, Guatemala or Honduras. However the Company does not provide an account of trends over time across the supply chain [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
D.1.5.b	Prohibition on forced labour: Debt bondage and other unacceptable financial costs (in the supply chain)	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"> <li>• Met: Debt and fees rules in codes or contracts: The Sustainable agricultural principles states that all forms of forced labour ' including prison labour, indentured labour, bonded labour, military labour, slave labour or any form of human trafficking are prohibited.</li> </ul> <p>On the website, 'addressing global issues' page, the Company indicates that: "We publicly committed to three principles related to the recruitment and employment of migrant workers: (1) Employment terms are represented in a truthful, clear manner and in the language understood by workers prior to employment (2) Worker does not pay recruitment, placement or transportation fees (including transportation to and from host country) (3) Worker has access to personal identity documents." [Sustainable Agricultural Guiding Principles, 2013: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Addressing Global Issues Webpage, 03/05/2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</p> <ul style="list-style-type: none"> <li>• Met: How working with suppliers on debt &amp; fees: The Human Rights Issue Guidance states that workers do not pay recruitment fees and contracts are written in local languages. These are included in contractual agreements and its specific issue guidance elaborates how suppliers should implement this policy. This is then applied to the selection of suppliers through its human rights due diligence checklist. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> <li>• Not met: Analysis of trends in progress made: In the Human Rights Report, the company discusses how a study in Côte d'Ivoire found that a subcontractor utilised by a sugar mill was engaging in forced labour via indebting migrant workers and withholding travel documents until the debt was repaid. The mill investigated the claims and immediate remediation was taken. The Company also discusses findings in Bolivia related to debt bondage. However this indicator is looking for trends over time across the supply chain (or significant elements of it) [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.d	Prohibition on forced labour: Restrictions on workers (in the supply chain)	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"> <li>• Met: Free movement rules in codes or contracts: The Human and Workplace Rights Issue Guidance includes information regarding freedom of movement. The guidance also states 'it is not acceptable for an employee to sign anything forfeiting his/her access to personal documentation.' This is part of the Supplier Guiding Principles' implementation guide and is therefore required of all suppliers. It provides an example of how it works with suppliers in Saudi Arabia to eliminate detention of workers' documents. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: How working with suppliers on free movement: The Human and Workplace Rights Issue Guidance provides an example of how it works with suppliers in Saudi Arabia to eliminate detention of workers' documents. The Human Rights Report also provides case study examples regarding how the Company is working with suppliers on free movement. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> <li>• Met: Provides analysis of trends demonstrating progress: In the Human Rights Report, the Company states "since the introduction of our 'no fees' position, we have had success in combatting recruitment fees in many markets, while other markets remain a challenge. In Qatar, for example, where passport retention is routine and paying fees is frequent, we have operations, including a bottling plant, which we believe can be a positive example for responsible business conduct in the region. There, employees maintain their passports, workers do not pay recruitment fees, salaries are paid directly to workers' bank accounts, which avoids deductions from intermediaries, and exit visas are signed at the time of engagement. These processes were developed to align with our global policy." The Company then compares this case study with Taiwan. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	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"> <li>• Not met: FoA &amp; CB rules in codes or contracts: The company includes freedom of association and collective bargaining guidelines in its Supplier Guiding Principles as well as its contractual agreements with suppliers. The Company's Human Rights Policy and SGP policy states 'We respect our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment. ' However, it is not clear whether the Company is requiring to respecting those rights in all contexts, as it indicates 'where employees are represented by a legally recognized union'. In these cases, companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. [The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: How working with suppliers on FoA and CB: The Company states that they audit their suppliers and bottlers to ensure respect against freedom of association and collective bargaining. The Company also states that they have developed extensive guidance on freedom of association and the right to bargain collectively to support Business Units in fully respecting these rights. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> <li>• Not met: Provides analysis of trends demonstrating progress: In the Human Rights Report, the Company discloses that of the more than 700,000 associates in the Coca-Cola system, more than 30 percent are unionized. The Company has highlighted freedom of association as one of the companies salient human rights risks. In the report the company breaks down freedom of association and discusses the twice annual meetings with the International Union of Food and Allied Workers. However this indicator is looking for trends over time across the supply chain (or significant elements of it) [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.7.b	Health and safety: Fatalities, lost days, injury 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"> <li>• Met: Sets out clear Health and Safety requirements: The Company has highlighted the safety and health of all workers to be a salient human rights risk in the human rights report. The Company Workplace Rights Policy focuses on the minimisation of the risk of accidents, injury and exposure to health hazards for all associates and contractors. The Coca-Cola Operating Requirements (KORE) define the policies, standards and requirements for managing safety. The Supplier Guiding Principles also states that suppliers must maintain a productive workplace by minimizing the risk of accidents, injury and exposure to health risks. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Injury Rate disclosures: The Company discloses their Lost Time Incident Rates - Lost Time Injury Frequency Rate LTIFR (1.29) and Total Incident Rate - TIR (4.04) - however, this only covers people on the pay roll of TCCC owned or controlled operations, as well as contractors and temporary employees who are not on the payroll. But for whom facility management provides day-to-day supervision. The Company also discloses the Lost Time Injury Rate - LTIR for TCCC and Coca-Cola system bottlers - but broader suppliers are not covered. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Safety &amp; Health, 03/05/2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Not met: Lost days or near miss disclosures</li> <li>• Not met: Fatalities disclosure</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: How working with suppliers on H&amp;S</li> <li>• Not met: Provides analysis of trends demonstrating progress</li> </ul>
D.1.8.b	Land rights: Land acquisition (in the supply chain)	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"> <li>• Met: Rules on land &amp; owners in codes or contracts: The Company has land guidelines in its Sustainable Agriculture Guiding Principles for its suppliers as well as in the Land Rights section of its Human and Workplace Rights Issue Guidance. [Sustainable Agricultural Guiding Principles, 2013: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human and Workplace Rights Issue Guidance, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: How working with suppliers on land issues: The Company describes how it works with its suppliers to implement these rights through its Commitment Land Rights and Sugar in their Human and Workplace Rights Issue Guidance. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> <li>• Not met: Provides analysis of trends demonstrating progress: In the Human Rights Report the Company discloses information on studies addressing human rights risks related to land rights in their agricultural supply chain. These are studies for Brazil, Cameroon, Congo, Cote d'Ivoire and Gabon. Land rights has also been highlighted as one of the companies salient human rights risks. The Company provides information regarding the Brazil sugar case study and analyses and identifies gaps and potential risks on land rights for the Company's sugar suppliers, but doesn't offer an analysis of trends over time. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
D.1.9.b	Water and sanitation (in the supply chain)	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"> <li>• Met: Rules on water stewardship in codes or contracts: The Company's Sustainable Agriculture Guiding Principles includes a section on water management, which applies to suppliers. [Sustainable Agricultural Guiding Principles, 2013: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: How working with suppliers on water stewardship issues: The company also describes how it works with suppliers to improve performance: "Our rights-based approach requires that our operations: (1) Ensure manufacturing operations respect and support the water rights of people, nature, business, and government; (2) Complete a basic assessment of the sustainability of the community's source of water if the facility's source of process water is different than the local community's source; (3) Evaluate if the facility's water use limits the availability of sufficient quantities of water and negatively impacts the quality of water for the people in the local community; and (4) Take actions to mitigate any adverse effects." [Respecting the Human Right to Water &amp; Sanitation, 03/05/2018: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Both requirements under score 1 met</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Met: Provides analysis of trends demonstrating progress: The Company highlights access to water as one of the Company's salient human rights risks. In the Human Rights Report the company describes their own Source Water Vulnerability Assessments and Source Water Protection Plans. The Company also assesses the successes of the water replenish program. The Company also provides information regarding a best practice case study - the Replenish Africa Initiative. The company also provides an analysis of trends through its Water Replenishment infographic. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
D.1.10.b	Women's rights (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"> <li>• Not met: Women's rights in codes or contracts: The Company's Supplier Guiding Principles prohibit discrimination 'Eliminate Discrimination Maintain workplaces that are free from discrimination or physical or verbal harassment. The basis for recruitment, hiring, placement, training, compensation, and advancement should be qualifications, performance, skills and experience.' However, as the Company does not include guidelines relating to Equal Pay for Equal Work or the elimination of health and safety concerns that are particularly prevalent among women workers. The company does not meet this indicator. [The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: How working with suppliers on women's rights: The company describes how it works with suppliers to improve their practices in relation to women's rights through its 5by20 programme: "5by20 is The Coca-Cola Company's global commitment to enable the economic empowerment of 5 million women entrepreneurs across the company's value chain by 2020." [Women's Economic Empowerment Webpage, 17/08/2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Both requirements under score 1 met</li> <li>• Not met: Provides analysis of trends demonstrating progress</li> </ul>

## 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"> <li>• Headline: Unresolved land issues at Usina Trapiche, Brazil</li> <li>• Area: Right to land</li> <li>• Story: Fishing communities in the Sirinhaem river delta in Pernambuco, Brazil allege they have suffered forced eviction at the hands of the Usina Trapiche company, a supplier of sugar to the PepsiCo (as well as others including the Coca Cola Company). The allegations are longstanding but in October 2016, the Pastoral Lands Commission (PLC) published a report in which it called on companies purchasing sugar from the mill to engage with the company 'to stop posing obstacles to the creation of the extractive reserves'.</li> </ul> <p>The allegations date back to 1998 with ongoing conflict since. According to the PLC report, the fishing community had lived in the area since 1914 and in 1998 Usina Trapiche petitioned the government for rights over the estuary and islands. It states that 'according to the islanders and their supporters, without any provocation, (Usina) Trapiche began destroying their homes and small farms'. It is reported that 53 families were expelled from the mangrove and that villagers 'received threats of further destruction and violence if they did not leave the islands'. The conflict is alleged to have been ongoing since as the report explains that 'as recently as 2012, employees of the plant have been accused of burning the huts of fishermen, which were rebuilt and then burned again'. According to the Guardian, as of June 2014, 'the displaced families remain in a court fight with Trapiche and government authorities to return to the islands, but have no land title, clear rights and few legal resources'.</p> <ul style="list-style-type: none"> <li>• Sources: [Business and Human Rights: <a href="http://business-humanrights.org">business-humanrights.org</a>][EJ Atlas, 2016: <a href="http://ejatlas.org">ejatlas.org</a>]</li> </ul>
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"> <li>• Met: Public response available: The Company has responded publicly to the allegation(s). However, it has not provided many details on the allegations.</li> </ul> <p>The Company has issued a Proposal to Oxfam on Land tenure and sugar. The proposal includes a commitment to 'zero tolerance' for land grabs and to the principle of Free, Prior and Informed Consent (FPIC) for all communities across its operations—requiring suppliers and independent bottlers to do the same. It added it would conduct audits to ensure that this practice is adhered to, implying that if a supplier fails to uphold the principle, the relationship would be terminated.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>As of end May 2016, the Company had not changed its human rights policy or its suppliers' guides to reflect the contents of this proposal though the proposal remains public. In the same document, it also presented how it would implement this policy, including through risk assessment, monitoring and advocacy but this is also difficult to assert this has yet been implemented.</p> <p>In its 2017 Human Rights Report, the Company refers to the allegations and reports that: ' In 2016, working with Oxfam, we have been engaged with a coalition of buyers to strengthen leverage for engagement. The Global Workplace Rights Director of The Coca-Cola Company reported on these efforts and discussed the case with a multi-stakeholder audience on an Oxfam-led panel at the UN Forum on Business and Human Rights in November 2016'.</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Response goes into detail</li> </ul>
E(1).2	The Company has appropriate policies in place	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"> <li>• Met: Company policies address the general issues raised</li> <li>• Met: Policies apply to the type of business relationships involved</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Policies address the specific rights in question: The Company has a policy on land rights which states that 'we have zero tolerance for land grabs. 'We establish and maintain an ongoing relationship with impacted communities based on Informed Consultation and Participation (ICP) and to ensure Free, Prior, and Informed Consent (FPIC), and aligned with IFC Performance Standards on Environmental and Social Sustainability, Performance Standards 5 and 7.'</li> </ul>
E(1).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"> <li>• Not met: Engages with affected stakeholders</li> <li>• Not met: Provides remedies to affected stakeholders</li> <li>• Not met: Has reviewed management systems to prevent recurrence: The Company has proposed changes but it has not indicated it, amongst others, carried out due diligence before acquiring the land (including identifying legitimate tenure rights holders).</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Remedies are satisfactory to the victims</li> <li>• Not met: Has improved systems and engaged affected stakeholders</li> </ul>
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> <li>• Headline: Children allegedly working in poor conditions as garbage pickers at Coca-Cola's Mexican recycling plant</li> <li>• Area: Child Labour</li> <li>• Story: On March 12th, 2017, media outlet Univision Noticias accused Coca Cola of overlooking poor working conditions and exploitation of children at the Petstar plant in Mexico, which is part of a supply chain run by Coca-Cola and seven Mexican bottling companies. Univision reported that children were working alongside their parents sorting garbage in search of plastic bottles. The garbage dump is controlled by several organizations that buy recyclables from collectors and sell them to PetStar, a plant owned by Coca-Cola of Mexico and the Mexican bottlers Arca Continental, Bepensa, Corporación del Fuerte, Corporación Rica, Embotelladora del Nayar and Embotelladora de Colima.</li> </ul> <p>According to the report, the company is aware that children participate in the garbage collection. However, it does not appear that it has taken measures to prevent the use of child labour, even though the company in principle opposes the direct or indirect use of child labour in its supply chains. Jaime Camara, the president of PetStar, Coca-Cola of Mexico's largest recycling plant in the State of Mexico, did not deny the use of children during an interview with Univision. Testimonies obtained by Univision indicate that PetStar pays the collectors USD 0.05 per pound of plastic, allegedly the lowest price paid within its recycling network in the Mexico City metropolitan area, and below what it pays to garbage truck workers or at sorting plants in other areas of the city. At the garbage dump, about 500 families survive without electricity or drinking water. Neither the inhabitants nor the leaders of the collection teams said they know exactly how many children and adolescents work there, but on a visit Univision found dozens recycling garbage.</p> <p>As reported by Univision, in Mexico City, the law prohibits the sale of solid waste collected in the streets and at garbage dumps. Not counting the truck drivers, about 10,000 people regarded by the Mexico City government as "volunteers" are involved in the garbage collection. In practice, they are informal workers who operate under the orders of the truck drivers. The "volunteers" do not have any special uniform to perform the job, and some work without gloves. The</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>"volunteers" have no medical insurance. If they suffer an accident, they must cover expenses themselves.</p> <ul style="list-style-type: none"> <li>• Sources: [Coca-Cola Human Rights report - +T63O63:V63O63:S63N65O63:R63O63:R63: <a href="http://coca-colacompany.com">coca-colacompany.com</a>][Business and Human Rights, 21/03/2017: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> </ul>
E(2).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"> <li>• Met: Public response available: In its 2016-2017 Human Rights report, the Company has acknowledged such risks stating 'there is also a risk of child labor further downstream; for example, at points of recovery of recyclable materials'. In its access to remedy section, it details that it focuses on 'child labor in PET recovery. In reaction to reports of children collecting PET bottles in Mexico, in spring 2017, we developed a three-phase action plan with our local supplier PetStar'. Though it details this action plan, it does not provide any further details on the allegations.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Response goes into detail</li> </ul>
E(2).2	The Company has appropriate policies in place	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"> <li>• Met: Company policies address the general issues raised</li> <li>• Met: Policies apply to the type of business relationships involved</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Policies address the specific rights in question: The Company's human rights policy covers prohibition of child labour. The Supplier Guiding Principles outline the company's expectations to suppliers of this prohibition. This expectation is passed down to suppliers of suppliers through the Sustainable Agricultural Guiding Principles (which includes all ILO Conventions and H&amp;S): "Human and Workplace Rights apply to all employees involved in the production of agricultural ingredients supplied to The Coca - Cola Company and/or the Coca - Cola system . These Rights are to be respected by all direct suppliers, intermediary processors, producing farms and the employer of workers at the farm, even if the employer is not the farm."</li> </ul>
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"> <li>• Not met: Engages with affected stakeholders</li> <li>• Not met: Encourages linked business to engage affected stakeholders</li> <li>• Not met: Provides remedies to affected stakeholders</li> <li>• Not met: Has reviewed management systems to prevent recurrence: In its 2016-2017 Human Rights report, the Company has indicated that following these allegations, it developed a three-phase action plan with its local supplier PetStar'. It includes 1. 'temporarily stopped sourcing from high-risk areas, developed a child labor policy and started monitoring other supplying points. 2. Risk Assessment (medium-term): PetStar engaged Verité to complete a risk assessment in the overall supply chain. This includes a multi-stakeholder approach, in which the issue and possible solutions will be discussed with several parties. (...) 3. Remediation (long-term): Once the risk assessment report is received, we will implement actions, such as supporting collectors training and capability building on child labor policies, along with other requirements (e.g., securing a signed legal contract between PetStar and collectors related to child labor)'. It added: 'With this project in its early stages, results are not ready to be reported'.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Remedies are satisfactory to the victims</li> <li>• Not met: Has improved systems and engaged affected stakeholders</li> </ul>
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> <li>• <b>Headline:</b> Coca-Cola's Mehdiganj plant shut down by Indian authorities over groundwater depletion allegations</li> <li>• <b>Area:</b> Right to livelihood/Access to water</li> <li>• <b>Story:</b> In November 2015, 18 village councils (panchayats) in the immediate vicinity of the Coca-Cola bottling plant in Mehdiganj in Varanasi district in India came together to demand that Coca-Cola be stopped from using groundwater due to the growing water crisis in the area. This followed years of campaigning by activists that accused Coca-Cola of creating water shortages through excessive extraction of groundwater and of polluting the water supply. The Mehdiganj plant is a Hindustan Coca-Cola Beverages Private Limited bottling plant - the company is a unit of the Coca-Cola Company.</li> </ul> <p>In May 2015, activists from India and Norway called on Norway's Government Pension Fund Global to consider excluding the Coca-Cola company from its investment portfolio because of the company's alleged irresponsible water</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>management practices in India. FIVAS - the Foreningen for Internasjonale Vannstudier (Association for International Water Studies) - a Norway-based NGO, produced a report looking at three of Coca-Cola's operations including Mehdiganj (as well as Plachimada in Kerala and Kala Dera in Rajasthan). The report argues that Coca-Cola's operations in India deprive communities of water. FIVAS has also asked the Coca-Cola company to cease operations that withdraw groundwater in Mehdiganj, cooperate with the compensation tribunal, and adopt a global policy to avoid bottling commercial products using groundwater or surface water in any water-stressed areas.</p> <p>In August 2014, the India Resource Center reported that the Central Ground Water Authority (CGWA) rejected Coca-Cola's application to operate its expanded bottling plant in Mehdiganj. The plant (which was an expansion to its existing plant) required permissions, or "No Objection Certificate (NOC)", from the CGWA and the Uttar Pradesh Pollution Control Board (UPPCB), the state-wide pollution regulatory agency. On August 22, 2014, Coca-Cola sent a letter to the CGWA, allegedly withdrawing its application.</p> <p>In June 2014, Northern Indian authorities (Uttar Pradesh Pollution Control Board) had ordered the closing of the Mehdiganj plant. The authorities state that the unit has "been asked to take suitable measures to recharge the depleting groundwater level by twice the amount they have extracted. Also, the effluents released by the plant contain pollutants beyond the permissible limit. The company has appealed the closure order to India's environment court (National Green Tribunal). This case appears to remain active.</p> <p>In April 2013 village councils wrote letters objecting to Coca-Cola's plans to expand the Mehdiganj bottling plant. A campaign over the previous two years had alleged that the five-fold increase in groundwater allowance Coca-Cola sought for its new facility would further deteriorate the conditions in the area.</p>
E(3).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Public response available: According to the Guardian 2014 article, the Company has denied the allegations without providing any further details. According to Indian Resource Center in 2014, it "continues to deny that it has anything to do with the sharp fall in groundwater levels and pollution in Mehdiganj".</li> </ul> <p>In 2017, the Company has indicated: 'We welcome today's ruling of the National Green Tribunal, which confirmed that our Varanasi plant has the necessary permits to operate and allows us to resume production. As responsible water stewards, Coca-Cola remains committed to working with communities and other stakeholders in the area of groundwater replenishment in the best interests of the communities we serve and our business.'</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Response goes into detail</li> </ul>
E(3).2	The Company has appropriate policies in place	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Met: Company policies address the general issues raised</li> <li>• Met: Policies apply to the type of business relationships involved</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Policies address the specific rights in question: he Company has indicated it 'respects the human need for safe drinking water and the need to protect both ecosystems and communities through proper sanitation'. It has committed to the CEO water mandate (a public - private initiative designed to assist companies in the development, implementation and disclosure of water sustainability policies and practices) and is signatory to the WASH Sustainability Charter which promotes best practices for sustainable water, sanitation and hygiene. The Company has indicated that 'at Coca-Cola, we respect the human and ecological needs for water. As a beverage company, we recognize the indispensable nature of water in advancing healthy ecosystems, communities, business, agriculture and commerce. We also are engaged in internal and external discussions about what it means in practice to respect the human right to water and sanitation. Through our water stewardship program, we have implemented a rights-based approach to water. We require our operations to assess vulnerabilities to community water sources, determine potential impacts from our water use and discharge of treated wastewater, and then address potential issues in a Source Water Protection Plan'.</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
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"> <li>• Not met: Denies allegations, but has engaged affected stakeholders</li> <li>• Not met: Denies allegations, but reviewed systems to prevent such impacts</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Denies allegations, but implements review recommendations</li> </ul>
E(4).0	Serious allegation No 4		<ul style="list-style-type: none"> <li>• <b>Headline:</b> Coca-Cola faces claims for USD 47m from Indian state over water depletion and pollution from closed Plachimada plant</li> <li>• <b>Area:</b> Right to livelihood/Access to water</li> <li>• <b>Story:</b> In May 2015, activists from India and Norway called on Norway's Government Pension Fund Global to consider excluding the Coca-Cola company from its investment portfolio because of the company's alleged irresponsible water management practices in India. FIVAS - the Foreningen for Internasjonale Vannstudier (Association for International Water Studies) - a Norway-based NGO, produced a report looking at three of Coca-Cola's operations including Plachimada in Kerala (as well as Mehdiganj in Uttar Pradesh and Kala Dera in Rajasthan). The report argues that Coca-Cola's operations in India deprive communities of water. The NGO calls on Coca-Cola to clean up the affected water and soil in Plachimada.</li> </ul> <p>In February 2011, the Kerala government introduced a Bill in the State Assembly to force Coca-Cola to pay compensation for the alleged negative ecological and health effects of its erstwhile factory at Plachimada in Palakkad district, and to distribute this money to the victims. The minister for water resources alleged the Plachimada factory caused serious damage to the agriculture sector and the area's water resources, leading to serious shortage of drinking water, among other problems. The government says metals like cadmium, chromium and lead were also discharged by the factory and had caused health problems to several people in that area (skin and respiratory problems). The Indian government is seeking USD 47m in compensation.</p> <p>The Coca-Cola bottling plant located in Plachimada had been closed by the state authorities in 2004 because of toxic pollution, after a community-led campaign in Plachimada alleging Coca-Cola's abuse of water resources. This case still appears to be ongoing. [Amsterdam Law Forum - 21/03/2017: <a href="http://amsterdamlawforum.org">amsterdamlawforum.org</a>]</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"> <li>• Met: Public response available: After denying the allegations until 2014, the Company itself 'relinquished its license, stating in the SC (Supreme Court) that it did not intend to resume production from Plachimada' in July 2017.</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Response goes into detail</li> </ul>
E(4).2	The Company has appropriate policies in place	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"> <li>• Met: Company policies address the general issues raised</li> <li>• Met: Policies apply to the type of business relationships involved</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Policies address the specific rights in question: The Company has indicated it 'respects the human need for safe drinking water and the need to protect both ecosystems and communities through proper sanitation'. It has committed to the CEO water mandate (a public - private initiative designed to assist companies in the development, implementation and disclosure of water sustainability policies and practices) and is signatory to the WASH Sustainability Charter which promotes best practices for sustainable water, sanitation and hygiene. The Company has indicated that 'at Coca-Cola, we respect the human and ecological needs for water. As a beverage company, we recognize the indispensable nature of water in advancing healthy ecosystems, communities, business, agriculture and commerce. We also are engaged in internal and external discussions about what it means in practice to respect the human right to water and sanitation. Through our water stewardship program, we have implemented a rights-based approach to water. We require our operations to assess vulnerabilities to community water sources, determine potential impacts from our water use and discharge of treated wastewater, and then address potential issues in a Source Water Protection Plan'.</li> </ul>
E(4).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"> <li>• Not met: Denies allegations, but has engaged affected stakeholders: After denying the allegations until 2014, the Company itself 'relinquished its license,</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>stating in the SC (Supreme Court) that it did not intend to resume production from Plachimada' in July 2017.</p> <ul style="list-style-type: none"> <li>• Not met: Denies allegations, but reviewed systems to prevent such impacts</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Denies allegations, but implements review recommendations</li> </ul>
E(5).0	Serious allegation No 5		<ul style="list-style-type: none"> <li>• Headline: The Coca-Cola Company criticised by IUF over its 'milestone' human rights report described as a study in evasion</li> <li>• Area: FoA &amp; CB - dismissals of union workers</li> <li>• Story: On April 25, 2018, at the same time as the Coca-Cola Company (TCCC)'s shareholder meeting in Atlanta, the IUF released a critical report examining the company' s "milestone" Human Rights Report. According to the IUF, the policy and system described in the report do not conform to international standards. Especially, the IUF claims that the core labour rights are threatened at Coca-Cola Amatil, a subsidiary of TCCC in Indonesia. Responding to the workers' formation of a domestic labour union in March 2015, the company has been harassing their members, terminating their elected leaders and denying collective bargaining rights. The IUF has brought several times of these violations to the attention of TCCC and Coca-Cola Amatil, however, the abuses are said to be continuing.</li> <li>• Sources: [IUF website, 25/04/18: <a href="http://iuf.org">iuf.org</a>][IUF website, 25/04/18: <a href="http://iuf.org">iuf.org</a>][IUF website, 25/04/18: <a href="http://iuf.org">iuf.org</a>][IUF website, 27/03/17: <a href="http://iuf.org">iuf.org</a>]</li> </ul>
E(5).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"> <li>• Met: Public response available: The OECD published a summary of the specific instance indicating that the US National Contact point had reviewed information shared by both The Coca-Cola Company and the IUF. The OECD final report on the matter includes a summary of the response provided by The Coca-Cola Company. The Coca-Cola Company refuted the allegation on three points, including: The Coca-Cola Company has no standing in the complaint against Amatil due to The Coca-Cola Company's shareholding amount of 29.4%; the complaint is not remediable by The Coca-Cola Company as is has no right to speak for Amatil; and the previous completed adjudication on two issues raised. [OECD MNE, 24/04/2017: <a href="http://mneguidelines.oecd.org">mneguidelines.oecd.org</a> &amp; Final Statement: Specific Instance Between the IUF and The Coca-Cola Company, 25/05/2018: <a href="http://state.gov">state.gov</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Response goes into detail [Final Statement: Specific Instance Between the IUF and The Coca-Cola Company, 25/05/2018: <a href="http://state.gov">state.gov</a>]</li> </ul>
E(5).2	The Company has appropriate policies in place	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"> <li>• Met: Company policies address the general issues raised: The policy covers freedom of association and collective bargaining, the elimination of all forms of forced and compulsory labour, child labour and discrimination. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Policies apply to the type of business relationships involved: The Company states "The Company also expects independent bottlers and suppliers to uphold these principles and urges them to adopt similar policies within their own businesses." In addition, the Company includes freedom of association and collective bargaining guidelines in its Supplier Guiding Principles as well as its contractual agreements with suppliers. [Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Policies address the specific rights in question: The Company's Human Rights Policy and SGP policy states 'We respect our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment.' However, it is not clear whether the Company has implemented any measures to enforce this commitment. [The Supplier Guiding Principles, 2011: <a href="http://coca-colacompany.com">coca-colacompany.com</a> &amp; Human Rights Policy, 2014: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
E(5).3	The Company has taken appropriate action	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"> <li>• Not met: Engages with affected stakeholders: The company denies the allegations but has engaged with affected stakeholders through OECD MNE US National Contact Point mediation with IUF. The National Contact Point report states, "While the parties showed a desire to reach agreement, unfortunately they were ultimately unable to bridge their differences." There is no evidence that the company has provided remedy or improved systems in light of the allegation [Final Statement: Specific Instance Between the IUF and The Coca-Cola Company, 25/05/2018: <a href="http://state.gov">state.gov</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> <li>• Not met: Encourages linked business to engage affected stakeholders: The company denies the allegations but has engaged with affected stakeholders. Amatil also participated in the affected stakeholder engagement, but there is no evidence that Amatil has provided remedy or improved systems in light of the allegation and engagement. [Final Statement: Specific Instance Between the IUF and The Coca-Cola Company, 25/05/2018: <a href="#">state.gov</a>]</li> <li>• Not met: Provides remedies to affected stakeholders: CHRB did not find evidence of the Company providing remedies.</li> <li>• Not met: Has reviewed management systems to prevent recurrence: CHRB did not find evidence of the Company reviewing systems followed by the case.</li> <li>• Met: Denies allegations, but has engaged affected stakeholders: The company denies the allegations but has engaged with affected stakeholders through the OECD Multinational Enterprises US National Contact Point. [Final Statement: Specific Instance Between the IUF and The Coca-Cola Company, 25/05/2018: <a href="#">state.gov</a>]</li> <li>• Not met: Denies allegations, but reviewed systems to prevent such impacts: There is no evidence that the company improved systems after engaging with affected stakeholder. [Final Statement: Specific Instance Between the IUF and The Coca-Cola Company, 25/05/2018: <a href="#">state.gov</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Remedies are satisfactory to the victims</li> <li>• Not met: Has improved systems and engaged affected stakeholders</li> <li>• Not met: Denies allegations, but implements review recommendations</li> <li>• Not met: Denies allegations, and ensures systems prevent such impacts</li> </ul>
E(6).0	Serious allegation No 6		<ul style="list-style-type: none"> <li>• <b>Headline:</b> Lawsuit accuses Mitr Phol of not compensating Cambodian farmers who still suffer from past violent dispossessions</li> <li>• <b>Area:</b> Land Rights</li> <li>• <b>Story:</b> April 2018, Farmers from Cambodia filed a lawsuit on behalf of 3000 people, accusing Asia’s largest sugar producer Mitr Phol, of grabbing their land and destroying their livelihoods. Mitr Phol supplies sugar to a number major food brands, including The Coca Cola Company. The complaint accuses Mitr Phol of forcibly displacing the families in rural northwestern Cambodia between 2008 and 2009 to clear the way for an industrial sugarcane plantation – an agriculture project that ultimately failed, with Mitr Phol deciding to withdraw from its 3 plantations. In all, Mitr Phol’s subsidiaries, including Angkor Sugar Company, allegedly appropriated some 9,430 hectares of land and community-managed forests from 26 villages, leaving residents deeply impoverished to this day. The plaintiffs are two Cambodian citizens residing in Samrong District, in northwestern Cambodia. The plaintiffs represent a class of approximately 600 families who resided and cultivated arable land in the Samrong District villages of Bos, O’Bat Moan, Taman, Trapiang Veng and Ktum when Mitr Phol commenced activities to establish an industrial sugarcane plantation. Its alleged that throughout 2008-2009, the plaintiffs and group members were forced to give up their land for the Angkor Sugar Company concession. Affected households lost extensive rice fields, plantation/orchard land, and grazing land as well as the associated crops that sustained their livelihoods. Most affected households lost five hectares of rice fields on average. Annual market-related losses from rice crops averaged about \$1,000 per family. Compensation provided for these losses was generally a plot of inferior land that was much smaller than what they lost and often already owned by others. The gravest human rights violations allegedly occurred in O’Bat Moan village, which was entirely destroyed to make way for the defendant’s plantation. In April 2008, 154 homes in the village were allegedly demolished by company staff under the guidance of local authorities. Further evictions allegedly occurred in October 2009, when around 100 homes were burned to the ground by approximately 150 police, military police and hired demolition workers.</li> <li>• <b>Sources:</b> [Inclusive Development International - 05/09/2018: <a href="#">inclusivedevelopment.net</a>][Reuters - 02/04/2018: <a href="#">reuters.com</a>][BHRR - 05/09/2018: <a href="#">business-humanrights.org</a>][Bangkok Post - 11/03/2015: <a href="#">bangkokpost.com</a>]</li> </ul>
E(6).1	The Company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> <li>• Not met: Public response available: The Coca-Cola Company doesn't provide any public response to the lawsuit or the allegations against Mitr Phol. The company doesn't refer to the public response provided to Reuters news agency by Mitr Phol, who claimed it had invested in Cambodia in “a good faith partnership” with the government and got temporary concessions in compliance with all local and national laws and with assurances from authorities that “all temporary concession areas had been processed legally and transparently”. It said it had withdrawn from</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the project in 2014 due to a combination of factors including political tensions along the Thai-Cambodia border, business risks, adverse agricultural conditions and negative publicity. Mitr Phol said after it withdrew from the project, it had recommended that the Cambodian government return land "to the affected communities". [Reuters article, 02/04/2018: <a href="http://reuters.com">reuters.com</a> &amp; Inclusive Development International article, 05/09/2018: <a href="http://inclusivedevelopment.net">inclusivedevelopment.net</a>]</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Response goes into detail: The Coca-Cola Company doesn't provide any public response to the lawsuit or the allegations against Mitr Phol. The company doesn't refer to the public response provided to Reuters news agency by Mitr Phol. [Inclusive Development International article, 05/09/2018: <a href="http://inclusivedevelopment.net">inclusivedevelopment.net</a>]</li> </ul>
E(6).2	The Company has appropriate policies in place	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"> <li>• Met: Company policies address the general issues raised: The Coca-Cola Company states that they "recognize the significant implications regarding respect for human rights that land use and water use across our value chain may have, which we address through specific policy and action", but doesn't make a general commitment to respecting ownership and use of land and natural resources. In its 'Human and Workplace Rights Issue Guidance', it says, "We have zero tolerance for land grabs" and that a supplier must establish FPIC, "through good faith negotiation with the affected communities". [Human Rights Policy, 2014: <a href="http://cocacolacompany.com">cocacolacompany.com</a> &amp; Human and Workplace Rights Issue Guidance, 2014: <a href="http://cocacolacompany.com">cocacolacompany.com</a>]</li> <li>• Met: Policies apply to the type of business relationships involved: Mitr Phol is a supplier to The Coca-Cola Company, therefore the requirements in the 'Human and Workplace Rights Issue Guidance' regarding land rights will apply to the business relationship involved. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://cocacolacompany.com">cocacolacompany.com</a>]</li> </ul> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Policies address the specific rights in question: In its 'Human and Workplace Rights Issue Guidance', the company says, "We have zero tolerance for land grabs". Additionally this policy document outlines the process of establishing FPIC, along with supplier guiding principles for good practice. [Human and Workplace Rights Issue Guidance, 2014: <a href="http://cocacolacompany.com">cocacolacompany.com</a>]</li> </ul>
E(6).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"> <li>• Not met: Engages with affected stakeholders: The Coca-Cola Company doesn't provide any public response to the lawsuit or the allegations against Mitr Phol. The company doesn't refer to the public response provided to Reuters news agency by Mitr Phol. The organization 'Inclusive Development International' claims that "despite its public commitment against land grabbing, Coca-Cola has ignored four letters from the organization urging it to apply its land rights policy to Mitr Phol". There is no public evidence that the Coca-Cola Company has engaged with the affected villagers [Inclusive Development International article, 05/09/2018: <a href="http://inclusivedevelopment.net">inclusivedevelopment.net</a> &amp; Cambodian Centre for Human Rights report, December 2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Not met: Encourages linked business to engage affected stakeholders: The Coca-Cola Company doesn't provide any public evidence of seeking to encourage Mitr Phol to engage with the affected villagers in Cambodia. The organization 'Inclusive Development International' claims that "despite its public commitment against land grabbing, Coca-Cola has ignored four letters from the organization urging it to apply its land rights policy to Mitr Phol". [Cambodian Centre for Human Rights report, December 2018: <a href="http://business-humanrights.org">business-humanrights.org</a> &amp; Inclusive Development International article, 05/09/2018: <a href="http://inclusivedevelopment.net">inclusivedevelopment.net</a>]</li> <li>• Not met: Provides remedies to affected stakeholders: The lawsuit involving Mitr Phol is currently ongoing and thus no remedy has been provided to the affected stakeholders. According to a report released by the Cambodian Centre for Human Rights in December 2018, at least 383 households were still awaiting a resolution for the Mitr Phol case. The Coca-Cola Company has not provided any remedy to the affected stakeholders. [Cambodian Centre for Human Rights report, December 2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Not met: Has reviewed management systems to prevent recurrence: There is no publicly available evidence that The Coca-Cola Company has reviewed its management systems or sourcing practices in light of the allegations and lawsuit lodged against Mitr Phol by the Cambodian Farmers. [Cambodian Centre for Human Rights report, December 2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> </ul>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> <li>• Not met: Remedies are satisfactory to the victims: According to the report by the Cambodian Centre for Human Rights (CCHR), In June 2018, the authorities told CCHR and the affected communities that they were going to offer two hectare SLCs to the victims. A lucky draw took place in June 2018 and all families accepted what the authorities referred to as SLCs. Plots of land were received by 329 families from five of the affected villages. However, the CCHR said "a number of issues marred the process. First, not all those affected by the land dispute could register with the MLMUPC, largely because they had not been informed, and/or had immigrated to Thailand and were unable to travel back to Cambodia. Second, many told CCHR that they agreed to the settlement out of fear that no other remedy would be proposed. Third, some felt they were treated unfairly, with some alleging that they received land smaller than two hectares and others that they were given remote and barely accessible land, which requires significant time and effort to be cleared and readied for farming activities. Many villagers also complained that the size of the land was much smaller than the land they initially lived on." This is not considered satisfactory remedy. [Cambodian Centre for Human Rights report, December 2018: <a href="http://business-humanrights.org">business-humanrights.org</a>]</li> <li>• Not met: Has improved systems and engaged affected stakeholders: There is no publicly available evidence that The Coca-Cola Company has improved its systems or engaged with the affected villagers in light of the allegations and lawsuit against its supplier Mitr Phol.</li> </ul>

## F. Transparency (10% of Total)

Indicator Code	Indicator name	Score	Explanation
F.1	Company willingness to publish information	3.43 out of 4	Out of a total of 42 indicators assessed under sections A-D of the benchmark, The Coca-Cola Company made data public that met one or more elements of the methodology in 36 cases, leading to a disclosure score of 3.43 out of 4 points.
F.2	Recognised Reporting Initiatives	2 out of 2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 2</p> <ul style="list-style-type: none"> <li>• Met: Company reports on GRI: The Company discloses under the GRI Content Index. [GRI Index 2016, 2016: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> <li>• Met: Company reports on UNGPRF: The Company's Human Rights Report aligns with the UNGP Reporting Framework. [Human Rights Report, 2016-2017: <a href="http://coca-colacompany.com">coca-colacompany.com</a>]</li> </ul>
F.3	Key, High Quality Disclosures	1.5 out of 4	<p>The Coca-Cola Company met 3 of the 8 thresholds listed below and therefore gets 1.5 out of 4 points for the high quality disclosure indicator.</p> <p>Specificity and use of concrete examples</p> <ul style="list-style-type: none"> <li>• Met: Score 2 for A.2.2 : Board discussions</li> <li>• Not met: Score 2 for B.1.6 : Monitoring and corrective actions</li> <li>• Met: Score 2 for C.1 : Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers</li> <li>• Not met: Score 2 for C.3 : Users are involved in the design and performance of the channel(s)/mechanism(s)</li> </ul> <p>Discussing challenges openly</p> <ul style="list-style-type: none"> <li>• Met: Score 2 for B.2.4 : Tracking: Monitoring and evaluating the effectiveness of actions to respond to human rights risks and impacts</li> <li>• Not met: Score 2 for C.7 : Remedying adverse impacts and incorporating lessons learned</li> </ul> <p>Demonstrating a forward focus</p> <ul style="list-style-type: none"> <li>• Not met: Score 2 for A.2.3 : Incentives and performance management</li> <li>• Not met: Score 2 for B.1.2 : Incentives and performance management</li> </ul>

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

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice. The material in the Benchmark has been put

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As CHRB Ltd, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.