

**Corporate Human Rights Benchmark
2022 Company Scoresheet**

Company Name Coca-Cola Company
Industry Agricultural Products (Supply Chain only)
Overall Score 21.0 out of 100

Theme Score	Out of	For Theme
3.4	10	A. Governance and Policies
8.9	25	B. Embedding Respect and Human Rights Due Diligence
3.5	20	C. Remedies and Grievance Mechanisms
2.7	25	D. Performance: Company Human Rights Practices
2.5	20	E. Performance: Responses to Serious Allegations

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 2022 Methodology document for the sector concerned. 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	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"> • 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 Updated 2017, 11/12/2017: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to the 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. However, 'to strive to' is not consider a formal commitment statement according to CHRB wording criteria. The Human Rights Policy - Managers Guide: 'In 2011, The Coca-Cola Company formally endorsed the United Nations' Guiding Principles on Business and Human Rights, adopted by UN Human Rights Council in 2011'. However, a manager's guide is not considered a suitable source for policy statement according to CHRB's revised approach. On the other hand, in its Human Rights Overview 2022 referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview.', indicates: 'Respect for human rights is a core value embedded in everything we do at The Coca-Cola Company. We were among the first multinational companies to embrace the UN Guiding Principles on Business and Human Rights, and we are committed to upholding them.' However, this document is not considered a suitable source for policy statement according to CHRB's revised approach. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Commitment to the OECD Guidelines for Multinational Enterprises

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	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"> • Met: Company has a commitment to the ILO Core: The Company states in its Human Rights Policy that the policy 'is guided by international human rights principles encompassed by the Universal Declaration of Human Rights, including the International Labour Organization's 1998 Declaration on Fundamental Principles and Rights at Work'. In addition, in its Supplier Guiding Principles it states (in relation to the Company itself): 'We respect international human rights principles, including [...] the International Labor Organization's Declaration on Fundamental Principles and Rights at Work'. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [Supplier Guiding Principles, N/A: coca-colacompany.com] • Not Met: Company has a 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 & 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, it is not clear whether it is committed to respect these rights in all contexts and locations (i.e. alternative mechanisms for those countries where there are legal restrictions to the exercise of these rights), as the Company indicates that it will respect it in the context of 'legally recognized union'. On the other hand, in its Human Rights Overview, referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview.', it indicates: 'The Coca-Cola Company supports other means for employees to provide collective input on workplace issues where local laws restrict traditional means. We also expect our bottlers and suppliers to uphold these commitments.' However, this document is not considered a suitable source for policy statement according to CHRB's revised approach. And, although the Company commits to bargaining in good faith and establishing a constructive dialogue with freely chosen representatives "where employees are represented by a legally recognised union" it is not clear whether that this is a commitment to collective bargaining with unions freely chosen by the workforce as envisaged in international labour rights, or only applies to cases where the company has chosen to recognise a particular union. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: The Supplier Guiding Principles state that 'If the eight Core Conventions of the International Labor Organization establish higher standards than local law, the ILO standards need to be met by the supplier. These minimum requirements are a part of all agreements between The Coca-Cola Company and its direct and authorized suppliers. We expect our suppliers to develop and implement appropriate internal business processes to ensure compliance with the Supplier Guiding Principles'. [The Supplier Guiding Principles, 2011: coca-colacompany.com] • Not Met: Company explicitly list All four ILO for suppliers: Expectation for suppliers is passed down through the Sustainable Agricultural Guiding Principles, which 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. On the other hand, in its Human Rights Overview, referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview.', it indicates: 'The Coca-Cola

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Company supports other means for employees to provide collective input on workplace issues where local laws restrict traditional means. We also expect our bottlers and suppliers to uphold these commitments.' However, this document is not considered a suitable source for policy statement according to CHRB's revised approach. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [The Supplier Guiding Principles, 2011: coca-colacompany.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	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"> • Met: Commitment to respect H&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 Updated 2017, 11/12/2017: coca-colacompany.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: Its Human Rights Policy reads: 'We work to ensure full compliance with applicable wage, work hours, overtime and benefits laws'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: The Sustainable Agricultural Principles covers health and safety provisions for suppliers in the agriculture sector, and the Supplier Guiding Principles applies to a broader scope of suppliers. Both documents state that suppliers must 'Provide a secure, safe and healthy workplace. Maintain a productive workplace by minimizing the risk of accidents, injury and exposure to health risks.' [Principles for Sustainable Agriculture (PSA), 04/2021: coca-colacompany.com] & [The Supplier Guiding Principles, 2011: coca-colacompany.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: The Supplier Guiding Principles indicate: 'Work Hours & Overtime Supplier will comply with all applicable local and national work hours and overtime laws. [...] If the eight Core Conventions of the International Labor Organization establish higher standards than local law, the ILO standards need to be met by the supplier.' However, the ILO International Labour Standards on Working time is not part of the eight Core Conventions, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by requiring a maximum of 48 hours regular working week, and that overtime is consensual and paid at a premium rate. [The Supplier Guiding Principles, 2011: coca-colacompany.com]
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the industry – land, natural resources and indigenous peoples' rights (AG)	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"> • Not Met: Respect land ownership and natural resources as set out in VGGT: The Company Responsible Land Acquisition Guidance 2017 document references the VGGT, however, no commitment found. [Responsible Land Acquisition (and Free, Prior and Informed Consent) Guidance, 2017: coca-colacompany.com] • Not Met: Respect land ownership and natural resources as set out in The 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. However, no formal commitment statement in a policy document was found. This document is not considered a suitable source for policy statements under CHRB's revised approach. On the other hand, in its Human Rights Overview 2022, referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview', the Company states: 'The Coca-Cola Company is committed to respecting land rights, responsible land acquisition and—where applicable—the right to Free, Prior and Informed Consent (FPIC). However, Human Rights Overview 2022 is not considered a suitable source for policy statements under CHRB's revised approach. [Responsible Land Acquisition (and Free, Prior and Informed Consent) Guidance, 2017: coca-colacompany.com] • Not Met: Respecting indigenous peoples' rights or ILO Convention No.169 or UN Declaration • Not Met: Expecting suppliers to make these commitments

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Respecting the right to water: The Company states in its Human Rights Policy: 'We respect the human need for sustainable water supplies, safe drinking water, and protection of both ecosystems and communities through proper sanitation'. The Company also states that they pursue a rights-based approach to water that mitigates risk by assessing local water risks. In addition, the Company states in its Human Rights Overview 2022 that it 'is an endorser of the CEO Water Mandate and is committed to continuous progress against six core elements of water stewardship. We are also members of the CEO Water Mandate's Water Resilience Coalition'. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Company's policy commits to obtain FPIC: The Company indicates in its Principles for sustainable agriculture - Supplier Guide: 'Recognize and safeguard the rights of indigenous peoples and local communities to land and natural resources, with particular attention to marginalized groups, such as women and ethnic minorities. Where applicable, uphold principle of Free, Prior and Informed Consent (FPIC)'. However, this document is not considered a suitable source for policy statements under CHRB's revised approach. On the other hand, in its Human Rights Overview 2022, referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview', the Company states: 'The Coca-Cola Company is committed to respecting land rights, responsible land acquisition and—where applicable—the right to Free, Prior and Informed Consent (FPIC). [...] We added protocols on land rights into our Supplier Guiding Principles (SGP) and assessment process, and our Principles for Sustainable Agriculture (PSA) advise our primary production suppliers to "Recognize and safeguard the rights of indigenous peoples and local communities to land and natural resources, with particular attention to marginalized groups, such as women and ethnic minorities. Where applicable, uphold principle of Free, Prior and Informed Consent (FPIC). Maintain positive community relations and contribute to local economic development. [...] We developed Responsible Land Acquisition Guidance for suppliers in partnership with Landesa, and developed training materials. This guidance includes strategies to identify rights holders and land users who will be affected by a land acquisition, stating that particular attention should be placed on the inclusion of women in the process, and strategies to inform and consult stakeholders, including details of proposed compensation for the leasing or purchasing of lands.' However, Human Rights Overview 2022 is not considered a suitable source for policy statements under CHRB's revised approach. [Responsible Land Acquisition (and Free, Prior and Informed Consent) Guidance, 2017: coca-colacompany.com] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Expecting suppliers to make these commitments : The Human Rights policy, that includes a provision to respect the right to water, applies to The Coca Cola Company, and suppliers are also expected to uphold these principles. On the other hand, as stated above, suppliers are required to adhere to the principles of Free, Prior and Informed Consent in the Principle for Sustainable Agriculture. However, this document is not considered a suitable source for policy statements under CHRB's revised approach. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [Principles for Sustainable Agriculture (PSA), 04/2021: coca-colacompany.com]
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	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"> • Met: Women's rights: The Company states on its website ESG Resource Center: 'We have signed several global and US gender equality pledges underscoring our commitment to ensure women are represented at all levels of our company: UN Women's Empowerment Principles [...] [ESG Resource Center, N/A: coca-colacompany.com] • Not Met: Expects suppliers to respect at least one of these rights: In its Human Rights Overview 2022, referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview.', the Company states: 'The Coca-Cola Company places special emphasis on ensuring respect for the rights of vulnerable populations such as women, children, migrants and indigenous peoples. We take special care to ensure respect for those groups' rights across our own operations as well as the operations of our bottlers and suppliers.[...] The Company also expects our bottling partners and suppliers to uphold these principles and urges them to adopt similar policies within their own businesses.' However, this document is not considered a suitable source for policy statements under CHRB's revised approach. [Human Rights Overview

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>2022 - updated, 2022: coca-colacompany.com] & [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: CEDAW/Women's Empowerment Principles: As indicated above, the Company is a signatory to the Women's Empowerment Principles. [ESG Resource Center, N/A: coca-colacompany.com] • 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: coca-colacompany.com]
A.1.4	Commitment to remedy	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"> • Met: The Company 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'. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] • Met: Company expect suppliers to make this commitment: The Company states in its Human Rights Policy: '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.' In addition, the Company indicates: 'The Company also expects independent bottlers and suppliers to uphold these principles and urges them to adopt similar policies within their own businesses.' [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives: 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'. In addition, in its Human Rights Overview 2022, referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview.', it states: 'Access to remedy is a critical element of our human rights program. Where we have caused or contributed to adverse human rights impacts, we are committed to providing for, or cooperating in, remediation. Our mechanisms do not obstruct access to other remedy procedures.' However, this document is not considered a suitable source for policy statements under CHRB's revised approach, and, in addition, no commitment to collaborate with judicial or non-judicial mechanisms to provide access to remedy was found. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Work with suppliers to remedy impact
A.1.5	Commitment to respect the rights of human rights defenders	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"> • Not Met: Zero tolerance attacks on HRs Defenders (HRDs): In its Human Rights Overview 2022, referenced in its Human Rights Policy: 'For more detail on our human rights program and commitments, see our 2022 Human Rights Overview'. The Company states that it 'strictly prohibit retaliation of any kind against human rights defenders or anyone who shares a human rights concern.' However, this document is not considered a suitable source for policy statements under CHRB's revised approach. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] & [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] • Not Met: Company expect suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment

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"> • 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. In addition, according its Charter, the ESG and Public Policy Committee 'will review the Company's workplace and human rights practices, including those practices within the Company's business system and supply chain and in the communities in which it operates. This review will occur at least annually' [ESG and Public Policy Committee, 02/2021: d1io3yog0oux5.cloudfront.net]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describe HR expertise of Board member: The Company reports in its Human Rights Overview 2022: 'At the board of directors level, the ESG & Public Policy Committee has oversight of the company's policies related to human rights and their implementation. The ESG & Public Policy Committee is composed of four independent directors, plus the company's Chairman and CEO. It includes members with deep human rights expertise, which the committee deploys to help guide the Company's human rights strategy. The committee is chaired by Alexis M. Herman, who has been a director of The Coca-Cola Company since 2007. From 1997 to 2001, Ms. Herman served as U.S. Secretary of Labor. Also serving on the committee is Dr. Helene D. Gayle. Dr. Gayle is the president and chief executive officer of The Chicago Community Trust, a community foundation dedicated to improving the Chicago region through strategic grant-making, civic engagement and inspiring philanthropy. She has held this position since October 2017. During her tenure as a member of our board of directors, Dr. Gayle also held the positions of chief executive Officer of McKinsey Social Initiative from 2015 to 2017, and president and chief executive officer of CARE USA, a leading humanitarian organization, from 2006 to 2015.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Speeches/letters by Board members or CEO: The Company reports: 'The Coca-Cola Company annually hosts the Engaging Business Forum on Business and Human Rights, a two-day event sponsored by the United States Council for International Business (USCIB), the International Organisation of Employers (IOE) and the US Chamber of Commerce. [...] In 2021 Deputy Secretary General of the United Nations Amina Mohammed delivered the conference keynote address and joined CEO James Quincey for a discussion on key human rights issues facing the world today. 2021 was recognized as the international year to end child labor and the issue is one of the most egregious human rights harms facing the world'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]
A.2.2	Board responsibility	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"> • Met: Board/Committee review HRs strategy: In its charter, the Company indicates that the Public Policy and Sustainability Committee 'will review the Company's workplace and human rights practices, including those practices within the Company's business system and supply chain and in the communities in which it operates. This review will occur at least annually'. In addition, the Company indicates in its Human Rights overview 2022: 'The company's global vice president of human rights informs the ESG & Public Policy Committee of the board of directors on progress against our human rights commitments, open issues, risks and challenges at least annually and the Committee receives an overview on progress against key metrics at each meeting. Regular engagement with external stakeholders informs our identification and understanding of human rights risks that are reported to the committee. The global vice president of human rights ensures that stakeholder perspectives also inform the board's larger deliberations around human rights strategy. In addition, a report is provided to the ESG & Public Policy Committee on a bimonthly basis which includes updates on human rights issues.'. [ESG and Public Policy Committee, 02/2021: d1io3yog0oux5.cloudfront.net] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Examples/trends re HR discussion in the last reporting period: The Company discloses the key topics discussed at the board with regards to business and human rights in its Human Rights Report 2016-2017: 'Compliance with human rights policy and supplier guiding principles; [...] Salient human rights risks; Health and safety; Land, forced labor, and child labor; Human rights benchmarking; Supply chain risks in 2016-17 and beyond; Human rights due diligence'. However, this indicator seeks for examples for the last reporting period. No further evidence found in latest review. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How affected stakeholders/HR experts informed discussions: As indicated above, the Company reports in its Human Rights Overview 2022: 'Regular engagement with external stakeholders informs our identification of human rights risks that are reported to the committee. The global vice president of human rights ensures that stakeholder perspectives also inform the Board's larger deliberations around human rights strategy'. However, no further information was found describing what is taking place and how these experiences of affected stakeholders or external human rights experts inform human rights discussions on

Indicator Code	Indicator name	Score (out of 2)	Explanation
			the Board of Directors. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]
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"> • Not Met: Incentives for at least one board member • Not Met: At least one key HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy: The Company indicates in its Human Rights Overview 2022: 'The company's global vice president of human rights informs the ESG & Public Policy Committee of the board of directors on progress against our human rights commitments, open issues, risks and challenges at least annually and the Committee receives an overview on progress against key metrics at each meeting. Regular engagement with external stakeholders informs our identification and understanding of human rights risks that are reported to the committee. In addition, a report is provided to the ESG & Public Policy Committee on a bimonthly basis which includes updates on human rights issues'. It is not clear, however, if following these processes there are others to review and discuss business model and strategy as consequence. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Describe frequency and triggers for reviewing: See above [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided

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	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Senior responsibility for HR implementation and decision making: The Company indicates: 'Responsibility and Communications Related to Human Rights Within the company, the Global Human Rights (GHR) function oversees implementation of the Human Rights Policy, Supplier Guiding Principles and overall human rights governance. It addresses relevant global issues, identifies human rights risks throughout the value chain, and develops easy-to-use due diligence tools to help identify and mitigate human rights risks. GHR works with a wide variety of functions across the company, such as procurement, health and safety, diversity and inclusion, public affairs, communications and sustainability, legal and enterprise risk management (ERM). The global vice president human rights reports to the corporate senior vice president and global chief people officer. [...] Regional human rights directors provide dedicated support to business operations in their respective operating units. They use a networked approach to leverage the full team's experience to drive globally effective solutions and help incorporate a human rights lens into all of our associates' strategic thinking and business decisions.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] Score 2 <ul style="list-style-type: none"> • Met: How it assigns Day-to-day responsibility: As indicated above: 'GHR works with a wide variety of functions across the company, such as procurement, health and safety, diversity and inclusion, public affairs, communications and sustainability, legal and enterprise risk management (ERM). The global vice president human rights reports to the corporate senior vice president and global chief people officer.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Day-to-day resources and expertise allocation in own ops: See above. In addition, the Company also reports that 'The GHR team is well-staffed and encompasses a wide range of practical human rights expertise. The team has several Directors who are embedded at the regional level to ensure compliance with human rights expectations in our supply chain and in our own operations. It also includes staff with deep expertise on human rights due diligence and supply chain human rights management writ large.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: Resources and expertise allocation in the supply chain: See above. In addition, 'The GHR team is well-staffed and encompasses a wide range of practical human rights expertise. The team has several Directors who are embedded at the regional level to ensure compliance with human rights expectations in our supply chain and in our own operations. It also includes staff with deep expertise on human rights due diligence and supply chain human rights management writ large.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]
B.1.2	Incentives and performance management	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"> • Not Met: Senior manager incentives for human rights • Not Met: At least one key HR risk, beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	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"> • Met: HR risks is integrated as part of enterprise risk system: The Company indicates in its ESG Report 2020: 'We have robust internal processes and an effective internal control environment that facilitate the identification and management of risks and regular communication with the Board, our Chairman and CEO and internal teams such as the Enterprise Risk Management team and Risk Steering Committee. Beyond this, our Stakeholder Engagement function works with business units, bottling partners, NGOs, governments and people in communities all around the world to identify risks and progress toward our goals.' In addition, in its Human Rights Overview 2022, it states: 'On an annual basis GHR integrates key human rights risks into the larger ERM process for the company.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] & [ESG Report 2020, 2021: d1io3yog0oux5.cloudfront.net] • Met: Provides an example: In its 10K Form, the Company includes a risk related to human rights: 'If negative publicity, whether or not warranted, concerning [...] workplace and human rights, obesity or other issues damages our brand image, corporate reputation and social license to operate, our business may suffer. Our success depends in large part on our ability to maintain the brand image of our existing products, build up the brand image for new products and brand extensions, and maintain our corporate reputation and social license to operate.[...] campaigns by activists connecting us, or our bottling system or supply chain, with workplace and human rights issues, whether actual or perceived, could adversely impact our corporate image and reputation. [...]. Furthermore, the Guiding Principles on Business and Human Rights, endorsed by the United Nations Human Rights Council, outline how businesses should implement the corporate responsibility to respect human rights principles included in the United Nations "Protect, Respect and Remedy" framework on human rights. Allegations, even if untrue, that we are not respecting one or more of the 30 human rights found in the United Nations Universal Declaration of Human Rights; actual or perceived failure by our suppliers or other business partners to comply with applicable workplace and labor laws, including child labor laws, or their actual or perceived abuse or misuse of migrant workers; and adverse publicity surrounding obesity and health concerns related to our products, water usage, environmental impact, labor relations or the like could negatively affect our Company's overall reputation and brand image, which in turn could have a negative impact on our products' acceptance by consumers. In addition, if we fail to protect our employees' and our supply chain employees' human rights, or inadvertently discriminate against any group of employees or hiring prospects, our ability to hire and retain the best talent will be diminished, which could have an adverse impact on our overall business'. [Annual Report 2021 - 10K Form, 02/2022: investors.coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy	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"> • Not Met: Score of 1 on A.1.2.a: See A.1.2.a

Indicator Code	Indicator name	Score (out of 2)	Explanation
	commitment(s) to workers and external stakeholders		<ul style="list-style-type: none"> • Met: Communicates its policy to all workers in own operations: The Company states that it 'provides a series of human rights training sessions, informational videos, region specific webinars and regular updates on human rights issues and developments for our employees worldwide. These resources help to embed, at both the corporate and operating unit levels, a practical understanding of fundamental human rights, our human rights policies and programs, and how we as a company can improve respect for human rights within our own operations and throughout The Coca-Cola System and value chain. [...] In addition, individual operating units are regularly updated on the implementation of the company's Human Rights Policy and SGP, as well as relevant human rights developments and risks. These updates are provided to a broad group of internal stakeholders, helping to ensure human rights issues receive the necessary attention at both the global and local levels'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Communication of policy commitments to stakeholder: In addition, the Company indicates: 'We use a variety of communication channels and platforms to engage with stakeholders. These include our human rights conferences, commodity assessments (e.g., country sugar studies), on-the-ground projects, participation in business or human rights-specific associations, and standing dialogues with a wide array of labor and non-profit organizations. These dialogues include discussions on the content and implementation of the company's Human Rights Policy and opportunities for program improvement'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: How policy commitments are made accessible to audience: The Company indicates in its Human Rights Overview 2022: 'The company provides additional resources, guidance and checklists to support company employees, bottling partners and suppliers in understanding and complying with our Human Rights Policy and principles.' However, no further information describing proactive actions to communicate its human rights commitment to external stakeholders, including local communities, was found.
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"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a: See A.1.2.a • Met: Requires suppliers to communicate policy requirements: The Company communicates their expectations to business relationships (including suppliers) through the Supplier Guiding Principles: 'We require our suppliers and system partners to embrace responsible workplace practices in line with our Human Rights Policy. We communicate these requirements through our Supplier Guiding Principles (SGP). The SGP program is a vital element of the company's overall sustainability platform and reflects the belief that our responsibility to respect human rights extends across our value chain and is essential to long-term business success. Our SGP align with our Human Rights Policy and are included in all contractual agreements with direct and authorized suppliers.' The Company expects suppliers to develop and implement internal business process in compliance with the Supplier Guiding Principles. The Company provides the 'Pass it Back Supplier Toolkit' that 'assists suppliers in self-managing their compliance with the company's Human Rights Policy and promoting similar standards and values within their own supply chain.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: As indicated above, the Supplier Guiding Principles 'are included in all contractual agreements with direct and authorized suppliers.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Company requires suppliers to cascade down to their suppliers
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"> • Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Met: How workers are trained on HR policy commitments: The Company indicates that it 'provides a series of human rights training sessions, informational videos, region specific webinars and regular updates on human rights issues and developments for our employees worldwide, including senior managers across key functions such as procurement and sustainability. These resources help to embed, at both the corporate and operating unit levels, a practical understanding of fundamental human rights, our human rights policies and programs, and how we as a company can improve respect for human rights within our own operations and throughout The Coca-Cola System and value chain. [...] In addition, individual

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>operating units are regularly updated on the implementation of the company's Human Rights Policy and SGP, as well as relevant human rights developments and risks. These updates are provided to a broad group of internal stakeholders, helping to ensure human rights issues receive the necessary attention at both the global and local levels.'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]</p> <ul style="list-style-type: none"> • Met: Trains relevant managers including procurement: As above. Different type of training sessions conducted include senior managers in procurement and sustainability departments. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Met: Meets both requirements under score 1 • Met: Trains suppliers to meet company's HR commitment: The Company states that 'In addition to educating our own employees, the company conducts local training sessions for our suppliers and bottling partners, addressing our expectations of them and our audit program. In 2021, the company conducted bottler and supplier human rights-focused training attended by more than 1,200 participants'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Disclose % trained
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"> • Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company indicates that 'It is important for the company to understand and verify how our own operations, as well as those of our bottling partners and suppliers, perform in relation to our human rights policies and standards. To do so, the company utilizes an industry-leading independent third-party audit program in which auditors go on site to review worksite practices and verify compliance. In addition to document reviews, facility walkthroughs, and meetings with management, these onsite assessments include confidential interviews with employees and onsite contract workers'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: Proportion of supply chain monitored: The Company also reports: 'As of Q4 2020, 93% of company-owned facilities, 90% of bottlers and 87% of suppliers reached full compliance with our Human Rights Policy and SGP. Audit results are discussed at the board level on an annual basis'.. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Describe how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Met: Describes corrective action process: In addition, the Company reports: 'If a company, supplier or bottling partner facility fails to uphold any aspect of the audit requirements, implementation of corrective actions is required within an agreed-upon time frame. Any serious non-compliance is managed by the regional team lead and escalated, as needed, to the global level for further action. A corrective action plan should include a root cause analysis, the actions to be taken to prevent future non-compliance and the assignment of a person responsible for implementation. Corrective actions may range from drafting and implementing policies, to enhanced training procedures, to investing in the physical infrastructure of a facility to improve health and safety. These corrective action plans are tracked and require an in-person or remote re-audit to determine if improvement has occurred. Generally, follow-up assessments should occur within six months and if serious non-compliances are identified, a re-audit is scheduled after a year to ensure compliance is sustained'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: Disclose findings and number of corrective action: The Company discloses information about the Top audit findings in 2021: 59% of findings were related to health and safety issues followed by wages and benefits (11%) and work hours and overtime (10%). In addition, it indicates: 'In 2021, we worked with 564 locations to successfully complete their respective corrective action plans and bring them into full compliance by the end of the year. We continue to work with a number of other facilities to ensure they complete their plans and are in full compliance with our SGP [...]'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.7	Engaging and terminating 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"> • Met: HR affects selection of suppliers: The Company reports in its Human Rights Overview 2022 document: 'All new suppliers must demonstrate compliance to our SGP prior to their authorization as an approved supplier, and authorized suppliers undergo periodic audits thereafter to ensure continued compliance.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: HR affects on-going supplier relationships: On the other hand, the Company indicates: 'The company reserves the right to terminate an agreement with any supplier unable to demonstrate compliance with our SGP requirements.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights • Met: Working with suppliers to meet HR requirements: In addition, it reports: '[...] we conduct focused training and capacity building for suppliers and other business partners. As an example, we worked with our peers within the AIM-PROGRESS regional Asia Pacific hub to host a virtual responsible recruitment capacity building series in Malaysia. The aim was to help suppliers better understand brand expectations around responsible recruitment and receive practical guidance on how to strengthen existing recruitment and employment practices of migrant workers. The six-week series was a combination of webinars and online eLearning modules that covered topics including pre-departure information, arrival and ongoing worker engagement, and working with labor brokers. Collaborative approaches provide a common message for the supply chain on the importance of responsible recruitment and improve performance by providing suppliers with practical guidance.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]
B.1.8	Approach to engagement with 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"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company reports: 'Consistent, open communication with a diverse range of stakeholders is a foundation of our human rights program, as we work to continually improve respect for human rights across The Coca-Cola System. Our policies and programs are only as strong as the engagement with the people and communities where we operate. Our approach to stakeholder engagement is not one-off or event driven. Rather, we pursue continuous dialogue that enables us to identify and address potential issues proactively and collaboratively. We work with a wide range of stakeholders within The Coca-Cola System and among our business partners. This includes suppliers, workers, customers, and communities, as well as our many external stakeholders across the private, public, non-profit and labor sectors [...]' However, no evidence describing the systems or processes to identify affected and potentially affected stakeholders. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Discloses stakeholders that HRs may be affected • Met: Provides two examples of engagement with stakeholders: Example 1 (Human Rights Overview 2022): '[...] onsite assessments include confidential interviews with employees and onsite contract workers. Our audit guidelines require auditors to select employees from different production lines and duties within the facility; employees of different genders, ethnic or religious backgrounds; employees who appear very young; employees who are pregnant; union representatives, when available; and contingent workers. Protection of the workers in the process is of utmost importance. Worker participation in interviews is voluntary, and the interviews are strictly confidential with no reference to the employee's name when findings are disclosed to management[...]'. Example 2: 'Bi-Annual Meetings with the International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Association (IUF) In 2005, following collaboration on an issue of mutual interest, The Coca-Cola Company entered into a joint agreement with its largest international union, The International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Association (IUF), to meet twice a year in person to engage and collaborate on human and labor rights matters that may arise from time to time within the broader Coca-Cola system. These meetings serve as a forum through which the Global Human Rights team and the IUF leadership discuss developing labor-related human rights risks, receive regional updates, and seek opportunities to drive respect for human rights throughout the company's value chain. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues: 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. However, this evidence is from its Human Rights Report 2016-2017, dated 2017, which is now out of the three-year timeframe that the methodology requires. No further evidence found in latest review. • Not Met: Describe how views influenced company's HR approach

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

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	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"> • Met: Identifying risks in own operations: According its Human Rights Overview 2022: 'The company engaged Shift, a center of expertise on the UN Guiding Principles on Business and Human Rights, in the mapping and prioritization of our human rights risks according to scale, scope and ability to remediate, which were then discussed and evaluated in workshops with participants from all functions across four continents, involving more than 180 experts. The risk ranking that resulted from these workshops was further discussed in a broad consultation process with more than 57 civil society groups, including NGOs (advocating for vulnerable groups), socially responsible investors, Global Union Federations and many others. [...] We continue to identify and assess the human rights risks associated with our activities and business relationships on an ongoing basis, through stakeholder engagement with affected rights holders and civil society and reviews with industry peers and the public sector.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: Identifying risks through relevant business relationships: See above, the process included business relationships. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: As indicated above, the Company engaged Shift, and engaged with 'more than 180 experts' and that it continues 'to identify and assess the human rights risks associated with our activities and business relationships on an ongoing basis, through stakeholder engagement with affected rights holders and civil society and reviews with industry peers and the public sector'. <p>Engagement also included trade unions. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]</p> <ul style="list-style-type: none"> • Not Met: Triggered by new circumstances • Not Met: Describes risks identified
B.2.2	Assessing human rights risks and impacts	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"> • Met: Describe process for assessment of HR risks and discloses salient HR issues: According its Human Rights Overview 2022: 'The company engaged Shift, a center of expertise on the UN Guiding Principles on Business and Human Rights, in the mapping and prioritization of our human rights risks according to scale, scope and ability to remediate, which were then discussed and evaluated in workshops with participants from all functions across four continents, involving more than 180 experts. The risk ranking that resulted from these workshops was further discussed in a broad consultation process with more than 57 civil society groups, including NGOs (advocating for vulnerable groups), socially responsible investors, Global Union Federations and many others. [...] We continue to identify and assess the human rights risks associated with our activities and business relationships on an ongoing basis, through stakeholder engagement with affected rights holders and civil society and reviews with industry peers and the public sector.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: How process applies to supply chain: See above [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: Public disclosure of the results of HR assessment: The Company identified 'the following 12 salient human rights risks associated with the company's activities and business relationships: Safety and health of all workers/security/ right to life, Equality/non-discrimination and related issues/risks, Child labor, Forced migrant labor/forced labor of seasonal workers, Freedom of association, Access to water,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Healthy lifestyles, Working hours, Land rights, Product safety/quality, Rights linked to sponsorships, Right to privacy' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment: Although the Company indicated that as part of the process it discussed with global union federations and continue to identify and assess risks through engagement with affected right holders, no particular details found in relation to how they participated in the saliency assessment. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	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"> • Not Met: Action Plans to mitigate risks: The Company indicates that 'Where our internal assessments identify human rights risks, we integrate such findings into relevant internal functions and processes to take appropriate actions to cease, prevent or mitigate possible adverse impacts. These actions may include engagement with our suppliers, bottlers and stakeholders, as well as engagement in multistakeholder initiatives, to take relevant actions.' Although the Company discloses information of several actions related to human rights, it is not clear whether it has processes in place to face all its salient human rights issues identified in its HRIA. Alternatively, the Company would achieve this subindicator it showed a system that is consistently implemented across different issues. Current evidence points out the existence of a system. However, no further details found of its operation. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Description of how global system applies to supply chain: See above [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: Example of actions decided on at least 1 salient HR issues: The Company discloses information about its actions to face child labour in its sugar supply chain: ' [...] as part of the company's efforts to eliminate child labor from our agricultural ingredient supply chain The Coca-Cola Company joined the Fair Labor Association (FLA)-led Harvesting the Future (HTF) project based in Turkey. [...] The HTF project draws from a shared vision of partners to bring about large-scale change on child protection and responsible recruitment by pursuing a "multi-commodity, multi-company, multi-stakeholder approach". HTF project has brought together more than 30 ecosystem entities. In Phase I the project mapped supply chains, engaged stakeholders, conducted training of suppliers and labor intermediaries, conducted needs-assessments and human rights risk assessments including risks of child labor and hazardous tasks by young workers. In Phase II, which will continue until December 2023, the project is mitigating and preventing the hiring of child labor and improving working conditions for young workers through a number of activities and mechanisms including: proper contracting, providing support for age verification of workers, training supplier staff and supporting suppliers to integrate child protection and remediation systems into their core operating procedures, promoting health and safety, and engaging with labor intermediaries to legally register them and establish no child labor clauses and decent work principles, referring identified child labor to available services'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	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"> • Not Met: System for tracking or monitor if actions taken are effective • Not Met: Lessons learnt from checking system effectiveness <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	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"> • Not Met: Provides two examples of comms with stakeholders: Although the Company discloses information with respect several engagement actions with stakeholders, no example demonstrating how it communicates with affected stakeholders regarding specific human rights impacts raised by them or on their behalf was found. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% 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	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Channel accessible to all workers: Employees can 'report suspected policy violations through the EthicsLine secured internet website at KOethics.com or by calling the toll-free number for their location'. Certain countries have legal restrictions on what can be reported. In this case, the Company proposes 'To report issues under the Human and Workplace Rights Policy, contact your local Management, Human Resources, Local Ombudspersons or Legal Department'. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] Score 2 <ul style="list-style-type: none"> Met: Channel is available in all appropriate languages and workers aware: The KO EthicsLine channel is available in 23 languages. In addition, the Company indicates in its Human Rights Overview 2022: 'Employees in the Coca-Cola system are made aware of the existence of these grievance mechanisms and how they can access them through onboarding training when employees are hired and regular training sessions on Ethics and Compliance, as well as human rights specific training sessions'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] & [Ethics Line, N/A: secure.ethicspoint.com] Met: Describe how workers in the supply chain have access to grievance mechanism: 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'. [Supplier Guiding Principles, N/A: coca-colacompany.com] Not Met: Expect Suppliers to convey expectation to their own suppliers: Although the Supplier Guiding Principles requires its suppliers to 'provide workers with a mechanism to express grievances without fear of reprisal and ensure concerns are appropriately addressed in a timely manner', no reference to convey these expectation to their own suppliers.
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Grievance mechanism for community: The Company states that its Ethics Line is 'operated by a third party, NAVEX Global and both employees and non-employees can use this service by phone (numbers vary by locality) or online. The online tool is available in 23 different languages. Telephone calls are toll-free, and the EthicsLine is open 24 hours a day, seven days a week, with translators available'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] & [Ethics Line, N/A: secure.ethicspoint.com] Score 2 <ul style="list-style-type: none"> Not Met: Describes accessibility and local languages and stakeholder awareness: 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. However, no further information describing how the Company ensures that all affected external stakeholders at its own operations are aware of it. [Ethics Line, N/A: secure.ethicspoint.com] Not Met: Communities access mechanism direct or through suppliers: The Company states in its Principles for Sustainable Agriculture (PSA) that primary product-level suppliers have to 'Provide workers and communities with a mechanism to express grievances anonymously without fear of reprisal, and ensure concerns are appropriately addressed in a timely manner.' However, this document does not cover all suppliers. It is not clear if suppliers are generally required to have a grievance mechanism that accepts complaints from external stakeholders. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] & [Principles for Sustainable Agriculture (PSA), 04/2021: coca-colacompany.com] Not Met: Expect supplier to convey expectation to their own suppliers
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Engages users to create or assess system Not Met: Examples (at least two) of how they do this Score 2 <ul style="list-style-type: none"> Not Met: Engages with potential or actual users on the improvement of the mechanism Not Met: Provides user engagement example (at least two) on improvement

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	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"> • Not Met: Response timescales and how complainants will be informed • Not Met: Describe support (technical, financial, etc) available for equal access by complainants <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Escalation to senior/independent level
C.5	Prohibition of retaliation for raising complaints or concerns	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"> • Met: Public statement prohibiting retaliation: The Company Human Rights Policy prohibits retaliation or reprisal for employees raising concerns. The Code of business conduct states that 'we strictly prohibit retaliation of any kind against anyone who shares a good-faith concern or participates in a Code investigation'. In addition, it states in its Human Rights Overview 2022 that it 'strictly prohibit retaliation of any kind against human rights defenders or anyone who shares a human rights concern.' As indicated in previous indicators, grievance mechanisms are available to employees and external stakeholders. [Human Rights Policy Updated 2017, 11/12/2017: coca-colacompany.com] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Met: Practical measures to prevent retaliation: The Company indicates in its Code of Conduct that its 'reporting service is run by an independent third party, is available 24-7 and allows you to remain anonymous, where permitted by law. [...] If you do give your name, we will do all we can to protect your identity consistent with conducting a thorough investigation. [...] If you see, experience or suspect harassment or discrimination, speak up about it – either directly to the person or through your manager, Human Resources, Employee Relations, Company legal counsel or EthicsLine [...]. We take this behavior seriously and do not tolerate retaliation against anyone who reports in good faith.' In addition, the Company indicates in its Human Rights Overview 2022: 'Employees in the Coca-Cola system are made aware of the existence of these grievance mechanisms and how they can access them through onboarding training when employees are hired and regular training sessions on Ethics and Compliance, as well as human rights specific training sessions. [...] If employees believe someone has retaliated against them as a result of their report, they are encouraged to report the matter through EthicsLine'. [Code of Business Conduct, 12/2/2018: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders: The Supplier Guiding Principles states that the Company expects direct suppliers to provide workers with a mechanism to express grievances without fear or reprisal. However, it is not clear whether requirements cover reprisal or retaliation against suppliers' stakeholders. [Supplier Guiding Principles, N/A: coca-colacompany.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	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"> • Not Met: Complainants not asked to waive rights • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable): The Company discloses information of an issue resolved in National Contact Point: 'One example of the company's engagement in external grievance mechanisms is our participation in the OECD National Contact Point (NCP) process, including good faith engagement in the NCP voluntary mediation program'. According to the document summarising the case: '[U.S NCP] received a "Specific Instance" from the International Union of Food, Agriculture, Hotel, Restaurant, Catering, Tobacco, and Allied Workers Associations' (IUF) alleging conduct inconsistent with the OECD Guidelines for Multinational Enterprises by The Coca-Cola Company (TCCC) and an independent bottler's operations in Indonesia, Coca-Cola Amatil Indonesia (CCA), owned by Coca-Cola Amatil. After thorough review of information shared by both parties, on June 22, 2017, the U.S. NCP offered mediation services to assist the parties to develop a mutually agreed upon resolution to the issues raised. Three days of mediation took place [...] NCP and its professional mediation team from Consensus Building Institute. IUF, TCCC, and Coca-Cola Amatil (CCA) participated in the mediation. While the parties showed a desire to reach agreement, unfortunately they were ultimately unable to bridge their differences'. It does not seem, however, that the issue was resolved. [Human Rights Overview 2022 - updated,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			2022: coca-colacompany.com] & [Instance Related to Alleged Conduct in Indonesia - US NCP, 2018: state.gov]
C.7	Remedying adverse impacts	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"> • Not Met: Describes how remedy has been provided: The Company indicates in its Human Rights Overview 2022: 'Access to remedy is a critical element of our human rights program. Where we have caused or contributed to adverse human rights impacts, we are committed to providing for, or cooperating in, remediation. Our mechanisms do not obstruct access to other remedy procedures. [...] One example of the company's engagement in external grievance mechanisms is our participation in the OECD National Contact Point (NCP) process, including good faith engagement in the NCP voluntary mediation program. More information can be found here.' However, no further evidence was found describing how remedy has been provided in a specific case. Previous assessment was based on a source that is now out of the three-year timeframe that the methodology requires. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: Says how it would provide remedy for victims if no adverse impact identified <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact [Ethics Line, N/A: secure.ethicspoint.com] • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	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"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company discloses the number of human rights cases reported from 2015 to 2020 (2020: 135). The main issues were related to Health and Safety (74 cases), discrimination (30 cases) and retaliation (17 cases). However, while the Company provide information on the number of cases filled, no evidence found on the number of cases addressed or resolved. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: How lessons from mechanism improve management system <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% 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"> • Not Met: Discloses timebound target for suppliers to pay living wage or include in code 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. [The Supplier Guiding Principles, 2011: coca-colacompany.com] • Not Met: Improving living wage practices of suppliers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress
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"> • Not Met: Avoids business model pressure on HRs (purchasing practices) • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.3	Mapping and disclosing 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"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): The Company reports on its website: 'To provide greater insight and transparency of our ingredient supply chain, please find here a list of Tier 1 suppliers, representing the top 80% of global spend for our 4 top priority ingredients by volume, being sugar (sugar cane and sugar beet), corn (HFCS) and orange juice.' However, no reference to indirect suppliers was found. Previous assessment was based on "Sourcing Map", dated 2018, which is now out of the three-year timeframe that the methodology requires. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why: The Company discloses the names of its Tier 1 suppliers representing the top 80% of global spend for its 4 top priority ingredients by volume. However, the list does not include locations. Previous assessment was based on "Sourcing Map", dated 2018, which is now out of the three-year timeframe that the methodology requires. • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (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"> • Not Met: Child Labour rules in codes or contracts: The Company indicates in its Supplier Guiding Principles: 'Supplier will comply with all applicable local and national child labor laws.' No provision with respect age verification and remediation programmes was found. In addition, in its Principles for Sustainable Agriculture, it requires: 'Adhere to minimum age provisions for all permanent, temporary or seasonal workers in accordance with all applicable laws and regulations. Minimum age for hazardous work is 18. [...] All children under 15 living on farms have access to schooling.' No provision with respect age verification and remediation programmes was found. On the other hand, in its Human Rights Policy Manager's Guide, the Company notes the following key requirements: 'Procedures in place to verify age; Copies of legal proof of age documents available for all employees, including photo ID.' However, no provision with respect remediation programmes was found. In addition, it is not clear whether this document is part of the contractual agreement. [Revised Manager's Guide - Human Rights Policy, 2017: coca-colacompany.com] & [Supplier Guiding Principles, N/A: coca-colacompany.com] • Met: How working with suppliers on child labour: The Company discloses information about the HTF project: ' [...] as part of the company's efforts to eliminate child labor from our agricultural ingredient supply chain The Coca-Cola Company joined the Fair Labor Association (FLA)-led Harvesting the Future (HTF) project based in Turkey. [...] The HTF project draws from a shared vision of partners to bring about large-scale change on child protection and responsible recruitment by pursuing a "multi-commodity, multi-company, multi-stakeholder approach". HTF project has brought together more than 30 ecosystem entities. In Phase I the project mapped supply chains, engaged stakeholders, conducted training of suppliers and labor intermediaries, conducted needs-assessments and human rights risk assessments including risks of child labor and hazardous tasks by young workers. In Phase II, which will continue until December 2023, the project is mitigating and preventing the hiring of child labor and improving working conditions for young workers through a number of activities and mechanisms including: proper contracting, providing support for age verification of workers, training supplier staff and supporting suppliers to integrate child protection and remediation systems into their core operating procedures, promoting health and safety, and engaging with labor intermediaries to legally register them and establish no child labor clauses and decent work principles, referring identified child labor to available services'. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (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"> • Met: Debt and fees rules in codes or contracts: The Company requires in its Supplier Guiding Principles: 'Prohibit physical abuse of employees and prohibit the use of all forms of forced labor, including prison labor, indentured labor, bonded labor, military labor, slave labor or any form of human trafficking.' However, no specific provision with respect debt and recruitment fees was found in this document. On the other hand, the Company requires in its Principles for Sustainable Agriculture: 'Retention of personal identity documents, recruitment fees or excessive loan terms are prohibited.' [Principles for Sustainable Agriculture (PSA), 04/2021: coca-colacompany.com] & [Supplier Guiding Principles, N/A: coca-colacompany.com] • Met: How working with suppliers on debt & fees: The Company reports in its Human Rights Overview 2022 document: 'In addition to guidance, we conduct focused training and capacity building for suppliers and other business partners. As an example, we worked with our peers within the AIM-PROGRESS regional Asia Pacific hub to host a virtual responsible recruitment capacity building series in Malaysia. The aim was to help suppliers better understand brand expectations around responsible recruitment and receive practical guidance on how to strengthen existing recruitment and employment practices of migrant workers. The six-week series was a combination of webinars and online eLearning modules that covered topics including pre-departure information, arrival and ongoing worker engagement, and working with labor brokers. Collaborative approaches provide a common message for the supply chain on the importance of responsible recruitment and improve performance by providing suppliers with practical guidance.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made
D.1.5.d	Prohibition of forced labour: Wage practices (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"> • Not Met: Suppliers to pay workers in full and on time in codes or contracts • Not Met: How working with supply chain to pay workers regularly and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
D.1.5.f	Prohibition of forced labour: Restrictions on workers (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"> • Met: Free movement rules in codes or contracts: The Company requires in its Supplier Guiding Principles: 'Prohibit physical abuse of employees and prohibit the use of all forms of forced labor, including prison labor, indentured labor, bonded labor, military labor, slave labor or any form of human trafficking.' However, no specific provision with respect debt and recruitment fees was found in this document. On the other hand, the Company requires in its Principles for Sustainable Agriculture: 'Retention of personal identity documents, recruitment fees or excessive loan terms are prohibited.' [Principles for Sustainable Agriculture (PSA), 04/2021: coca-colacompany.com] & [Supplier Guiding Principles, N/A: coca-colacompany.com] • Met: How working with suppliers on free movement: The Company reports in its Human Rights Overview 2022 document: 'In addition to guidance, we conduct focused training and capacity building for suppliers and other business partners. As an example, we worked with our peers within the AIM-PROGRESS regional Asia Pacific hub to host a virtual responsible recruitment capacity building series in Malaysia. The aim was to help suppliers better understand brand expectations around responsible recruitment and receive practical guidance on how to strengthen existing recruitment and employment practices of migrant workers. The six-week series was a combination of webinars and online eLearning modules that covered topics including pre-departure information, arrival and ongoing worker engagement, and working with labor brokers. Collaborative approaches provide a common message for the supply chain on the importance of responsible recruitment and improve performance by providing suppliers with practical guidance.' [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Provides analysis of trends demonstrating progress: In the Human Rights Report 2016-2017, 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. However, this document, dated 2017, is now out of the three-year timeframe that the methodology requires. No further evidence found in latest review.
D.1.6.b	Freedom of association and collective bargaining (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"> • Not Met: FoA & 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. On the other hand, the Company states in its Human Rights Overview 2022, referenced in its Human Rights Policy: 'The Coca-Cola Company supports other means for employees to provide collective input on workplace issues where local laws restrict traditional means.' However, this provision was not find in the Supplier Guiding Principle. [The Supplier Guiding Principles, 2011: coca-colacompany.com] & [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] • Not Met: How working with suppliers on FoA and CB: The Company indicated in its Human Rights Report 2016-2017 that it has developed extensive guidance on freedom of association and the right to bargain collectively to support Business Units in fully respecting these rights. However, this evidence, dated 2017, is now out of the three-year timeframe that the methodology requires. No further evidence found in latest revision. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (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"> • Not Met: Sets out clear Health and Safety requirements: The Company's SGP state as a requirement for suppliers to 'Provide a secure, safe and healthy workplace. Maintain a productive workplace by minimizing the risk of accidents, injury and exposure to health risks.' However, no specific health and safety rules were found in this document. On the other hand, the Human Rights Policy Manager's Guide includes key requirements that will be evaluated in a human rights assessment process: 'Work area is well-lit, ventilated, free from debris, and aisles are clear. There is functioning fire control equipment [...] There are a sufficient number of clean, functioning restrooms, running water and trash cans. Chemicals are used, stored, labelled, and disposed of in compliance with local regulations and do not present an environmental risk or worker exposure risk.' However, it is not clear whether this document is part of the contractual agreement (as it not the supplier code of conduct). [Supplier Guiding Principles, N/A: coca-colacompany.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period • Not Met: Fatalities rate for lasting reporting period • Not Met: Occupation disease rate for last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.8.b	Land rights: Land acquisition (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"> • Not Met: Rules on land & owners in codes or contracts: The Company indicates in its Principles for Sustainable Agriculture: 'Recognize and safeguard the rights of indigenous peoples and local communities to land and natural resources, with particular attention to marginalized groups, such as women and ethnic minorities. Where applicable, uphold principle of Free, Prior and Informed Consent (FPIC). Maintain positive community relations and contribute to local economic development.[...] The PSA apply to all our agricultural product and packaging materials of agricultural origin.' However, no evidence found of requirements to have a process to identify legitimate tenure rights holders when acquiring, leasing or making other arrangements to use land, and to negotiate with them to provide adequate compensation or requested alternatives. On the other hand, in the Land Rights section of its Human and Workplace Rights Issue Guidance, the Company indicates: 'We have zero tolerance for land grabs. [...] Ensure all land acquisitions are made respecting the rights of individuals and communities impacted'. However, as indicated above, this indicator requires a process like the one described, for suppliers. [Workplace Rights Implementation Guide v3, 2/2015: coca-colacompany.com] & [Principles for Sustainable Agriculture (PSA), 04/2021: coca-colacompany.com] • Not Met: How working with suppliers on land issues <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP • Not Met: Provides analysis of trends demonstrating progress
D.1.9.b	Water and sanitation (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"> • Met: Rules on water stewardship in codes or contracts: The Company requires in its Principles for Sustainable Agriculture: 'Ensure long-term sustainability of water resources in balance with community and ecosystem needs by measuring their water use and quality where crops are irrigated, maximizing water use efficiency and minimizing water quality impacts from wastewater discharges, erosion and nutrient/agrochemical runoff. Farms located in water-stressed areas actively manage their source water to highest standards (e.g. using Alliance for Water Stewardship) and build resilience to climate change by managing for uncertainty, extremes and gradual change. Farms avoid converting important water-related areas (e.g. wetlands)'. [Principles for Sustainable Agriculture (PSA), 04/2021: coca-colacompany.com] • Not Met: How working with suppliers on water stewardship issues: The Company reports in its Human Rights Overview 2022: 'As part of our 2030 Water Security Strategy, one of our Global Goals is to improve access to water and sanitation, and resilience with a focus on women and girls, and have set high-level targets related to water access: 100% of priority communities supported with water and sanitation services; 100% WASH provision in bottling system and Tier 1 supply chain facilities. We are working to better incorporate a review of WASH in the audit process. We are taking a phased approach to implementation that builds upon our work to date and are identifying priority communities, as well as suppliers, to drive progress against these goals.' In addition, in its ESG Report 2021 the Company reports: 'We're using the size and scale of our company to improve water security where water risks impact our business, supply chain and communities.[...] We have been working with our bottling partner COFCO Coca-Cola Beverages Limited (CBL) to implement water saving initiatives at a manufacturing facility in water-stressed Beijing. CBL has invested in multiple projects including the recovery of water from cleaning and rinsing processes, the redesign of a recovery system for reverse osmosis treatment and using recycled water for the flushing of toilets and cleaning of external areas. These initiatives have resulted in an approximately 2% reduction in water use between December 2020 and December 2021, which is contributing to decreased stress on local freshwater sources and reduced operational costs.' However, no further information was found describing, not only an example or a case of study, but a general approach to work with suppliers to improve its performance in water stewardship regarding agricultural operations. [Human Rights Overview 2022 - updated, 2022: coca-colacompany.com] & [ESG Report 2021, 2022: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by lack of access to water and sanitation • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.10.b	Women's rights (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"> • 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 Supplier Guiding Principles, 2011: coca-colacompany.com] • 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: 'we aim to economically empower 5 million women across our value chain by the end of 2020. [...] Achieving our women's empowerment vision depends on building scalable models and powerful partnerships. We take great care in collaborating with our partners to build local programs, and then scale the most successful programs.' [5by20 website update 2020, N/A: coca-colacompany.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress

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"> • Area: FoA/CB • Headline: COVID-19. Coca-Cola Indonesia, a Coca-Cola European Partners' subsidiary, allegedly imposing secret collective agreements on 6,000 workers amid COVID-19 crisis • Story: On June 3, 2020, the International Union of Food Workers (IUF) reported on its website that as Indonesia moved into lock-down in late March 2020, Coca-Cola Indonesia management, which is wholly owned by Coca-Cola Amatil in Australia, secretly signed a new national collective agreement with the pro-management national union structure created decades ago during the Suharto military dictatorship to suppress workers' rights. This agreement effectively imposes new terms and conditions on more than 6,000 Coca-Cola workers without any of them being able to obtain a copy of the actual agreement and read it. <p>Using the COVID-19 social restrictions as a reason for not convening any meetings to inform workers about the new agreement, management allegedly then arranged for workers to be informed through their supervisors. Workers were shown a video and PowerPoint of the highlights, and were then instructed to sign a document indicating their acceptance of the agreement. Workers could not get a hard or soft copy of the agreement itself, but only a copy of the PowerPoint highlights.</p> <p>As the COVID-19 pandemic escalated in April and May 2020 and lock-down measures were tightened in several cities, management continued to collect signatures from workers for their legal approval of the new agreement, claims the IUF. Coca-Cola Indonesia refused to negotiate genuine workplace collective agreements with independent unions and terminated the leaders of independent unions. Even while the Department of Labour reaffirmed the status of these terminated union leaders as elected union representatives with the right to represent their members, Coca-Cola Indonesia management refused to reply to their requests to discuss COVID-19 safety measures in the workplace.</p> <p>Transportation subsidy - a fixed allowance that is directly related to living costs in Indonesia - was suddenly cut by 76%, despite the critical importance of travel to and from Coca-Cola factories in the COVID-19 pandemic. Workers are worried that more cuts will come. Since management has already compelled workers to legally accept an agreement they have not seen.</p> <p>The Coca-Cola Company owned more than 20% of Coca Cola Amatil at the time the alleged conduct took place. Since May 10th 2021 Coca Cola Amatil is owned by Coca Cola European Partners. [International Union of Food Workers (IUF), 03/06/2020, "Coca-Cola Indonesia exploits COVID-19 lock-down to impose secret collective agreement, undercutting the rights and benefits of 6,000 workers": iuf.org]</p>
E(1).1	The company has responded publicly to the allegation	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"> • Not Met: Public response: A response by the company is not publicly available. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: A response by the company is not publicly available.
E(1).2	The company has investigated and 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"> • Not Met: Engaged with stakeholders • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	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"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Forced labour; discrimination • Headline: Supply chains of Coca-Cola and others criticized for forced labor and discrimination linked to China's political assimilation ethnic Uighurs and Muslims • Story: 16 May 2019, An investigation by the Wall Street Journal (WSJ) has identified forced labour in supply chains linked to major western brands, including apparel and food manufacturers. The article cites interviews with a number of workers of Uyghur ethnicity, who have been 'recruited' from their villages and forced to work in factories as part of the Chinese government's 're-education' program focused in the Xinjiang region, which many NGO and human rights groups have criticised as amounting to situations of discrimination and coercion. <p>In early 2017, the Communist Party began a new incarceration campaign, rounding up, detaining and forcibly indoctrinating Uyghurs and other Muslim minority ethnic groups in the far-western region. Islam has effectively been outlawed in the far-western region, with people routinely labelled as extremists and imprisoned for practising their religion. A UN committee describes the province as resembling a "mass internment camp", with estimates more than 1 million Uyghurs have been sent to prison or re-education camps The article observes a number of factories in Xinjiang make yarn, which is then sent to other factories in China and countries including Bangladesh and Cambodia to produce clothing products. Additionally, Uyghur workers are also recruited to work in food processing factories, which supply products to major western food brands. The article cites another source saying "executives of Cofco Tunhe Co. visited Aksu's Aketuohai village to recruit villagers to their factory to help the government's poverty-alleviation push. The state-run company is China's largest tomato processor, with Xinjiang as its main production base, supplying tomato paste to Kraft Heinz and Campbell Soup and sugar to Coca-Cola". In response to enquiries from the WSJ, Coca-Cola said it requires suppliers to follow "our strict policies on responsible workplace and human rights" and uses third-party agencies to monitor compliance. [Wall Street Journal, 16/05/2019, "Western Companies Get Tangled in China's Muslim Clampdown": wsj.com]</p>
E(2).1	The Company has responded publicly to the allegation	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"> • Not Met: Public response: In response to enquiries from the Wall Street Journal the Coca-Cola Company said it requires suppliers to follow "our strict policies on responsible workplace and human rights" and uses third-party agencies to monitor compliance. However this statement doesn't address or even acknowledge the allegations in the report. Its supplier, Cofco Tunhe, said in a statement that events described in the article "never happened." It said all its workers were there voluntarily. The company does not publicly point to the suppliers response, however. Therefore, it does not meet the requirements for this datapoint. [Wall Street Journal, 16/05/2019: wsj.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: Neither of the companies' responses provide sufficient detail in relation to the allegations.
E(2).2	The Company has appropriate policies in place	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"> • Not Met: Engaged with stakeholders • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
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"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> • Area: FoA/CB • Headline: COVID-19. The Coca-Cola Company allegedly abused a national health emergency in the Philippines to attack workers' rights

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Story: On June 15, 2020, it was reported that the Coca-Cola Company management in the Philippines capitalised on the coronavirus emergency to attack union leaders of the International Union of Food Workers IUF-affiliated FCCU-SENTRO and intimidate their members with dismissals, disciplinary procedures and the use of police power. <p>While workers struggle with strict lockdown measures and a lethal pandemic, the Company allegedly ordered workers suspected of COVID-19 exposure to self-quarantine without pay. Workers at the Coca-Cola plant in San Fernando, Pampanga province, deeply concerned over the risk of infection following the death of a plant workers' close relative to whom he had been exposed, held an emergency union meeting in the changing room on March 28.</p> <p>IUF claimed that the management retaliated on April 6-8 by disciplining seven union officers and members at the San Fernando and Canlubang plants, including Alfredo Marañon, Belarmino Tulabut, and Danilo Pineda, charging them with "economic sabotage". The three leaders were terminated on May 8.</p> <p>FCCU-SENTRO General Secretary Brendo Enriquez wrote to the Company's management on May 18 protesting the dismissals and sharing the communication with his members and with the IUF. He was disciplined and faced termination. Then, the management called on the police to break up a peaceful demonstration by workers protesting the dismissal of their union leaders on June 9.</p> <p>Coke operations in the Philippines are wholly owned by The Coca-Cola Company in Atlanta, USA. The union added that the responsibility for intimidation, dismissals and threats to their affiliate and their members lies squarely with The Coca-Cola Company.</p> <p>[IUF Act Now, 15/06/2020, "The Coca-Cola Company is abusing a national health emergency in the Philippines to attack workers' rights!": ufcampaigs.org] [Business and Human Rights Resource Centre, 07/07/2020, "Philippines: Unions accuse Coca-Cola of using COVID-19 as pretext to target & dismiss union leaders; Company denies allegations!": business-humanrights.org]</p>
E(3).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: Coca-Cola responded to the Business and Human Rights Resource Centre saying the allegations were inaccurate and that the accusation that Coca-Cola was taking an advantage of the health crisis was misleading. They say it is "false and opposite to the Philippines Coca-Cola Bottling Inc's actual response to COVID 19 and the support of all its employees." They also stated it important to distinguish that the matters raised are a local labour relations matter. [Business and Human Rights Resource Centre, 07/07/2020: business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: Coca-Cola in their response to the Business and Human Rights Resource Centre listed in detail why their perspective on the accusations were different. They include details on factors of the allegation including providing evidence of addressing union concerns when it had been stated those concerns were ignored. They detail their interactions with the union members and leadership as well as the timeline of events. [Business and Human Rights Resource Centre, 07/07/2020: business-humanrights.org]
E(3).2	The Company has appropriate policies in place	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: The company stated: "Contrary to claims that the Company did not respond, the Company held a Town Hall meeting on site on March 26th to address the unions letter and inform all employees of the safety protocols and PPE measures which were in place. Not only did the Plant Manager hold an informational meeting in response to the union letter, he also responded by letter to the Union President the following day, March 27th. (see attached) The Plant Manager outlined some of the benefits and support CCBPI was providing to its employees. At that time CCBPI ensured all employees were receiving wages, advanced a premium payment, increased pay for certain positions, and implemented a shuttle program for some employees. This was all in addition to the strict safety and health protocols such as PPE, sanitation, vitamin C, and as necessary safe accommodations and meals". [Business and Human Rights Resource Centre, 07/07/2020: business-humanrights.org] • Met: Identified cause: The company presents what they believe to be the cause of the issue and dispute the allegations.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The company stated: "Contrary to claims that the Company did not respond, the Company held a Town Hall meeting on site on March 26th to address the unions letter and inform all employees of the safety protocols and PPE measures which were in place. Not only did the Plant Manager hold an informational meeting in response to the union letter, he also responded by letter to the Union President the following day, March 27th. The Plant Manager outlined some of the benefits and support CCBPI was providing to its employees. At that time CCBPI ensured all employees were receiving wages, advanced a premium payment, increased pay for certain positions, and implemented a shuttle program for some employees. This was all in addition to the strict safety and health protocols such as PPE, sanitation, vitamin C, and as necessary safe accommodations and meals". However, the company does not indicate any improvements it has implemented regarding the treatment of union members and union leaders. [Business & Human Rights Resource Center, 06/07/2020, "Coca-Cola's response": business-humanrights.org] • Not Met: Stakeholder input to steps taken: In their official response, while Coca Cola indicates they engaged with unions and other stakeholders, there is little evidence or third party input to prove specific concerns were met. [Business & Human Rights Resource Center, 06/07/2020: business-humanrights.org] [IUF, 28/08/2020, "Coca-Cola Campaign: Phillipines": iuf.org]
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"> • Not Met: Provided remedy: The company stated: "At that time CCBPI ensured all employees were receiving wages, advanced a premium payment, increased pay for certain positions, and implemented a shuttle program for some employees. This was all in addition to the strict safety and health protocols such as PPE, sanitation, vitamin C, and as necessary safe accommodations and meals". <p>There is no indication that the company provided remedy to the union leaders whose employment contracts were terminated. [Business and Human Rights Resource Centre, 07/07/2020: business-humanrights.org]</p> <ul style="list-style-type: none"> • Not Met: Evidence for lack of Impact or link: The statement presented by the company is not sufficient evidence to prove the stakeholders did not suffer the impacts as alleged. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: The IUF still has an active campaign and petition concerning the allegation live on their website showing all grievances were not solved despite Coca Cola's response. [IUF, 28/08/2020: Coca-Cola's response - Business & Human Rights Resource Centre (business-humanrights.org)] • Not Met: Remedy delivered • Not Met: Independent remedy process used

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 2020 Key Findings report and the 2019 technical annex for more details of the research process.

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