

# Anti-Bribery Policy (Global)

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## **Policy Purpose**

The brands of The Coca-Cola Company (the “Company”) are among the world’s most recognizable, and our continued success depends in large part upon the trust and confidence of the billions of consumers across the globe. The Company is therefore committed to conducting business in accordance with the highest ethical standards and prohibits all forms of bribery and corruption.

This Anti-Bribery Policy (Global) (“Policy”) prohibits bribery of domestic and foreign government officials as well as private sector (commercial) bribery, including the offering, promising, authorizing or providing anything of value to any customer, business partner, vendor or other third party in order to induce or reward the improper performance of an activity connected with our business.

This Policy will cover applicable anti-bribery laws, including the U.S. Foreign Corrupt Practices Act (“FCPA”) and the U.K. Bribery Act 2010 (“UKBA”), and is intended to make you aware of their prohibitions so that you can recognize potential problems and address them appropriately. A violation of anti-bribery laws can lead to severe civil and criminal penalties, including jail time, as well as reputational harm to our Company brand. Either a violation of this Policy or the Company’s Code of Business Conduct (“COBC”) could result in disciplinary actions, including but not limited to termination of employment. It is therefore vital that you not only understand and appreciate the importance of this Policy, but also comply with it in our daily work.

If you have any questions about this Policy or applicable anti-bribery laws generally, contact the Company Legal Counsel or the Ethics & Compliance Legal Counsel (“E&C”) at +1 (404) 676-5579 or [ethicsandcompliance@coca-cola.com](mailto:ethicsandcompliance@coca-cola.com). The contact information for counsel and subject matter experts is available [here](#).

## **Policy Applies To / Eligibility**

The Coca-Cola Company expects all employees, officers, directors, and third parties working on its behalf to refrain from engaging in any form of bribery or corruption, irrespective of citizenship, domicile, or location. In addition to this general prohibition on bribery and corruption, this Policy sets forth a number of procedural requirements that apply to all employees of The Coca-Cola Company and its world-wide majority-owned or controlled subsidiaries.

## **Policy Details**

### **1. Applicable Laws**

Employees of the Company must abide by all applicable anti-bribery laws, including the FCPA, the UKBA, and the local laws in every country in which we do business. Virtually every country in which we operate prohibits bribery of domestic government officials. Many countries also have laws that prohibit bribery of foreign government officials, similar to the FCPA and the UKBA. Moreover, the laws of many countries, including U.S. state laws and the UKBA, specifically prohibit private sector (commercial) bribery, including the offering, promising, authorizing or providing anything of value to any customer, business

partner, vendor or other third party with whom we do business in order to induce or reward the improper performance of an activity connected with our business. In addition to the prohibition of bribery, the FCPA mandates that companies establish and maintain accurate books and records and sufficient internal controls.

Although this Policy focuses primarily on compliance with the FCPA and UKBA, it is necessary to remain equally attentive to compliance with all applicable anti-bribery laws, including the federal, regional, provincial, state and local laws and regulations of each country in which the Company operates. The Company is a signatory to the United Nations Global Compact, by which we have committed to work against corruption and bribery around the world. The Company also has incorporated the prohibition against bribery into our COBC. This Policy focuses on compliance requirements to prevent improper payments and to help ensure accurate reporting of all payments under applicable anti-bribery laws.

## 2. Who is a “government official”?

For the purposes of this Policy, the term “government official” is broadly defined to include:

- Any officer or employee of any national, state or local government entity, department, or agency;
- Any employee of a state or government-owned or -controlled entity, including commercial and non-profit organizations (for example, a school, college or university, hospital or state-owned company);
- Any political party or official thereof;
- Any candidate for political office;
- Any holder of an elected or appointed political or governmental office (e.g., members of Congress);
- Any member of a royal family;
- Any officer or employee of a public international organization or any department or agency thereof (e.g., the United Nations, World Bank, or World Trade Organization); and
- Any person acting in an official capacity on behalf of a national, state or local government entity.

Employees of state-owned or -controlled commercial enterprises (e.g., seemingly private entities with some level of government ownership or influence) generally are considered as government officials under this Policy. It is important to keep in mind that persons who are not classified to be “officials” under local law may still be considered government officials under the FCPA or UKBA or other laws. Employees should always consult Company Legal Counsel when there is a doubt as to whether an individual is a government official. Employees should also consult Company Legal Counsel when dealing with the immediate family member of a government official. In some cases, it may not be clear whether an entity is in fact state-owned or -controlled. For additional information, please refer to the flowchart found in the response to FAQ #9.

## 3. U.S. Government Officials

In addition to criminal anti-corruption laws, U.S. government officials are subject to certain ethical prohibitions and restrictions relating to the acceptance of “gifts” (defined as anything of value) from private sources like our Company, even when the purpose of the gift giving is to conform to business or social protocol and there is no improper intent. U.S. government officials may include elected or appointed U.S. government officials and employees at the federal, state or local levels, including those engaged in commercial purchasing activities, such as officials purchasing for public schools, law enforcement, colleges/universities, military bases, VA hospitals, government office buildings, and parks and recreation departments.

Because the relevant ethics laws and regulations around the world (including those in the U.S. and elsewhere) vary greatly, before providing anything of value to a U.S. government official or employee,

whether directly or through an agent, Company employees must seek prior written approval from Company Legal Counsel and Company Legal Counsel must consult with E&C by directing all questions to the E&C general mailbox at [ethicsandcompliance@coca-cola.com](mailto:ethicsandcompliance@coca-cola.com) or by contacting a U.S. subject matter expert directly and keeping a record of the communication. “Gifts” provided under this Section must be accounted for appropriately in the Company’s books and records but are not subject to the separate accounting and reporting requirements of Standard Practice and Procedure (“SPP”) 2.8.

#### 4. Prohibition on Bribery

##### *a. Government Bribery*

Applicable anti-bribery laws prohibit companies and their employees and representatives from giving, promising, offering, or authorizing payment of anything of value to any government official in order to obtain or keep business or to secure some other improper advantage. In essence, these laws prohibit the giving of anything of value to influence a government official’s actions. It is crucial that we avoid even the appearance of an improper interaction with government officials.

The prohibition on bribery applies to the giving of anything of value, not only money. “Anything of value” may include, but is not limited to, the following:

- Business opportunities;
- Favorable contracts;
- Stock options;
- Cash, cash equivalents (e.g., gift cards, gift checks) or loans;
- Payments for improper gifts, meals, travel and entertainment;
- Favors, including offers of employment or internships for an official or an official’s relative;
- Sponsorships;
- Promises to pay/give;
- Donations to a charity affiliated with or sponsored by a government official; or
- Political contributions.

Prohibited payments can take many different shapes and forms, but they typically involve a “quid pro quo”—that is, the payment will be offered or paid in exchange for some improper advantage or benefit. Prohibited payments include, but are not limited to, those designed to:

- Induce the recipient to award a contract to the Company (even if in the end the Company is not awarded the contract);
- Obtain advantageous treatment (for example, on tax, customs, permits, or licenses) that would not otherwise be available to the Company; or
- Circumvent or cause non-enforcement of laws or regulations applicable to the Company.

See **SPP 2.8**<sup>1</sup> for a description of the accounting and reporting requirements for anything of value provided to a government official.

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<sup>1</sup> Standard Practice and Procedure 2.8 – Giving Anything of Value to Non-US Government Officials (“SPP 2.8”) sets forth the accounting and quarterly reporting procedures for anything of value provided to non-U.S. government officials. It requires Business Units, Consolidated Bottling Operations and certain Corporate Functions to provide to E&C a quarterly SPP 2.8 Report of all non-U.S. government payments and other benefits given to non-U.S. government officials.

### *b. Commercial Bribery*

In addition to their prohibitions of governmental bribery, the UKBA and the laws of most countries also specifically prohibit the offering or acceptance of corrupt payments and other advantages between private (non-government) persons and entities. Such conduct constitutes commercial bribery, often called “kickbacks.” The Company’s COBC and this Policy prohibit such conduct.

Business courtesies may be provided to customers and business partners pursuant to the COBC. Whether the business courtesy is appropriate depends on the type, value, and reason for the gift. In general, reasonable and appropriate gifts may be offered in connection with events such as annual holidays; recognition of special events for key employees in their companies (e.g., the 25th anniversary of the business relationship); promotional items presented in appreciation of business, as part of a visit or meeting; or tokens of respect and regard relating to existing and new business relationships. For specific questions regarding gifts involving customers or suppliers, please reference the COBC or contact your Local Ethics Officer.

## **5. Facilitating Payments**

The Company’s prohibition on bribery applies to all improper payments regardless of size or purpose, including “facilitating” (or expediting) payments. Facilitating payments refer to small payments to government officials to expedite or facilitate *non-discretionary* actions or services, such as obtaining an ordinary license or business permit, processing government papers such as visas, customs clearance, providing telephone, power or water service, or loading or unloading of cargo.

Although there is a narrow exception for facilitating payments under the FCPA, such payments are prohibited under the UKBA and the laws of most countries. Therefore, to ensure compliance with all applicable anti-bribery laws, our Company prohibits any and all kinds of facilitating payments, except for the very limited circumstances for which prior written approval must be obtained from both Company Legal Counsel and E&C.

## **6. Prior Approval from Company Legal Counsel or E&C**

Subject to the limited exceptions stated below, and summarized in the following chart, our COBC and this Policy require employees to obtain prior written approval from Company Legal Counsel or E&C before providing anything of value to a “government official.”

Prior Approval/Consultation Process Summary	
<b>Blanket Approval</b>	In limited cases, Company Legal Counsel, with prior written approval from E&C, may elect to issue blanket approval for certain routine, recurring interactions with government officials that have a legitimate business purpose (such as providing free products or meals incident to an official’s visit to a Company facility) rather than requiring prior review and approval on each occasion. Blanket approvals can be provided for multiple interactions in a specified period of time, up to one year.
<b>Gifts, Meals, Travel and Entertainment</b>	<ul style="list-style-type: none"> <li>(i) For non-U.S. officials, obtain prior written approval from Company Legal Counsel;</li> <li>(ii) For U.S. officials, <ul style="list-style-type: none"> <li>a. Obtain prior written approval from Company Legal Counsel, and</li> <li>b. Company Legal Counsel must consult with E&amp;C <i>or</i> U.S. subject matter experts;</li> </ul> </li> <li>(iii) It is recommended that PAC be consulted as needed.</li> </ul>
<b>Donations</b>	<ul style="list-style-type: none"> <li>(i) Obtain prior written approval from Company Legal Counsel;</li> <li>(ii) Comply with Delegation of Authority; and</li> <li>(iii) It is recommended that PAC be consulted as needed.</li> </ul>
<b>Promoting, Demonstrating or Explaining Products</b>	<ul style="list-style-type: none"> <li>(i) Obtain prior written approval from Company Legal Counsel; and</li> <li>(ii) It is recommended that PAC be consulted as needed.</li> </ul>
<b>Hiring or Engaging Government Officials</b>	<ul style="list-style-type: none"> <li>(i) Obtain prior written approval from Company Legal Counsel; and</li> <li>(ii) Obtain prior written approval from PAC.</li> </ul>
<b>Political Contributions</b>	<ul style="list-style-type: none"> <li>(i) Follow Request for Approval process; and</li> <li>(ii) Contact Company Legal Counsel and PAC for questions.</li> </ul>
<b>Emergency of personal safety</b>	No prior written approval required, but <ul style="list-style-type: none"> <li>(i) Employees must report in writing to Company Legal Counsel and their finance manager as soon as practicable; and</li> <li>(ii) Company Legal Counsel then must report it to E&amp;C.</li> </ul>
<b>Facilitating Payment</b>	<ul style="list-style-type: none"> <li>(i) Obtain prior written approval from Company Legal Counsel; and</li> <li>(ii) Obtain prior written approval from E&amp;C.</li> </ul>

*a. Limited Exceptions*

There are limited exceptions to the prior written approval requirement:

- Providing something of value to a government official is permissible when E&C has previously determined that the interaction is not subject to the prohibitions outlined in this Anti-Bribery Policy. For example, permissible charitable donations, reasonable and bona fide promotional expenditures, and political contributions that have already been approved by Company Legal Counsel through blanket approval, E&C, or pursuant to the Company’s Request For Approval (“RFA”) process do not require separate legal approval.

- Payments are permissible without prior written approval when an individual's personal safety is at issue, such as when a payment must be made immediately to ensure safe passage out of a particular situation or geography. Employees should make whatever payment is necessary to protect their personal safety or the safety of others, and then, as soon as practicable, report the amount of the payment and the circumstances giving rise to the payment in writing to Company Legal Counsel and their finance manager. Company Legal Counsel must then report it to E&C.
- In the rare instance where prior written approval from Company Legal Counsel or E&C cannot be obtained, the business can obtain verbal pre-approval from Company Legal Counsel and confirm it in writing within three business days of the expenditure.
- In addition to these limited exceptions described above, E&C may grant exceptions to this Policy under this section or any other section of this Policy when it determines that an interaction is not subject to the prohibitions or requirements outlined in this Policy. Employees must consult with their Company Legal Counsel, who will then direct the exception request to E&C. When an exception is granted, the proper approvals from E&C must be documented in writing. These approvals will be requested and reviewed in the course of the Company's internal audits.

Although this Policy is intended to provide guidance, anti-bribery matters are not always clear and must often be addressed on a case-by-case basis. **In all situations where there is a question, ambiguity or uncertainty, employees must consult Company Legal Counsel prior to taking action.**

*b. Gifts, Meals, Travel and Entertainment*

It is never permissible to provide gifts, meals, travel, or entertainment in order to improperly influence anyone, particularly a government official, in exchange for any improper favor or benefit. In addition, gifts of cash or cash equivalents, such as gift cards, are never permissible.

Under certain circumstances, it may be permissible, **with prior legal approval**, to provide modest gifts (like a promotional item with the Company logo), reasonably-priced meals, modest travel and lodging or entertainment to a government official as a social amenity or business courtesy. Generally, the provision of gifts (preferably, Coca-Cola branded gifts), meals, travel and entertainment to a government official is permissible, provided that:

- There is no expectation that it is being given in exchange for any return favor or business advantage from the government (quid pro quo);
- It is infrequent, modest, and reasonable in amount under the circumstances;
- It conforms with applicable law, local custom and business practice;
- It does not give the appearance of creating an obligation for the recipient;
- It is reported and documented accurately in the Company's books and records;
- It cannot be construed as a bribe or payoff, or result in embarrassment to the Company in any way; and
- It was not solicited by the recipient.

Whether a particular gift could be perceived as a bribe depends on the timing and context surrounding the gifting, including the past, pending or future business or administrative matters that are within the recipient's realm of influence. For example, tickets to a local sporting event may be appropriate as part of a promotion of our product and services but may be inappropriate if provided during a government inspection where the Company is awaiting approval of a license.

Before providing any gift, meal, travel or entertainment to a government official, employees must **always seek prior written approval from Company Legal Counsel**. In addition, the Company has established

Special Event Hospitality Guidelines for inviting government officials to attend events such as the Olympic Games and the FIFA World Cup. Consult Company Legal Counsel before extending any such invitations. It is recommended that Public Affairs and Communications (“PAC”) personnel be consulted as needed either directly by the employee or through Company Legal Counsel.

*c. Donations*

It is never permissible to provide a donation to improperly influence a government official, or in exchange for any improper favor or benefit. It is, however, sometimes permissible under applicable anti-bribery laws to make donations directly to a government agency (rather than to an individual government official) as part of a charitable effort. For example, it is permissible to provide free product to a government agency picnic or government-sponsored celebration. Donations are permissible, provided that:

- They are not made directly to an individual government official, and there is no indication that the donation will be redirected to an individual official’s personal use;
- They are reported and documented accurately in the Company’s books and records;
- Donations to private charities are not made in the name or in honor of a government official; and
- Company Legal Counsel has been consulted regarding acceptability under local law and provided the necessary approvals.

As with other government dealings, before making any charitable donation to a government agency, the employee must **always seek prior written approval from Company Legal Counsel and comply with the Delegation of Authority of the Company** to ensure that he or she is acting in accordance with Company policy and guidelines regarding government relations. It is recommended that PAC personnel be consulted as needed either directly by the employee or through Company Legal Counsel.

*d. Promoting, Demonstrating or Explaining Products*

It is never permissible to direct promotional expenses or activities to a government official in order to improperly influence him or her, or in exchange for any improper favor or benefit.

In some circumstances, payments made to or on behalf of government officials for “reasonable and bona fide” expenses such as travel or lodging directly related to product demonstrations or tours of Company facilities may be appropriate and permissible.

However, in all cases, the employee must obtain **prior written approval from Company Legal Counsel** before providing anything of value to a government official to ensure that he or she is acting in accordance with Company policy and guidelines regarding government relations. It is recommended that PAC personnel be consulted as needed either directly by the employee or through Company Legal Counsel.

*e. Hiring or Engaging Government Officials*

It is never permissible to hire or engage a government official, or his or her immediate family members, to improperly influence the official, or in exchange for any improper favor or benefit.

The Company may hire or engage government officials, or their immediate family members (“person” in the section below), to perform services that have a **legitimate business purpose**, provided that:

- The circumstances surrounding the person’s employment do not give rise to the appearance of impropriety;
- The person is not hired to perform services that conflict with the official’s duties or obligations;

- The person is objectively and unquestionably qualified in terms of education, background and experience to perform the duties for which he or she is being retained;
- There is no expectation that the person is being retained by the Company in exchange for any improper action or business advantage from the government (a quid pro quo);
- The Company has no official decisions currently pending before the official and/or his or her governmental ministry/department from the time the person first came to the Company's attention as a candidate through the time at which he or she was formally hired;
- The salary or fees are reasonable and consistent with the work to be performed and the person's professional qualifications;
- Appropriate ethical walls, and monitoring of those walls, are implemented to ensure that the person does not interact with his or her government or former government colleagues on matters that can affect Company business; and
- A written opinion or equivalent formal correspondence is received by the person from his or her own government (or appropriate regulating entity such as an internal ethics committee) that the position with the Company does not violate that government's own legal and ethical standards for such employment.

**No offers of employment may be extended to any government official or the relative of a government official without prior written approval from Company Legal Counsel and PAC personnel.**

*f. Political Contributions*

It is never permissible to provide a political contribution to improperly influence a government official, or in exchange for any improper favor or benefit. In addition to U.S. federal and local laws pertaining to contributions to U.S. government officials, the FCPA prohibits corrupt payments to non-U.S. political parties and candidates. In many countries, local laws prohibit payments to political parties altogether.

The Company manages political contributions separately from this Policy through a formal RFA process. **All political contributions made on behalf of the Company must follow the current RFA process.** See the Delegation of Authority for more information.

For additional information and consultation on political contributions, employees should contact Company Legal Counsel and PAC personnel responsible for government relations.

## 7. Third Parties

Applicable anti-bribery laws prohibit corrupt payments made directly by Company employees or indirectly through an agent, consultant, distributor, or any other third-party representative acting for or on behalf of the Company (collectively, "third parties"). This includes subcontractors or consultants hired by third parties to perform work on behalf of the Company. Any third parties that act on the Company's behalf must operate at all times in accordance with this Policy. Company Legal Counsel should assist in drafting and reviewing all third-party agreements involving interactions with government agencies or officials. Accordingly, it is Company policy that:

- Third parties may not do things that are prohibited by this Policy or other Company policies;
- Each third party must be carefully selected and evaluated pursuant to the result of due diligence and other applicable Company policies before a business relationship is established;

- Commissions, compensation, reimbursement and other payments to third parties will be customary and reasonable in relation to the services provided and will be properly reflected in the Company's records, books of account, and financial statements; and
- Payments to third parties may not be made in cash without **prior written approval from Company Legal Counsel or E&C**; or to bank accounts that are not in the third party's name, unless otherwise approved in writing by Company Legal Counsel, E&C, and Corporate Treasury.

*a. Risk Factors*

Under the FCPA, it is unlawful to provide (or authorize the provision of) anything of value to any person, **knowing** that all or any portion of that thing of value will be offered, given, or promised to a government official or any other person for a corrupt purpose. The term "knowing" includes conscious disregard, deliberate ignorance, and willful blindness. In other words, the Company and individual employees may face FCPA exposure if we have a "reason to know" or "should have known" that an agent will bribe a government official.

Under the UKBA, a company can be held criminally liable for bribes paid on its behalf by a third party anywhere in the world; this liability can arise even if the company had **no knowledge** of the bribe. Accordingly, it is crucial for the Company to carefully choose its business partners, including agents and consultants, to protect itself from liability for improper payments made by third parties.

Under the FCPA, the U.S. Department of Justice ("DOJ") has identified certain circumstances that may suggest reason to know of an illegal payment made by an intermediary. These risk factors (called "red flags" by DOJ) warrant further investigation when selecting or working with a third party. Circumstances that raise suspicion include but are not limited to the following:

- The transaction involves a country known for corrupt payments;
- The third party has a close family, personal or professional relationship with a government official or relative of an official;
- The third party objects to anti-bribery representations in Company agreements;
- The third party's majority shareholders, directors or officers are government officials;
- The third party lacks qualifications to perform the required services;
- The third party lacks transparency in its accounting records;
- The third party requests unusual contract terms or payment arrangements that raise local law issues, such as a payment in cash, payment in another country's currency, or payment in a third country;
- The third party is suggested by a government official, particularly one with discretionary authority over the business at issue; or
- The third party's commission or fee exceeds fair and reasonable compensation for the work to be performed.

Ignoring these risk factors, or avoiding knowledge about suspicious facts, can give rise to a presumption that we are trying to avoid knowledge of impropriety. In all cases, whether a risk factor is present, **consult and seek prior written approval from Company Legal Counsel before entering into any arrangement with a third party that will have contact with a government official or entity on behalf of the Company.**

*b. Due Diligence*

The Company should never enter into any relationship with a third party (including an agent, consultant, attorney, contractor, or representative) that will interact with government officials for or on behalf of the

Company without an inquiry into the third party's background, qualifications and reputation. Employees also should consult the Third Party Online Due Diligence supporting materials, which include, among other items, a due diligence process map, frequently asked questions ("FAQs"), training presentations, and sample third-party communications that provide additional explanation regarding the Company's online due diligence requirements.

The Company must know and keep track of the third parties that interact with the government on its behalf and with which it does business. Special care and due diligence must be exercised around third parties that assist or work with the Company. Employees must inform Company Legal Counsel once they have identified a third party that will interact with government officials for or on the Company's behalf. If Company Legal Counsel preliminarily determines that the third party will interact with the government, the third party should be directed to complete the Company's online due diligence questionnaire. Examples of third parties that interact regularly with government officials include freight forwarders, customs brokers, and service providers who process visas and other immigration forms.

The online questionnaire provides a means to capture the information necessary to thoroughly assess the third party's background and reputation, including but not limited to whether the third party is a government official or a company in which a government official has an interest or whether it is engaging any such individual or company to provide services on the Company's behalf. In addition, the online questionnaire also provides a means of certifying that the third party is familiar with the Company's high standards of conduct. Through the online questionnaire, the third party is also required to certify that it will not engage in any improper practices that could expose the Company to liability or are otherwise inconsistent with Company business practices.

In other situations where Company Legal Counsel determines that a third party will have minimal or low risk interactions with government officials, E&C may grant an exception to the due diligence requirement. If local operating units are unable to use the questionnaire response due to applicable privacy laws or other reasons, they may use alternative methods of complying with the due diligence requirement after receiving approval from E&C.

Any issues raised during this due diligence review must be addressed to the satisfaction of Company Legal Counsel prior to entering into the relationship. Company Legal Counsel should document remediation efforts made in response to the red flags raised in due diligence reports. The amount of time and effort required for due diligence will depend on the number and complexity of issues raised during the review process. The Company should renew due diligence completed on contracted third parties every three years. In some cases, Company Legal Counsel may determine not to engage the third party, or additional measures such as anti-bribery training can be used to educate third parties about the risks associated with their interactions with government officials.

All relationships with third parties that interact with the government or government officials must be memorialized in a written contract that includes appropriate language regarding compliance with all applicable anti-bribery laws. Company Legal Counsel should assist in drafting and reviewing all third-party agreements. Please see Annex 1 for an example of the anti-bribery language that could be included in a contract with a third party. Company Legal Counsel will determine the appropriate contractual language.

Of course, once an agent or consultant has been retained by the Company, the individual's activities and expenses must be monitored by the relevant manager to ensure continued compliance with the applicable anti-bribery laws and applicable Company policies.

## 8. Certifications

Every quarter, in conjunction with the Company's Securities and Exchange Commission ("SEC") Certification process, applicable employees are required to certify the accuracy of the following representations:

- We are not aware of anything of value (including payments, gifts, meals, entertainment, donations or product samples) being given to any government official that has not been approved by Company legal counsel.
- If applicable, anything of value (including all payments, gifts, meals, entertainment, donations or product samples) given to government officials have been accurately recorded in the proper accounting books and records and separately reported to E&C as required by SPP 2.8.
- We are not aware of any payments, "kickbacks" or other transfers of value to any external business partner, or any individual at an external business partner, in order to obtain an improper business advantage.
- We are not aware of any payments, "kickbacks," or other transfers of value from an external business partner, or any individual at an external business partner, to a Company employee in exchange for Company business beyond any situations which have already been reported to the E&C in accordance with Company policy and the COBC.

Additional information on the Company's reporting and accounting requirements is provided in SPP 2.8, and additional information on the Company's required document retention schedule is provided in SPP 3.2.

## 9. Training

The Company requires all managers and all other employees grade level 9 and above to complete anti-bribery-related training every other year. This may include the COBC training, web-based anti-bribery training course, or instructor-led training programs if a computer is unavailable to the employee. All PAC, and Strategic Security employees must complete online training every other year, as well as any other personnel below grade level 9 that local Company Legal Counsel determines will require training. The Company also offers in-person anti-bribery training (including instructor led, video conference, conference call, etc.) for employees who may interact with government officials in the scope of their duties, or are in sensitive control or management positions.

E&C is responsible for designing training and monitoring compliance with the Company's training requirements. Records of all training activities provided under this Policy (including the list of participants and dates) must be communicated to E&C. For more information on applicable training, contact your Local Ethics Officer, E&C, or visit the [training section](#) of the Ethics & Compliance intranet site.

## 10. Auditing

Company employees will conduct periodic internal audits of relevant Company operations to help ensure the Company's continued compliance with applicable anti-bribery laws and this Policy. It is the duty of all employees to cooperate with—and never interfere with or obstruct—such audit activities or Company investigations.

Company auditors are expected to act independently, and to liaise with Company Legal Counsel and E&C to clarify any questions related to application of this Policy.

## 11. Reporting Violations

If you observe conduct that may violate this Policy, contact Company Legal Counsel or use the EthicsLine at [www.KOethics.com](http://www.KOethics.com) or the toll-free phone numbers found on the website. Suspected violations will be reviewed and investigated as appropriate and may lead to disciplinary action. Any such reporting will be treated as confidential to the extent permitted by law. The Company strictly prohibits retaliation for good faith reports of suspected misconduct. Failure to report a violation of this Policy constitutes an independent violation of this Policy and the COBC that is subject to discipline, up to and including termination of employment.

### **Key Terms and Definitions**

The following terms should be understood throughout this Policy to have the following definitions:

- **Company** means The Coca-Cola Company.
- **COBC** means the Company's Code of Business Conduct.
- **Company Legal Counsel** means the legal department in an employee's regional or local company.
- **DOJ** means the U.S. Department of Justice.
- **E&C** means Ethics & Compliance Legal Counsel, which is the corporate legal department of the Global Ethics & Compliance Division.
- **FCPA** means the U.S. Foreign Corrupt Practice Act.
- **PAC** means Company's Public Affairs and Communications Division.
- **Policy** means this Anti-Bribery Policy (Global).
- **RFA** means Company's Request for Approval process.
- **SPP** means Company Standard Practice and Procedure.
- **Subsidiary** includes, but is not limited to Company majority-owned or –controlled bottlers.
- **UKBA** means the U.K. Bribery Act of 2010.

### **Related Information: Policies, Processes and Guidelines**

SPP 2.8 – “Giving Anything of Value to Government Officials”

SPP 3.2 – Records Retention Schedule

Third Party Online Due Diligence

Sample Contractual Language (Anti-Bribery Policy (Global) Annex 1)

Frequently Asked Questions (Anti-Bribery Policy (Global) Annex 2)

Special Event Hospitality Guidelines

Subcontractor Due Diligence Memo

Trade Sanctions Policy (Global)  
Import and Export Policy (Global)

## Revision History

Revision Date	Summary of Changes
22-Feb-2016	Policy moved to the new format.
01-Dec-2015	Policy updated and expanded.

**Last Reviewed/Revised Date:** February 24, 2016 (Reformat)  
**Effective Date:** June 1, 2016  
**Original Effective Date:** November 16, 2006

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**Notice of Disclaimer – Right to Vary, Terminate or Amend Policy.** The Coca-Cola Company (“the Company,” “TCCC”) intends to notify associates of changes to its policies and procedures. However, TCCC reserves the right to change, revise, withdraw, or add to its policies, processes, procedures, or guidance at any time, at its sole discretion, with or without notice if necessary, in accordance with applicable law and regulations by providing such notice as may be required by applicable law. If there is any discrepancy between local law, labor agreements, including works council agreements, or custom and the content of this Policy, then local law, labor agreements and/or custom will always govern. This Policy does not create any contractual rights or obligations, whether express or implied.

**Notice of Disclaimer – Contract of Employment.** TCCC’s policies and associated processes, procedures, and guidance are not contracts of employment nor are they intended to create contractual rights or obligations for TCCC. The terms of this Policy do not create a contract of employment or alter the at-will employment relationship between the Company and Employees in all jurisdictions where employment at-will is permitted. In instances where a contract of employment exists the terms of this Policy are not incorporated into an associate’s contract of employment with the Company. It is important to note that for most policies the original language is English. In the event that the original language is not English, the original language will govern. If there is some discrepancy between the original language version and any other version, then original language version governs.

## Annex 1. Sample Contract Language

This language is for reference only. Company Legal Counsel may modify the language as needed. The following is sample contract language for use when establishing or renewing relationships with third parties:

This Agreement is contingent upon compliance with all applicable laws, particularly the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act, and the laws of country(ies) in which services are to be performed by the third party in relation to this Agreement [CONSIDER SPECIFYING COUNTRIES AND/OR LAWS]. As such, [INSERT NAME] agrees that it will not, in connection with transactions contemplated in this Agreement, or in connection with any other business transactions involving The Coca-Cola Company [INCLUDE KO LOCAL ENTITY IF APPLICABLE], transfer anything of value, directly or indirectly, to any government official, employee of a government-controlled company, political party, or other private (non-government) persons or entities working on behalf of any government in order to obtain any improper benefit or advantage. The undersigned further warrants that no money paid to [INSERT NAME] as compensation or otherwise has been or will be used to pay any bribe, facilitating payment, or kickback in violation of applicable laws. [INSERT NAME] agrees to provide prompt certification of its continuing compliance with applicable laws whenever requested by The Coca-Cola Company.

[INSERT NAME] hereby represents and warrants that [INSERT NAME] and its agents and employees will not take any action that might constitute a violation or breach of any provision of The Coca-Cola Company Supplier Code of Business Conduct. By [INSERT NAME] signature to this Agreement, [INSERT NAME] confirms that it has read and understood The Coca-Cola Company Supplier Code of Business Conduct and consents to be bound by its terms.

All agents or employees of [INSERT NAME] [who will interact with government officials] who will be involved in representing The Coca-Cola Company must be identified in writing to The Coca-Cola Company and approved before they perform any actions on behalf of The Coca-Cola Company. The undersigned warrants that none of the agents or employees of [INSERT NAME] are government officials or immediate family members of government officials. The undersigned further warrants that no payments will be made by [INSERT NAME] on behalf of The Coca-Cola Company without obtaining prior approval from The Coca-Cola Company, unless expressly provided in this Agreement as part of the services provided by [INSERT NAME].

A written accounting must be kept of all payments made by [INSERT NAME] or its agents or employees on behalf of The Coca-Cola Company, or out of funds provided by The Coca-Cola Company. A copy of this accounting must be provided to The Coca-Cola Company upon request. At no time shall any payment be made by [INSERT NAME] or its agents or employees to any undisclosed third party [for or on behalf of The Coca-Cola Company]. The Coca-Cola Company reserves the right to audit [INSERT NAME's] books and records in order to satisfy itself that [INSERT NAME] is in compliance with the terms of this Agreement.

In the event that The Coca-Cola Company has reason to believe that any improper payments have been made by [NAME] in violation of this Agreement, The Coca-Cola Company shall have the right to further investigate in order to satisfy itself that no breach has occurred. This includes, but is not limited to, the right to audit [NAME's] books and

records relevant to the potential breach, as noted above. Upon receipt of a verbal or written notification of investigation from The Coca-Cola Company, [NAME] shall cooperate fully, including the timely provision of documents and willingness to make personnel available for witness interviews. The Coca-Cola Company reserves the right to share its investigative findings with relevant enforcement authorities.

## **Annex 2. Frequently Asked Questions**

### **1. Why does The Coca-Cola Company have an anti-bribery policy?**

We adopted this Policy because we are committed to doing business ethically and lawfully. This Policy is designed to help you avoid running afoul of laws that prohibit making improper payments. Violations of these laws can result in significant financial and criminal penalties for the Company and the individuals involved. Furthermore, our brand is one of the world's most recognizable, and our products are enjoyed by millions of consumers across the globe—we simply cannot allow anything we do to undermine our reputation. This Policy is designed to help ensure that our name remains trusted by helping all of our employees, officers, directors, and agents act with integrity and without breaking laws that prohibit corruption.

### **2. I do not work in the United States. Does this Policy apply to me?**

All employees are subject to this Policy. Countries around the world have anti-bribery laws with which we must comply. Additionally, countries like the United States and the United Kingdom have laws that apply to employees working for companies outside of either the U.S. or the U.K. What this means is that your actions, regardless of where you work, can result in liability for you and for the Company.

### **3. Why does the FCPA contain rules about internal controls and corporate books and records?**

In the years leading to the passage of the FCPA, some U.S. companies that engaged in corrupt conduct overseas masked improper payments in their books and records by using terms such as “commissions”, “travel and entertainment” or “consulting fees.” The FCPA’s accounting provisions were designed to prohibit accounting practices that cover up corrupt conduct. In recent years, U.S. enforcement authorities have charged U.S. companies with violations of both the FCPA’s anti-bribery and accounting provisions, sometimes using the accounting provisions to bring both civil and criminal charges against companies where certain elements of the anti-bribery provisions were not satisfied.

### **4. What is the UKBA and does it apply to our Company?**

Enacted in 2011, the UKBA is similar to the FCPA in that it prohibits corruption globally. It has, however, several important differences, such as:

- the UKBA criminalizes “commercial bribery” (i.e., kickbacks given or received) that does not include a government official;
- the UKBA makes all “facilitating payments” illegal; and
- the UKBA applies to any Company that has U.K. operations.

Like the FCPA, an offense under the UKBA need not occur in the U.K. to be considered a violation. You should assume that it applies to the Company’s activities around the world.

### **5. How does this Policy apply to the Bottling Investments Group (“BIG”)?**

The Company has different levels of ownership and control over its bottlers. Whether a bottler is required to implement the Company’s E&C program, including TCCC’s Anti-Bribery Policy, depends on 1) the level of influence the Company has over the day-to-day management of the bottler business and 2) whether it is within the Company’s rights and practical ability to require the bottler to adopt the COBC and administration.

Below is an overview of the E&C implementation requirement for different bottlers managed by BIG. See E&C Framework: Bottling Investments Group Implementation Guidance for further details.

<b>Ownership</b>	<b>Financial Report Impact</b>	<b>E&amp;C Program Requirements</b>
>50%	Consolidate	Implement full TCCC E&C program, including TCCC's Anti-Bribery Policy
≤50% and meets SFAS 167 requirements	Consolidate	Implement full TCCC E&C program including TCCC's Anti-Bribery Policy
≤50% and fails to meet accounting rules for consolidation <b>but</b> management agreement/management in place	Do not consolidate	Implement full TCCC E&C program including TCCC's Anti-Bribery Policy
≤50%, fails to meet accounting rules for consolidation; no formal management agreement in place <b>but</b> TCCC does have certain enhanced management/voting rights per shareholder's agreement or equivalent	Do not consolidate	Bottler not required to implement TCCC COBC but must at minimum have a COBC and Anti-Bribery Policy and Compliance Program that meets the basic requirements of TCCC's compliance program including TCCC's Anti-Bribery Policy. TCCC's E&C Office to serve as resource to support development of program, as necessary.
<50%, fails to meet accounting rules for consolidation; no day-to-day management rights <b>but</b> voting rights/management involvement is greater than typical in equity investments	Do not consolidate	Implement own program/administration. TCCC E&C Office is available for benchmarking and sharing of best practices; however, these bottlers are not a focus of this analysis.

**6. When and how often should employees take training? What functions should be included?**

The Company requires all managers and all other employees grade level 9 and above to complete anti-bribery-related training every other year. PAC and Strategic Security employees and [employees handling import/export transportation] must also complete training every other year. It is up to the relevant Company Legal Counsel to decide what additional local personnel require training.

**7. Do any and all transactions involving the government require clearance and approval by Company Legal Counsel?**

No. The FCPA and other anti-corruption laws are designed to prevent bribery and corruption involving government officials; they do not broadly prohibit interactions with government-owned or -controlled enterprises. Routine marketing sponsorship agreements, payment of statutory fees, and other routine payments to government agencies do not require pre-approval under this Policy. When preparing a written contract or agreement with a government (such as a marketing sponsorship agreement), Company personnel can use template agreements that have been pre-approved by Company Legal Counsel.

For the avoidance of doubt, templates that have been pre-approved by Company Legal Counsel do not require legal approval, unless the Anti-Bribery Policy language in the contract has been modified.

**8. Do routine payments paid directly to a government entity (such as court fees, notarization/bailiff, utilities, visa applications, work permits, tax and customs payments and other routine service fees) require pre-approval? Do they need to be recorded in the SPP 2.8 Report?**

Official payments to a government entity do not require pre-approval. This Policy and applicable anti-bribery laws distinguish between proper, official payments to a government entity and improper payments to an individual government official. It is important that Company personnel retain receipts or other documentation to demonstrate the purpose and recipient of the payment.

These payments do not need to be included in the SPP 2.8 Report.

**9. How do I know if the person I am dealing with is considered to be a non-U.S. “government official”?**

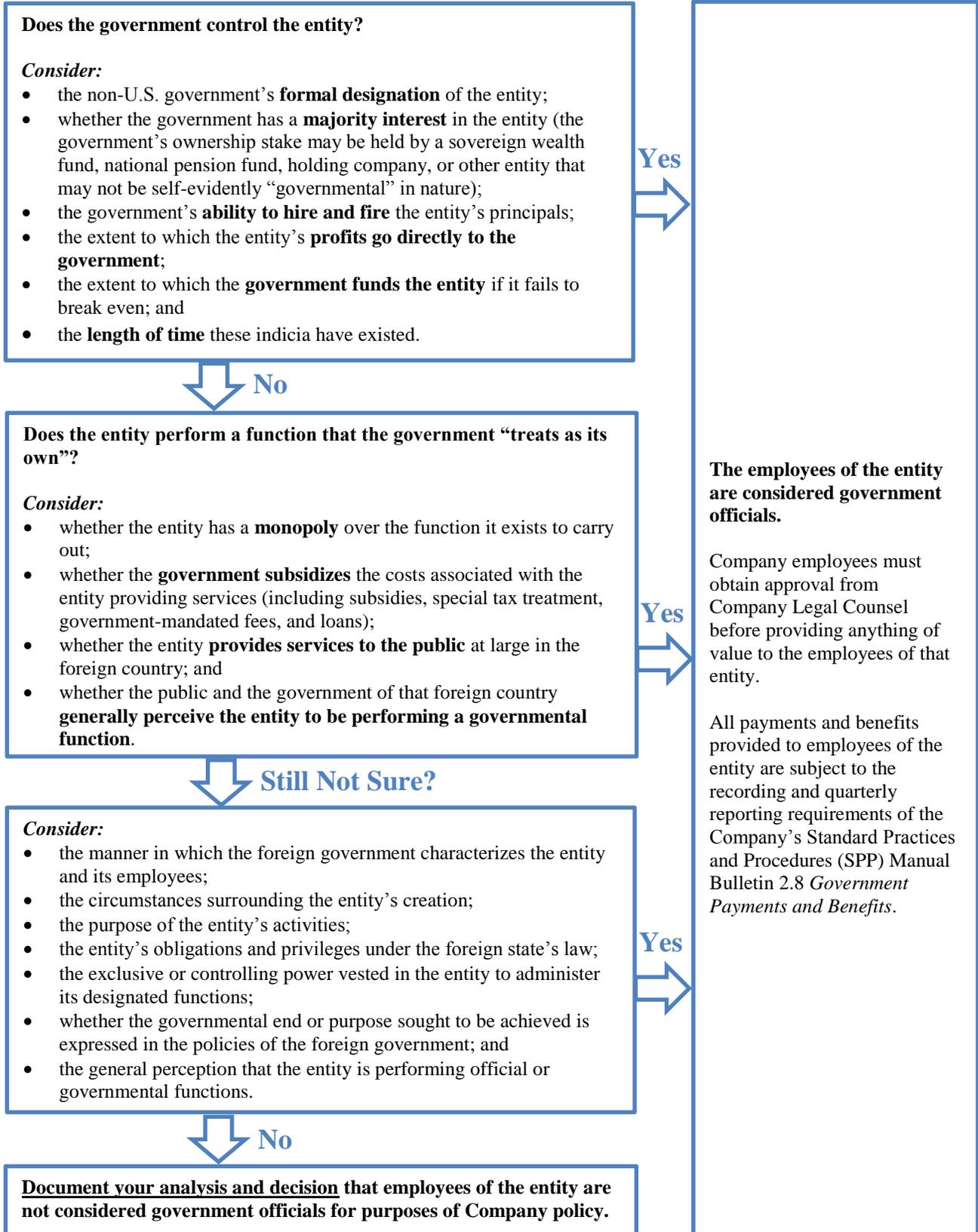
Under this Policy, a non-U.S. government official includes but is not limited to the following:

- Any officer or employee of any national, state or local government entity, department, or agency;
- Any employee of a state or government-owned or -controlled entity, including commercial and non-profit organizations (for example, a school, hospital or state-owned company);
- Any political party or official thereof;
- Any candidate for political office;
- Any holder of an elected or appointed political or governmental office (e.g., members of Congress);
- Any member of a royal family;
- Any officer or employee of a public international organization or any department or agency thereof (e.g., the United Nations, World Bank or World Trade Organization); and
- Any person acting in an official capacity on behalf of a national, state or local government entity.

In addition to traditional government officials (e.g., senators, congressional staffers, law enforcement agents, armed service members such as FBI agents), some other examples include professors at state-controlled universities, doctors at state-controlled hospitals, etc.

This definition is based on the FCPA, which prohibits corrupt payments to any foreign official, including “any officer or employee of a foreign government or any department, agency, or instrumentality thereof, or of a public international organization, or any person acting in an official capacity for or on behalf of any such government or department, agency, or instrumentality, or for or on behalf of any such public international organization.” Because the FCPA broadly applies to corrupt payments to “any” officer or employee of a foreign government and to those acting on the foreign government’s behalf, it covers corrupt payments to low-ranking employees and high-level officials alike.

The following flowchart outlines the factors that need to be considered when assessing whether the employees of an entity qualify as foreign government officials under the FCPA:



If you believe that a person you are dealing with may fit any of these categories, consult Company Legal Counsel for further guidance. If you do not know or are not sure, (1) contact Company Legal Counsel and (2) stay on the side of caution and treat the person as a government official. Company Legal Counsel will be able to determine whether an individual is associated with a government entity, a fact-specific inquiry based on the extent of government ownership and control.

**10. What are the steps to engage state-owned or -controlled enterprises that perform commercial activities or services such as organizing an event or accepting sponsorship?**

The FCPA and other anti-bribery laws prohibit bribery and corruption involving government officials; they do not broadly prohibit interactions with government-owned or -controlled enterprises. Relationships with state-owned or -controlled commercial entities can, however, pose an elevated risk because of a propensity for corruption in a particular region or industry, a lack of transparency, and multiple touch points with government officials. When dealing with a government entity, it is critical that the prohibitions and requirements outlined in this Policy be observed so that the Company avoids even the appearance of impropriety.

The steps to engage a state-owned or -controlled entity will vary based on the nature of the relationship. Generally, Company employees should consult with Company Legal Counsel at the outset of any such relationship for advice on the appropriate steps. Company employees must ensure that the relationship serves a legitimate purpose, such as the promotion of a Company product. It is generally preferable to memorialize the terms of any relationship in writing, including the amount and schedule of any payments made by the Company to the entity. It is recommended that a written agreement between the Company and the government entity should include a prohibition of bribery and corruption when possible.

In the course of a relationship or transaction with a state-owned or -controlled entity, interactions between its employees (who are, by definition, government officials) and Company employees should be transparent and proper. The pre-approval requirements outlined in this Policy should be observed when anything of value is provided to a government official. Company personnel should consult Company Legal Counsel if they become aware of any indications of corruption or if they have concerns regarding improper requests from a government official.

Sample contractual language prohibiting bribery and corruption is provided below:

*This Agreement is contingent upon compliance with all applicable laws, including but not limited to, all applicable anti-bribery laws. As such, [ENTITY] agrees that it will not, in connection with the transaction contemplated by this Agreement, or in connection with any other business transaction involving [TCCC/\_\_\_\_], transfer anything of value to a government official, employee of a government-controlled company, political party, or other private (non-government) persons or entities working on behalf of any government for the purposes of gaining an improper advantage or benefit. Additionally, [ENTITY] agrees that the [funds used in the transaction contemplated by this Agreement/items donated by [TCCC/\_\_\_\_] pursuant to this Agreement] will not be converted for personal use or benefit, will not be used to pay any bribe or kickback in violation of applicable laws, and will only be used for the purposes intended by this Agreement. In the event of a breach of this paragraph, [TCCC/\_\_\_\_] will have the right to terminate this Agreement.*

**11. What are the steps to engage non-government official organizations which are empowered by the authorities to perform state duties or services, such as in the case of product certification where commercial entities are designated to provide product certification?**

Employees of organizations that are owned or controlled by a government are government officials for purposes of this Policy. The extent of state ownership and control is not always clear, particularly because the functions of these entities vary around the world. In many countries, for example, product certification is a function carried out by a voluntary trade association, not mandated by a government entity. The steps set forth in FAQ #9 should help you assess whether an organization is owned or controlled by a government. When in doubt, Company personnel should seek the input and advice of Company Legal Counsel.

Below are a few illustrative examples of non-government and government organizations:

- First, there are public international organizations such as the United Nations, the World Bank, the Organization for Economic Cooperation and Development (“OECD”), the International Monetary Fund, and the World Trade Organization. Under the FCPA, a public international organization is any organization designated as such by U.S. presidential executive order. There is no similar mechanism for designating public international organizations under the UKBA, but the U.K. government cites the United Nations and the World Bank as examples of qualifying organizations. The OECD, which provides implementing guidance on anti-bribery legislation, defines a public international organization as “any international organization formed by states, governments, or other public international organizations, whatever the form of organization and scope of competence, including, for example, a regional economic integration organization such as the European Communities.” The officers and employees of these organizations are government officials for purposes of this Policy.
- Second, in many countries, commercial enterprises, such as a state telecommunications company, are state-owned or -controlled. See the analysis in FAQ#9 to determine whether a commercial enterprise is state-owned or -controlled. The officers and employees of these state-owned or -controlled organizations are government officials for purposes of this Policy.
- Third, there are independent non-government organizations like Save the Children, Doctors Without Borders, and CARE International. These organizations are not owned or controlled by any government, even though they may accept some government funding. They are formally designated as non-government organizations in many countries around the world, governments do not have the ability to hire and fire their principals, and any profits made by the organizations do not go to the government. The officers and employees of these organizations are NOT government officials for purposes of this Policy.
- Fourth, there are industry groups or associations like the Chamber of Commerce. Around the world, Chambers of Commerce operate as organizations of businesses whose goal is to further the interests of the businesses. In most countries, these groups are private. They may interact with government entities, but they have no direct role in governance or legislation. They are formally designated as private entities, the government does not typically have an ownership stake, the government has no ability to hire and fire the organization’s principals, any profits are retained by the organization, and the government does not typically provide funding. The officers and employees of these organizations are NOT government officials for purposes of this Policy.

- Fifth, there are independent, non-governmental membership organizations that deal with product certifications, like the International Organization for Standardization (ISO), the world's largest developer of voluntary international standards. The ISO is made up of the national standards bodies from 162 member countries. The U.S. member is the American National Standards Institute (ANSI), a 501(c)(3) private, not-for-profit organization. Even though ANSI, like other members of the ISO, includes some government agencies as members, it generally functions and is perceived to be independent of the government. The officers and employees of these organizations are NOT government officials for purposes of this Policy.

**12. In many jurisdictions, scientists, medical doctors, professors, and journalists are examples of government officials, because they work for state majority-owned or controlled entities. Can they be hired or engaged as a consultant by the Company? What are some examples?**

It is never permissible to hire a government official to improperly influence the official, or in exchange for any improper favor or benefit. The Company may hire or engage these officials to perform services that have a legitimate business purpose, provided that (i) the official is not hired to perform services that conflict with his or her official duties, (ii) there is no expectation that the hiring is in exchange for any return favor or business advantage from the government (a quid pro quo), (iii) the official is being paid a reasonable fee, and (iv) the official is qualified for the job. No offers of employment may be extended to any government official or the relative of a government official without prior written approval from Company Legal Counsel and PAC personnel.

**13. What are some examples of a prohibited gift or payment?**

Under this Policy and applicable anti-bribery laws, the provision of "anything of value" to a government official can be improper, and potentially unlawful, when it is intended to improperly influence a decision or action. This includes both tangible and intangible benefits of any value, such as cash, cash equivalents, travel, lodging, meals, entertainment, personal favors, loans, guarantees, discounts, free products or services, offers of employment or other benefits to the recipient or an immediate family member, and charitable contributions (even to a legitimate charity if it is associated with a government official or if the contribution is made at the request of a government official), even if provided indirectly through a third party unrelated to the government official.

For example:

- Giving a luxury handbag to a customs official to convince her to permit clearance of items without the necessary paperwork;
- Making a cash payment to a government inspector to ensure that he will overlook any regulatory non-compliance at the Company facility he is inspecting;
- Providing a job for an immediate family member of a government official in exchange for a valuable government contract; or
- Purchasing extravagant meals for a local official and his wife in order to win his approval for a building permit that otherwise would require a six-month environmental impact study.

**14. What is a reasonable and bona fide expense?**

In some circumstances, and with prior approval, an employee can provide reasonable and bona fide promotional items to a government official. For example, the Company may provide product or promotional materials with the Company logo at a government-sponsored event, or serve products for

no charge at an event that government officials may attend. If you are planning such an event, be sure to seek prior written approval from Company Legal Counsel.

**15. What is a facilitating payment?**

A facilitating payment is a small payment made to a non-U.S. official to facilitate or expedite a routine, *non-discretionary* government action. Non-discretionary government actions are actions that the government official is supposed to perform anyway such as obtaining an ordinary license or business permit, processing government papers such as visas, customs clearance, or providing a standard government service like phone service, electrical power, water service, or police protection.

Different jurisdictions treat facilitating payments differently. Facilitating payments are permitted under the FCPA, but the Company expressly prohibits facilitating payments because the local laws of many other countries prohibit them and because it is often difficult to determine whether a particular expenditure meets the FCPA's narrow definition of a facilitating payment. In very limited circumstances when an employee has to make a facilitating payment, he or she must obtain prior written approval from Company Legal Counsel and E&C.

**16. Can I provide something of value to a government official as long as I do not expense it back to the Company?**

No. Providing anything of value to a government official to obtain or retain an improper advantage could result in liability for you and for the Company. If you provide something to a government official to secure a benefit for the Company, the Company could be found liable for that indirect payment (even if your superiors had no actual knowledge of your actions). You risk serious penalties, criminal prosecution, and termination from employment.

**17. I have a personal friendship with a government official. Can I give gifts to that official in the course of our personal relationship (even if he or she has touch points with the Company)?**

U.S. federal, state, and local, and non-U.S. laws place certain limitations on the types of gifts that can be provided to government officials with whom we have personal relationships. In many cases, those officials are asked to report personal gifts to their government agencies. This is particularly sensitive for government officials who have touch-points with the Company. Because of these sensitivities, and the varying laws and regulations on this issue, you must seek guidance from Company Legal Counsel or the PAC before providing a personal gift to a government official.

**18. While traveling on Company business, a government official demands a monetary payment before allowing me to enter an airport. Must I seek approval from Company Legal Counsel before paying the official?**

Payments to government officials—even facilitating payments of this sort—normally require PRIOR written approval from Company Legal Counsel. However, if this situation puts the employee's personal safety at risk (for example, if the government official is armed and threatening), the payment should be made without prior approval. Nonetheless, you must report payments of this type to Company Legal Counsel, E&C and your finance manager as soon as practicable.

**19. When is it permissible to pay for travel and lodging for an immediate family member or guests of a government official?**

Generally, it is not permissible. If this is a special circumstance, prior written approval from Company Legal Counsel and E&C must be sought.

**20. Is it permissible for the Company to provide free soft drinks or other Company products to a government-sponsored event?**

Yes, provided that certain conditions are met. These conditions are:

- Prior written approval of Company Legal Counsel; and
- Proper notation in Company financial records.

Additionally, product donations must be made to the government agency itself rather than to an individual official. There can be no expectation that the donation is being given in exchange for any return favor from the government official, and there must be no indication that the product will be redirected for a government official's personal use. It is generally permissible to provide product donations in connection with disaster relief efforts.

It is important to remember that employees must always obtain the prior written approval of Company Legal Counsel before providing anything of value to a government official, including free product or any other contribution to a government-sponsored event and must indicate the gift in the SPP 2.8 report.

**21. A government official has planned a visit to our Company facility. Is it permissible for us to provide the official with a meal during the visit?**

Providing a meal to a government official visiting a Company facility is permissible as long as the cost of the meal is reasonable in amount and is not provided with the expectation of any return favor from the government. Before providing the meal or anything else to the government official, prior written approval from Company Legal Counsel regarding the acceptability of the offering(s) under local law, or in the case of a U.S. government official, consultation with any applicable agency rules, policies and guidelines must be obtained.

**22. Are only Coca-Cola branded gifts allowed to be given?**

Coca-Cola branded gifts are preferable but other reasonable gifts may be provided in appropriate circumstances. For example, tickets to a local sporting event may be appropriate as part of a promotion of our product and services but may be inappropriate if provided to a government official during a government inspection where the Company is awaiting approval of a license. Because the legality of these types of interactions may depend on the circumstance, Company employees should obtain prior written approval from Company Legal Counsel to ensure that they are operating within the boundaries of applicable law and Company policy.

**23. How should I determine whether a country is known for corrupt payments?**

The Transparency International Corruption Perceptions Index ("CPI") provides a rank and score for each country based on the perceived levels of corruption. The CPI is one of the leading indicators of corruption and is relied upon by most companies seeking to assess the levels of corruption risk around the world.

**24. Are there special rules for gifts related to U.S. “political appointees” (such as U.S. ambassadors)?**

The United States has enacted a host of regulations governing the appropriate types of gifts, meals and entertainment that can be provided to U.S. government officials, including political appointees like U.S. ambassadors. In light of the complexity of these regulations, as well as the potential relevance of the laws of other countries, Company personnel must seek prior written approval from Company Legal Counsel, who shall in turn request approval in writing from E&C or from U.S. subject matter experts directly in these specific cases.

**25. My department is interested in hiring a particular agent to handle certain government interactions. While conducting due diligence on the agent, we learned that he is closely related to a high-ranking government official. Does this mean we will not be permitted to hire him?**

Not necessarily. The purpose of conducting due diligence is to assess the likelihood that the third party will engage in improper conduct that could expose the Company to liability or is otherwise inconsistent with our Company’s business practices and values. The third party’s relationship to a high-ranking official does not *necessarily* mean that the Company cannot hire him, particularly if the Company has no business involving the government official. It does, however, suggest the need for further due diligence and monitoring throughout the course of the relationship.

Remember, employees are required to direct third parties who will have dealings with government officials on the Company’s behalf to the Company’s online due diligence site. Your Company Legal Counsel will review with you any issues raised through the due diligence process, and ensure that they have been addressed to the Company’s satisfaction prior to entering into any relationship. Information on the Company’s online due diligence program can be found [here](#).

**26. Since our Business Unit office has not made any payments to government officials this quarter, do we still need to submit a report to E&C?**

Yes. All Group Offices, Business Units and CBOs must submit a signed report to E&C every quarter. If nothing of value was provided to government officials during the period, then the completed form should so state. For further information on the quarterly reporting requirements, please consult SPP 2.8.

**27. According to SPP 2.8, what are some examples of the supporting documentation to a transaction?**

Examples of supporting documentation include:

- Original receipts;
- Acknowledgment of receipt of payment from government employee/official;
- Acknowledgement of providing payment by employee/agent with note that recipient would not sign acknowledgement;
- Copies of original receipts;
- Published Fee Schedule;
- Photo of published rates if no schedule is available;
- Copies of contracts that the work is performed under (or engagement letter for professional services);

- Copies of “deliverables,” to the extent not privileged. For example, if the work was for an environmental assessment or a marketing study, we would want to see a copy of the report to prove that the work was performed;
- Internal accounting documents showing approval for payment based on level of authority;
- Any other support deemed reasonable and acceptable by Company Legal Counsel and Senior Finance Personnel supporting the operation (or E&C); and
- Vendor Invoices (itemizing distinctly any payments made to government officials in an amount matching the Legal Approval limit granted).

**28. According to SPP 2.8, if a specific government official related subaccount does not exist, how should I record the expense?**

In the absence of a specific government account, you must record it in the most appropriate existing G/L account.

**29. According to SPP 2.8, how should I book a government official’s expenses incurred jointly with third parties, such as vendor, bottler, or joint venture?**

The percentage corresponding to the expense specifically related to the government official must be captured in the SPP 2.8 report. For instance, at a festival in which the total expense is \$500, and the pro rata percentage of government officials participating was 10%, then you should report the government official expense as \$50.

**30. Why is it necessary to conduct due diligence on prospective third parties and include anti-bribery compliance provisions in contracts with third parties?**

Third parties represent one of the largest anti-bribery risks that our Company faces, and it is critical that we only do business with third parties whose expectations and behavior is consistent with our ethical standards. Due diligence helps us to avoid doing business with third parties that might take actions that would reflect poorly on us or subject us to liability. Similarly, including standard anti-bribery compliance provisions in contracts with certain third parties that could expose our Company to liability under applicable anti-bribery laws provides an additional level of protection.

**31. If we work with a third-party consultant, and that consultant hires a representative to contact the government on our behalf, do we have to perform due diligence on that representative?**

Generally, yes. Please refer to Subcontractor Due Diligence Memo in the Related Resources of this Policy for more details on due diligence requirements for subcontractors. If, however, the consultant hires other third parties who are not doing any work on the Company’s behalf, the Company is not required to obtain due diligence on those third parties.

**32. I manage a third party that interacts with government officials. How should I monitor the activities and expenses of that third party?**

When monitoring a third party that interacts with government officials, you should review all documentation provided by that third party (including activity reports, invoices, and expense reports) to make sure that the activities are consistent with the contractual agreement and that the compensation is appropriate and justifiable. You should review documentation provided by a third party for risk factors indicative of corruption (discussed at length in section 3.7 of the Anti-Bribery Policy and discussed below).

**33. What types of risk factors should I look for when reviewing the invoices from a third party?**

When reviewing invoices from third parties, be on the lookout for expenses that seem unusual, excessive, inadequately described, or otherwise raise questions. For example, expenses described as “gratuities,” “customs fees,” or “facilitating payments” should be questioned, along with expenses for which there is no corresponding documentation. Similarly, be aware of requests to make payments to anonymous (i.e., “numbered”) accounts that are neither in the name of the payee nor an entity known to be controlled by the payee.

**34. What are additional criteria that could trigger the need for recertification for a vendor (third party) before the 3-year requirement from this Policy?**

Here are some examples of the additional criteria:

- Third parties either legally organized in or selling (directly or indirectly) into countries with a high risk for corruption;
- Third parties that interact with non-U.S. government entities (including public international organizations and political parties) or their officials on behalf of the Company;
- Third parties that have close connections with non-U.S. government officials, politicians, political parties, or state-owned enterprises (including familial or business relationships);
- Third parties whose business relationship with Coca-Cola involved non-U.S. activities and were engaged by Coca-Cola without written agreements containing anti-bribery representations or any integrity due diligence screening or consideration;
- Third parties with unusual patterns of payments (e.g., large cash payments, foreign currency payments, or payments to bank accounts outside of the country where the services have been rendered);
- Third parties with commissions or fees that appear to exceed standard market rates;
- Third parties that were recommended or mandated by a customer or government official;
- Third parties with unclear or ill-defined scopes of work;
- Third parties that have in any way raised concern, suspicion, or risk factors suggesting possible corrupt conduct or any behaviors that do not meet the high standards for business integrity of Coca-Cola; and
- Third parties that conduct business with Coca-Cola outside of the United States and have had a change in ownership.

**35. When can an alternative to the due diligence questionnaire be used to screen third-party vendors?**

Although the due diligence questionnaire is the preferable mechanism for screening third-party vendors, a pre-approved alternative may be used to complete due diligence if the relevant jurisdiction (e.g., the European Union or Russia) prohibits the use of the questionnaire due to applicable privacy laws. Please contact Company Legal Counsel to inquire about a pre-approved alternative.

**36. Are there any exceptions to third-party due diligence when it is determined that there is a reason the third party will interact with government, for example, global network agencies or if the vendor is cleared in another country?**

Under this Policy, all third parties that interact with government officials for or on the Company’s behalf require due diligence, no exceptions. If a vendor is cleared in one country but has a different set of people running its business in a separate country, we still need to run due diligence on the local entity. The same is true for large global parents and their local entities.

### **37. What is our compliance responsibility regarding joint ventures?**

The Company is responsible for ensuring that the joint ventures it controls comply with the FCPA and other applicable anti-bribery laws. One of the most important aspects of joint venture compliance is appropriate due diligence prior to entering into a relationship. This due diligence will allow the Company to understand the compliance risks associated with any new business partner. The Company should also incorporate anti-bribery obligations into agreements with its joint venture partners to ensure that the conduct of joint ventures is consistent with its own compliance program and policies.

Where the Company participates in, but does not ultimately control, an entity, guidance from U.S. enforcement authorities suggests that it must use its best efforts to cause that entity to implement appropriate controls. The DOJ and SEC have explained that a parent issuer must use its “best efforts” to cause minority-owned affiliates to devise and maintain a system of internal accounting controls consistent with the issuer’s own obligations under the FCPA. In evaluating those efforts, the DOJ and SEC suggest that “all the circumstances--including ‘the relative degree of the issuer’s ownership of the domestic or foreign firm and the laws and practices governing the business operations of the country in which such firm is located’--are taken into account.”

### **38. What should I do if I learn that my supervisor, another employee, or a counterparty has violated this Policy?**

The Company requires that you promptly report any actual or suspected violations of this Policy. You will never be disciplined or penalized for making a report in good faith.

### **39. May I report suspected misconduct or seek additional guidance anonymously?**

Yes. If you would prefer to remain anonymous when reporting actual or suspected misconduct, or when seeking guidance on compliance with this Policy, visit the EthicsLine, our anonymous reporting service. You may make a report online at <https://koethics.alertline.com/gcs/welcome> or call toll-free at 1 (866) 790-5579. For international access number to the EthicsLine, you may refer to [https://koethics.alertline.com/clientInfo/6805/KO\\_DA\\_codes.pdf](https://koethics.alertline.com/clientInfo/6805/KO_DA_codes.pdf) or <https://koethics.alertline.com/gcs/welcome>.

### **40. How can I learn more about anti-bribery laws?**

You may consult the following:

- Joseph Moan, Chief Ethics & Compliance Officer, at +1-404-676-1306 or [jmoan@coca-cola.com](mailto:jmoan@coca-cola.com),
- James Gibson, Compliance and Global Anti-Bribery Counsel, at +1-404-676-8775 or [jamesgibson@coca-cola.com](mailto:jamesgibson@coca-cola.com),
- John Wear, Compliance and Global Anti-Bribery Counsel, at +1-404-676-9622 or [jowear@coca-cola.com](mailto:jowear@coca-cola.com),
- Vail Thorne, Senior Counsel, at +1-404-676-5001 or [vthorne@coca-cola.com](mailto:vthorne@coca-cola.com) (for questions regarding interactions with U.S. officials), or
- Campbell Irving, Counsel, at +1-404-676-5440 or [cairving@coca-cola.com](mailto:cairving@coca-cola.com) (for questions regarding interactions with U.S. officials).

You can also contact E&C at +1-404-676-5579 or [ethicsandcompliance@coca-cola.com](mailto:ethicsandcompliance@coca-cola.com), visit the E&C intranet site, or consult your local Company Legal Counsel.