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## Independent Accountants' Review Report

To the Management of The Coca-Cola Company

We have reviewed The Coca-Cola Company's Schedule of Selected 2024 People & Communities Update Indicators as presented in the Schedule in Exhibit A (the "Subject Matter") as of and for the year ended December 31, 2024 in accordance with The Coca-Cola Company's Selected 2024 People & Communities Update Indicators Criteria as presented in Exhibit A (the "Criteria"). The Coca-Cola Company's management is responsible for the Subject Matter in accordance with the Criteria. Our responsibility is to express a conclusion on the Subject Matter based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform our review to obtain limited assurance about whether any material modifications should be made to the Subject Matter in order for it to be in accordance with the Criteria. The procedures performed in a review vary in nature and timing from and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether the Subject Matter is in accordance with the Criteria, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. As such, a review does not provide assurance that we became aware of all significant matters that would be disclosed in an examination. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent of The Coca-Cola Company and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our review engagement. Additionally, we have complied with the other ethical requirements set forth in the Code of Professional Conduct and applied the Statements on Quality Control Standards established by the AICPA.

The procedures we performed were based on our professional judgment. Our review consisted principally of applying analytical procedures, making inquiries of persons responsible for the Subject Matter, obtaining an understanding of the data management systems and processes used to generate, aggregate and report the Subject Matter and performing such other procedures as we considered necessary in the circumstances.

As described in Note 3 of Exhibit A, the Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such

data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.

The information included in The Coca-Cola Company's 2024 People & Communities Update, other than the Subject Matter, has not been subjected to the procedures applied in our review and, accordingly, we express no conclusion on it.

Based on our review, we are not aware of any material modifications that should be made to the Schedule of Selected 2024 People & Communities Update Indicators as of and for the year ended December 31, 2024, in order for it to be in accordance with the Criteria.

*Ernst & Young LLP*

December 19, 2025

**Exhibit A – Schedule of Selected 2024 People & Communities Update Indicators**

**As of December 31, 2024**

Indicator Name	Scope <sup>1</sup>	Unit	Reported Value <sup>2</sup>
Global gender representation	The Coca-Cola Company	%	
Senior leadership			Female 43.9 Male 56.1
Middle management			Female 52.4 Male 47.6
Professionals			Female 38.2 Male 61.8
Total			Female 46.1 Male 53.8

**For the year ended December 31, 2024**

Indicator Name	Scope	Unit	Reported Value
Lost-time incident rate	The Coca-Cola Company	Number of lost time incidents multiplied by 200,000 and divided by the number of hours worked	0.33

**Note 1: Scope of Reporting**

The Coca-Cola global business system is composed of the Coca-Cola company (TCCC) and approximately 200 bottling partners. TCCC markets, manufactures and sells beverage concentrates and syrups as well as finished beverages. Our bottling partners are independent bottling operations authorized through bottler’s agreements to prepare, package, distribute and sell finished beverages to customers and/or consumers. TCCC and its bottling partners together are collectively known as The Coca-Cola system (TCCS), or simply “system.”

<sup>1</sup> Refer to Note 2 for additional information regarding the scope and boundaries of the indicators.

<sup>2</sup> The percentages displayed will not sum to 100% due to forced rounding to the nearest 0.1%.

**Note 2: Selected 2024 People & Communities Update Indicators Criteria**

Indicator Name	Criteria
Global gender representation	<p>The gender of global full-time, part-time, and temporary active corporate employees by management level<sup>3</sup> for TCCC is self-reported by employees in TCCC’s Human Resources system as of December 31, 2024.</p> <p>Reported global corporate employees represent approximately 25% of TCCC employees as it excludes those working within the Bottling Investment Group, Costa, Monster, innocent, Dogadan, fairlife, CHI, and BODYARMOR, as well as non-graded employees.</p>
Lost-time incident rate	<p>The Lost Time Incident Rate (LTIR) represents the number of Lost Time Incidents (LTI) per 100 employees and contractors. Total LTI is multiplied by 200,000 (100 full-time equivalent employees working 40 hours per week for 50 weeks) then divided by the number of hours worked for the reporting period.</p> <p>Scope: The scope of reporting is limited to self-reported or witness-reported data collected for TCCC and active company-owned or controlled production facilities, distribution centers, route-to-market (fleet) operations, laboratories and BODYARMOR, innocent, and fairlife offices as of December 31, 2024. Costa managed sites and TCCC managed offices are excluded.</p> <p>Lost Time Incident: An LTI is a reported work-related injury or illness that results in one or more Lost Days<sup>4</sup>. TCCC’s LTIR was determined as of April 24, 2025, for injuries occurring during the year ended December 31, 2024, as a minor incident developing into an LTI over time could result in additional LTIs.</p> <p>Lost day: A Lost Day occurs when, in the opinion of the medical professional of record, the employee’s work-related injury or illness prevents the person from being able to work for one or more days. The first Lost Day counted is the first day following the injury, regardless of whether it was a scheduled workday, and ends when the person is able, in the opinion of the medical professional of record, to return to work, leaves employment, or reach 180 Lost Days. Hours worked: The hours worked include total hours worked during the reporting period by all employees. This excludes hours not worked, such as vacation, holidays, or absences.</p> <p>Employees and contractors: Employees and contractors include all hourly, salary and temporary employees who are on the payroll of the company (as well as non-payroll contractors and temporary employees for</p>

<sup>3</sup> Senior Leadership is defined as employees in career framework (cf) groups D/E/F. Middle Management as cf-B&C and Professionals as cf-A. cf-A also includes the following Compensation Grades: Level A-D, P1-P3, and M1 as recorded in the Company’s Human Resources systems.

<sup>4</sup> Starting in 2021, fatalities are no longer reported as LTIs. Fatalities that may occur are documented and governed through a separate incident management and crisis resolution process.

	<p>whom facility or fleet management provides day-to-day supervision of their work and provides the details, means, methods and processes by which the work objective is accomplished).</p> <p>Uncertainties in reported LTIR: LTIR is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The number of LTIs is based upon employees and contractors self-reporting or witnesses reporting work-related injuries or illnesses to TCCC which may be affected by culture, societal norms and/or local laws and regulations. To the extent an LTI is not reported, it would not be included in the LTIR calculation.</p>
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**Note 3: Measurement Uncertainties**

The Subject Matter is subject to measurement uncertainties resulting from limitations inherent in the nature and the methods used for determining such data. The selection of different but acceptable measurement techniques can result in materially different measurements. The precision of different measurement techniques may also vary.