



# **Human Rights Policy**

## **Revised Manager's Guide**

2017

*The Coca-Cola Company*

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## Background on The Coca-Cola Company's Human Rights Policies

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The success of The Coca-Cola Company is built on our high standards of quality, integrity and excellence, our commitment to legal compliance and our respect for the unique customs and cultures in the communities where we operate.

Respect for human rights is critical to upholding the Company's commitment to operating responsibly. As a confirmation of this commitment, the Company adopted its Human Rights Statement and Workplace Rights Policy in 2007, and its Global Mutual Respect Policy in 2012.

The latest version of our [Human Rights Policy](#) was launched on 11 December 2017. It reflects an in-depth global consultation on the salient human rights risks of the Company, which are the most severe potential impacts associated with our business.

The Coca-Cola Company's [Human Rights Policy](#) is guided by international human rights principles encompassed in the [Universal Declaration of Human Rights](#), the [International Labor Organization's Declaration on Fundamental Principles and Rights at Work](#), the [United Nations Global Compact](#) and the [United Nations' Guiding Principles on Business and Human Rights](#).

The Human Rights Policy applies to The Coca-Cola Company, the entities that it owns, the entities in which it holds a majority interest, and the facilities that it manages. The Company is committed to working with and encouraging our independent bottling partners to uphold the principles in this Policy and to adopt similar policies within their businesses. The Company's [Supplier Guiding Principles](#) are part of all contractual agreements between The Coca-Cola Company and its direct and authorized suppliers and are aligned with the expectations and commitments of the Human Rights Policy. Details on implementing the Supplier Guiding Principles (SGP) are included in the [SGP Implementation Guide](#).

This Human Rights Policy Manager's Guide is designed to provide guidance to managers in understanding and implementing the Human Rights Policy. The Guide discusses how our everyday work can impact the human rights of people in our Company, our independent bottling partners, our supply chain and the communities in which we operate. The Manager's Guide provides detailed explanations of Human Rights Policy components and includes links to other resources to aid you as a manager in understanding the and implementing the Human Rights Policy.

The Human Rights Policy promotes the values of The Coca-Cola Company and is the baseline standard. Where the Human Rights Policy provides greater protection than is provided under applicable law, policy or custom, you should follow the Human Rights Policy. In instances where applicable law, policy or custom provides employees with

greater protection, the local standard should prevail. Where you believe applicable law, policy or custom conflicts directly with the Human Rights Policy, or if you are unsure about which standard should apply, you should consult Legal or Global Workplace Rights.

If you have questions about the material contained in this Guide, or would like to provide comments or feedback, please contact Global Workplace Rights at Corporate Headquarters in Atlanta at [humanrights@coca-cola.com](mailto:humanrights@coca-cola.com).

## **The Company's Commitment to Respect Human Rights**

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Respect for human rights is fundamental to the sustainability of The Coca-Cola Company and the communities in which we operate. In our Company and across our supply chain, we are committed to ensuring that people are treated with dignity and respect.

## **The Company's Human Rights Policy**

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An important component of our commitment to respect human rights is our Company's [Human Rights Policy](#), which focuses on fostering open and inclusive workplaces based on human rights.

The Policy includes the following twelve components:

1. Respect for Human Rights
2. Community and Stakeholder Engagement
3. Diversity and Inclusion
4. Freedom of Association and Collective Bargaining
5. Safe and Healthy Workplace
6. Workplace Security
7. Forced Labor and Human Trafficking
8. Child Labor
9. Work Hours, Wages and Benefits
10. Land Rights and Water Resources
11. Healthy Lifestyles
12. Reporting, Addressing Retaliation and Investigation

As noted above, the Human Rights Policy applies to The Coca-Cola Company, the entities that it owns, the entities in which it holds a majority interest and the

facilities that it manages globally. The Company expects from our independent bottling partners to uphold the principles of the Human Rights Policy, and urges them to adopt similar policies within their businesses, even if those businesses are covered by other policies as indicated below. If you have a question about whether a particular individual or entity is covered by the Human Rights Policy, please consult your local Human Resources Manager, Legal or the Global Workplace Rights department at [humanrights@coca-cola.com](mailto:humanrights@coca-cola.com).

<b>Entity or Individual</b>	<b>Covered by the Human Rights Policy?</b>	<b>Other Policies That May Apply</b>
TCCC entity at least majority owned (more than 50% stock ownership); including, for example, business unit offices, syrup and concentrate plants, and majority-owned bottlers	Covered	Local HR Policies
Bottler that is not majority owned by TCCC (50% or less stock ownership) but where TCCC has the operating responsibility or the bottler has agreed to be covered by the Human Rights Policy	Covered	Local HR Policies
Supplier to TCCC that is not majority owned by TCCC	Not Covered	<a href="#">Supplier Guiding Principles</a>
Bottler that is not majority owned by TCCC (less than 50% stock ownership)	Not Covered	<a href="#">Supplier Guiding Principles</a>
Contract Worker (may also be referred to as Non-Employee Worker or “NEW” in United States)*  * All contract workers must be engaged through an approved third party contract labor provider, which is their employer and is subject to the Supplier Guiding Principles.	Not Covered	<a href="#">Supplier Guiding Principles</a>

Compliance with the Human Rights Policy in our everyday work is essential. Human rights issues can arise anywhere and in any geography. By acting in accordance with this policy, we can prevent negative human rights impacts and mitigate impacts that come to the Company's attention.

# Human Rights Policy (full text)

## Text of the Human Rights Policy

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Following is the full text of the Human Rights Policy. Corresponding posters of the Human Rights Policy are prominently displayed each Company location. The Human Rights Policy and posters are available in 22 languages, including English via the Company's website:

<http://www.coca-colacompany.com/our-company/human-rights-policy>

# The Coca-Cola Company Human Rights Policy



## Respect for Human Rights

Respect for human rights is a fundamental value of The Coca-Cola Company. We strive to respect and promote human rights in accordance with the UN Guiding Principles on Business and Human Rights in our relationships with our employees, suppliers and independent bottlers. Our aim is to help increase the enjoyment of human rights within the communities in which we operate.

This Policy is guided by international human rights principles encompassed by the Universal Declaration of Human Rights, including those contained within the International Bill of Rights and the International Labor Organization's 1998 Declaration on Fundamental Principles and Rights at Work.

This policy applies to The Coca-Cola Company, the entities that we own, the entities in which we hold a majority interest and the facilities that we manage. The Company also expects independent bottlers and suppliers to uphold these principles and urges them to adopt similar policies within their own businesses.

We use due diligence as a means to identify and prevent human rights risks to people in our business and value chain. Where we have identified adverse human rights impacts resulting from or caused by our business activities, we are committed to provide for or cooperate in, their fair and equitable remediation. We seek to promote access to remediation where we are linked to or involved in those adverse impacts through our relationships with third parties.

The Human Rights Policy is overseen by The Coca-Cola Company's Board of Directors, including the Chief Executive Officer.

## Community and Stakeholder Engagement

We recognize that we are part of the communities in which we operate. We engage with communities on human rights matters that are important to them such as land rights, access to water and health. We also engage with people in those communities, including indigenous peoples as well as other vulnerable and disadvantaged groups. Our aim is to ensure through dialogue that we are listening to, learning from and considering their views as we conduct our business. We believe that local issues are most appropriately addressed at the local level.

Where appropriate, we engage with a wide range of civil society and stakeholders on human rights issues related to our business. This includes issues in our Company, across our value chain and with our various sponsorships, through which we seek to promote respect for human rights.

# The Coca-Cola Company Human Rights Policy (cont.)

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## **Diversity and Inclusion**

We value and advance the diversity and inclusion of the people with whom we work. We are committed to equal opportunity and are intolerant of discrimination and harassment. We work to maintain workplaces that are free from discrimination or harassment on the basis of race, sex, color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender identification or expression, political opinion or any other status protected by applicable law. The basis for recruitment, hiring, placement, development, training, compensation and advancement at the Company is qualifications, performance, skills and experience.

We do not tolerate disrespectful or inappropriate behavior, unfair treatment or retaliation of any kind. Harassment is not tolerated in the workplace and in any work-related circumstance outside the workplace.

## **Freedom of Association and Collective Bargaining**

We respect our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment. Where employees are represented by a legally recognized union, we are committed to establishing a constructive dialogue with their freely chosen representatives. The Company is committed to bargaining in good faith with such representatives.

## **Safe and Healthy Workplace**

The safety and health of our employees is of paramount importance. Our policy is to provide a safe and healthy workplace and comply with applicable safety and health laws and regulations, as well as internal requirements. We work to provide and maintain a safe, healthy and productive workplace, in consultation with our employees, by addressing and remediating identified risks of accidents, injury and health impacts.

## **Workplace Security**

We are committed to maintaining a workplace that is free from violence, harassment, intimidation and other unsafe or disruptive conditions due to internal and external threats. Security safeguards for employees are provided, as needed, and are maintained with respect for employee privacy and dignity.

## **Forced Labor and Human Trafficking**

We prohibit the use of all forms of forced labor, including prison labor, indentured labor, bonded labor, military labor, modern forms of slavery and any form of human trafficking.



# The Coca-Cola Company Human Rights Policy (cont.)

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## Child Labor

We prohibit the hiring of individuals that are under 18 years of age for positions in which hazardous work is required.

## Work Hours, Wages and Benefits

We compensate employees competitively relative to the industry and local labor market, and in accordance with terms of applicable collective bargaining agreements. We work to ensure full compliance with applicable wage, work hours, overtime and benefits laws.

## Land Rights and Water Resources

We recognize the significant implications regarding respect for human rights that land use and water use across our value chain may have, which we address through specific policy and action.

While we do not typically purchase ingredients directly from farms, we are compelled, based on our values as a major buyer of several agricultural commodities, to take action and to use our influence to help protect the land rights of local farmers and communities.

We respect the human need for sustainable water supplies, safe drinking water, and protection of both ecosystems and communities through proper sanitation. Through our water stewardship program, we pursue a rights-based approach to water that mitigates risk by assessing local water risks, consulting and partnering with governments, communities and other stakeholders to develop water stress solutions where and when needed, and also implementing source water protection plans at our facilities.

## Healthy Lifestyles

We are committed to providing transparent nutrition information and a range of beverage options to enable consumers to make informed choices consistent with a healthy lifestyle.

## Guidance and Reporting for Employees

We strive to create workplaces in which open and honest communications among all employees are valued and respected. The Company is committed to comply with applicable labor and employment laws wherever we operate. The Company also ensures employees are aware of the Human Rights Policy through training and an annual certification process.

Any employee who believes a conflict arises between the language of the policy and the laws, customs and practices of the place where he or she works, or who has questions about this policy or would like to confidentially report a potential violation of this policy, should raise those questions and concerns with local management, Human Resources, the Legal Department or Strategic Security. Employees can also report suspected policy violations

## The Coca-Cola Company Human Rights Policy (cont.)

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through the EthicsLine secured internet website at [www.KOethics.com](http://www.KOethics.com) or by calling the appropriate toll-free number for their location, which can be found on the [www.KOethics.com](http://www.KOethics.com) website. No reprisal or retaliatory action will be taken against any employee for raising concerns under this policy. The Company will investigate, address and respond to the concerns of employees and will take appropriate corrective action in response to any violation.

The Human Rights Policy is aligned with the Company's Code of Business Conduct. This policy, including translations and related information, can be found via the Company's internet site: <http://www.coca-colacompany.com>

For individuals in the European Union: Please note that, due to EU legislation, the EthicsLine phone or web services only allow for reporting of financial, accounting and auditing matters. To report issues under the Human and Workplace Rights Policy, contact your local Management, Human Resources, Local Ombudspersons or Legal Department.

### **Public Reporting**

We report to the public on our human rights-related commitments, efforts and statements, consistent with this Human Rights Policy, as part of our Human Rights Report and annual Sustainability Report. This reporting cross references the UN Guiding Principles Reporting Framework.

*The Company reserves the right to amend this policy at any time. Nothing in this policy says or implies that a contract exists between the Company and its employees or that participation in this program is a guarantee of continued employment with The Coca-Cola Company.*

## Manager's Guide Format

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The following twelve sections of the Manager's Guide address each component of the Human Rights Policy. Each section includes the following detail, as applicable:

- Text of the Human Rights Policy component
- Definitions of key terms used in each component
- Discussion of the requirements established in each component
- Examples of violations of the Human Rights Policy
- Additional Guidance, Tools and Resources
- Human Rights Assessment Process “Key Points to Note”
  - This section highlights the topics covered in the periodic Human Rights Assessment Process, which is managed by the Global Workplace Rights team
  - Additional information regarding the assessment process is included in the [Human Rights Implementation Guide](#)

## Text from the Human Rights Policy: “Respect for Human Rights”



Respect for human rights is a fundamental value of The Coca-Cola Company. We strive to respect and promote human rights in accordance with the UN Guiding Principles on Business and Human Rights in our relationships with our employees, suppliers and independent bottlers. Our aim is to help increase the enjoyment of human rights within the communities in which we operate. (...) We use due diligence as a means to identify and prevent human rights risks to people in our business and value chain. Where we have identified adverse human rights impacts resulting from or caused by our business activities, we are committed to provide for or cooperate in, their fair and equitable remediation. We seek to promote access to remediation where we are linked to or involved in those adverse impacts through our relationships with third parties.

## Discussion

Governments, companies and citizens all have an important role in human rights globally. The term “human rights” refers to those rights recognized in the [United Nations’ Universal Declaration of Human Rights](#) and related international covenants. The Declaration considers all human rights inalienable, equal and connected. Human rights do not depend on citizenship or personal characteristics.

While governments are responsible for *protecting* human rights through legal frameworks and for providing access to remedies in cases where human rights are violated, businesses have a corporate responsibility to *respect* all human rights. The Coca-Cola Company’s Human Rights Policy recognizes this commitment.

The Coca-Cola Company’s Human Rights Policy and Supplier Guiding Principles establish a foundation for managing our business around the world in accordance with our commitment to respect human rights. As noted, the Company encourages our bottling partners to uphold the principles in our Human Rights Policy and to adopt similar policies within their businesses.

In 2011, The Coca-Cola Company formally endorsed the [United Nations' Guiding Principles on Business and Human Rights](#), adopted by UN Human Rights Council in 2011. We have and continue to implement all three of the components that must be put in place in a corporate context under the Principles:

1. **Having a policy commitment to meet the responsibility to respect human rights;**
2. **Engaging in due diligence to identify, prevent, mitigate and account for how the Company addresses its human rights impacts; and**
3. **Having a process to enable the remediation of any adverse human rights impacts the Company causes or to which it contributes.**

This framework is a key touchstone for our policies and programs related to workplace and human rights. We expect our Company, our independent bottling partners and our suppliers to avoid causing or contributing to adverse human rights impacts as a result of business actions and to mitigate any adverse human rights impacts directly linked to their operations, products or services by their business relationships.

It is important for managers to understand that Company operations can impact one or more human rights and, while some rights are workplace-related, others are community-based. Examples of how business might be involved with an impact on one or more of the 30 human rights listed in the [United Nations' Universal Declaration of Human Rights](#) is explained in the Annex of the [Shift UN Guiding Principles Reporting Framework and also included in the Appendix of this Manager's Guide](#).

Below are examples of how the Company mitigates potential human rights impacts. More examples and information can be found in the Company's [human rights report](#).

## Non-Complicity

The Coca-Cola Company is committed to ensuring non-complicity in the violation of any internationally recognized human right. Charges of complicity are generally raised when a company knew, or should have known, that the actions of the government or its business partners contributed to violating human rights. Applying the Human Rights Policy is just one way that TCCC seeks to mitigate this risk.

## Sustainability

In a world where populations are growing, natural resources are stressed, communities are forced to do more with less and our consumers' expectations are expanding, we understand that sustainability is core to our business continuity and recognize the health of our business is directly linked to the health of the communities in which we operate. That is why we work to respect all human rights and are working together to enhance people's well-being, build strong communities, and help protect the environment we all share. Our commitments to a sustainable community can be found in the [Company's Sustainability Report](#).

## Intellectual Property

The Company respects the individual and collective intellectual property rights of others. TCCC does not knowingly infringe on the trademark or other intellectual property rights of third parties, including indigenous peoples, and undertakes the appropriate research to determine existing rights prior to Company use. Pursuant to Company's Trademark Policy, Intellectual Property Policy and Patent & Technology Handbook, the Company will seek license or other appropriate rights to legally recognized intellectual property owned or controlled by others that are required for business or legal reasons.

## Privacy

As a global Company, we make sincere efforts to adhere to the local, cultural, political and religious requirements in every market that we serve. We are committed to monitoring our responsible marketing policies to ensure they are responsive to the needs and requests of our customers and consumers. Agencies conducting product surveys and testing on behalf of the Company are expected to follow industry standards to ensure that consumer privacy is respected.

## Land Use

The Company recognizes the important human rights issues related to land use and acts with due diligence before making land use decisions. Before purchasing land or property developed by the government or others, the Company consults with the government, land developers, owners, occupiers and other relevant community stakeholders to understand the impact the Company's presence may have on users of the land or on the cultural heritage of the land in question. The assessment ensures that land owners or occupiers have not been coerced to sell the land and are not being or have not been relocated against their will. The assessment also includes investigation into the cultural background of the population living on and off the land to determine if the people belong to a minority group in the country that is being repressed.

In 2013, our Company announced a set of industry-leading [commitments to protect the land rights](#) of farmers and communities in the world's top sugarcane-producing regions, advancing its ongoing efforts to drive transparency and accountability across its global supply chain. The commitments build on the Company's [Sustainable Agriculture Guiding Principles](#), which commit that the Company will follow the law, engage communities and ensure that grievance mechanisms are in place.

See the [Human Rights Due Diligence Checklist on Plant Siting](#) for further guidance related to land rights.

## Civic Participation

The right to participate in the community governance process is an important right recognized by The Coca-Cola Company. To enable active participation, employees, including migrant workers, minorities and members of indigenous groups, should be provided adequate leave from work to participate in election-related activities, including specifically exercising the right to vote. Employees should feel they can exercise these rights without fear of harassment or reprisal, and managers should never harass, intimidate or punish workers who take leave from work to exercise their right to vote. To the extent practicable, employees should be provided sufficient time away to exercise their right to vote as well as leave for serving on a jury or testifying.

### Text from the Human Rights Policy: “Community & Stakeholder Engagement”



We recognize that we are part of the communities in which we operate. We engage with communities on human rights matters that are important to them such as land rights, access to water and health. We also engage with people in those communities, including indigenous peoples as well as other vulnerable and disadvantaged groups. Our aim is to ensure through dialogue that we are listening to, learning from and considering their views as we conduct our business. We believe that local issues are most appropriately addressed at the local level. Where appropriate, we engage with a wide range of civil society and stakeholders on human rights issues related to our business. This includes issues in our Company, across our value chain and with our various sponsorships, through which we seek to promote respect for human rights.

## Definitions

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### “Stakeholders”

“Stakeholders” are people and groups inside and outside of our Company that we recognize are affected by our business practices. Stakeholders can include, for example, non-governmental organizations (NGOs), labor unions, local community leaders, religious leaders, international organizations, governments, investors and shareowners, employees, customers and consumers. Who a stakeholder is may also be dependent upon the type of human rights issue involved, for example, stakeholders on privacy issues may be different from those related to a land matter.

## Discussion

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### Respect for All Human Rights

The Coca-Cola Company understands that we are a part of each community in which we conduct business. The Company engages with community members in coordination with Public Affairs and Communications (PAC), Global Workplace Rights, Technical and other departments to understand issues that are important to these communities and

what our human rights impacts may be. We believe together we can have a greater and more sustainable impact than by working alone.

### **Our principles:**

- **Transparency:** Respect the diversity of views and values stakeholders present, and work to engage openly, providing the information they need to make meaningful contributions to our decision-making processes and activities.
- **Inclusiveness:** Include a wide-range of stakeholders, especially those who are traditionally marginalized (e.g., women, youth, indigenous groups and the poor).
- **Consistency:** Maintain regular and consistent communication to ensure continuity and meaningful engagement.
- **Accountability:** Inform stakeholders of how their feedback influenced the outcome of a decision or activity.

Community and stakeholder engagement is an essential part of our human rights due diligence process. The Coca-Cola Company understands it has a corporate social responsibility to respect the human rights of its employees and the people in the communities in which it operates. As recognized in the [United Nations' Guiding Principles on Business and Human Rights](#), The Company recognizes that implementing respect for human rights includes:

- Having a policy commitment to meet the responsibility to respect human rights;
- Engaging in due diligence to identify, prevent, mitigate and account for how the Company addresses its human rights impacts;
- Avoiding complicity in human rights violations;
- Investigating allegations of adverse human rights impacts;
- Providing access to a grievance mechanism to raise concerns or identify potential human rights impacts; and
- Ensuring that such a grievance mechanism is accessible to representatives of the communities in which we operate and our supply chain.

## Text from the Human Rights Policy: “Diversity and Inclusion”



We value and advance the diversity and inclusion of the people with whom we work. We are committed to equal opportunity and are intolerant of discrimination and harassment. We work to maintain workplaces that are free from discrimination or harassment on the basis of race, sex, color, national or social origin, ethnicity, religion, age, disability, sexual orientation, gender identification or expression, political opinion or any other status protected by applicable law. The basis for recruitment, hiring, placement, development, training, compensation and advancement at the Company is qualifications, performance, skills and experience. We do not tolerate disrespectful or inappropriate behavior, unfair treatment or retaliation of any kind. Harassment is not tolerated in the workplace and in any work-related circumstance outside the workplace.

## Definitions

### “Protected Category”

A “status protected by applicable law” refers to a group of people who have a particular characteristic or trait that is protected by law or Policy from discrimination or harassment on the basis of that characteristic or trait. The characteristics and traits listed in the Policy — race, sex, color, national or social origin, religion, age, disability, sexual orientation, political opinion — are not all-inclusive. For example, characteristics or traits such as ethnicity, caste, creed, language, health status (including HIV/AIDS), migrant worker status, membership in a union or other organization, marital status, and gender identity and/or expression, are also protected by the Human Rights Policy.

### “Employment Decisions”

The Human Rights Policy references a range of employment decisions, which include but are not limited to: recruiting, hiring, placement, training, advancement/promotion, raises/compensation, benefits, scheduling (including vacation and time off), assignments, demotions, layoffs, discipline and terminations.

## **“Harassment”**

Harassment is defined as any single incident or pattern of behavior where the effect, intentional or unintentional, creates a hostile, offensive, or intimidating work environment. As noted in the Human Rights Policy, harassment is unacceptable in the workplace and in any work-related circumstance outside the workplace.

## **Discussion**

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### **Protected Categories**

The Company makes decisions about who to hire and promote based on qualifications, performance, skills and experience. The Coca-Cola Company gives employees an equal opportunity to work. The Company does not allow employees to be treated differently or unfairly by managers or co-workers based on characteristics such as skin color, religion, age, disability, politics, sexual orientation, race, gender, cultural affiliation, the place that they come from or any other basis protected by the Human Rights Policy and applicable law. As noted in the Policy, “regardless of personal characteristics or status, the Company does not tolerate disrespectful or inappropriate behavior, unfair treatment or retaliation of any kind.”

The protected categories covered by this Policy are protected in all geographies where the Company does business, regardless of whether that category is protected by applicable law. For example, the Policy prohibits discrimination or harassment based on sexual orientation even if the country in which the employee works does not have a law prohibiting discrimination or harassment on that basis. These principles apply not only to Company employees but also to the business partners with whom we work. If you have a question about whether an employee falls within a protected category in your jurisdiction, please consult with Legal or Global Workplace Rights.

### **Harassment and Intimidation**

The Coca-Cola Company is committed to fostering a harassment-free workplace. The Company will not tolerate offensive behavior by managers or co-workers because of a protected characteristic or trait.

In addition, as noted in the policy, harassment is unacceptable in the workplace and in any work-related circumstance outside the workplace, such as during a business trip, business meeting or business-related social event. These principles apply not only to Company employees, but also to the business partners and suppliers with whom we work.

The following are some examples of offensive behavior that could be viewed as harassment:

- Making comments, insults, slurs or jokes about any protected group
- Making comments about an employee's body or attire
- Trying to convert someone to one's own religious or political beliefs
- Unwanted touching or blocking movement
- Electronically posting or sending messages or images that are sexual in nature or otherwise viewed as inappropriate or offensive
- Winking, staring at body parts or making gestures of a sexual nature
- Sharing or displaying objects or pictures, cartoons, emails, text messages, websites, posters or screen savers that are sexual or directed at a protected group

Managers should quickly and consistently respond to all incidents or complaints of harassment, even if the potential victim has asked that no action be taken. Additionally, managers should encourage employees to report harassment or discrimination. All incidents and complaints of harassment should be reported to your local Human Resource Office, local Legal Department or other issue resolution process, such as Solutions.

## **Accommodations for Employees' Religious Expression**

The Company prohibits any kind of discrimination, including harassment or retaliation, on the basis of religion, belief or cultural expression. The intent is to foster mutual respect and tolerance in the workplace thereby enabling freedom of religion in a way that does not infringe on the rights of other employees. When reasonable, managers should provide accommodations for employees' religious expressions, observances and requirements and ensure coworkers do not obstruct such expressions.

Examples of accommodating religious expression include:

- Allowing workers to use rest periods freely, including engaging in prayer rituals or other forms of symbolic speech as space permits
  - Employees may engage in open discussion about viewpoints, but should not subject coworkers to unwelcome expressions of religious views
- Allowing employees to exercise their allotted leave for any reason of their choosing, including religious holidays on days not already recognized as holidays by the Company or by applicable law
  - Prospective employees should be informed of any mandatory work days which may conflict with religious holidays

- Granting a flexible work arrangement request for an employee wishing to attend religious services, when such request does not negatively impact the employee's work or the business

Examples of violating an employee's right to religious expression include:

- Not allowing an employee to wear a piece of jewelry with a religious symbol but allowing other types of jewelry without religious symbolism
- Prohibiting an employee from reading a religious text during his or her meal break time
- Cancelling an employee's vacation after learning that he or she would be using the time to attend a religious retreat
- Requiring any employee to participate unwillingly in a specific religious activity

## **Respecting Employees' Political Views and Other Expressions**

Managers should not make employment-related decisions based on an employee's personal political views or opinions. Company political contributions are regulated at a local level and are always nonpartisan. Managers should not pay for or reimburse employees for personal political activities, nor are employees allowed to utilize Company assets to advance political activities. Managers must not restrict an individual's right to make legal political contributions of their choosing. Likewise, employees are prohibited from imposing their personal political views on coworkers or expressing their views in the workplace in a manner that is disruptive.

Although the Policy encourages the accommodation of religious expression, it does not give employees license to disrespect coworkers by subjecting them to unwelcome expressions of religious views. Managers should not permit unwelcome proselytizing or intimidating, hostile or offensive conduct or displays of religious symbols and artifacts while in the workplace. Examples of this include:

- Condoning the use of symbols that clearly portray prejudice, hatred or violence against any religious group
- Continued proselytizing in the workplace after being asked to stop

Managers should work with local Legal and Human Resources to provide clear guidance to employees regarding the limitations on expressive conduct or religious activity in the workplace so as to avoid ad hoc discrimination on the basis of the content of the message or activity. Limitations should be based on business need or the need to limit displays that are offensive, disruptive, unsafe or otherwise inappropriate in the workplace.

## Stereotypes

Managers must avoid using stereotypes to make employment decisions, as this also leads to discriminatory practices. For example:

- Assuming a person will or will not want to work nights or weekends or travel because of their marital status
- Assuming certain minority groups would not want to work with other minority groups
- Assuming women will not want to work difficult jobs involving difficult or dangerous work conditions (e.g. heavy lifting)
- Assuming a person cannot perform a particular job because of a mental or physical disability

## Examples of Violations

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### Gender-Based Discrimination

- Making employment decisions based on an employee's marital or family status, for instance terminating women because they are married; refusing to hire women unless they are married or refusing to hire a woman because the hiring manager does not approve of her marital status
- Managers train only men or favored groups and exclude women or disfavored groups
  - Utilizing training or presentation materials that only use the pronoun "he," or only using "he" in reference to managers, but using "he" or "she" in reference to hourly employees
- Requiring female employees to wear uniforms that are not culturally appropriate for them (e.g. requiring women to wear pants when not required for safety reasons)

### Discrimination Based on Race, Nationality, Cultural or Ethnic Group

- Employees from a particular indigenous or ethnic group or of a particular color not being given the assignments necessary to be promoted because the manager does not like the indigenous group, ethnic group or color
- An employee who struggles with speaking the prevalent local language is given a negative performance review and told to be "more social," despite the fact that the employee's job performance is satisfactory

- Hiring managers require only those who appear or sound foreign to produce identity and authorization documents or ask for more documents than required by law
- Prohibiting employees from wearing traditional cultural garments in the workplace where there is no legitimate business reason (such as safety) for their prohibition

## **Discrimination Based on Religious Affiliation**

- Management invites all employees to regular outings during the Sabbath, thereby excluding a Jewish employee
  - This employee subsequently receives a negative review with “needs to show more participation” as the reason given and, as a result, employee is denied upcoming promotion
- Employee makes offensive comments about another’s religious practices, grooming style, prayer requirements or eating habits

## **Discrimination Based on Other Protected Categories**

- People in a protected category are not hired or are barred from applying because of these specific characteristics
- Testing applicants or employees for pregnancy or HIV and refusing to hire or firing them based on positive test results
- Employees holding unpopular political opinions or views from the majority group are terminated on grounds different than those used for the employees in the majority group
  - Passing over an older employee (who would be the usual choice) to make a sales presentation or distribute goods to a potential client, using instead a younger employee because the manager thinks or knows that the client prefers to deal with younger employees
- Managers allowing employees from a favored group to work overtime in excess of that allowed by applicable law when asked to do so by that group, but strictly adhering to the law with respect to other groups
  - Note that this would also violate the Work Hours, Wages and Benefits component of the Policy
- Managers allowing regular workers to take customary breaks throughout the day, but denying the same breaks to migrant workers

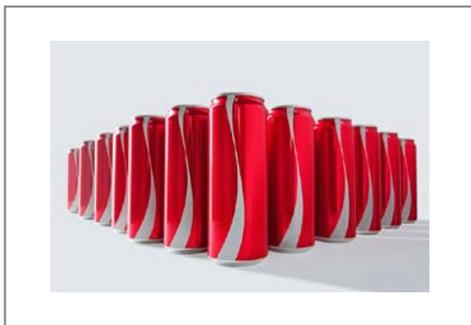
- Migrant workers are offered different jobs than those who are local or citizens despite equal qualifications and which may result in differences in pay or benefits

## **Human Rights Assessment Process: Key Points to Note**

Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company's requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to Valuing Diversity:

- In keeping with the Company's commitment to valuing diversity, workplace assessments include measures to verify facilities do not engage in discriminatory practices
- Facilities are evaluated to determine whether they meet the following key requirements:
  - Facility does not discriminate on the basis of gender, race, religion, national origin, or other legally protected category
  - Hiring practices, pay and opportunities for advancement are based on occupational skills and experience and not a protected category
- Indicators of Performance Gaps include:
  - Employees being treated differently based on physical or personal qualities, religious beliefs or other attributes not directly related to occupational skills and experience
  - Employees being required to undergo mandatory pregnancy or HIV testing prior to being hired as a condition of employment
  - Men and women not being paid equally for equal work



### Text from the Human Rights Policy: “Freedom of Association & Collective Bargaining”

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The Company respects our employees’ right to join, form or not to join a labor union without fear of reprisal, intimidation or harassment. Where employees are represented by a legally recognized union, we are committed to establishing a constructive dialogue with their freely chosen representatives. The Company is committed to bargaining in good faith with such representatives.

## Definitions

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### “Labor Union” and “Legally Recognized Union”

A “labor union” is an organization or group of individuals that collectively represents employees in dealing with management on matters of interest to the employees, most often wages, hours and working conditions.

A “legally recognized union” is an organization or group of individuals that has been recognized by applicable law to act as the workplace representative for the employees at a company or companies. Legally recognized unions are often referred to simply as “labor unions.”

In some countries, labor unions are specifically recognized by the government as having the power and responsibility to represent workers in specific industries or regional areas. If you have a question about whether a union representing your employees is a “legally recognized union,” please consult your local Labor Relations, Legal or Global Workplace Rights for guidance.

### “Represented”

The rules that determine whether a union “represents” employees can vary based on applicable law. When employees are “represented” by a legally recognized labor union, the Company must negotiate exclusively with the union over wages, hours and working conditions for employees represented by that union.

In most countries, the legal procedure for determining whether a labor union represents employees includes a process verifying that employees have consented to union representation, or that employees have freely chosen representation through a formal or informal procedure, such as an election, signing a petition or signing an authorization card, subject to applicable law. There may also be more than one union which has the legal authority to represent employees in a particular facility.

In some countries an individual employee may choose to be a member of a labor union that does not represent other employees in that workplace and which has no legal right to engage in collective bargaining. If you have a question as to whether a union legally represents your employees, please consult your local Labor Relations, Legal or Global Workplace Rights for guidance.

### **“Collective Bargaining” or “Bargaining”**

“Collective bargaining” or “bargaining” is the process by which the employer and the employees’ legally recognized labor union meet to discuss employees’ wages, hours and working conditions. An agreement reached by the parties is typically memorialized in a contract known as a “collective bargaining agreement.” Employees represented by a union may invite union representatives from that same union to assist in the collective bargaining negotiations. Applicable law usually sets out the procedures the parties must follow during the bargaining process and often requires that the parties bargain in “good faith.”

### **“Good Faith”**

Bargaining in “good faith” generally means the parties will negotiate with an honest intent to reach agreement. Parties need not agree to particular proposals during this process, but they must be willing to consider the other sides’ positions as part of their good faith bargaining obligation. This may also include the Company providing access to certain Company information. “Good faith” requirements may also be subject to conditions set by national law.

## **Discussion**

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The Coca-Cola Company respects the right of employees to freely associate with groups of their choosing. This includes employees’ right to choose whether they wish to organize or join a labor union. The Company also respects the right of employees not to support or join a labor union. The Company is committed to ensuring that employees can make such important choices without fear of retaliation or harassment because of their decision.

## Communications Relating to Unions

Managers should discuss union representation with employees only as permitted by applicable law. For example, U.S. managers may tell employees that while they are free to vote for or against a union, the Company prefers to deal directly with employees. In countries with legally required works councils, managers may say that there is a legally required means of communication with employees — the works council — that management prefers to use.

The International Labor Organization's Committee on Freedom of Association has said that freedom of association provides a free speech right to companies just as many local laws do, such as section 8(c) of the U.S. National Labor Relations Act. Likewise, the United Nations Global Compact has also been interpreted to include an employer free speech right. Thus, the Company is permitted to provide associates with information about unions and the collective bargaining process so that they can make informed decisions on seeking or rejecting representation, as long as the Company's actions are not made with the intention of interfering with associates' protected rights.

If you have a question about what communication is permitted in your jurisdiction, consult your Legal or Global Workplace Rights. In addition, managers should consult with Legal, local Labor Relations or Global Workplace Rights to confirm the parameters of responding to union organizing activity and maintaining work rules that could have an impact on union organizing activity, such as access to Company information, Company premises and facilities.

## Dealing With Unions and Their Representatives

In the context of labor union support or membership, respecting freedom of association means that the Company will not hinder a labor union in its role as the employees' representative. When a union is legally recognized as the freely chosen representative of employees, the Company will work with that union and its representatives to negotiate over wages, hours and working conditions.

The Company aims to have a productive relationship with employees' recognized representatives and will bargain in good faith with the intent to reach agreements that are in the best interests of employees and the Company. Where such agreement is reached, the Company will comply with the terms of the agreement during its effective period and within the confines of the law at all times. When a group of employees is represented by a legally recognized labor union, managers must not bypass the union to deal directly with individual employees regarding their terms and conditions of employment.

## Restructuring

*(The following is consistent with the Company's "Human Rights Restructuring Guidelines Framework")*

- In considering changes in operations that would have an adverse impact upon employees including plant closings, layoffs, contracting out and outsourcing, a company should:
  - As early as possible, initiate a process of identifying the potential impact of business transaction and restructuring activity on employees
    - This early action includes, but is not limited to, identifying potential impacts and issues during short-term and long-term business planning processes
  - Make best efforts to provide employees and their union representatives with sufficient notice prior to the final decision being taken
    - In addition, discuss with employees and union representatives the steps being taken to mitigate the adverse effects on employees of ownership and structural change
  - Cooperate with appropriate governmental authorities and community representatives to address effects through local initiatives, where practicable
- In general, we should be committed to use available means, as appropriate, to ensure meaningful cooperation with employees and their union representatives in order to mitigate adverse effects of business transaction decisions on employees

Managers should consult with Legal and Global Workplace Rights to confirm contractual, legal requirements or restrictions surrounding restructuring, mergers and acquisitions, layoffs, subcontracting or business/department closure decisions.

## Workplace Conduct

The Human Rights Policy does not prevent management from maintaining valid and lawful rules relating to workplace conduct. For example, the Policy does not prohibit management from enforcing lawful no-solicitation/distribution rules in the United States.

## Examples of Violations

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- Threatening a worker, directly or indirectly, because he or she supports a union or engages in union activity such as handing out union cards, wearing a union button or attending a union meeting
- Threatening to fire an employee if he or she joins a union, supports a union or engages in union activity
- Threatening cuts in pay or benefits if employees support or join a union

- Asking employees about whether they support a union or whether they have engaged in union activities
- Threatening a worker, directly or indirectly, because he or she does not support a particular union
- Spying on employees' union activities -- for example, standing outside a union meeting and keeping notes on who enters
- Denying equal treatment to employees based on their support for a labor union - - for example, assigning only union supporters to less desirable shifts
- Refusing to bargain or not bargaining in good faith with a labor union or representatives of the union that has been legally recognized as the employees' chosen representative
- Refusing to provide a labor union with information that applicable law requires the Company to share with the union
- Not complying with the terms of a collective bargaining agreement that has been negotiated with the employees' legally recognized union
- Bargaining directly with employees who are represented by a legally recognized union where such direct bargaining is prohibited by applicable law
- Undermining an incumbent union by providing management support and resources to a rival union in a discriminatory way

## **Human Rights Assessment Process: Key Points to Note**

Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company's requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to Freedom of Association and Collective Bargaining:

- Facilities are evaluated to determine whether they meet the following key requirements:
  - Employees are free to join or not join a labor union, without fear of reprisal, intimidation or harassment
  - Employees are free to collectively bargain

- Facility complies with the terms of the collective bargaining contract
- Collective bargaining contract is available for review
- Internal regulations are available for review
- Minutes from meetings of the worker committee are available for review
- Any grievances or complaints against management are available for review
- Performance records of terminated workers are available for comparison with the performance of others in the same line or producing at the same rate
- Indicators of Performance Gaps include:
  - Records on cases of workers having been disciplined or terminated for supporting union activities such as handing out union cards, wearing a union button or showing up at a union meeting
  - Evidence of management interfering with a worker's ability to organize or participate legally in a union
  - Management failure to recognize or refusing to bargain with legally elected employee representatives
  - Management failure to comply with the terms of a collective bargaining agreement
  - Workers are refused hire because of their affiliations

### **Text from the Human Rights Policy: “Safe & Healthy Workplace”**

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The safety and health of our employees is of paramount importance. Our policy is to provide a safe and healthy workplace and comply with applicable safety and health laws and regulations, as well as internal requirements. We work to provide and maintain a safe, healthy and productive workplace, in consultation with our employees, by addressing and remediating identified risks of accidents, injury and health impacts.



## **Definitions**

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### **“Hazard/Hazardous Work”**

A “Hazard” is a source of danger or risk of loss or injury.

### **“Health Risk”**

A “health risk” may include any illness, medical condition or disorder other than a one-time injury that is caused by exposure to environmental factors associated with employment. This includes serious and chronic illnesses and diseases that may be caused by breathing in, swallowing or touching something hazardous. It also includes musculoskeletal disorder, loss of hearing, chronic dermatitis, heat rash, heat stress illness, fainting, hypothermia, and loss of consciousness due to lack of oxygen or exposure to chemicals or other illness, medical condition or disorder.

## **Discussion**

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### **Occupational Safety and Health (OSH) Commitment**

The Coca-Cola Company is committed to the health and safety of its employees, those working on our behalf and visitors to our Company property. We believe that a safe and healthy workplace is a fundamental right of every person and also a business imperative. The Company strives to provide the highest level of safety for employees and follows the more stringent of its safety-related Coca-Cola Operating Requirements (KORE) or applicable occupational health and safety laws.

The Company commitment is founded on a few basic principles:

- Safety and health can be managed and occupational injuries and illnesses are preventable
  - Management is ultimately accountable for improved OSH performance
  - Processes must be in place to build awareness, assign accountabilities, train, set goals, measure performance and continually improve
- Safe behavior is a fundamental job requirement
  - Management promotes a culture of safe behavior, which complies with applicable legal and TCCC OSH requirements
  - Everyone is involved and accountable for safety and health
- Our safety performance is important for our business
  - Health and Safety is integral to operational excellence, the integrity of our brand and is as important as other business objectives

Our Human Rights Policy requires that we take responsibility for maintaining a productive workplace in every part of our Company by minimizing the risk of accidents, injury and exposure to health hazards for all of our associates and contractors. Managers should encourage and quickly respond to employee complaints about safety or health issues.

The Company is committed to engaging with our employees to continually improve health and safety in our workplaces, including the identification of hazards and remediation of health and safety issues. Managers have a key role to play in this regard and should work with their local Human Resources, Occupational Safety & Health team and Legal to ensure that local employee engagement on health and safety in their workplaces is occurring.

More information on the Company's OSH commitments is available via [Journey and our Sustainability Report](#).

## Food and Water

Employees must have access to potable drinking water in the workplace. Where food is not available within a reasonable distance from the workplace, the Company should provide food for purchase on-site at a price that is not excessive, or should provide transportation to obtain food which is safe and secure.

## Medical Services

Managers should ensure that employees have access to suitable first aid equipment as defined by the KORE First Aid Requirements, and that any medical clinics are in compliance with applicable laws. Employees should be provided with leave to address medical issues in accordance with applicable laws. When operating in remote regions, any transportation provided to employees should be safe and secure.

## Emergencies

Managers must ensure that the site has the appropriate procedures in place to protect employees from emergencies like fires, chemical spills and floods. This includes ensuring that emergency exits are not blocked or locked, that emergency plans are in place and functional and that employees have been adequately trained on emergency procedures.

## Examples of Violations

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Note that the following violation examples all involve management errors. Employee conduct is also governed by this Policy but, in most cases, employee failures in the area of health and safety, and discipline related to such failures, will be governed by local health and safety policies. For example, an employee that operates a forklift in an unsafe manner may be disciplined under the local safety and disciplinary policies.

- Allowing employees to work without appropriate protective equipment such as goggles, masks, helmets, shields, gloves, boots, respirators or earplugs, although required or appropriate
- Failing to:
  - Instruct employees about how to wear and use safety gear and equipment when required or appropriate
  - Engage with employees on ways to make the workplace safer
  - Engage with employees to resolve health and safety issues
  - Ensure that first aid or emergency evacuation procedures or instructions are visible or available
  - Ensure that material spills, including hazardous materials, are promptly contained and cleaned up
  - Install, maintain or ensure clear access to any piece of emergency equipment including fire extinguisher, eyewash, or safety shower or an electrical or power control panel where required or appropriate

- Ensure that emergency exits, gangways or aisles are kept clear and that emergency exit doors are kept unlocked
- Ensure that chemicals and other hazardous materials are transferred, labeled, stored, secured, handled and disposed of properly and in accordance with applicable law
- Establish an appropriate hazard communication program so that employees can take action to avoid or protect themselves from such hazards, and/or appropriately respond to emergency situations involving such hazards, e.g., ensuring that employees have access to an appropriate Safety Data Sheet for each hazardous chemical present in the workplace
- Provide employees with access to the Company's up-to-date KORE Safety Requirements
- Ensure that employees are following appropriate lock-out/tag-out, hot work, and other dangerous work procedures
- Evaluate the hazards from exposure to dust or chemicals or failing to implement the controls indicated by such an evaluation
- Ensure that employees who drive vehicles as part of their job responsibilities receive training on defensive driving and organization fleet safety rules
- Investigate safety incidents to determine root causes or to implement appropriate corrective actions to prevent similar incidents from recurring in the future

## **Human Rights Assessment Process: Key Points to Note**

Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company's requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to a Safe & Healthy Workplace:

- Facilities are evaluated to determine whether they meet the following key requirements:
  - Work area is well-lit, ventilated, free from debris, and aisles are clear

- There is functioning fire control equipment
- Facility maintains adequate on-site equipment and trained personnel to provide for basic first aid
- Unlocked and accessible exit doors with multiple exits in each area
- Machine pulleys have guards and tagging needles are disposed of properly
- There are a sufficient number of clean, functioning restrooms with running water and trash cans
- Chemicals are used, stored, labeled, and disposed of in compliance with local regulations and do not present an environmental risk or worker exposure risk
- Food preparation areas are maintained in a sanitary condition and refrigerators/freezers are used for perishable and temperature-sensitive foods
- Employees are trained to respond to potential emergencies in accordance with local regulations and the facility is prepared for an emergency (cleared aisles, unlocked exit doors, first aid kits, fire drills, fire extinguishers, etc.)
- Potable drinking water, compliant with local requirements, is available to all workers
- Building structures do not pose imminent threat to worker safety and are maintained to safely house workers and production equipment
- Indicators of Performance Gaps include:
  - Fire exits are blocked, locked or not marked properly
  - Employees work without appropriate protective equipment such as goggles, masks, helmets, shields, gloves, boots, respirators or earplugs, although required or appropriate
  - Employees are not trained about how to maintain a safe and healthy workplace, including how to wear and use safety gear and equipment when required or appropriate
  - First aid or emergency evacuation procedures or instructions are not visible or available
  - Spills of water, oil or other materials, including hazardous materials, are not promptly contained and cleaned up, or other appropriate actions are not taken to prevent slipping, fires, or explosions

- Emergency equipment such as fire extinguishers, eyewash stations, safety showers, is not provided or not maintained
- Gangways or aisles are obstructed by debris or otherwise blocked
- Chemicals and other hazardous materials are not properly labeled, stored, secured, handled, and disposed
- Employees do not have access to the Company's up-to-date Occupational Safety & Health Requirements in easily accessible locations
- Employees are not following lock-out/tag-out or engage in hot work or other dangerous work procedures
- Trolleys, buggies, equipment and pallets are not returned to proper locations after use
- Large structural cracks or damage which has not been evaluated by a structural engineer or other legal authority
- Fleet safety management programs are not implemented for employees who are required to drive vehicles

### **Text from the Human Rights Policy: “Workplace Security”**

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The Company is committed to maintaining a workplace that is free from violence, harassment, intimidation and other unsafe or disruptive conditions due to internal and external threats. Security safeguards for employees are provided as needed and will be maintained with respect for employee privacy and dignity.



## **Definitions**

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### **“Workplace Violence”**

“Workplace violence” is any physical or verbal attack or threatening behavior that occurs in the workplace or is tied to the workplace. It also includes behavior that is severe, offensive or intimidating so that an employee reasonably fears for his or her personal safety or the safety of his or her family, friends or property.

## **Discussion**

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### **Threats, Violence and Intimidation**

The Company and its bottling partners conduct business in over 200 countries and territories, including zones of conflict and other difficult environments where the personal security of workers may be at risk. The Company is concerned about the well-being and personal safety of its employees and all persons who do business with the Company. The Company will not tolerate any acts of violence, threats of violence or hate speech in the workplace or work-related violence or threats of violence occurring outside the workplace whether actual or implied. Workplace violence, intimidation and other forms of unsafe or disruptive conduct are strictly forbidden.

Managers should encourage and promptly respond to employee complaints about workplace security issues, including suspicious behavior and threats of violence. Where the threat of danger is imminent, management should notify the local authorities immediately.

## Hate Speech

We treat our employees with dignity, fairness and respect, guided by our shared values of integrity, collaboration and accountability. The Company has a strong commitment to providing workplaces free from discrimination and harassment and extends that commitment to people in the communities in which we operate.

To this end, the Company prohibits the incitement of national, racial or religious hatred, or of any protected category, by ensuring that hate speech is not endorsed by the business and is not used by employees in the scope of their employment. Hate speech is any communication which disparages a person or group on the basis of a protected characteristic such as race, gender, sexual orientation or any of the other categories set forth in the Human Rights Policy (see Valuing Diversity section above). The Company also refrains from using or encouraging the dissemination of hate speech or incitement to violence in its advertising and marketing materials.

## Weapons

The Company prohibits employees and all other persons (other than police officers in their official capacity or designated Security Department personnel) from bringing firearms or weapons of any kind onto Company property, and prohibits employees from carrying any type of weapon while performing Company duties or while traveling on Company business. Possession of a government-issued permit for carrying a concealed weapon does not override Company Policy. This prohibition extends to all places and personal possessions on Company property including, but not limited to, employee lockers, desks, file cabinets, tool boxes, purses, briefcases, packages, and parking areas, as well as to Company vehicles on or off Company property, and to personal vehicles brought onto Company property or used on Company premises.

Employees must check with their respective Local Ethics Officer (LEO) and management before deviating from the weapons portion of this Policy, as applicable law or facility policy may provide exceptions in certain geographic areas.

## Security Personnel

To ensure appropriate conduct by security personnel, whether employed directly by the Company or hired through a third party, managers should:

- Establish clear divisions between the duties of private/Company security forces and local law enforcement authorities
- Ensure that security personnel are trained to fully understand their duties and properly exercise their authority with respect to use of force and basic human rights
- Recognize when events require the assistance of local law enforcement

- Ensure background checks are conducted on security personnel and not engage security personnel that have a known history of using excessive force

## Employee Privacy and Company Assets

With guidance from Legal, Strategic Security and others, as appropriate, managers should ensure that steps taken to secure and protect Company assets or monitor working areas do not infringe on the dignity and privacy of employees. Please refer to [TCCC Privacy Policy](#) for additional guidance.

- All security cameras should be in plain sight of employees and not mounted covertly or hidden from view
- No security cameras should be placed in private areas, such as bathrooms or changing rooms
- Only authorized individuals should have access to security recordings
- Worker monitoring devices should only collect data relating to work performance or asset protection
- Worker identification cards issued by the Company should contain only business-relevant information

## Examples of Violations

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- Physical contact with another person made in an aggressive manner (for example, pushing, shoving or hitting)
- Physical contact with an object (a door or wall) made in an aggressive manner
- Throwing an object, regardless of whether it hits anyone
- Verbal threats of physical harm or threatening gestures
- Real or threatened sabotage or destruction of Company property or another employee's property, such as breaking windows or defacing property
- Harassing or threatening phone calls, letters, emails, text messages, social media posts or other verbal or written communications, including the use of photographs, drawings or other material that tells an employee that he or his family may suffer harm
  - See also Discrimination & Harassment component of Policy
- Following an employee around Company property or after work hours, or making/sending repeated unwanted telephone calls, emails or text messages to the employee (stalking)

- Using a device to record another employee’s verbal comments, movements and / or conduct (except where specifically authorized by management under Company security protocols)
- Security personnel brandishing equipment as an intimidation tactic
- Security personnel searching employees in a way that does not respect employee privacy and dignity or is not in a gender appropriate manner
- Installing hidden cameras in the entry-way of the office or the facility (except where specifically authorized by management under Company security protocols)
- Installing cameras, visible or otherwise, in employee bathrooms or changing areas
- Attaching a recording device to employees’ telephones without informing them or in-coming callers that they are being recorded

## **Human Rights Assessment Process: Key Points to Note**

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Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company’s requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to Workplace Security:

- Facilities are evaluated to determine whether they meet the following key requirements:
  - No evidence of physical abuse of workers (reported or observed)
  - No threats of physical abuse
  - No physical contact or comment that could be interpreted as sexual
- Indicators of Performance Gaps include:
  - Observed or reported physical abuse
  - Observed or reported verbal threats of physical abuse
- In addition, Facilities are evaluated to determine whether they have implemented the following good practices:

- Management has established and communicated disciplinary procedures and records all disciplinary actions
- Policies and procedures are in place to ensure security guards undergo criminal background checks, receive training on the use of force, and their duties are limited to protecting workers, the facility, and equipment
- Sensitivity training is provided to supervisors and security guards

**Text from the Human Rights Policy:  
“Forced Labor and Human Trafficking”**

The Company prohibits the use of all forms of forced labor, including prison labor, indentured labor, bonded labor, military labor, slave labor and any form of human trafficking.

**Definitions**

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**“Forced Labor”**

“Forced labor” occurs when a person is forced to perform work against his or her free will, typically under threat of physical violence, injury or other form of punishment. Types of forced labor include bonded or indentured labor, prison labor, military labor and slave labor. Forced labor can also include requiring employees to abide by certain conditions of employment. For example, requiring employees to participate in product testing or as research subjects as a condition of employment would qualify as forced labor.

**“Threat of Force or Penalty”**

“Threat of force or penalty” involves requiring a person to work by threatening that person with physical violence, injury, torture or other forms of cruel or inhumane punishment. Examples include beating, denying food or water, preventing an employee from moving freely, holding employees’ passports or threatening not to pay an employee for work. The threat can also be directed at the person’s family, close friends or property (for example, a threat to burn someone’s home).

**“Bonded or Indentured Labor”**

“Bonded or indentured labor” is work performed to repay a debt such as a loan or an advance payment. The worker (or a relative) is obligated to a particular creditor until the debt is repaid. Bonded labor may start with the worker agreeing to provide labor in exchange for a loan or to repay a recruitment fee. This type of relationship often develops into a long-term obligation as the worker is unable to repay the fee or loan or the employer adds more and more "debt" to the bargain.

## “Human Trafficking”

“Human trafficking” involves the recruitment and/or movement of people across borders and between regions of countries through recruitment fees that create a bonded labor situation, the threat or use of force or other forms of coercion, or giving or receiving of payments or benefits to achieve the consent of a person for the purpose of exploitation. Exploitation can include forced labor, slavery, prostitution or other forms of sexual exploitation. Individuals may be victims of human trafficking regardless of whether they consented to trafficking.

## Discussion

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### Voluntary Employment

Employment at The Coca-Cola Company is voluntary. The Company does not tolerate any form of forced labor and attempts to mitigate this risk by, among other steps, making the terms and conditions governing employment available to all workers. As an active member of The Consumer Goods Forum (CGF), The Coca-Cola Company supports and implements the CGF’s commitment on the eradication of forced labor, which is based on the following principles: Every worker should have freedom of movement, no worker should pay for a job, and no worker should be indebted or coerced to work.

### Freedom of Movement

Managers must not implement policies or practices that severely restrict employee movement, such as holding their passport, restricting employees’ use of lavatories, prohibiting breaks or locking employees inside the work area until production quotas are met. Managers also may not implement disciplinary measures that cause an employee to work without pay.

### Loan Practices and Recruitment Fees

Managers should recognize that some practices may unintentionally create a forced labor situation. Loan advancements, while beneficial to employees at times, may develop into a bonded labor situation if loan amount exceeds local restrictions or the employee’s ability to repay the loan. In addition, the Company’s global Finance Policies generally prohibit loans without executive and in some instances approval by the Board of Directors.

Managers must not allow employees to work “for free” in exchange for advance payments or other benefits. The Company must pay any fees associated with an employee’s hire, such as recruitment fees and transportation costs, including repatriation. See additional information and details on this topic in the [Human Rights Due Diligence Checklist on Migrant Workers](#).

The Company is member of the Leadership Group for Responsible Recruitment (LGRR) (<https://www.ihrb.org/employerpays/leadership-group-for-responsible-recruitment>), which is focused on promoting ethical recruitment and combating the exploitation of migrant workers in global supply chains across industries. Members commit to the ‘Employer Pays Principle,’ which states that no worker should pay for a job – the costs of recruitment should be borne not by the worker but by the employer.

## Prison Labor and Punishment

The Human Rights Policy prohibits the use of prison labor, even if allowed under applicable law or international labor standards.

## Migrant Worker Passports and Visas

In areas where employment of foreign or migrant workers is common, managers should pay special attention to employment terms and document retention. In many ways such worker arrangements are good for migrant workers and their families, but if poorly managed can result in exploitation and the abuse of worker rights. Employees may be recruited from their home countries to host countries through a network of labor contractors and a sponsorship system against their will through human trafficking. Recruitment agencies can offer valuable service, but some of the less reputable firms can render workers vulnerable to being in bonded forced labor as they become trapped by debt incurred to pay recruiters, by visa and work permit regulations that bind them to a particular workplace and by limited access to host country law enforcement.

Managers should conduct business only with reputable recruitment agencies to avoid fraudulent practices that may result in a forced labor situation. All fee terms, such as those concerning recruitment, renewal, work visas or exit visas, must be clearly outlined and must comply with applicable law. Every employee is to have control of or immediate access to his or her passport or other travel or identification documents so as not to impede his or her freedom of movement. If, however, the law requires that a facility retain an employee’s passport, then appropriate steps must be taken to ensure employee reasonable and timely access to such documents. For further guidance, see the [Human Rights Due Diligence Checklist on Migrant Workers](#).

## Examples of Violations

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- An employee is allowed to work “for free” in exchange for an advance on his pay because he needs money to pay for an operation for his wife
- Refusing to allow an employee a break until a production quota is met
- Requiring agency workers to work without pay for a period of time in order to pay back the fee that the agency charges to the employer

- Providing loans to employees in excess of local legal restrictions and the employee's ability to repay the loan
- Maintaining possession of a newly hired worker or a migrant worker's passport and refusing to return it when asked
- An employee must reimburse the employer for onerous training or relocation costs incurred if the employee voluntarily resigns within an excessive holding period after receiving the benefit
  - For example, an employee earning \$45,000 annually must reimburse the employer \$20,000 for training costs if the employee voluntarily resigns within three years of receiving the training benefit

## **Human Rights Assessment Process: Key Points to Note**

Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company's requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to Forced Labor and Human Trafficking:

- Facilities are evaluated to determine whether they meet the following key requirements:
  - No forced, bonded, prison, military or compulsory labor
  - Ensure that there are no programs that may cause a forced labor situation, including:
    - No recruitment fees paid by workers
    - No fraudulent recruitment practices (ensure employment terms are shared prior to employment)
  - No passport retention

Auditors check to see whether the facility has a policy prohibiting human trafficking and forced labor. The intention of this Good Practice is to ensure that the facility explicitly prohibits human trafficking and forced labor. Recent regulation requires companies to demonstrate actions to stop human trafficking and forced labor, including having a policy.

Indicators of Performance Gaps include:

- Use of prison labor
- Facility retains original worker documentation
- Employees are penalized for refusing overtime hours and were not informed at the time of hire that overtime is mandatory
- Employee mobility is restricted due to wage deposits, loan repayments, etc.
- Workers paid recruitment fees to obtain job

### Text from the Human Rights Policy: “Child Labor”

The Company prohibits the hiring of individuals that are under 18 years of age for positions in which hazardous work is required.



## Definitions

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### “Child”

A person under the age of 18.

### “Child Labor”

“Child labor” is generally defined as work by a person under the age of 18 which is harmful to their physical or mental development or that interferes with schooling.

### “Hazardous” and “Non-Hazardous Work”

“Hazardous work” is work that may harm the health, safety or morals of a child. In deciding whether or not work is hazardous the following should be considered: whether the child is exposed to potentially dangerous equipment, tools, machinery or chemicals; whether the work requires long hours without breaks or is completed during night hours; whether the work requires heavy lifting or is otherwise physically taxing; and whether the work will prevent the child from going to school. If any of these situations are present or likely to occur, the work is “hazardous”. If these situations are not present or not likely to occur, the work is “non-hazardous work.” *The Policy presumes that most work in the Company is hazardous to children, and therefore the practice under the Policy is that no one under the age of 18 will be hired for full- or part-time work, even if allowed under applicable law or international labor standards.*

### “Worst Forms of Child Labor”

The following kinds of labor are considered the worst forms of child labor and are prohibited for anyone under 18 according to International Labor Organization [Convention 182](#):

1. All forms of slavery or practices similar to slavery, such as the sale and trafficking of children, debt bondage (requiring a child to work in order to pay off advances of wages given to parents) and forced or compulsory labor (restricting a child's movement or access to restrooms, food or water), including forced recruitment into the armed forces
2. Using, procuring or offering a child for prostitution, for the production of pornography or for pornographic performances
3. Using, procuring or offering a child for illicit activities, in particular for the production and trafficking of drugs as defined in the relevant international treaties
4. Work, which by its nature or the circumstances in which it is carried out, is likely to harm the health, safety or morals of a child

While there is no child labor in our Company-owned operations, we are aware that child labor persists on the farms that grow certain agriculture ingredients, such as cane for sugar suppliers in some countries. The Company does not typically purchase ingredients directly from farms, nor are we owners of sugar farms and plantations. Sugarcane harvesting is especially hazardous because of the machetes, pesticides and environmental conditions related to the work. Yet poverty and local social norms often result in children working in the cane fields.

We have taken an approach to address child labor in sugarcane fields that is both global and local. At the global level, we set corporate policy, convene experts, and engage with governments, NGOs and other companies. At the same time, we collaborate with suppliers, industry groups and local stakeholders to address the issue with farmers at the local level.

## Discussion

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The Human Rights Policy recognizes that children need extra protection in the workplace and thus protects children from working conditions that are harmful to their physical and emotional well-being. *The Policy presumes that most work in the Company is hazardous to children, and therefore the practice under the Policy is that no one under the age of 18 will be hired for full- or part-time work, even if allowed under applicable law or international labor standards.* The rationale for the presumption that work in the Company is hazardous to children, is that at any point, an employee may be asked to go into an environment that is considered hazardous, such as a plant location.

## Internships

Questions are raised on occasion regarding internships in Company office locations. Although the Company does not hire individuals under 18 for work in its operations, the Company may support internship, apprenticeship and community programs for youth

(e.g. individuals who are 16 or 17 years of age) in office locations where hazardous work is not involved. In the case of internships or other apprenticeship programs in a non-hazardous environment where you believe that hiring children under the age of 18 is appropriate, please consult Legal, Talent Acquisition or Global Workplace Rights for guidance. At no time will an individual under the age of 18 be permitted to work in a hazardous environment.

## Age Verification

Managers should verify the age of workers with appropriate documentation and/or inquiry (e.g., via community discussions to verify age) before hiring them or making work assignments. Note that verification of hiring age through appropriate documentation is often required by applicable law and age documentation should be kept on file.

## Human Rights Due Diligence Studies

Aligned with the Company's commitments on land rights, we have a strategy and supporting actions underway that include conducting human rights due diligence studies focused on forced and migrant labor, child labor and land rights issues in a number of key countries. The due diligence studies are being conducted by third-party research firms and involve extensive local stakeholder engagement in each country. The results of the studies give us a factual basis to engage with industry, government and NGOs to mitigate human rights impacts, including child labor, as needed.

## Examples of Violations

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Note that most of these examples also violate the Forced Labor and Work Hours, Wages & Benefits components of the Human Rights Policy.

- An employee working in the administrative office area of the plant brings his 10-year-old child to work because the school is closed and there is no one to take care of her at home
  - During the day, the child occasionally helps his father make photocopies or carry documents to other offices
- An employee offers to have his 17-year-old son work in exchange for an advance payment to the employee
- A 16-year old is hired to count bottles that come out of a bottle washer on the plant floor
- A 17-year-old girl who usually attends school from 9 am to 2 pm is hired to do some filing in a Company office building
  - At first her work hours are Monday through Friday, 3 pm to 7 pm with breaks for rest and dinner

- Two weeks later, her work hours are changed to 9 am to 1 pm, prohibiting her from attending regular school classes
- Hiring a 17-year-old intern to assist the scheduler with document processing in the plant, even if you don't anticipate the intern will need to go out onto the plant floor

Additional guidance, tools and resources:

- [The Human Rights Due Diligence Checklist on Child Labor in Agriculture](#)
- [The Human Rights Due Diligence Checklist on Plant Siting](#) for further guidance related to land rights

## **Human Rights Assessment Process: Key Points to Note**

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Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company's requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to child labor:

- Facilities are evaluated to determine whether they meet the following key requirements:
  - Procedures are in place to verify age; copies of legal proof of age documents available for all employees, including photo ID
  - Hiring ages are on employee contracts or applications and represent legal age for employment
  - Documents are available for randomly selected employees on the work floor
- Indicators of Performance Gaps
  - Child labor is observed on the day of the assessment
  - Child labor has been reported and corroborated by at least two sources
  - Workers currently of legal age were hired while under age

### **Text from the Human Rights Policy: “Work Hours, Wages and Benefits”**

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The Company compensates employees competitively relative to the industry and local labor market, and in accordance with terms of applicable collective bargaining agreements. We operate in full compliance with applicable wage, work hours, overtime and benefits laws.



## **Definitions**

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### **“Wages” or “Pay”**

“Wages” or “pay” is money paid to employees for hours worked. Employees must be paid, at the very least, the minimum wage under applicable law.

### **“Benefits”**

“Benefits” include, for example, health or other national insurance programs, vacation, sick leave, disability, paid or unpaid leaves of absence, bonus plans and retirement plans or accounts, whether required by law or voluntarily provided by the Company.

### **“Work Hours”**

“Work hours” are the hours during which an employee is available to his or her manager or supervisor to provide service for the Company. This does not include meal breaks or rest days/breaks provided by applicable law.

### **“Normal Work Hours”**

“Normal work hours” are the maximum number of hours that an employee can work in one day or one week before overtime pay is required under applicable law.

### **“Overtime Hours”**

“Overtime hours” are any hours worked over normal work hours. Employees receive pay for all hours worked beyond normal work hours according to applicable law.

## **Discussion**

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### **Pay for All Hours Worked**

The Company follows applicable laws regarding mandatory overtime and payment of wages, including paying at least the minimum wage and overtime premium according to applicable law. If the employee has a contract with the Company then the contract controls the manner and timing of wages, but must at a minimum follow applicable laws regarding payment of wages. If cash wages are paid, it should be done in a way that ensures the workers' safety and security of payment.

It is strictly forbidden, in all cases, for any individual not employed or contracted by the Company to perform any type of work for the Company.

### **Record Keeping**

Managers must keep proper records of the hours worked, wages and bonuses paid, authorized deductions and benefits provided. Note that applicable law may require retaining these records for a certain length of time. Employees should be provided regular pay slips outlining this information in a clear and understandable manner.

### **Payroll Deductions**

Any payroll deductions are to be in line with applicable law. Certain payroll deductions, such as optional charitable donations, are to be authorized by the worker. Where applicable, when the Company provides fringe benefits such as accommodation, goods or services, proper and objective value is to be established for tax and other purposes. Deductions from wages for such provisions should be in accordance with applicable law. Employee provisions such as canteens or company stores are for the benefit of employees. Employees should not be compelled to use such provisions or be charged unnecessarily high prices.

### **Equal Pay for Equal Work**

The Company believes that employees have the right to equal pay for equal work. This means, for example, that the Company does not pay men and women or individuals of different races differently if they are doing the same work.

### **Labor Market and Minimum Wage**

The Coca-Cola Company sets wages based on industry standards and the labor market. The Company may set wages higher than the minimum wage in your area. Employees also may receive employment benefits according to Company Policy or applicable law.

## Rest and Meal Breaks

Managers must make sure employees have appropriate rest and meal breaks and keep proper and accurate records of all such breaks.

## Wage Premiums, Overtime and Night Work

The Company provides wage premiums, benefits and other services to employees who perform overtime or night work in accordance with applicable laws. Night shift hour restrictions are respected and employees who become unfit for night work are transferred when practicable. When requested, reasonable accommodations are made for employees who may be temporarily unable to work certain shifts, e.g. women who are pregnant or breastfeeding.

## Leaves, Layoffs and Terminations

In the case of layoffs or terminations, managers act in accordance with applicable laws in providing adequate notice, severance or other benefits, such as unused vacation time. In the case of leaves of absence, managers act in accordance with applicable law to protect employment and benefits during an employee's leave.

## Examples of Violations

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Note that many of these examples also violate the Forced Labor component of the Policy and may also violate the Company's Code of Business Conduct.

- Managers not allowing employees to take rest or meal breaks as required by applicable law, or requiring those who take rest or meal breaks to leave work later without additional pay in order to "make up" the time
- Managers not allowing employees to have a day off or requiring employees to work every day of the week in violation of applicable law or the provisions of a collective bargaining agreement
- Failing to pay the employee at the full rate per hour because the employee is injured and the manager believes the employee is not performing a full hour's work
- Requiring or allowing employees to work beyond maximum hours allowed by applicable law
- Managers refusing to pay overtime to those employees who work more than the "normal work hours"
- Paying employees differently based on their protected group status, such as religion, gender or political affiliation

- Note that this also violates the Discrimination & Harassment component of the Policy
- Requiring employees to “work off the clock” and not to write down time worked (i.e., telling employees to clock out and then putting them back to work)
- Scheduling an employee to work during normal operating conditions and then refusing to give the employee work after the employee arrives at the workplace
- Requiring an employee to pay for a mandatory uniform or required personal protective equipment the first time it is issued
- Offering to pay an employee “in-kind,” e.g. via a barter system, rather than paying his or her regular compensation

## **Human Rights Assessment Process: Key Points to Note**

Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company’s requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to Work Hours, Wages and Benefits:

- Facilities are evaluated to determine whether they meet the following key requirements:
  - Wages and Benefits
    - Hours worked and overtime are calculated, compensated correctly, and paid in a timely manner
    - All mandated benefits should be paid / provided in a timely manner
    - All deductions shown on wage statement are authorized by law and made at the employee’s request via written consent, where applicable
  - Indicators of Performance Gaps
    - Employees are paid less than the required minimum wage
    - Wages or benefits are delayed or withheld
    - Workers are not compensated properly for overtime work

- Mandated benefits are not provided
- Workers attend meetings prior to normal work hours but are not compensated for the time
- Employees work through meal breaks or rest periods
- Work Hours
  - Hours worked as shown on timecards or revealed by other means do not exceed legal restrictions
  - Hours worked and overtime are calculated and compensated correctly
  - Employees are aware of work hours terms of either written or oral employment contracts
- Indicators of Performance Gaps
  - Workers work seven days or more without one day of rest
  - Workers work in excess of country overtime regulations
  - Break time is insufficient

### Text from the Human Rights Policy: “Land Rights and Water Resources”

We recognize the significant implications regarding respect for human rights that land use and water use across our value chain may have, which we address through specific policy and action.



## Land Rights

Human rights and land rights are closely connected. When land is taken away, people often lose their source of food and livelihoods, their homes, and links to their traditional ways of life. In November 2013, the Company committed to responsible land acquisition. Although our company does not typically purchase ingredients directly from farms, nor are we owners of sugar farms or plantations, we acknowledge that as a major buyer of several agricultural ingredients, we have a responsibility to take action and use our influence to help protect the land rights of local communities.

Land rights are secure when a person is confident that he/she has the rights to a plot of land on a long-term basis, is protected from someone taking the land, and has the ability to reap the benefits of the time and money invested in the land. Consultation with landholders and obtaining Free, Prior, and Informed Consent (FPIC) when required are important principles to uphold during land acquisitions to avoid grievances during and after expansion.

The purpose of FPIC is to ensure that indigenous populations and communities are adequately informed, properly consulted, and given the opportunity to fully participate in negotiations with companies before they consent to the lease or purchase of their land, and to the implementation of a project. FPIC is intended to level the playing field between contracting parties, as well as safeguard against communities or individuals being coerced, forced, intimidated, or pressured to sign agreements with companies or the government that unfairly and unjustly disadvantage them.

Comprehensive information on FPIC and responsible land acquisition can be found under the following link: <http://www.coca-colacompany.com/content/dam/journey/us/en/private/fileassets/pdf/our-company/Responsible-Land-Aquisition-Guidance-2017.pdf>

## **Human Rights Assessment Process: Key Points to Note**

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Assessments are conducted in workplaces of the Company, independent bottlers and direct suppliers using essentially the same assessment process. The Company routinely utilizes independent third parties to conduct the assessments, which include confidential interviews with employees and on-site contract workers. If a location fails to uphold any aspect of the Company's requirements, implementation of corrective action is expected. The Company reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the SGP requirements.

Following are key points to note regarding assessments related to Community and Stakeholder Engagement:

- In 2013, TCCC announced a set of industry-leading commitments to protect the land rights of smallholder farmers and communities impacted by Company and supplier operations
  - The commitments include zero tolerance for land grabs and adherence to the principle of Free, Prior, and Informed Consent (FPIC)
  - FPIC establishes that all individuals, groups, and community members holding legitimate rights to the land meaningfully participate in decisions and negotiations for the sale or lease of land to facilities
  - The land rights element is incorporated into all supplier/bottlers audits, not just agricultural audits
- Land acquisition and restrictions on land use by suppliers/bottlers can have adverse impacts on communities and persons using the land
  - Through documentation review and worker interviews, land rights elements are assessed
- Facilities are evaluated to determine whether they meet the following key requirements:
  - Compliance with applicable law.
  - Demonstration that grievances are being constructively engaged in good faith.
  - Demonstration of community buy-in for new land acquisition.
- Indicators of Performance Gaps include:
  - No documents (title, certificate, deed, lease, rental agreement, or other written evidence) relating to ownership and/or leasing of land
  - No grievance resolution process for the land the facility owns or leases

- Open disputes or grievances related to land rights
- Planned acquisition of land without a planned social impact assessment and/or a community engagement plan

## **Water Resources**

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At Coca-Cola, we respect the human and ecological needs for water. As a beverage company, we recognize the indispensable nature of water in advancing healthy ecosystems, communities, business, agriculture and commerce, and understand our business activity might impact the access to water of local communities. We address this risk through our water stewardship program, through which we have implemented a rights-based approach to water. We require our operations and bottlers to assess vulnerabilities to community water sources, determine potential impacts from our water use and discharge of treated wastewater, and then address potential issues.

Our rights-based approach requires that our operations and bottlers:

- Ensure manufacturing operations respect and support the water rights of people, nature, business, and government;
- Complete a basic assessment of the sustainability of the community's source of water if the facility's source of process water is different than the local community's source;
- Evaluate if the facility's water use limits the availability of sufficient quantities of water and negatively impacts the quality of water for the people in the local community; and
- Take actions to mitigate any adverse effects.

More information on our engagement on water can be found under the following link: <http://www.coca-colacompany.com/water-stewardship-replenish-report>

### Text from the Human Rights Policy: “Healthy Lifestyles”

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The Company is committed to providing transparent nutrition information and a range of beverage options to enable consumers to make informed choices consistent with a healthy lifestyle.



Sugar and its influence on increasing obesity in many societies have been in the spotlight for some time. At The Coca-Cola Company, we understand this and have chosen to cut our "sugar footprint" and do more when it comes to the global fight against obesity. We're taking added sugar out of many of our existing drinks around the world while preserving the tastes consumers love, with drinks like Coca-Cola Zero Sugar and other low- and no-sugar brands globally. Expanding availability of smaller packages like mini cans is another top priority, so people can more easily control the sugar in their diets. Because consumers around the world have told us they want straightforward, accessible information about what they are drinking, we voluntarily put clear, easy-to-find calorie information right up front so consumers can make informed choices without the guesswork.

The Coca-Cola Company supports the current recommendation by several leading health authorities, including the World Health Organization, that people should limit their intake of added sugar to no more than 10 percent of their total energy/calorie consumption. We've begun a journey toward this goal.

### **Text from the Human Rights Policy: “Guidance and Reporting for Employees”**



The Coca-Cola Company creates workplaces in which open and honest communications among all employees are valued and respected. The Company is committed to following all applicable labor and employment laws wherever we operate.

If you believe that a conflict arises between the language of the policy and the laws, customs and practices of the place where you work, if you have questions about this policy or if you would like to report a potential violation of this policy, you should raise those questions and concerns through existing processes, which make every effort to maintain confidentiality. You may ask questions or report potential violations to local Management, Human Resources, Legal Department or Strategic Security. Employees can also report suspected violations through the EthicsLine secured internet website at [www.KOethics.com](http://www.KOethics.com) or by calling the appropriate toll-free number for your location, which can be found on the [www.KOethics.com](http://www.KOethics.com) website. No reprisal or retaliatory action will be taken against any employee for raising concerns under this policy. The Company is committed to investigating, addressing and responding to the concerns of employees and to taking appropriate corrective action in response to any violation.

For Individuals in the European Union: Please note that EthicsLine phone or web services only allow you to report financial, accounting and auditing matters. Should you wish to report issues under the Human and Workplace Rights Policy, such reports should be made directly to local Management, Human Resources, Local Ombuds persons or Legal Department.

## **Addressing Retaliation**

The Coca-Cola Company will not allow retaliation against any employee by another employee or by a manager of the Company for engaging in protected activity under this Policy.

## Definitions

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### “Retaliation”

“Retaliation” is defined any negative employment action taken because an employee was involved in a protected activity and any other action that would dissuade a reasonable worker from engaging in or supporting protected activity.

### “Protected Activity”

Activity covered by the Human Rights Policy or by law.

## Discussion

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Employees should not suffer retaliation as the result of:

- Engaging in activities protected by the Human Rights Policy or the law
- Opposing conduct that violates the Human Rights Policy or the law
- Raising a concern of potential violation of the Human Rights Policy or the law
- Reporting, assisting with or participating in an investigation of a violation of the Human Rights Policy

It is the responsibility of managers to report all incidents of potential retaliation even if the potential victim of retaliation has not asked the manager to do so.

Managers must make employment decisions based on legitimate, non-discriminatory reasons and not based on an employee’s protected activity. Legitimate reasons include:

- Individual qualifications, such as performance, skills and experience
- Business reasons, meaning reasons that have an identifiable relationship to the position in question

### Examples of Violations

- An employee complains to a manager that the most productive employee at the factory has made offensive comments about women
  - This results in the termination of the employment of the most productive employee
  - Afterwards, the foreman excludes the complaining employee and does not give her the materials she needs to do her job

- An employee is terminated after reporting that he was forced to work overtime without being paid
- A newly hired manager is threatened by other managers after reporting that the other managers have violated the Human Rights Policy or the law
- An employee reports a safety violation which requires the manufacturing plant to shut down several days
  - The employee is asked not to come back or, when he does return, employees have locked the door

## **Reporting & Investigation**

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There are multiple entry points for reporting a potential Human Rights Policy violation. All employees may report potential policy violations to local management, Human Resources, Legal or Security. Employees outside the European Union can also report suspected violations through the EthicsLine secured Internet website at [www.koethics.com](http://www.koethics.com) or by calling the appropriate toll-free number for their location, which can be found on the [www.koethics.com](http://www.koethics.com) website. Local toll-free EthicsLine number(s) are available on the posters located in each facility outside of the European Union.

Local management, Legal or Security personnel receiving a complaint of, or otherwise learning about, a potential violation of the Human Rights Policy should promptly report the information to Human Resources.

### **Reporting Potential Violations in the European Union**

Please note that EthicsLine phone or web services within the European Union (EU) services reports related to financial, accounting and auditing matters. As with all employees, individuals in the EU may report potential policy violations to local management, Human Resources, Legal or Security.

## **Protocol for Handling Human Rights Policy Reports**

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The Global Workplace Rights (GWR) department manages reports of potential Human Rights Policy violations. To ensure the integrity of the process, the following procedures are generally followed:

### **Global Workplace Rights Manager**

- Posts a response to the reporter's complaint in a timely manner
- Forwards the report to the appropriate local Human Resource person or appropriate investigative group for investigation and follow-up

- Posts follow-up questions if needed and updates the reporter when matter is concluded
- Ensures corrective action is taken, if required
- Provides follow-up communication to the person(s) filing the report if known
- Closes the case in the Human Rights Policy database when concluded

## Human Resources

- Determines who will conduct the investigation, for example, the HR Business Partner or Employee Relations Consultant depending upon location
  - The investigation should be completed in a timely manner
  - A copy of the report should not be shared with anyone implicated or accused in the report
  - The report should be shared on a “need-to-know” basis only
- Ensures that management is aware of the Company’s policy against retaliation
- Maintains confidentiality and ensures that others (management) do the same
- Provides a written report/summary of the issues and corrective action taken if any to GWR

## Throughout the Process, Managers Should:

- Take all complaints seriously
- Preserve the integrity of the process and maintain confidentiality
- Take corrective action immediately, where such action is deemed necessary
- Contact the GWR department with any questions
- Ensure that there is no reprisal or retaliatory action taken against any employee for raising concerns under this policy

## Corrective and Disciplinary Action

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Managers will be held accountable for policy violations in their area of responsibility. If a reported violation is substantiated, appropriate corrective action must be taken to remedy the situation and ensure the facility is in compliance with the Human Rights Policy. In some cases, disciplinary action for individuals responsible for the violation may be appropriate. Disciplinary action should be determined based on the nature and severity of the offense and in accordance with local disciplinary policy. Disciplinary

action should be documented. It will be the responsibility of local management, with the assistance of Human Resources personnel, to implement corrective actions and to communicate disciplinary actions to employees as appropriate.

## **Handling Inquiries about the Human Rights Statement and Workplace Rights Policy**

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Employees can ask questions about the Human Rights Policy through the EthicsLine or by contacting local Human Resources, Legal or Security. Most employee questions will not require interpretation of the Policy. However, where interpretation is required, Company personnel should consult with Global Workplace Rights at [humanrights@coca-cola.com](mailto:humanrights@coca-cola.com).

# List of Resources

## Internal Resources

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- [The Coca-Cola Company and Human Rights: What all leaders need to know and do](#)
- [The Coca-Cola Company and Human Rights: What we all need to know and do](#)
- [The Coca-Cola Human Rights Report](#)
- To report violations of or ask questions about the Human Rights Policy – You may contact the EthicsLine at [www.koethics.com](http://www.koethics.com), or call toll-free (a listing of toll-free numbers by geography can be accessed by visiting [www.koethics.com](http://www.koethics.com) website). Please note that EthicsLine phone or web services only allow individuals in the European Union to report financial, accounting, and auditing matters. Should individuals in the EU wish to report issues under the Human Rights Policy, such reports should be made directly to the employee’s local Management, Human Resources or Legal Department.
- To report violations of The Coca-Cola Company Code of Business Conduct – [www.koethics.com](http://www.koethics.com) or [compliance@coca-cola.com](mailto:compliance@coca-cola.com)
- To report potential violence or workplace security concerns – Contact the Strategic Security KO Operations Center at (404) 676-6931 or toll free in the U.S. at 1 (800) 515-2022 or via email [koc@coca-cola.com](mailto:koc@coca-cola.com)
- [Translations of the Human Rights Policy and Human Rights Policy Posters](#) (select desired translation via the site)
- [Human Rights Due Diligence Checklists](#) (Click on link and then click on desired checklist topic)
  - Child Labor Human Rights Due Diligence Checklist
  - Contract Labor Human Rights Due Diligence Checklist
  - Micro-Distribution Centers Human Rights Due Diligence Checklist
  - Migrant Worker Human Rights Due Diligence Checklist
  - Non-Trademark Activation Due Diligence Checklist
  - Plant Siting Human Rights Due Diligence Checklist
  - Pre-Sourcing Human Rights Checklist
- [Supplier Guiding Principles](#) (select desired translation via the site)

- Questions regarding the Supplier Guiding Principles program – [humanrights@coca-cola.com](mailto:humanrights@coca-cola.com)
- [Supplier Guiding Principles Implementation Guides](#) (select desired translation via this site)
- [Issue Guidance](#): expanded guidance on specific topic areas, including Land Rights, HIV/AIDS, Pregnancy and non-job related medical testing, and Migrant Worker Recruitment and Employment practices
- [Hours of Work Guidance](#)
- Human Rights App: available to help you and your team identify and manage Human Rights risks (available to download through the KO App Store)

## External Resources

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- [The Universal Declaration of Human Rights](#)
- [The International Labor Organization’s Declaration on Fundamental Principles and Rights at Work](#)
- [The UN Global Compact](#)
- [The Guiding Principles on Business and Human Rights](#): Implementing the United Nations “Protect, Respect and Remedy” Framework
- [The Organization for Economic Cooperation and Development \(OECD\) Guidelines for Multinational Enterprises](#)
- Institute for Human Rights and Business [Dhaka Principles for Migration with Dignity](#)
- [The Global Business Initiative on Human Rights](#)
- [U.S. Department of Labor List of Goods Produced by Child Labor or Forced Labor](#)