

In this document, we index the contents of The Coca-Cola Company's 2019 Business & Sustainability Report to several important reporting frameworks and standards: the Global Reporting Initiative (GRI) Sustainability Reporting Standards, the Task Force on Climate-related Financial Disclosures (TCFD), the United Nations Global Compact (UNGC) and the United Nations Guiding Principles Reporting Framework (UNGPRF).

GRI provides a globally recognized framework for companies to measure and communicate their environmental, economic, social and governance performance. We prepared our report in accordance with the 2016 GRI Standards: Core option. This is the ninth consecutive year that these reporting principles have informed our reporting process, and we assess our progress against these standards.

Our Business & Sustainability Report also meets the requirements of the UNGC Advanced Communication on Progress and aligns with the UNGPRF, which addresses reporting on human rights. Please see pp. 45-46 for information on where our programs most directly contribute to the UN Sustainable Development Goals. We review our reporting regularly and aim to be as responsive as possible to our stakeholders' feedback.

TCFD Index

2019 GRI Content Index (with references to UNGC and UNGPRF)

General Disclosures

Management Approach and Boundaries

Topic-Specific Disclosures

2019 REPORTING FRAMEWORK INDEXES

2019 TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES INDEX

The [Task Force on Climate-related Financial Disclosures](#) (TCFD) aims to develop voluntary, consistent climate-related financial risk disclosures for use by companies in providing information to investors, lenders, insurers, and other stakeholders. The following index highlights our key public disclosures on climate change, including those in our [2019 Business and Sustainability Report](#), in our CDP climate change and water responses and in our [FY 2019 Form 10-K](#), in alignment with the TCFD recommendations.

GOVERNANCE

Disclose the organization’s governance around climate-related risks and opportunities.

INDICATOR	PAGE/RESPONSE
Board’s oversight of climate-related risks and opportunities.	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Climate Change Governance p. 23 <p>2019 CDP Climate Change Response: C1.1a, C1.1b, C2.2b</p>
Management’s role in assessing and managing climate-related risks and opportunities.	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Climate Change Governance p. 23 - Our Approach to Climate Resilience p. 24 - Business Continuity and Climate Change p. 24 <p>2019 CDP Climate Change Response: C1.2, C1.2</p>

STRATEGY

Disclose the actual and potential impacts of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning where such information is material.

INDICATOR	PAGE/RESPONSE
Climate-related risks and opportunities the organization has identified over the short, medium, and long term.	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Climate Change - Taking Action pp. 22-25 <p>2019 CDP Climate Change Response: C2.2d, C3.1a</p>
Impact of climate-related risks and opportunities on the organization’s businesses, strategy, and financial planning.	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Climate Resilience in Action p. 25 - World Without Waste - Design p. 27 - Strengthening Our Response as Water Risks Increase p. 33 - The Path to Resilience Is Under Our Feet p. 37 <p>CDP Climate Change Response: C3.1c, C2.4a, C2.5, C2.6</p>
Resilience of the organization’s strategy under different climate-related scenarios, including a 2°C or lower scenario.	<p>2019 CDP Climate Change Response: C3.1d</p>

RISK MANAGEMENT

Disclose how the organization identifies, assesses, and manages climate-related risks.

INDICATOR	PAGE/RESPONSE
Organization's processes for identifying and assessing climate-related risks.	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none">- Our Priority Sustainability Issues p.14- Our Approach to Climate Resilience p.24- Managing Water in Our Operations and Supply Chain p.32- Strengthening Our Response as Water Risks Increase p.33 <p>2019 CDP Climate Change Response: C2.2a, C2.2b, C2.2c</p> <p>2019 CDP Water Response: W3.3a, W3.3d</p> <p>2019 Form 10-K, pp.13, 17-22, 36</p>
Organization's processes for managing climate-related risks.	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none">- Our Approach to Climate Resilience p.24- Managing Water in Our Operations and Supply Chain p.32- Strengthening Our Response as Water Risks Increase p.33- Climate Resilience in Action p.25 <p>2019 CDP Climate Change Response: C2.2d, C3.1a, C12.1a, C12.1b, C-AC12.2</p>
How processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none">- Our Priority Sustainability Issues p.14- Our Approach to Climate Resilience p.24 <p>2019 CDP Climate Change Response: C2.2a, C2.2b</p> <p>2019 CDP Water Response: W7.1</p>

METRICS AND TARGETS

Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.

INDICATOR	PAGE/RESPONSE
Metrics used to assess climate-related risks and opportunities in line with its strategy and risk management process	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none">- Progress to “Drink in Your Hand” Goal p. 23- Climate Resilience in Action p. 25- Managing Water in Our Operations and Supply Chain p. 32- The Path to Resilience Is Under Our Feet p. 37 <p>2019 CDP Climate Change Response: C1.3a</p> <p>2019 CDP Water Response: W1.2</p>
Greenhouse gas (GHG) emissions	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none">- Progress to “Drink in Your Hand” Goal p. 23- Data Appendix p. 65 <p>2019 CDP Climate Change Response: C4.1a, C4.1b, C5.1, C5.2, C6.1, C6.2, C6.4a, C6.5, C-AC6.6a/C-FB6.6a/C-PF6.6a</p>
Targets used to manage climate-related risks and opportunities and performance against targets	<p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none">- Our Progress and Priorities pp. 6-7- Progress to “Drink in Your Hand” Goal p. 22 <p>2019 CDP Climate Change Response: C4.1a, C4.1b</p>

2019 GRI CONTENT INDEX

The GRI Standards provide a globally recognized framework for companies to measure and communicate their environmental, economic, social and governance performance. We prepared this report in accordance with the GRI Standards: Core option. This is the ninth consecutive year that GRI’s principles have informed our reporting process.

In this report, the GRI General Disclosures are solely for The Coca-Cola Company. For all other indicators, the scope is identified in the referenced documents. Beyond reporting on performance disclosures required by the GRI, we report on additional indicators important to our broad range of stakeholders.

Additional Reporting Frameworks

This index highlights where our reporting meets the requirements of the United Nations Global Compact (UNGC) Advanced Communication on Progress and aligns with the United Nations Guiding Principles Reporting Framework (UNGPRF).

GENERAL DISCLOSURES

ORGANIZATIONAL PROFILE

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-1	Name of the organization	The Coca-Cola Company	
102-2	Activities, brands, products, and services	Coca-Cola At A Glance: Infographic Coca-Cola Brands Webpage 2019 Form 10-K, pp. 4-11 2019 Business & Sustainability Report - At A Glance, p. 9 - The Coca-Cola System, p. 10	
102-3	Location of headquarters	Atlanta, Georgia (United States)	
102-4	Location of operations	Coca-Cola At A Glance: Infographic 2019 Form 10-K, p. 4 2019 Business & Sustainability Report - Operations Highlights, pp. 47-52	

ORGANIZATIONAL PROFILE (continued)

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-5	Ownership and legal form	2019 Form 10-K, p. 4	
102-6	Markets served	Coca-Cola At A Glance: Infographic 2019 Form 10-K, pp. 4-11 2019 Business & Sustainability Report - Operations Highlights, pp. 47-52	
102-7	Scale of the organization	Coca-Cola At A Glance: Infographic 2019 Form 10-K, pp. 4-11, 68-70 2019 Business & Sustainability Report - At A Glance, p. 9 - People & Communities, p. 39	
102-8	Information on employees and other workers	Global Diversity & Inclusion Mission 2019 Form 10-K, p. 11 2019 Business & Sustainability Report - People & Communities, p. 39 - Data Appendix, pp. 66-67 <i>We do not collect employment numbers based on type of employment contract, as defined by the GRI Standards.</i> <i>The Coca-Cola Company's work is not substantially performed by workers who are legally recognized as self-employed or who are employees of third-parties.</i> <i>The Coca-Cola Company's employee figures do not vary widely from season to season.</i>	UNGC: Principle 6
102-9	Supply chain	Coca-Cola At A Glance: Infographic Coca-Cola System and Value Chain Sustainable Agriculture Guiding Principles 2019 Business & Sustainability Report - The Coca-Cola System, p. 10	

ORGANIZATIONAL PROFILE (continued)

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-10	Significant changes to the organization and its supply chain	2019 Form 10-K, pp. 43-45, 80-83	
102-11	Precautionary Principle or approach	2020 Proxy Statement, pp. 22-23	
102-12	External initiatives	2019 Business & Sustainability Report - Partnering for Success: Our Approach to Stakeholder Engagement, pp. 15-16 - A Bold New Climate Goal, p. 23 - World Without Waste, pp. 26-30 - Smallholders, Big Opportunities in Our Supply Chain in Brazil, p. 37 - People & Communities, pp. 39-41, 44 - Introducing the First Marine Plastic Bottle, p. 49	
102-13	Membership of associations	Political Engagement Policy 2019 Business & Sustainability Report - Partnering for Success: Our Approach to Stakeholder Engagement, pp. 15-16 - Reducing Added Sugar, p. 19 - World Without Waste - Collect, p. 28 - World Without Waste - Partner, p. 29 - Employee Safety & Health, p. 42 - Diversity & Inclusion, p. 43 - Tackling Waste Through “Every Bottle Back,” p. 51	

STRATEGY

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-14	Statement from senior decision-maker	2019 Business & Sustainability Report - Letter from James Quincey, pp. 3-4	
102-15*	Key impacts, risks, and opportunities	2019 CDP Climate Change Response: C2.2, C2.3, C2.4, C2.5, C2.6, C3.1 2019 CDP Water Response: W1.2, W-FB1.2, W-FB3.1, W3.3, W4.1, W4.2, W4.3, W6.1, W6.3, W6.6, W7.1 2019 Form 10-K, pp. 12-24 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p. 14 - Partnering for Success: Our Approach to Stakeholder Engagement, pp. 15-16 - Climate Change, pp. 22-25 - Supporting Human Rights, p. 40 - About This Report, p. 53	

* Not required for GRI Core option.

ETHICS AND INTEGRITY

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-16	Values, principles, standards, and norms of behavior	Code of Business Conduct Code of Business Conduct for Non-Employee Directors Human Rights Policy Purpose & Vision Supplier Code of Business Conduct Supplier Guiding Principles Sustainable Agriculture Guiding Principles The Coca-Cola System 2019 Business & Sustainability Report – Governance & Management, p.13	UNGC: Principle 10 UNGPRF: A1; A2
102-17*	Mechanisms for advice and concerns about ethics	Code of Business Conduct EthicsLine	

GOVERNANCE

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-18	Governance structure	Board of Directors Board Committees & Charters Corporate Governance Guidelines 2020 Proxy Statement, pp.14-15, 25-33 2019 Business & Sustainability Report – Governance & Management, p.13	
102-19*	Delegating authority	Board Committees & Charters	
102-20*	Executive-level responsibility for economic, environmental, and social topics	<i>The highest level of direct responsibility for sustainability within The Coca-Cola Company is the Senior Vice President and Chief Communications, Public Affairs, Sustainability and Marketing Assets Officer, Beatriz Perez. The Senior Vice President and Chief Communications, Public Affairs, Sustainability and Marketing Assets Officer position reports to the Chairman and Chief Executive Officer. The Senior Vice President and Chief Communications, Public Affairs, Sustainability and Marketing Assets Officer updates the Board of Directors on public policy and sustainability topics quarterly.</i>	
102-21*	Consulting stakeholders on economic, environmental, and social topics	2019 Business & Sustainability Report – Partnering for Success: Our Approach to Stakeholder Engagement, pp.15-16	
102-22*	Composition of the highest governance body and its committees	2020 Proxy Statement, pp.14-15	

* Not required for GRI Core option.

GOVERNANCE (continued)

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-23*	Chair of the highest governance body	<i>James Quincey serves as Chairman and Chief Executive Officer.</i>	
102-24*	Nominating and selecting the highest governance body	2020 Proxy Statement, pp. 11-21	
102-25*	Conflicts of interest	Code of Business Conduct	
102-26*	Role of highest governance body in setting purpose, values, and strategy	2019 Business & Sustainability Report - Governance & Management, p. 13	
102-27*	Collective knowledge of highest governance body	Board of Directors 2020 Proxy Statement, pp. 14-15	
102-29*	Identifying and managing economic, environmental, and social impacts	Public Policy and Sustainability Committee Charter 2019 Business & Sustainability Report - Governance & Management, p. 13	
102-30*	Effectiveness of risk management processes	2020 Proxy Statement, pp. 22-28	
102-31*	Review of economic, environmental, and social topics	2020 Proxy Statement, pp. 27-28	
102-32*	Highest governance body's role in sustainability reporting	2020 Proxy Statement, p. 34	
102-33*	Communicating critical concerns	2020 Proxy Statement, p. 34	
102-35*	Remuneration policies	Board Committees & Charters 2020 Proxy Statement, pp. 36-38, 46-87	
102-36*	Process for determining remuneration	Board Committees & Charters 2020 Proxy Statement, pp. 36-38, 46-87	
102-37*	Stakeholders' involvement in remuneration	2020 Proxy Statement, pp. 36-38, 46-87	
102-38*	Annual total compensation ratio	2020 Proxy Statement, p. 86	

* Not required for GRI Core option.

STAKEHOLDER ENGAGEMENT

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-40	List of stakeholder groups	2019 Business & Sustainability Report - Partnering for Success: Our Approach to Stakeholder Engagement, pp. 15-16	
102-41	Collective bargaining agreements	2019 Form 10-K, pp. 11, 22-23	
102-42	Identifying and selecting stakeholders	2019 Business & Sustainability Report - Partnering for Success: Our Approach to Stakeholder Engagement, pp. 15-16	
102-43	Approach to stakeholder engagement	<u>World Without Waste: Our 2019 Progress</u> 2019 Business & Sustainability Report - Partnering for Success: Our Approach to Stakeholder Engagement, pp. 15-16	
102-44	Key topics and concerns raised	<u>Human Rights - Engaging Stakeholders</u> <u>World Without Waste: Our 2019 Progress</u> 2019 Business & Sustainability Report - Partnering for Success: Our Approach to Stakeholder Engagement, pp. 15-16	

REPORTING PRACTICE

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-45	Entities included in the consolidated financial statements	2019 Business & Sustainability Report - About This Report, p. 53 <i>The Coca-Cola Company publishes an Annual Report on Form 10-K, which includes all company-owned or -controlled operations.</i>	
102-46	Defining report content and topic boundaries	2019 Business & Sustainability Report - Governance & Management, p. 13 - Our Priority Sustainability Issues, p. 14 - About This Report, p. 53	
102-47	List of material topics	<ul style="list-style-type: none"> • Biodiversity • Child Labor • Customer Health and Safety • Diversity and Equal Opportunity • Effluents and Waste • Emissions • Forced or Compulsory Labor • Human Rights Assessment • Local Communities • Materials • Occupational Health and Safety • Supplier Environmental Assessment • Supplier Social Assessment • Water 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p. 14	

REPORTING PRACTICE (continued)

DISCLOSURE	DESCRIPTION	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	ADDITIONAL REFERENCE
102-48	Restatements of information	<i>The Workforce-Women data on p. 66 of the 2019 Business & Sustainability Report has been slightly modified per footnote two. The Human & Workplace Rights data on p. 67 of the 2019 Business & Sustainability Report has been correctly identified as Coca-Cola System data, as we incorrectly labeled it as Coca-Cola Company data in the 2018 Business & Sustainability Report, per footnote one.</i>	
102-49	Changes in reporting	<i>For the second year, this report combines our former Annual Review and Sustainability Report, reflecting our integrated approach to managing sustainability and our business. This year's report includes an updated priority issues analysis, additional information on our approach to climate change, and an index to disclosures recommended by the Task Force on Climate-related Financial Disclosures.</i>	
102-50	Reporting period	2019 Business & Sustainability Report - About This Report, p. 53	
102-51	Date of most recent report	April 2020	
102-52	Reporting cycle	<i>The Coca-Cola Company reports annually on its sustainability progress and performance.</i>	
102-53	Contact point for questions regarding the report	<i>Please visit our Contact Us webpage, email us or call 1-800-GET-COKE (U.S. only).</i>	
102-54	Claims of reporting in accordance with the GRI Standards	<i>We prepared our report in accordance with the GRI Standards: Core option.</i>	
102-55	GRI content index	GRI Content Index	
102-56	External assurance	2019 Business & Sustainability Report - Assurance Statement, p. 69	

MANAGEMENT APPROACH AND BOUNDARIES**

ENVIRONMENTAL

GRI STANDARD AND DISCLOSURES	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	RELEVANT EXTERNAL STAKEHOLDERS
GRI 301: Materials 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	Sustainable Packaging 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p.14 - World Without Waste, pp.26-30	Bottling Partners, Communities, Government, Investors, NGOs, Suppliers
GRI 303: Water 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	Water Stewardship Improving our Water Efficiency 2019 CDP Water Response: W1.1 , W1.2 , W-FB1.3 , W1.4 , W2 , W-FB3.1 , W3.3 , W4.1 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p.14 - Water Leadership, pp.31-34	Bottling Partners, Communities, Government, Investors, NGOs, Suppliers
GRI 304: Biodiversity 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	2019 Business & Sustainability Report - Our Priority Sustainability Issues, p.14 - Water Leadership, pp.31-34 - Sustainable Agriculture, pp.35-38 - The Coca-Cola Company and the United Nations Sustainable Development Goals, pp.45-46	Bottling Partners, Communities, Government, Investors, NGOs, Suppliers
GRI 305: Emissions 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	2019 CDP Climate Change Response: C1.2 , C1.3 , C2.2 , C2.6 , C6.2 , C6.4 , C6.5 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p.14 - Climate: Taking Action, pp.22-25	Bottling Partners, Communities, Government, NGOs, Investors, Suppliers

** All of the topics identified are considered to be relevant across the Coca-Cola system.

ENVIRONMENTAL (continued)

GRI STANDARD AND DISCLOSURES	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	RELEVANT EXTERNAL STAKEHOLDERS
GRI 306: Effluents and Waste 2016		
GRI 103: Management Approach	<u>Water Stewardship</u>	Bottling Partners, Communities, Government, NGOs
103-1 Explanation of the material topic and its Boundary	<u>Wastewater: Safely Returning the Water We Use to Make Our Beverages</u>	
103-2 The management approach and its component	2019 CDP Water Response: <u>W1.1, W1.2, W-FB1.3, W1.4, W2, W-FB3.1, W3.3, W4.1</u>	
103-3 Evaluation of the management approach	2019 Business & Sustainability Report - Our Priority Sustainability Issues, <u>p. 14</u> - Water Leadership, <u>pp. 31-34</u>	
GRI 308: Supplier Environmental Assessment 2016		
GRI 103: Management Approach	2019 Business & Sustainability Report	Bottling Partners, Communities, Government, NGOs
103-1 Explanation of the material topic and its Boundary	- Our Priorities & Progress, <u>pp. 6-8</u>	
103-2 The management approach and its component	- Our Priority Sustainability Issues, <u>p. 14</u>	
103-3 Evaluation of the management approach		

SOCIAL

GRI STANDARD AND DISCLOSURES	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	RELEVANT EXTERNAL STAKEHOLDERS
GRI 405: Diversity and Equal Opportunity 2016		
GRI 103: Management Approach 2016	<u>Global Diversity & Inclusion Mission</u>	Bottling Partners, Communities, Government, NGOs, Suppliers
103-1 Explanation of the material topic and its Boundary	2019 Business & Sustainability Report	
103-2 The management approach and its components	- Our Priority Sustainability Issues, <u>p. 14</u>	
103-3 Evaluation of the management approach	- Diversity & Inclusion, <u>p. 43</u>	
GRI 408: Child Labor 2016		
GRI 103: Management Approach 2016	<u>Human Rights Policy</u>	Bottling Partners, Communities, Government, NGOs, Suppliers
103-1 Explanation of the material topic and its Boundary	<u>Human Rights Principles</u>	
103-2 The management approach and its components	<u>Policies, Practices and Reports</u>	
103-3 Evaluation of the management approach	2019 Business & Sustainability Report - Our Priority Sustainability Issues, <u>p. 14</u> - Supporting Human Rights, <u>p. 40</u> - Diversity & Inclusion, <u>p. 43</u> - The Coca-Cola Company and the United Nations Sustainable Development Goals, <u>pp. 45-46</u>	

** All of the topics identified are considered to be relevant across the Coca-Cola system.

SOCIAL (continued)

GRI STANDARD AND DISCLOSURES	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	RELEVANT EXTERNAL STAKEHOLDERS
GRI 409: Forced or Compulsory Labor 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	The Coca-Cola Company's Human Rights Report 2016-2017 Human Rights Principles Country Sugar Studies Human Rights Policy Human and Workplace Rights: Addressing Global Issues California Transparency in Supply Chain Act Human Rights Policy Manager's Guide Supplier Guiding Principles Sustainable Agricultural Guiding Principles 2019 Business & Sustainability Report - Supporting Human Rights, p. 40	Bottling Partners, Communities, Government, NGOs, Suppliers
GRI 412: Human Rights Assessment 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	Human Rights Policy Human Rights Principles The Coca-Cola Company's Human Rights Report 2016-2017 Human Rights Self-Assessment Tools 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p. 14 - Supporting Human Rights, p. 40 - The Coca-Cola Company and the United Nations Sustainable Development Goals, pp. 45-46	Bottling Partners, Communities, Government, NGOs, Suppliers
GRI 413: Local Communities 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	The Coca-Cola Foundation Communities Supplier Guiding Principles 5by20 Progress Report Project Last Mile Project Last Mile - Liberia and Swaziland EKOCENTER: Empowering Community Well-Being Through Social Enterprise 2019 Business & Sustainability Report - Our Priorities & Progress, pp. 6-8 - Our Priority Sustainability Issues, p. 14 - Empowering Women for a Better Shared Future, p. 41 - Giving Back to Our Communities, p. 44	Bottling Partners, Communities, Government, NGOs, Suppliers

** All of the topics identified are considered to be relevant across the Coca-Cola system.

SOCIAL (continued)

GRI STANDARD AND DISCLOSURES	CROSS-REFERENCE, ANSWER, OR ADDITIONAL INFORMATION	RELEVANT EXTERNAL STAKEHOLDERS
GRI 414: Supplier Social Assessment 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	The Coca-Cola Company's Human Rights Report 2016-2017 Supplier Guiding Principles 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p. 14 - Sustainable Agriculture, pp. 35-38 - Supporting Human Rights, p. 40	Bottling Partners, Communities, Government, NGOs, Suppliers
GRI 416: Customer Health and Safety 2016		
GRI 103: Management Approach 2016 103-1 Explanation of the material topic and its Boundary 103-2 The management approach and its components 103-3 Evaluation of the management approach	2019 Form 10-K, p. 35 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p. 14 - Expanding our Portfolio, p. 17-20	Bottling Partners, Communities, Government, NGOs, Suppliers

** All of the topics identified are considered to be relevant across the Coca-Cola system.

TOPIC-SPECIFIC DISCLOSURES

ECONOMIC

GRI STANDARD	DISCLOSURE NUMBER & TITLE	CROSS-REFERENCE, OMISSIONS, OR EXPLANATION	ADDITIONAL REFERENCE
GRI 201: Economic Performance 2016*	201-1 Direct economic value generated and distributed	The Coca-Cola Foundation 2019 Business & Sustainability Report - Financial Highlights, p.11 - Data Appendix, pp.55-59	
	201-2 Financial implications and other risks and opportunities due to climate change	Coca-Cola's Journey Toward Climate Resilience 2019 Form 10-K, pp.13, 17-22, 36 2019 CDP Climate Change Response: C2.2, C2.3, C2.4, C2.5, C2.6, C3.1 2019 Business & Sustainability Report - Our Priority Sustainability Issues, p.14 - Climate: Taking Action, pp.22-24 - Climate Resilience in Action, p.25	UNGC: Principle 7
	202-2 Proportion of senior management hired from the local community	<i>The Coca-Cola Company works to hire locally wherever possible; when hiring for senior management, we seek qualified candidates from across the globe.</i>	
GRI 203: Indirect Economic Impacts 2016*	203-1 Infrastructure investments and services supported	The Coca-Cola Foundation Sustainable Packaging Overview World Without Waste: Our 2019 Progress RAIN: Water for Africa 2019 Business & Sustainability Report - Our Priorities & Progress, pp.6-8 - World Without Waste, pp.26-30 - Water Leadership, pp.31-34 - Employee Health & Safety, p.42 - The Coca-Cola Company and the United Nations Sustainable Development Goals, pp.45-46 - Data Appendix, pp.61-68	
	203-2 Significant indirect economic impacts	Sustainable Packaging Overview World Without Waste: Our 2019 Progress Country Sugar Studies Supplier Diversity 2019 Business & Sustainability Report - Our Priorities & Progress, pp.6-8 - World Without Waste, pp.26-30 - Water Leadership, pp.31-34 - Employee Safety & Health, p.42 - The Coca-Cola Company and the United Nations Sustainable Development Goals, pp.45-46 - Data Appendix, pp.61-68	UNGC: Principle 7

* Not required for GRI Core option.

ECONOMIC (continued)

GRI STANDARD	DISCLOSURE NUMBER & TITLE	CROSS-REFERENCE, OMISSIONS, OR EXPLANATION	ADDITIONAL REFERENCE
GRI 205: Anti-Corruption 2016*	205-1 Operations assessed for risks related to corruption	Policies, Practices and Reports	UNGC: Principle 10
	205-2 Communication and training about anti-corruption policies and procedures	Policies, Practices and Reports Code of Business Conduct Anti-Bribery Policy	UNGC: Principle 10

ENVIRONMENTAL

GRI STANDARD	DISCLOSURE NUMBER & TITLE	CROSS-REFERENCE, OMISSIONS, OR EXPLANATION	ADDITIONAL REFERENCE
GRI 301: Materials 2016	301-2 Recycled input materials used	World Without Waste: Our 2019 Progress 2019 Business & Sustainability Report - Our Priorities & Progress, pp. 6-8 - World Without Waste, pp. 26-30 - Operations Highlights, pp. 47-52 - Data Appendix, pp. 62-63	
	301-3 Reclaimed products and their packaging materials	2019 Business & Sustainability Report - Our Priorities & Progress, pp. 6-8 - World Without Waste, pp. 26-30 - Data Appendix, pp. 62-63	UNGC: Principle 7
GRI 302: Energy 2016*	302-1 Energy consumption within the organization	2019 CDP Climate Change Response: C6.5 , C7.9 , C8.1 , C8.2 2019 Business & Sustainability Report - Data Appendix, p. 65	UNGC: Principles 7, 8
	302-3 Energy intensity	2019 Business & Sustainability Report - Data Appendix, p. 65	UNGC: Principle 8
	302-4 Reduction of energy consumption	2019 Business & Sustainability Report - Data Appendix, p. 65	UNGC: Principle 8

* Not required for GRI Core option.

ENVIRONMENTAL (continued)

GRI STANDARD	DISCLOSURE NUMBER & TITLE	CROSS-REFERENCE, OMISSIONS, OR EXPLANATION	ADDITIONAL REFERENCE
GRI 303: Water 2016	303-1 Water withdrawal by source	2019 CDP Water Response: W1.2 , W5.1 Water Stewardship 2019 Business & Sustainability Report - Water Leadership, pp. 31-33 - Data Appendix, p. 64	UNGC: Principles 7, 8
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<i>The company has a thorough Source Water Vulnerability Assessment and Source Water Protection plan for each plant and facility we operate within our system including watershed management, water quantity, quality and biological health of the natural system. For new land purchases and in Mergers & Acquisitions, we require an Environmental and Safety Due Diligence including the "evaluation of wetlands and endangered species."</i>	UNGC: Principles 7, 8
	304-3 Habitats protected or restored	<i>The 2019 Business & Sustainability Report details our activities on water stewardship and sustainable agriculture which focus on habitat and ecosystem restoration. For example, in our 2019 replenishment results, we include 194 productive replenish projects that deliver ecosystem protection and restoration over a total of 460,000 hectares. In addition, 54% of our priority ingredients volume are sustainably sourced, which is based on independently assured farm sustainability standards with leading biodiversity and ecosystem protection requirements (e.g. Bonsucro, SAI-FSA, Rainforest Alliance).</i> 2019 Business & Sustainability Report - Water Leadership, pp. 31-34 - Sustainable Agriculture, pp. 35-38	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2019 CDP Climate Change Response: CO.5 , C5.1 , C5.2 , C6.1 , C6.4 , C7.5 2019 Business & Sustainability Report - Data Appendix, p. 65	UNGC: Principles 7, 8
	305-2 Energy indirect (Scope 2) GHG emissions	2019 CDP Climate Change Response: CO.5 , C5.1 , C5.2 , C6.10 , C7.5 2019 Business & Sustainability Report - Data Appendix, p. 65	UNGC: Principles 7, 8
	305-3 Other indirect (Scope 3) GHG emissions	2019 CDP Climate Change Response: CO.5 , C6.5 , C6.6 , C7.1 , C7.5 2019 Business & Sustainability Report - Data Appendix, p. 65	UNGC: Principle 8
	305-4 GHG emissions intensity	2019 CDP Climate Change Response: C6.10 2019 Business & Sustainability Report - Data Appendix, p. 65	UNGC: Principles 8, 9
	305-5 Reduction of GHG emissions	2019 CDP Climate Change Response: CO.5 , C5.1-C5.2 2019 Business & Sustainability Report - Our Priorities & Progress, pp. 6-8 - Climate: Taking Action, pp. 22-25 - Data Appendix, p. 65	UNGC: Principles 8, 9

ENVIRONMENTAL (continued)

GRI STANDARD	DISCLOSURE NUMBER & TITLE	CROSS-REFERENCE, OMISSIONS, OR EXPLANATION	ADDITIONAL REFERENCE
GRI 306: Effluents and Waste 2016	306-1 Water discharge by quality and destination	<i>We do not track the location of treated wastewater discharge.</i> 2019 Business & Sustainability Report - Data Appendix, p. 63	UNGC: Principle 8
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Supplier Guiding Principles 2019 Business & Sustainability Report - Our Priorities & Progress, pp. 6-8 - Sustainable Agriculture, pp. 35-38	UNGC: Principle 8

SOCIAL

GRI STANDARD	DISCLOSURE NUMBER & TITLE	CROSS-REFERENCE, OMISSIONS, OR EXPLANATION	ADDITIONAL REFERENCE
GRI 403: Occupational Health and Safety 2016	403-2 Types of injury and rates of injury, occupational diseases, lost days, and absenteeism, and number of work-related fatalities	Policies, Practices and Reports 2019 Business & Sustainability Report - Data Appendix, p. 66	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Global Diversity & Inclusion Mission 2020 Proxy Statement, pp. 14-15 2019 Business & Sustainability Report - Diversity & Inclusion, p. 43 - Data Appendix, p. 66	UNGC: Principle 6
GRI 407: Freedom of Association and Collective Bargaining 2016*	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Human Rights Policy The Coca-Cola Company's Human Rights Report 2016-2017 Policies, Practices and Reports 2019 Business & Sustainability Report - Supporting Human Rights, p. 40 - Data Appendix, pp. 66-67	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Human Rights Policy The Coca-Cola Company's Human Rights Report 2016-2017 Policies, Practices and Reports 2019 Business & Sustainability Report - Supporting Human Rights, p. 40 - Data Appendix, pp. 66-67	UNGC: Principles 4, 5 UNGPRF: A1, A2, B1, B2, B3, B4, C1, C2, C3, C4, C5, C6

* Not required for GRI Core option.

SOCIAL (continued)

GRI STANDARD	DISCLOSURE NUMBER & TITLE	CROSS-REFERENCE, OMISSIONS, OR EXPLANATION	ADDITIONAL REFERENCE
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	<p>Human Rights Policy</p> <p>The Coca-Cola Company's Human Rights Report 2016-2017 Policies, Practices and Reports</p> <p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Supporting Human Rights, p. 40 - Data Appendix, pp. 66-67 	<p>UNGC: Principle 4</p> <p>UNGPRF: A1, A2, B1, B2, B3, B4, C1, C2, C3, C4, C5, C6</p>
GRI 412: Human Rights Assessment 2016	412-1 Operations that have been subject to human rights reviews or impact assessments	<p>Human Rights Policy</p> <p>The Coca-Cola Company's Human Rights Report 2016-2017 Supplier Guiding Principles Policies, Practices and Reports</p> <p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Supporting Human Rights, p. 40 - Data Appendix, pp. 66-67 	<p>UNGC: Principle 1</p> <p>UNGPRF: A1, A2, C1, C2, C4, C5</p>
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	<p>Supplier Guiding Principles</p> <p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Our Priority Sustainability Issues, p. 14 - Giving Back to Our Communities, p. 44 - Data Appendix, p. 61, 68 	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	<p><i>All suppliers must adhere to our Supplier Guiding Principles. All new suppliers for packaging, ingredients, co-packing and trademarked materials must be audited as part of our Supplier Guiding Principles.</i></p> <p>The Coca-Cola Company's Human Rights Report 2016-2017</p> <p>2019 Business & Sustainability Report</p> <ul style="list-style-type: none"> - Supporting Human Rights, p. 40 	<p>UNGC: Principle 2</p> <p>UNGPRF: A1, A2</p>
GRI 415: Public Policy 2016*	415-1 Political contributions	<p>Political Engagement Policy</p>	
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	<p><i>As a global system that, in 2019, produced 2 billion servings a day, we consider the most important part of this disclosure to be product safety for the end consumer. Given that we report for the approximately 225 bottling partners across the Coca-Cola system, we do not generate all-inclusive, consolidated information for this metric.</i></p> <p><i>However, we applied the following methodology to assess this metric to the best of our ability: we reviewed our incident management database and identified a total of 19 matters that had a food safety aspect. We identified 10 incidents that had some contact with regulatory authorities. The total number of incidents that met both criteria is two.</i></p>	

* Not required for GRI Core option.