

2023 GRI and SASB Tables



April 2024

What is the purpose of this document?

We aim to provide detailed and transparent information about the progress we are making against the commitments and targets outlined in our sustainability action plan, This is Forward.

In this document we share our performance over the past 12 months against the Global Reporting Index (GRI) and the Sustainability Accounting Standards Board (SASB).

Who is this document for?

We aim to share our sustainability data in an accessible format, enabling anyone to gain deeper insight into the progress we are making on specific topics.

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- **2023 Sustainability Accounting Standards Board** (page 15-16)

For more information about the progress we are making on sustainability, please see relevant sections of our 2023 Integrated Report.



Integrated Report

ir.cocacolaep.com/financial-reports-and-results/integrated-reports

2023 Global Reporting Index



Reporting principles

Based on the material issues identified by our internal and external stakeholders, we've mapped these against the Global Reporting Initiative's (GRI) Standard and identified the external boundaries associated with each. The reporting information in our [2023 Integrated Report](#) and our [2023 Sustainability Group Data tables](#) has been developed carefully to cover the GRI Standard topics on an issue-by-issue basis. Within these aspects, the CCEP boundary always covers all territories^(A) where CCEP has operations.

CCEP has reported in accordance with the GRI Standard for the period from 1 January, 2023 to 31 December, 2023.

In addition, in conjunction with our 2023 Integrated Report and 2023 Sustainability Group Data tables, it complements and serves as part of our 2023 Communication on Progress (COP) to the United Nations Global Compact (UNGC).

We will continue to support the 10 principles of the UN Global Compact.



Damian Gammell
Chief Executive Officer
Coca-Cola Europacific Partners
April 2024

(A) CCEP operates in 29 markets. These include Andorra, Australia, Belgium, Fiji, continental France, Germany, Great Britain, Iceland, Indonesia, Luxembourg, Monaco, Papua New Guinea, the Netherlands, New Zealand, Norway, Portugal, Samoa, Spain and Sweden.

(B) The Coca-Cola Company (TCCC)

	GRI topic standards	External boundary
Forward on climate 	<ul style="list-style-type: none"> Energy Emissions Environmental compliance 	TCCC ^(B) Suppliers Customers Consumers
Forward on packaging 	<ul style="list-style-type: none"> Materials waste Environmental compliance Marketing and labelling 	TCCC Suppliers Customers Consumers
Forward on water 	<ul style="list-style-type: none"> Water Waste Biodiversity Environmental compliance 	Communities
Forward on supply chain 	<ul style="list-style-type: none"> Procurement practices Anti-competitive behavior Materials Water 	<ul style="list-style-type: none"> Supplier environmental assessment Human rights assessment Supplier social assessment TCCC Suppliers
Forward on drinks 	<ul style="list-style-type: none"> Customer health and safety Marketing and labelling Socioeconomic compliance 	Customers Consumers TCCC
Forward on society 	<ul style="list-style-type: none"> Economic performance Indirect economic impacts Anti-corruption Employment Occupational health and safety Rights of indigenous peoples 	<ul style="list-style-type: none"> Training and education Diversity and equal opportunity Local communities Public policy Socioeconomic compliance Local communities Employees Suppliers

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GRI standard	Disclosure	Our response
GRI 2: General Disclosures (2021)		
2-1	Organizational details	Coca-Cola Europacific Partners plc (CCEP) 2023 Integrated Report : Our operations page 7 / General information and basis of preparation page 167
2-2	Entities included in the organisation's sustainability reporting	2023 Sustainability reporting methodology : Reporting boundaries and standards page 2
2-3	Reporting period, frequency and contact point	Reporting period: Full year from 1 January 2023 to 31 December 2023. Frequency of reporting: Every year. Publication date: March 2024. Contact information: Company Secretary, Pemberton House, Bakers Road, Uxbridge UB8 1EZ, United Kingdom
2-4	Restatements of information	2023 Sustainability reporting methodology : Reporting data page 2
2-5	External assurance	2023 EY Assurance statement 2023 Integrated Report : External assurance of our sustainability disclosures page 241
2-6	Activities, value chain and other business relationships	2023 Integrated Report : Our portfolio pages 4-5 / Our business model page 8 / Our stakeholders pages 61-64
2-7	Employees	2023 Sustainability Group Data tables : page 18
2-8	Workers who are not employees	Data currently not available. We will evolve our reporting to expand our disclosure on this indicator in the future. Most people who work on our behalf are employed by CCEP, including a number of seasonal employees. However, we also rely on contractors and people working through Consultancy, Master Service Agreements or Statements of Work.
2-9	Governance structure and composition	2023 Integrated Report : Board of Directors page 93 / Directors' biographies pages 95-99 / Corporate governance report pages 103, 109, 111
2-10	Nomination and selection of the highest governance body	2023 Integrated Report : Corporate governance report pages 109, 112
2-11	Chair of the highest governance body	2023 Integrated Report : Chairman's introduction page 92 / Directors' biographies page 95 / Corporate governance report page 104
2-12	Role of the highest governance body in overseeing the management of impacts	2023 Integrated Report : Corporate governance report pages 103, 106-111
2-13	Delegation of responsibility for managing impacts	2023 Integrated Report : Corporate governance report pages 103, 106
2-14	Role of the highest governance body in sustainability reporting	2023 Integrated Report : Corporate governance report page 103 / ESG Committee Chairman's letter page 125 / ESG Committee report page 126
2-15	Conflicts of interest	2023 Integrated Report : Corporate governance report pages 103, 106 / ESG Committee Chairman's letter page 125 / ESG Committee report page 126
2-16	Communication of critical concerns	2023 Integrated Report : Raising concerns page 124 / Audit Committee report page 118 2023 Sustainability Group Data tables : page 23
2-17	Collective knowledge of the highest governance body	2023 Integrated Report : Corporate governance report pages 111-112
2-18	Evaluation of the performance of the highest governance body	2023 Integrated Report : Directors' biographies pages 95-99
2-19	Remuneration policies	2023 Integrated Report : Remuneration policy page 128-129. A full copy of the Remuneration policy can be found on pages 122-129 of our 2022 Integrated Report .
2-20	Process to determine remuneration	2023 Integrated Report : Statement from the Remuneration Committee Chairman page 127-128. A full copy of the Remuneration policy can be found on pages 122-129 of our 2022 Integrated Report .
2-21	Annual total compensation ratio	2023 Integrated Report : We report the Chief Executive's pay ratio (highest-paid executive) – the total compensation for the Chief Executive versus median total compensation for UK employees – on page 138 of the Integrated Report. Percentage increase in annual total compensation ratio: We report the year-on-year change in Directors' salaries, bonuses and benefits relative to the average increase for all employees globally on page 137 of the Integrated Report.
2-22	Statement on sustainable development strategy	2023 Integrated Report : Chairman and CEO In conversation pages 9-11 / ESG Committee Chairman's letter page 125 / ESG Committee report page 126

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GRI standard	Disclosure	Our response
2-23	Policy commitments	Our code of conduct Policy hub 2023 Modern Slavery Statement
2-24	Embedding policy commitments	2023 Integrated Report ; Corporate governance report page 103, 105
2-25	Processes to remediate negative impacts	Our code of conduct Policy hub 2023 Modern Slavery Statement 2023 Integrated Report ; Audit Committee report page 118
2-26	Mechanisms for seeking advice and raising concerns	2023 Integrated Report ; Audit Committee report - Raising concerns page 124
2-27	Compliance with laws and regulations	2023 Integrated Report ; Respect for human rights page 25 / Principal risks - Legal, regulatory and tax page 71 / Audit Committee report page 124
2-28	Membership associations	2023 Integrated Report ; Forward on drinks pages 16-19 / Forward on society – people pages 20-26 / Forward on society – communities page 27 / Forward on supply chain pages 28-35 / Forward on climate pages 37-40 / Forward on packaging pages 41-44 / Forward on water pages 45-47 Public Policy Engagement
2-29	Approach to stakeholder engagement	2023 Integrated Report ; Our stakeholders pages 61-64 / TCFD page 49 / Corporate governance report pages 106, 108
2-30	Collective bargaining agreements	2023 Sustainability Group Data tables ; page 19 Human Rights policy
GRI 3: Material Topics (2021)		
3-1	Process to determine material topics	2023 Integrated Report ; Our stakeholders pages 61-64 / Taking action on sustainability This is Forward pages 14-47 / Principal risks pages 68-69 As part of our sustainability materiality process, we have used stakeholder insights to inform the update of our This is Forward commitments. The targets in This is Forward have been extended to cover all of our markets in Europe and API, and include ambitious, time-bound sustainability commitments. We are completing a more detailed materiality analysis in 2024.
3-2	List of material topics	Global Reporting Index 2023: page 1 2023 Integrated Report ; Taking action on sustainability This is Forward pages 14-47 / Principal risks pages 70-76
3-3	Management of material topics	2023 Integrated Report ; Our stakeholders pages 61-64 / Our market drivers page 13 / Our strategy page 14 / Taking action on sustainability This is Forward pages 14-47 / Principal risks pages 68-78/ ESG committee pages 125-126 2023 Modern Slavery Statement Our code of conduct Policy hub Supplier Guiding Principles Principles for Sustainable Agriculture

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GRI standard	Disclosure	Our response
GRI 200: Economic Standards		
GRI 201: Economic Performance (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Our stakeholders pages 61-64 / Our market drivers page 13 / Our strategy page 14
201-1	Direct economic value generated and distributed	2023 Integrated Report : Performance indicators pages 2-3 / Forward on society - communities page 26 / Business and financial review pages 81-91
201-2	Financial implications and other risks and opportunities due to climate change	2023 Integrated Report : TCFD pages 48-60 / Forward on climate pages 37-40 / Principal risks - Climate change and water page 73 / Risk factors page 248-249
201-3	Defined benefit plan obligations and other retirement plans	2023 Integrated Report : Defined benefit plans pages 191-197 We do not currently disclose the percentage of salary contributed by employee or employer or level of participation in retirement plans.
201-4	Financial assistance received from government	Our approach to tax (2022) As part of our 2023 approach to tax, to be published in Q2 2024, details regarding financial assistance related to tax will be disclosed. CCEP did not receive any significant financial aid from government in 2023.
GRI 202: Market Presence (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Our market drivers page 13 / Our strategy page 14 / Forward on society – people page 20-25 / Our stakeholders pages 61-64
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	We comply with all local legislations in relation to minimum wages across our territories. Currently, we do not collect data in relation to this indicator.
202-2	Proportion of senior management hired from the local community	Information not available. Employee data is not currently captured for this purpose. We are determined to make a positive difference in our local communities by acting as a force for good, championing inclusion and supporting economic empowerment. We want CCEP to be a place where different perspectives and insights are valued at all levels of the organisation, and we will continue to put diversity at the heart of our culture.
GRI 203: Indirect Economic Impacts (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Our market drivers page 13 / Our strategy page 14 / Forward on society – communities pages 20, 26 / Forward on packaging pages 41-44 / Forward on water pages 45-47 / Our stakeholders pages 61-64
203-1	Infrastructure investments and services supported	2023 Integrated Report : TCFD pages 57, 59 / Forward on society – communities pages 20, 26 / Forward on packaging pages 41-44 / Forward on water pages 45-47
203-2	Significant indirect economic impacts	2023 Integrated Report : Forward on society – communities pages 20, 26 / Key performance data summary page 236
GRI 204: Procurement Practices (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Our market drivers page 13 / Our strategy page 14 / Forward on supply chain pages 28, 32-35 / Our stakeholders pages 61-64 Supplier Guiding Principles Principles for Sustainable Agriculture
204-1	Proportion of spending on local suppliers	2023 Sustainability Group Data tables : page 15

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GRI standard	Disclosure	Our response
GRI 205: Anti-corruption (2016)		
3-3 (2021)	Management of material topics	<p>2023 Integrated Report: Ethics and compliance page 25 / Risk factors page 245</p> <p>Policy hub: Conflicts of Interest Policy page 9 / Speak Up Policy page 12 / Gifts, Entertainment and Anti-bribery Policy page 14</p> <p>Our code of conduct: Preventing bribery and corruption page 23</p>
205-1	Operations assessed for risks related to corruption	<p>2023 Integrated Report: Ethics and compliance page 25</p> <p>2023 Sustainability Group Data tables: page 23</p>
205-2	Communication and training about anti-corruption policies and procedures	<p>2023 Integrated Report: Ethics and compliance page 25</p> <p>Policy hub: Conflicts of Interest Policy page 9 / Speak Up Policy page 120 / Gifts, Entertainment and Anti-bribery Policy page 14</p> <p>Our code of conduct: Preventing bribery and corruption page 23</p> <p>We will continue to evolve our reporting to expand our disclosure on this indicator in the future.</p>
205-3	Confirmed incidents of corruption and actions taken	<p>2023 Sustainability Group Data tables: page 23</p>
GRI 206: Anti-competitive Behavior (2016)		
3-3 (2021)	Management of material topics	<p>2023 Integrated Report: Ethics and compliance page 25</p> <p>Policy hub: Customers, Suppliers and Franchisors Accounting Guideline Manual page 13</p> <p>Our code of conduct: Avoiding conflicts of interest page 18 / Dealing with customers, business partners and suppliers fairly page 21</p>
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<p>2022 Integrated Report: Being responsible page 62 / Principal risks page 65</p> <p>Policy hub: Customers, Suppliers and Franchisors Accounting Guideline Manual page 13</p> <p>Our code of conduct: Avoiding conflicts of interest page 18 / Dealing with customers, business partners and suppliers fairly page 21</p> <p>In 2023, the 2 legal actions pending were closed in the benefit of CCEP (no fines nor any non-monetary sanctions were imposed), and there were no other legal actions for anti-competitive behaviour, anti-trust and monopoly practices.</p>
GRI 207: Tax (2019)		
3-3 (2021)	Management of material topics	<p>2023 Integrated Report: TCFD pages 51, 58-59 / Principal risks pages 71, 73 / Audit Committee Chairman's letter page 117 / Audit Committee report pages 118-122 / Risk factors pages 243-249</p> <p>Policy hub: Anti-facilitation of Tax Evasion page 6</p> <p>Our approach to tax (2022) / Our 2023 approach to tax will be published on our website in Q2 2024</p>
207-1	Approach to tax	<p>Our approach to tax (2022) / Our 2023 approach to tax will be published on our website in Q2 2024</p>
207-2	Tax governance, control, and risk management	<p>2023 Integrated Report: Principal risks pages 71, 73 / Risk factors page 243-249</p> <p>Our approach to tax (2022) / Our 2023 approach to tax will be published on our website in Q2 2024</p>
207-3	Stakeholder engagement and management of concerns related to tax	<p>2023 Integrated Report: Principal risks pages 71, 73 / Audit Committee Chairman's letter page 117 / Audit Committee report page 118-122</p> <p>Our approach to tax (2022) / Our 2023 approach to tax will be published on our website in Q2 2024</p>
207-4	Country-by-country reporting	<p>2023 Integrated Report: Effective tax rate page 86</p> <p>Our approach to tax (2022) / Our 2023 approach to tax will be published on our website in Q2 2024</p>

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GRI standard	Disclosure	Our response
GRI 300: Environmental Standards		
GRI 301: Materials (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on packaging pages 41-44
301-1	Materials used by weight or volume	2023 Integrated Report : This is Forward - Forward on supply chain page 34 2023 Sustainability Group Data tables : page 9
301-2	Recycled input materials used	2023 Integrated Report : Forward on packaging page 41 2023 Sustainability Group Data tables : page 9
301-3	Reclaimed products and their packaging materials	2023 Integrated Report : Forward on packaging page 41 2023 Sustainability Group Data tables : page 10 2023 Country data tables
GRI 302: Energy (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15/ Forward on climate pages 37-40
302-1	Energy consumption within the organization	2023 Integrated Report : Forward on climate pages 37-40 2023 Sustainability Group Data tables : pages 7-8 2023 Sustainability reporting methodology : page 7 We don't sell any electricity, heating, cooling, or steam
302-2	Energy consumption outside of the organization	2023 Integrated Report : Forward on climate pages 37-40 2023 Sustainability Group Data tables : page 8 2023 Sustainability reporting methodology : pages 4-6
302-3	Energy intensity	2023 Sustainability Group Data tables : page 6 2023 Sustainability reporting methodology : page 8
302-4	Reduction of energy consumption	2023 Integrated Report : Forward on climate pages 37-40 2023 Sustainability Group Data tables : page 6
302-5	Reductions in energy requirements of products and services	2023 Integrated Report : Forward on climate pages 37-40 2023 Sustainability Group Data tables : page 8
GRI 303: Water and Effluents (2018)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on water pages 45-47
303-1	Interactions with water as a shared resource	2023 Integrated Report : Forward on water pages 45-47 2023 Sustainability Group Data tables : pages 12-13 2023 CDP Water : pages 6-45
303-2	Management of water discharge-related impacts	2023 CDP Water : pages 3-6

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GRI standard	Disclosure	Our response
303-3	Water withdrawal	2023 Sustainability Group Data tables ; page 12
303-4	Water discharge	2023 Sustainability Group Data tables ; pages 12-13
303-5	Water consumption	2023 Sustainability Group Data tables ; page 12
GRI 304: Biodiversity (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward – our sustainability action plan pages 14-15/ Forward on water pages 45-47
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<p>2023 Integrated Report: Forward on water page 47</p> <p>Our approach to biodiversity and forest stewardship</p> <p>In 2022, we completed an initial assessment against this indicator for our operations in Europe only. This assessment was based upon site biodiversity risk assessments where available, our existing water risk assessments (Source Vulnerability Assessments), and a review of our European site locations versus Natura 2000 and IUCN locations within 0km of our facilities. This assessment determined that we could have 2 production facilities in close proximity to IUCN/Natura 2000 locations. In 2023, in partnership with The Coca-Cola Company and Coca-Cola Hellenic Bottling Company, we assessed our nature-related impacts by completing Steps 1 and 2 of the Science Based Targets Network (SBTN) framework. The goal of the SBTN is to foster corporate action to tackle biodiversity decline and nature loss, and ensure its full recovery by 2050. In Steps 1 and 2, we began to identify our most significant impacts on nature, and where they occur along our value chain. In 2024, we aim to carry out Step 3 of the methodology – measure, set and disclose targets to address our impact on nature and biodiversity.</p> <p>Data currently not available. We will evolve our reporting, based the biodiversity risk assessment of our value chain, to expand our disclosure on this indicator in the future.</p>
304-2	Significant impacts of activities, products and services on biodiversity	<p>2023 Integrated Report: Forward on water page 47</p> <p>Our approach to biodiversity and forest stewardship</p> <p>In 2023, in partnership with The Coca-Cola Company and Coca-Cola Hellenic Bottling Company, we assessed our nature-related impacts by completing Steps 1 and 2 of the Science Based Targets Network (SBTN) framework. The goal of the SBTN is to foster corporate action to tackle biodiversity decline and nature loss, and ensure its full recovery by 2050. In Steps 1 and 2, we began to identify our most significant impacts on nature, and where they occur along our value chain. In 2024, we aim to carry out Step 3 of the methodology – measure, set and disclose targets to address our impact on nature and biodiversity.</p> <p>Data currently not available. We will evolve our reporting, based the biodiversity risk assessment of our value chain, to expand our disclosure on this indicator in the future.</p>
304-3	Habitats protected or restored	2023 Integrated Report : Forward on water page 47
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<p>2023 Integrated Report: Forward on water page 47</p> <p>Data currently not available. We will evolve our reporting, based the biodiversity risk assessment of our value chain, to expand our disclosure on this indicator in the future.</p> <p>In 2023, in partnership with The Coca-Cola Company and Coca-Cola Hellenic Bottling Company, we assessed our nature-related impacts by completing Steps 1 and 2 of the Science Based Targets Network (SBTN) framework. The goal of the SBTN is to foster corporate action to tackle biodiversity decline and nature loss, and ensure its full recovery by 2050. In Steps 1 and 2, we began to identify our most significant impacts on nature, and where they occur along our value chain. In 2024, we aim to carry out Step 3 of the methodology – measure, set and disclose targets to address our impact on nature and biodiversity.</p>

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GRI standard	Disclosure	Our response
GRI 305: Emissions (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on climate pages 37-40
305-1	Direct (Scope 1) GHG emissions	2023 Sustainability Group Data tables : page 5 2023 Sustainability reporting methodology : page 4
305-2	Energy indirect (Scope 2) GHG emissions	2023 Sustainability Group Data tables : page 5 2023 Sustainability reporting methodology : page 4
305-3	Other indirect (Scope 3) GHG emissions	2023 Sustainability Group Data tables : page 5 2023 Sustainability reporting methodology : pages 4-5
305-4	GHG emissions intensity	2023 Sustainability Group Data tables : page 6
305-5	Reduction of GHG emissions	2023 Integrated Report : Forward on climate pages 37-40 2023 Sustainability Group Data tables : page 6
305-6	Emissions of ozone-depleting substances (ODS)	2023 Sustainability Group Data tables : page 5 We do not have PFC or SF6 emissions.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	2023 Sustainability Group Data tables : page 5 We do not have NOx, SOx and other significant air emissions. All air emissions are limited well within the permit limits.
GRI 306: Waste (2020)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on packaging pages 41-44 / Forward on water pages 45-47 Our approach to food loss and food waste
306-1	Waste generation and significant waste-related impacts	2023 Integrated Report : Forward on packaging pages 41-44 / Forward on water pages 45-47 2023 CDP Water : pages 14-16
306-2	Management of significant waste-related impacts	2023 Integrated Report : Forward on packaging pages 41-44 / Forward on water pages 45-47
306-3	Waste generated	2023 Sustainability Group Data tables : page 11
306-4	Waste diverted from disposal	2023 Sustainability Group Data tables : page 11
306-5	Waste directed to disposal	2023 Sustainability Group Data tables : page 11

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GRI standard	Disclosure	Our response
GRI 308: Supplier Environmental Assessment (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report ; This is Forward - our sustainability action plan pages 14-15 / Forward on supply chain pages 28, 32-35 / Our stakeholders page 64 Supplier Guiding Principles
308-1	New suppliers that were screened using environmental criteria	2023 Integrated Report ; Forward on supply chain pages 28, 32-35 Responsible sourcing policy (RSP): RSP is incorporated into all new contracts, and are part of our standard conditions of purchase Supplier Guiding Principles
308-2	Negative environmental impacts in the supply chain and actions taken	2023 Integrated Report ; Forward on supply chain pages 32-34 2023 Sustainability Group Data tables ; page 15
GRI 400: Social Standards		
GRI 401: Employment (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report ; This is Forward - our sustainability action plan pages 14-157 / Forward on society - our people pages 20-25 / Our stakeholders page 61
401-1	New employee hires and employee turnover	2023 Sustainability Group Data tables ; page 19
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 Integrated Report ; Forward on society - our people page 24 Employee benefits vary in offer depending upon country and level in the organisation. Significant locations of operation include all of our operations, sales, distribution and main office locations.
401-3	Parental leave	2023 Sustainability Group Data tables ; page 18 We offer parental leave to all employees across the countries where we operate; this varies in length and benefit depending upon the country.
GRI 402: Labor/Management Relations (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report ; Forward on society - people page 23-24 / Our stakeholders pages 61-64 Human rights restructuring guidelines
402-1	Minimum notice periods regarding operational changes	Human rights restructuring guidelines Across our territories, we comply with local regulations and laws. In Germany, a collective agreement is dedicated to the restructuring process within 12 weeks.

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GRI standard	Disclosure	Our response
GRI 403: Occupational Health and Safety (2018)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Our strategy - great people page 20 / Forward on society – people pages 21, 23 / Our stakeholders pages 61 / Principal risks page 75
403-1	Occupational health and safety management system	2023 Integrated Report : Forward on society – people page 23
403-2	Hazard identification, risk assessment, and incident investigation	2023 Integrated Report : Forward on society – people page 23
403-3	Occupational health services	2023 Integrated Report : Forward on society – people page 23
403-4	Worker participation, consultation, and communication on occupational health and safety	2023 Integrated Report : Forward on society – people page 23
403-5	Worker training on occupational health and safety	2023 Integrated Report : Forward on society – people page 23
403-6	Promotion of worker health	2023 Integrated Report : Forward on society – people page 23
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Integrated Report : Forward on society – people page 23
403-8	Workers covered by an occupational health and safety management system	2023 Integrated Report : Forward on society – people page 23
403-9	Work-related injuries	2023 Integrated Report : Forward on society – people page 21 2023 Sustainability Group Data tables : page 22
403-10	Work-related ill health	2023 Integrated Report : Forward on society – people page 23 2023 Sustainability Group Data tables : page 22
GRI 404: Training and Education (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Forward on society – people pages 20, 24
404-1	Average hours of training per year per employee	2023 Sustainability Group Data tables : page 19
404-2	Programs for upgrading employee skills and transition assistance programs	2023 Integrated Report : Forward on society – people pages 20, 24
404-3	Percentage of employees receiving regular performance and career development reviews	2023 Sustainability Group Data tables : page 20
GRI 405: Diversity and Equal Opportunity (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Chairman and CEO In conversation page 11 / This is Forward - our sustainability action plan pages 14-15 / Forward on society – people pages 20, 23 / Our stakeholders page 61 / Principal risks page 75 / Corporate governance report pages 107, 111 Policy hub : Inclusion, diversity and equity policy page 7
405-1	Diversity of governance bodies and employees	2023 Sustainability Group Data tables : pages 18, 21
405-2	Ratio of basic salary and remuneration of women to men	2023 Integrated Report : Annual report on remuneration page 138 2023 Sustainability Group tables : page 21

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GRI standard	Disclosure	Our response
GRI 406: Non-discrimination (2016)		
3-3 (2021)	Management of material topics	Policy hub : Inclusion, diversity and equity policy page 7
406-1	Incidents of discrimination and corrective actions taken	2023 Sustainability Group Data tables : page 23
GRI 407: Freedom of Association and Collective Bargaining (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Forward on society – people page 24 Human Rights policy 2023 Modern Slavery Statement Supplier guiding principles
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	2023 Integrated Report : Forward on supply chain pages 32-33 2023 Sustainability Group Data tables : page 19 Supplier guiding principles Principles for Sustainable Agriculture Our SGPs set out the minimum requirements we expect of all of our suppliers in areas such as workplace policies and practices, health and safety, environmental protection, business integrity and human rights. As part of The Coca-Cola system we rely on independent audits commissioned by TCCC to monitor supplier compliance with our SGPs. These audits includes checks to ensure suppliers comply with our SGP and PSA standard for freedom of association and collective bargaining.
GRI 408: Child Labor (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Forward on supply chain page 25 Human Rights policy 2023 Modern Slavery Statement Supplier guiding principles
408-1	Operations and suppliers at significant risk for incidents of child labor	2023 Integrated Report : Forward on supply chain page 25 Supplier guiding principles Principles for Sustainable Agriculture Our SGPs set out the minimum requirements we expect of all of our suppliers in areas such as workplace policies and practices, health and safety, environmental protection, business integrity and human rights. As part of The Coca-Cola system we rely on independent audits commissioned by TCCC to monitor supplier compliance with our SGPs. These audits includes checks to ensure suppliers comply with our SGP and PSA standards, that suppliers are not using child labour, forced labour, or any form of modern slavery.

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GRI standard	Disclosure	Our response
GRI 409: Forced or Compulsory Labor (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Forward on supply chain page 25 2023 Modern Slavery Statement Supplier guiding principles
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	2023 Integrated Report : Forward on supply chain page 25 Our SGPs set out the minimum requirements we expect of all of our suppliers in areas such as workplace policies and practices, health and safety, environmental protection, business integrity and human rights. As part of The Coca-Cola system we rely on independent audits commissioned by TCCC to monitor supplier compliance with our SGPs. These audits includes checks to ensure suppliers comply with our SGP and PSA standards, that suppliers are not using child labour, forced labour, or any form of modern slavery.
GRI 411: Rights of Indigenous Peoples (2016)		
3-3 (2021)	Management of material topics	Human Rights policy : Our Human Rights policy is aligned with the United Nations Declaration on Rights of Indigenous People.
411-1	Incidents of violations involving rights of indigenous peoples	Zero incidents of violations involving rights of indigenous peoples reported in 2022 for our markets in API.
GRI 413: Local Communities (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on society – communities pages 20, 26
413-1	Operations with local community engagement, impact assessments, and development programs	2023 Integrated Report : Forward on society – communities pages 20, 26 2023 Sustainability Group Data tables : page 17 We have community partnership programmes across 100% of our operations. We have developed and rolled out a toolkit to help our markets understand the impact of local community partnerships.
413-2	Operations with significant actual and potential negative impacts on local communities	2023 Integrated Report : Forward on water pages 45-47 / Principal risks page 73
GRI 414: Supplier Social Assessment (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on supply chain pages 28, 32-35 / Our stakeholders page 64
414-1	New suppliers that were screened using social criteria	2023 Integrated Report : Forward on supply chain pages 28, 32-35 Responsible sourcing policy (RSP): RSP is incorporated into all new contracts, and are part of our standard conditions of purchase Supplier Guiding Principles
414-2	Negative social impacts in the supply chain and actions taken	2023 Integrated Report : Forward on supply chain pages 28, 32-35 2023 Sustainability Group Data tables : page 15

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GRI standard	Disclosure	Our response
GRI 415: Public Policy (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : Our market drivers page 13 / Our stakeholders page 62 / Principal risks pages 68-78
415-1	Political contributions	2023 Integrated Report : Directors' report page 145 2023 Public Policy engagement
GRI 416: Customer Health and Safety (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on drinks pages 15, 17-19 / Principal risks page 74 / Risk factors page 249
416-1	Assessment of the health and safety impacts of product and service categories	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on drinks pages 15, 17-19 We do not disclose the percentage of significant product and service categories for which health and safety impacts are assessed for improvement.
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Zero issues of non-compliance in 2023.
GRI 417: Marketing and Labeling (2016)		
3-3 (2021)	Management of material topics	2023 Integrated Report : This is Forward - our sustainability action plan pages 14-15 / Forward on drinks pages 15, 17-19
417-1	Requirements for product and service information and labeling	2023 Integrated Report : Forward on drinks page 18
417-2	Incidents of non-compliance concerning product and service information and labeling	Zero issues of non-compliance in 2023.
417-3	Incidents of non-compliance concerning marketing communications	Zero issues of non-compliance in 2023.

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In our 2023 Integrated Report, our 2023 performance data and a series of online case studies we report the progress we've made on This is Forward, our sustainability action plan.

The report has been prepared in accordance with the Global Reporting Initiative (GRI) principles (pages 2-14 in this document). It has been independently assured by EY.

The work completed by EY and their conclusion is described in the [Independent Assurance Statement](#).

Currently, we do not track all metrics included in the Non-Alcoholic Beverages Standards but will work towards including more data in the future.

Topic	Accounting Metric	Category	Code	Response
Fleet Fuel Management	Fleet fuel consumed	Quantitative	FB-NB-110a.1	2023 Sustainability Group Data tables : page 7 - 965,301 GJ
	Percentage renewable			2023 Integrated Report : Forward on climate - page 40 In 2023, 30% of our cars and vans in Europe were plug-in hybrid electric or pure EVs.
Energy Management	Operational energy consumed	Quantitative	FB-NB-130a.1	2023 Sustainability Group Data tables : page 7 - 6,122,2896 GJ of energy consumed (excluding fleet vehicles)
	Percentage grid electricity			2023 Sustainability Group Data tables : page 2 - 11.3% percentage of energy consumed (excluding fleet vehicles) that was supplied from grid electricity.
	Percentage renewable			2023 Sustainability Group Data tables : page 2 - 42.8% of energy consumed (excluding fleet vehicles) that was renewable energy.
Water Management	Total water withdrawn	Quantitative	FB-NB-140a.1	2023 Sustainability Group Data tables : page 12 - 26,142 (1,000 m ³)
	Total water consumed			2023 Sustainability Group Data tables : page 12 - 16,222 (1,000 m ³)
	Percentage of total water withdrawn in regions with High or Extremely High Baseline Water Stress		2023 Sustainability Group Data tables : page 12 - 49.9%	
	Percentage of total water consumed in regions with High or Extremely High Baseline Water Stress		2023 Sustainability Group Data tables : page 12 - 49.7%	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	FB-NB-140a.2	2023 Integrated Report : This is Forward - our sustainability action plan - page 17 / Forward on climate - pages 37-40 / Principal risks - page 73 / Risk factors - pages 248-249
Health & Nutrition	Revenue from zero- and low-calorie beverages	Quantitative	FB-NB-260a.1	Monetary value not reported 2023 Integrated Report : Forward on drinks - page 17 - 48.3% of the products we sold in 2022 were low or no calorie.
	Revenue from no added-sugar beverages			Monetary value not reported 2023 Integrated Report : Forward on drinks - page 18
	Revenue from artificially sweetened beverages			Monetary value not reported
	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Discussion and Analysis	FB-NB-260a.2	2023 Integrated Report : Forward on drinks - pages 16-18 / Principal risks page 74 / Risk factors - page 249

Topic	Accounting Metric	Category	Code	Response
Product Labeling & Marketing	Percentage of advertising impressions made on children	Quantitative	FB-NB-270a.1	2023 Integrated Report : Forward on drinks - pages 16, 18 Together with TCCC, we have a long-standing policy not to advertise or market any of our products to children under 12. In 2022, we raised this to include children under 13, with higher age limits in specific regions. UNESDA no marketing to children policy 0%
	Percentage of advertising impressions made on children promoting products that meet dietary guidelines			2023 Integrated Report : Forward on drinks - pages 16, 18 Together with TCCC, we have a long-standing policy not to advertise or market any of our products to children under 12. In 2022, we raised this to include children under 13, with higher age limits in specific regions. UNESDA no marketing to children policy 0%
	Revenue from products labeled as containing genetically modified organisms (GMOs)	Quantitative	FB-NB-270a.2	Monetary value not reported We have an uncompromising commitment to the safety and quality of our products, using only ingredients that are safe and approved by global authorities. The safety of genetically modified (GM) plants has been verified by organisations such as the WHO, the U.S. Food and Drug Administration and the National Academy of Sciences.
	Revenue from products labeled as non-GMO			Monetary value not reported
	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Quantitative	FB-NB-270a.3	GRI 417-2/GRI 417-3 (page 13 in this document) Zero issues of non-compliance in 2023.
	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Quantitative	FB-NB-270a.4	GRI 417-2/GRI 417-3 (page 13 in this document) Zero issues of non-compliance in 2023.
Packaging Lifecycle Management	Total weight of packaging (primary and secondary)	Quantitative	FB-NB-410a.1	2023 Sustainability Group Data tables : page 9 - 817,139 metric tonnes
	Percentage made from recycled and/or renewable materials			2023 Sustainability Group Data tables : page 9 - 48.9% w. average of primary and secondary packaging. Note: 54.6% recycled PET; 47.0% recycled glass; 62.8% recycled aluminium
	Percentage that is recyclable, reusable, and/or compostable			2023 Sustainability Group Data tables : page 10 - Primary packaging 99.1%
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	FB-NB-410a.2	2023 Integrated Report : This is Forward - our sustainability action plan - page 157 / Forward on packaging - pages 41-44 / Principal risks - page 70 / Risk factors - page 243
Environmental & Social Impacts of Ingredient Supply Chain	Suppliers' social and environmental responsibility audit non-conformance rate	Quantitative	FB-NB-430a.1	2023 Integrated Report : Forward on supply chain - pages 28-34 GRI 205-2, - 308-1 - 308-2 - 407-1 - 408-1 - 409-1 - 414-1 (pages 6, 9, 11-13 in this document) In 2023, 97.9% of our spend was with suppliers which are covered by our Supplier Guiding Principles (SGPs)
	Suppliers' social and environmental responsibility audit associated corrective action rate for (a) major and (b) minor non-conformances			2023 Integrated Report : Forward on supply chain - pages 28-34 Supplier Guiding Principles (SGPs) TCCC Audit SGPs
Ingredient Sourcing	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	FB-NB-440a.1	2023 CDP Water disclosure : W-FB1.2e page 9
	List of priority beverage ingredients and description of sourcing risks due to environmental and social considerations	Discussion and Analysis	FB-NB-440a.2	2023 Integrated Report : Forward on supply chain - page 34/TCFD pages 56-57 / Risk factors pages 248-249 Principles for Sustainable Agriculture - Supplier Guide : page 6

Activity Metric	Category	Code	Response
Volume of products sold	Quantitative	FB-NB-000.A	186.18 Millions of hectolitres (Mhl)
Number of production facilities	Quantitative	FB-NB-000.B	83