

# Independent Limited Assurance Report

## to the Management of Coca-Cola European Partners plc

DNV GL Business Assurance Services UK Limited (“DNV GL”, “us” or “we”) were engaged by Coca-Cola European Partners Great Britain Limited to provide limited assurance to Coca-Cola European Partners plc (“CCEP”) over Selected Information presented in CCEP’s 2019 Corporate Data Tables and 2019 GRI Index (together, the “Report”) for the reporting year ended 31<sup>st</sup> December 2019.



**Our Conclusion:** Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Selected Information is not fairly stated and has not been prepared, in all material respects, in accordance with the Criteria. We believe that the Report is prepared in accordance with the ‘Core’ option of the GRI Standards. This conclusion relates only to the Selected Information, and is to be read in the context of this Assurance Report, in particular the inherent limitations explained below.

Our observations and areas for improvement will be raised in a separate report to CCEP’s Management. Selected observations are provided below. These observations do not affect our conclusion set out above.

- CCEP continue to make good progress against their sustainability commitments, which are incorporated into the company’s sustainability strategy, This is Forward. We noted that targets already achieved, or no longer regarded as challenging due to shifts in stakeholder opinion and expectations are being refocussed to maintain CCEP’s level of ambition. We saw a robust approach to stakeholder engagement at both the corporate and operational levels that considers the views of a wide range of internal and external stakeholders, which is appropriately responded to.
- We observed robust processes and systems for compiling environmental data from CCEP’s operations. Assumptions and estimations were made when required, and we found these to be robust and consistently applied. CCEP continue to improve accuracy, moving several metrics to actual data from estimated data in 2019 and improving the accuracy of overall environmental data. We found a limited number of errors and omissions and these were corrected prior to inclusion in the Report.
- CCEP established the Sustainable Packaging Office (SPO) to coordinate activities related to sustainable packaging across the company. We note a focus on gathering a detailed understanding of CCEP’s packaging recovery rates by material and by market, which should provide robust baseline data to monitor progress towards their 100% packaging collection target. We recommend CCEP continue to transparently communicate the challenges in achieving their packaging commitments, highlighting how cross-sector initiatives are vital to achieve a circular economy approach.
- CCEP continued to develop and refine their ingredients and packaging model, which provides a tool to generate detailed data to monitor progress against a range of commitments and allow the business to track progress at a granular level. The model is an important tool for the company to track progress against science-based carbon emissions reduction targets associated with ingredients and packaging. We recommend CCEP consider opportunities where actual supplier emission factors can replace generic industry standard emission factors. Improving the relevance of input data may allow CCEP to realise the benefits of supplier collaboration and make supply chain carbon emission reductions.

### Selected information

The scope and boundary of our work is restricted to the key performance indicators included within the Report (the “Selected Information”):

A. The data included within the Report, marked with the 📌 symbol in the Report and listed below:

- Scope 1 GHG emissions for CCEP – stationary combustion, mobile combustion, process emissions, and fugitive emissions (tonnes of CO<sub>2</sub>e)
- Scope 2 GHG emissions for CCEP – purchased electricity, heat and steam, market and location based (tonnes of CO<sub>2</sub>e)
- Scope 3 GHG emissions – from cold drinks equipment, third party distribution by rail and road, business travel by rail, air and road, waste and water (tonnes of CO<sub>2</sub>e)
- Scope 3 GHG emissions – Packaging (tonnes of CO<sub>2</sub>e)
- Scope 3 GHG emissions – Ingredients (tonnes of CO<sub>2</sub>e)
- Scope 3 GHG emissions – Full Value Chain ‘drink in your hand’ (tonnes of CO<sub>2</sub>e)
- Scope 3 GHG emissions – Full Value Chain ‘drink in your hand’ (g CO<sub>2</sub>e / litre)
- Manufacturing water use ratio (litre/litre of product produced)
- Manufacturing energy use ratio (MJ/litre of product produced)
- Percentage of electricity purchased from renewable sources (%)
- UNESDA Sugar reduction vs. 2010 and 2015 (%)
- Low/no calorie drinks as a % of total sales (%)
- Packaging that is 100% recyclable (%)
- Percentage of PET that is rPET (%)
- Management positions held by women (%)
- Total community investment contribution (EUR million)
- Spend with suppliers covered by SGPs (%)

B. Preparation of the Report in accordance with the ‘Core’ option of the Global Reporting Initiative (GRI) Standards 2016.

To assess the Selected Information, which includes an assessment of the risk of material misstatement in the Report, we have used the following reporting criteria (the ‘Criteria’): CCEP’s 2019 Methodology document, the Our approach to reporting section of the Report and the Reporting Principles for defining report quality as set out by the GRI Standard GRI 101: Foundation 2016. We have not performed any work, and do not express any conclusion, on any other information that may be published in the Report or on CCEP’s website for the current reporting period or for previous periods.

## Standard and level of assurance

We performed a **limited** assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 revised – ‘Assurance Engagements other than Audits and Reviews of Historical Financial Information’ (revised), issued by the International Auditing and Assurance Standards Board. This standard requires that we comply with ethical requirements and plan and perform the assurance engagement to obtain limited assurance.

DNV GL applies its own management standards and compliance policies for quality control, in accordance with ISO/IEC 17021:2011 - Conformity Assessment Requirements for bodies providing audit and certification of management systems, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; and the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. We planned and performed our work to obtain the evidence we considered sufficient to provide a basis for our opinion, so that the risk of this conclusion being in error is reduced but not reduced to very low.

## Basis of our conclusion

We are required to plan and perform our work in order to consider the risk of material misstatement of the Selected Information; our work included, but was not restricted to:

- Assessing the appropriateness of the Criteria for the Selected Information;
- Conducting interviews with CCEP’s management to obtain an understanding of the key processes, systems and controls in place to generate, aggregate and report the Selected Information;
- Conducting site visits to Bilbao (Spain), Gent (Belgium) and Grigny (France) to review process and systems for preparing site level data consolidated at CCEP’s Head Office in Uxbridge (Great Britain). We were free to choose sites and the selection criteria was on the basis of materiality and site coverage in previous assurance engagements;
- Performing limited substantive testing on a selective basis of the Selected Information to check that data had been appropriately measured, recorded, collated and reported;
- Reviewing that the evidence, measurements and their scope provided to us by CCEP for the Selected Information is prepared in line with the Criteria; and
- Reading the Report and narrative accompanying the Selected Information within it with regard to the Criteria.

## DNV GL Business Assurance Services UK Limited

London, UK  
7<sup>th</sup> May 2020



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## Our competence, independence and quality control

DNV GL established policies and procedures are designed to ensure that DNV GL, its personnel and, where applicable, others are subject to independence requirements (including personnel of other entities of DNV GL) and maintain independence where required by relevant ethical requirements. This engagement work was carried out by an independent team of sustainability assurance professionals. Our multi-disciplinary team consisted of professionals with a combination of environmental and sustainability assurance experience.

## Inherent limitations

All assurance engagements are subject to inherent limitations as selective testing (sampling) may not detect errors, fraud or other irregularities. Non-financial data may be subject to greater inherent uncertainty than financial data, given the nature and methods used for calculating, estimating and determining such data. The selection of different, but acceptable, measurement techniques may result in different quantifications between different entities. Our assurance relies on the premise that the data and information provided to us by CCEP have been provided in good faith. DNV GL expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Independent Limited Assurance Report.

## Responsibilities of the Management of CCEP and DNV GL

The Management of CCEP have sole responsibility for:

- Preparing and presenting the Selected information in accordance with the Criteria;
- Designing, implementing and maintaining effective internal controls over the information and data, resulting in the preparation of the Selected Information that is free from material misstatements;
- Measuring and reporting the Selected Information based on their established Criteria; and
- Contents and statements contained within the Report and the Criteria.

Our responsibility is to plan and perform our work to obtain limited assurance about whether the Selected Information has been prepared in accordance with the Criteria and to report to CCEP in the form of an independent limited assurance conclusion, based on the work performed and the evidence obtained. We have not been responsible for the preparation of the Report.