

# 2022 GRI and SASB Tables



May 2023

## 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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- **2022 Sustainability Accounting Standards Board** (page 14-15)

**For more information about the progress we are making on sustainability, please see relevant sections of our 2022 Integrated Report.**



**Integrated Report**

[ir.cocacolaep.com/financial-reports-and-results/integrated-reports](https://ir.cocacolaep.com/financial-reports-and-results/integrated-reports)

# 2022 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 [2022 Integrated Report](#) and our [2022 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<sup>(A)</sup> where CCEP has operations.

CCEP has reported in accordance with the GRI Standard for the period from 1 January, 2022 to 31 December, 2022.

In addition, in conjunction with our 2022 Integrated Report and 2022 Sustainability Group Data tables, it complements and serves as part of our 2022 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  
May 2023



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

## 2022 Global Reporting Index

GRI standard	Disclosure	Our response
<b>GRI 2: General Disclosures (2021)</b>		
2-1	Organizational details	Coca-Cola Europacific Partners plc (CCEP) <a href="#">2022 Integrated Report</a> : Our operations pages 5-6 / General information and base of preparation page 165
2-2	Entities included in the organisation's sustainability reporting	<a href="#">2022 Sustainability reporting methodology</a> : Reporting boundaries and standards page 2
2-3	Reporting period, frequency and contact point	Reporting period: Full year from 1 January 2022 to 31 December 2022. Frequency of reporting: Every year. Publication date: March 2023. Contact information: Company Secretary, Pemberton House, Bakers Road, Uxbridge UB8 1EZ, United Kingdom
2-4	Restatements of information	<a href="#">2022 Sustainability reporting methodology</a> : Reporting data page 2
2-5	External assurance	<a href="#">2022 DNV Assurance statement</a> <a href="#">2022 Integrated Report</a> : External assurance of our sustainability disclosures page 252
2-6	Activities, value chain and other business relationships	<a href="#">2022 Integrated Report</a> : Our portfolio pages 2-3 / Our business model page 6 / Our stakeholders pages 14-17
2-7	Employees	<a href="#">2022 Sustainability Group Data tables</a> : page 17
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	<a href="#">2022 Integrated Report</a> : Board of Directors page 88 / Directors' biographies pages 89-93 / Corporate governance report pages 97, 104
2-10	Nomination and selection of the highest governance body	<a href="#">2022 Integrated Report</a> : Corporate governance report pages 104, 106
2-11	Chair of the highest governance body	<a href="#">2022 Integrated Report</a> : Chairman's introduction page 87 / Directors' biographies page 89 / Corporate governance report page 104
2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">2022 Integrated Report</a> : Corporate governance report pages 97, 99-104, 106
2-13	Delegation of responsibility for managing impacts	<a href="#">2022 Integrated Report</a> : Corporate governance report pages 97, 104
2-14	Role of the highest governance body in sustainability reporting	<a href="#">2022 Integrated Report</a> : Corporate governance report page 97 / ESG Committee Chairman's letter page 117 / ESG Committee report page 118
2-15	Conflicts of interest	<a href="#">2022 Integrated Report</a> : Corporate governance report pages 97, 104 / ESG Committee Chairman's letter page 117 / ESG Committee report page 118
2-16	Communication of critical concerns	<a href="#">2022 Integrated Report</a> : Being responsible page 62 / Audit Committee report page 116 <a href="#">2022 Sustainability Group Data tables</a> : page 21
2-17	Collective knowledge of the highest governance body	<a href="#">2022 Integrated Report</a> : Corporate governance report pages 106-107
2-18	Evaluation of the performance of the highest governance body	<a href="#">2022 Integrated Report</a> : Directors' biographies pages 89-93
2-19	Remuneration policies	<a href="#">2022 Integrated Report</a> : Remuneration policy pages 122-129
2-20	Process to determine remuneration	<a href="#">2022 Integrated Report</a> : Statement from the Remuneration Committee Chairman page 119-120, 122
2-21	Annual total compensation ratio	<a href="#">2022 Integrated Report</a> : 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 135 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 134 of the Integrated Report.
2-22	Statement on sustainable development strategy	<a href="#">2022 Integrated Report</a> : Chairman and CEO In conversation pages 10-12 / ESG Committee Chairman's letter page 117 / ESG Committee report page 118

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GRI standard	Disclosure	Our response
2-23	Policy commitments	<a href="#">Our code of conduct</a> <a href="#">Policy hub</a> <a href="#">2022 Modern Slavery Statement</a>
2-24	Embedding policy commitments	<a href="#">2022 Integrated Report</a> ; Being responsible page 62 / Corporate governance report page 97
2-25	Processes to remediate negative impacts	<a href="#">Our code of conduct</a> <a href="#">Policy hub</a> <a href="#">2022 Modern Slavery Statement</a> <a href="#">2022 Integrated Report</a> ; Audit Committee report page 116
2-26	Mechanisms for seeking advice and raising concerns	<a href="#">2022 Integrated Report</a> ; Being responsible page 62 / Audit Committee report page 116
2-27	Compliance with laws and regulations	<a href="#">2022 Integrated Report</a> ; Being responsible page 62 / Principal risks - Legal, regulatory and tax page 66 / Audit Committee report page 116
2-28	Membership associations	<a href="#">2022 Integrated Report</a> ; Forward on climate page 39-41 / Forward on packaging page 45 / Forward on water page 48 / Forward on supply chain page 52 / Forward on drinks page 54 / Forward on society – communities page 57 / Forward on society – people page 59  <a href="#">Public Policy Engagement</a> - Our 2022 Public Policy engagement statement will be available in Q3 2023.
2-29	Approach to stakeholder engagement	<a href="#">2022 Integrated Report</a> ; Our stakeholders pages 14-17 / TCFD page 31 / Corporate governance report pages 102-103
2-30	Collective bargaining agreements	<a href="#">2022 Sustainability Group Data tables</a> ; page 18
<b>GRI 3: Material Topics (2021)</b>		
3-1	Process to determine material topics	<a href="#">2022 Integrated Report</a> ; Our stakeholders pages 14-17 / Taking action on sustainability This is Forward pages 26-63 / Principal risks pages 64-65  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 plan on completing a more detailed materiality analysis in 2023.
3-2	List of material topics	Global Reporting Index 2022: page 1 <a href="#">2022 Integrated Report</a> ; Taking action on sustainability This is Forward pages 26-63 / Principal risks pages 65-71
3-3	Management of material topics	<a href="#">2022 Integrated Report</a> ; Our stakeholders pages 14-17 / Our market drivers page 20 / Our strategy pages 21-25 / Taking action on sustainability This is Forward pages 26-63 / Principal risks pages 64-71 / ESG committee pages 117-118  <a href="#">2022 Modern Slavery Statement</a> <a href="#">Our code of conduct</a> <a href="#">Policy hub</a> <a href="#">Supplier Guiding Principles</a> <a href="#">Principles for Sustainable Agriculture</a>

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GRI standard	Disclosure	Our response
<b>GRI 200: Economic Standards</b>		
<b>GRI 201: Economic Performance (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : Our stakeholders pages 14-17 / Our market drivers page 20 / Our strategy pages 21-25
201-1	Direct economic value generated and distributed	<a href="#">2022 Integrated Report</a> : Performance indicators pages 8-9 / Forward on society - communities page 56 / Business and financial review pages 75-78
201-2	Financial implications and other risks and opportunities due to climate change	<a href="#">2022 Integrated Report</a> : TCFD pages 28-37 / Forward on climate pages 38-40 / Principal risks - Climate change and water page 69 / Risk factors page 227
201-3	Defined benefit plan obligations and other retirement plans	<a href="#">2022 Integrated Report</a> : Defined benefit plans pages 186-190  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	<a href="#">Our approach to tax</a> (2021)  As part of our 2022 approach to tax, to be published in Q3 2023, details regarding financial assistance related to tax will be disclosed. CCEP did not receive any significant financial aid from government in 2022.
<b>GRI 202: Market Presence (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : Our stakeholders pages 14-17 / Our market drivers page 20 / Our strategy pages 21-25 / Forward on society - people page 61
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.
<b>GRI 203: Indirect Economic Impacts (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : Our stakeholders pages 14-17 / Our market drivers page 20 / Our strategy pages 21-25 / Forward on packaging pages 42-45 / Forward on water pages 46-48 / Forward on society - communities pages 56-57
203-1	Infrastructure investments and services supported	<a href="#">2022 Integrated Report</a> : TCFD pages 34, 36 / Forward on packaging pages 42-45 / Forward on water pages 46-48 / Forward on society - communities pages 56-57
203-2	Significant indirect economic impacts	<a href="#">2022 Integrated Report</a> : Forward on society - communities pages 56-57
<b>GRI 204: Procurement Practices (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : Our stakeholders pages 14-17 / Our market drivers page 20 / Our strategy pages 21-25 / Forward on supply chain pages 49-52  <a href="#">Supplier Guiding Principles</a> <a href="#">Principles for Sustainable Agriculture</a>
204-1	Proportion of spending on local suppliers	<a href="#">2022 Sustainability Group Data tables</a> : page 14

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GRI standard	Disclosure	Our response
<b>GRI 205: Anti-corruption (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : Being responsible page 62 / Principal risks page 65 / Risk factors page 224 <a href="#">Policy hub</a> : Conflicts of Interest Policy page 7 / Speak Up Policy page 10 / Gifts, Entertainment and Anti-bribery Policy page 13 <a href="#">Our code of conduct</a> : Preventing bribery and corruption page 23
205-1	Operations assessed for risks related to corruption	<a href="#">2022 Integrated Report</a> : Being responsible page 62 <a href="#">2022 Sustainability Group Data tables</a> : page 21
205-2	Communication and training about anti-corruption policies and procedures	<a href="#">2022 Integrated Report</a> : Being responsible page 62 <a href="#">Policy hub</a> : Conflicts of Interest Policy page 7 / Speak Up Policy page 10 / Gifts, Entertainment and Anti-bribery Policy page 13 <a href="#">Our code of conduct</a> : Preventing bribery and corruption page 23 We will continue to evolve our reporting to expand our disclosure on this indicator in the future.
205-3	Confirmed incidents of corruption and actions taken	<a href="#">2022 Sustainability Group Data tables</a> : page 21
<b>GRI 206: Anti-competitive Behavior (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : Being responsible page 62 / Principal risks page 65 <a href="#">Policy hub</a> : Customers, Suppliers and Franchisors Accounting Guideline Manual page 12 <a href="#">Our code of conduct</a> : Avoiding conflicts of interest page 18 / Dealing with customers, business partners and suppliers fairly page 21
206-1	Legal actions for anti-competitive behaviour, anti-trust, and monopoly practices	<a href="#">Policy hub</a> : Customers, Suppliers and Franchisors Accounting Guideline Manual page 12 <a href="#">Our code of conduct</a> : Avoiding conflicts of interest page 18 / Dealing with customers, business partners and suppliers fairly page 21 In 2022, no fines or non-monetary sanctions were imposed on CCEP. There were 2 legal actions pending and no legal actions were completed.
<b>GRI 207: Tax (2019)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : TCFD pages 31, 35, 36 / Principal risks pages 65-66, 69 / Audit Committee Chairman's letter page 111 / Audit Committee report pages 112-114 / Risk factors pages 223-224 <a href="#">Policy hub</a> : Anti-facilitation of Tax Evasion page 4 <a href="#">Our approach to tax</a> (2021) / Our 2022 approach to tax will be published on our website in Q3 2023
207-1	Approach to tax	<a href="#">Our approach to tax</a> (2021) / Our 2022 approach to tax will be published on our website in Q3 2023
207-2	Tax governance, control, and risk management	<a href="#">2022 Integrated Report</a> : Principal risks pages 65-66, 69 / Risk factors page 223-224 <a href="#">Our approach to tax</a> (2021) / Our 2022 approach to tax will be published on our website in Q3 2023
207-3	Stakeholder engagement and management of concerns related to tax	<a href="#">2022 Integrated Report</a> : Principal risks pages 65-66, 69 / Audit Committee Chairman's letter page 111 / Audit Committee report page 112-114 <a href="#">Our approach to tax</a> (2021) / Our 2022 approach to tax will be published on our website in Q3 2023
207-4	Country-by-country reporting	<a href="#">2022 Integrated Report</a> : Effective tax rate page 79 <a href="#">Our approach to tax</a> (2021) / Our 2022 approach to tax will be published on our website in Q3 2023

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GRI standard	Disclosure	Our response
<b>GRI 300: Environmental Standards</b>		
<b>GRI 301: Materials (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on packaging pages 42-45 <a href="#">Our approach to environment</a>
301-1	Materials used by weight or volume	<a href="#">2022 Integrated Report</a> ; This is Forward - Forward on supply chain page 51 <a href="#">2022 Sustainability Group Data tables</a> ; page 8
301-2	Recycled input materials used	<a href="#">2022 Integrated Report</a> ; Forward on packaging page 42 <a href="#">2022 Sustainability Group Data tables</a> ; page 8
301-3	Reclaimed products and their packaging materials	<a href="#">2022 Integrated Report</a> ; Forward on packaging page 42 <a href="#">2022 Sustainability Group Data tables</a> ; page 9 <a href="#">2022 Country data tables</a>
<b>GRI 302: Energy (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on climate pages 38-41 <a href="#">Our approach to environment</a>
302-1	Energy consumption within the organization	<a href="#">2022 Integrated Report</a> ; Forward on climate pages 38-41 <a href="#">2022 Sustainability Group Data tables</a> ; pages 6-7 <a href="#">2022 Sustainability reporting methodology</a> ; page 7 We don't sell any electricity, heating, cooling, or steam
302-2	Energy consumption outside of the organization	<a href="#">2022 Integrated Report</a> ; Forward on climate pages 38-41 <a href="#">2022 Sustainability Group Data tables</a> ; page 7 <a href="#">2022 Sustainability reporting methodology</a> ; pages 4-5
302-3	Energy intensity	<a href="#">2022 Sustainability Group Data tables</a> ; page 5 <a href="#">2022 Sustainability reporting methodology</a> ; page 7
302-4	Reduction of energy consumption	<a href="#">2022 Integrated Report</a> ; Forward on climate pages 38-41 <a href="#">2022 Sustainability Group Data tables</a> ; page 5
302-5	Reductions in energy requirements of products and services	<a href="#">2022 Integrated Report</a> ; Forward on climate pages 38-41 <a href="#">2022 Sustainability Group Data tables</a> ; page 7
<b>GRI 303: Water and Effluents (2018)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on water pages 46-48 <a href="#">Our approach to environment</a>

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GRI standard	Disclosure	Our response
303-1	Interactions with water as a shared resource	<a href="#">2022 Integrated Report</a> ; Forward on water pages 46-48 <a href="#">2022 Sustainability Group Data tables</a> ; pages 11-12 <a href="#">2022 CDP Water</a> ; pages 56-58
303-2	Management of water discharge-related impacts	<a href="#">2022 CDP Water</a> ; page 11
303-3	Water withdrawal	<a href="#">2022 Sustainability Group Data tables</a> ; page 11
303-4	Water discharge	<a href="#">2022 Sustainability Group Data tables</a> ; pages 11-12
303-5	Water consumption	<a href="#">2022 Sustainability Group Data tables</a> ; page 11
<b>GRI 304: Biodiversity (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on water pages 46-48 <a href="#">Our approach to biodiversity and forest stewardship</a>
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	<a href="#">2022 Integrated Report</a> ; Done sustainably page 25  In 2023, we will use the Science Based Targets Network framework to conduct a biodiversity risk assessment of our entire value chain. This work will inform and support us in defining our future biodiversity strategy. 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.  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.
304-2	Significant impacts of activities, products and services on biodiversity	<a href="#">2022 Integrated Report</a> ; Done sustainably page 25  In 2023, we will use the Science Based Targets Network framework to conduct a biodiversity risk assessment of our entire value chain. This work will inform and support us in defining our future biodiversity strategy and no-deforestation commitments, helping tackle the significant collapse of biodiversity and nature that is being experienced globally.  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.
304-3	Habitats protected or restored	<a href="#">2022 Integrated Report</a> ; Forward on water page 48
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	<a href="#">2022 Integrated Report</a> ; Done sustainably page 25  Data currently not available. In 2023, we will use the Science Based Targets Network framework to conduct a biodiversity risk assessment of our entire value chain. This work will inform and support us in defining our future biodiversity strategy and no-deforestation commitments, helping tackle the significant collapse of biodiversity and nature that is being experienced globally.  We will evolve our reporting, based the biodiversity risk assessment of our value chain, to expand our disclosure on this indicator in the future.
<b>GRI 305: Emissions (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on climate pages 38-41 <a href="#">Our approach to environment</a>
305-1	Direct (Scope 1) GHG emissions	<a href="#">2022 Sustainability Group Data tables</a> ; page 4 <a href="#">2022 Sustainability reporting methodology</a> ; page 3



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GRI standard	Disclosure	Our response
305-2	Energy indirect (Scope 2) GHG emissions	<a href="#">2022 Sustainability Group Data tables</a> : page 4 <a href="#">2022 Sustainability reporting methodology</a> : page 4
305-3	Other indirect (Scope 3) GHG emissions	<a href="#">2022 Sustainability Group Data tables</a> : page 4 <a href="#">2022 Sustainability reporting methodology</a> : pages 4-5
305-4	GHG emissions intensity	<a href="#">2022 Sustainability Group Data tables</a> : page 5
305-5	Reduction of GHG emissions	<a href="#">2022 Integrated Report</a> : Forward on climate pages 38-41 <a href="#">2022 Sustainability Group Data tables</a> : page 5
305-6	Emissions of ozone-depleting substances (ODS)	<a href="#">2022 Sustainability Group Data tables</a> : page 4 We do not have PFC or SF6 emissions.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	<a href="#">2022 Sustainability Group Data tables</a> : page 4 We do not have NOx, SOx and other significant air emissions. All air emissions are limited well within the permit limits.
<b>GRI 306: Waste (2020)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : This is Forward - our sustainability action plan pages 26-27 / Forward on packaging pages 42-45 / Forward on water pages 46-48 <a href="#">Our approach to environment</a> <a href="#">Our approach to food loss and food waste</a>
306-1	Waste generation and significant waste-related impacts	<a href="#">2022 Integrated Report</a> : Forward on packaging pages 42-45 / Forward on water pages 46-48 <a href="#">Our approach to environment</a> <a href="#">2022 CDP Water</a> : pages 11-15
306-2	Management of significant waste-related impacts	<a href="#">2022 Integrated Report</a> : Forward on packaging pages 42-45 / Forward on water pages 46-48 <a href="#">Our approach to environment</a>
306-3	Waste generated	<a href="#">2022 Sustainability Group Data tables</a> : page 10
306-4	Waste diverted from disposal	<a href="#">2022 Sustainability Group Data tables</a> : page 10
306-5	Waste directed to disposal	<a href="#">2022 Sustainability Group Data tables</a> : page 10
<b>GRI 308: Supplier Environmental Assessment (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> : Our stakeholders page 17 / This is Forward - our sustainability action plan pages 26-27 / Forward on supply chain pages 49-52 <a href="#">Supplier Guiding Principles</a>
308-1	New suppliers that were screened using environmental criteria	<a href="#">2022 Integrated Report</a> : Forward on supply chain pages 49-52 <a href="#">Responsible sourcing policy</a> (RSP): RSP is incorporated into all new contracts, and are part of our standard conditions of purchase <a href="#">Supplier Guiding Principles</a>
308-2	Negative environmental impacts in the supply chain and actions taken	<a href="#">2022 Integrated Report</a> : Forward on supply chain pages 50-51 <a href="#">2022 Sustainability Group Data tables</a> : page 14

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GRI standard	Disclosure	Our response
<b>GRI 400: Social Standards</b>		
<b>GRI 401: Employment (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Our stakeholders page 14 / This is Forward - our sustainability action plan pages 26-27 / Forward on society - our people pages 58-62
401-1	New employee hires and employee turnover	<a href="#">2022 Sustainability Group Data tables</a> ; page 18
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<a href="#">2022 Integrated Report</a> ; Forward on society - our people page 61 / Annual report on remuneration page 135 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	<a href="#">2022 Sustainability Group Data tables</a> ; page 17 We offer parental leave to all employees across the countries where we operate; this varies in length and benefit depending upon the country.
<b>GRI 402: Labor/Management Relations (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Our stakeholders pages 14-17 / Forward on society – people page 61 <a href="#">Human rights restructuring guidelines</a>
402-1	Minimum notice periods regarding operational changes	<a href="#">Human rights restructuring guidelines</a> Across our territories, we comply with local regulations and laws. In Germany, a collective agreement is dedicated to the restructuring process within 12 weeks.
<b>GRI 403: Occupational Health and Safety (2018)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Chairman and CEO In conversation page 11 / Our stakeholders pages 14 / Our strategy - great people page 20 / Forward on society – people pages 58, 60 / Principal risks page 65, 70
403-1	Occupational health and safety management system	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-2	Hazard identification, risk assessment, and incident investigation	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-3	Occupational health services	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-4	Worker participation, consultation, and communication on occupational health and safety	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-5	Worker training on occupational health and safety	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-6	Promotion of worker health	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-8	Workers covered by an occupational health and safety management system	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60
403-9	Work-related injuries	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 58 <a href="#">2022 Sustainability Group Data tables</a> ; page 20

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GRI standard	Disclosure	Our response
403-10	Work-related ill health	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 60 <a href="#">2022 Sustainability Group Data tables</a> ; page 20
<b>GRI 404: Training and Education (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Forward on society – people pages 58, 60
404-1	Average hours of training per year per employee	<a href="#">2022 Sustainability Group Data tables</a> ; page 18
404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">2022 Integrated Report</a> ; Forward on society – people pages 58, 60
404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">2022 Sustainability Group Data tables</a> ; page 18
<b>GRI 405: Diversity and Equal Opportunity (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Chairman and CEO In conversation page 12 / Our stakeholders page 14 / Our strategy - Great people page 22 / This is Forward - our sustainability action plan pages 26-27 / Forward on society – people pages 58, 59, 61 / Principal risks page 70 / Corporate governance report pages 100, 106 <a href="#">Policy hub</a> ; Inclusion & Diversity Policy
405-1	Diversity of governance bodies and employees	<a href="#">2022 Sustainability Group Data tables</a> ; pages 17, 19
405-2	Ratio of basic salary and remuneration of women to men	<a href="#">2022 Integrated Report</a> ; Annual report on remuneration page 135 <a href="#">2022 Sustainability Group tables</a> ; page 19
<b>GRI 406: Non-discrimination (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">Policy hub</a> ; Inclusion & Diversity Policy
406-1	Incidents of discrimination and corrective actions taken	<a href="#">2022 Sustainability Group Data tables</a> ; page 21
<b>GRI 407: Freedom of Association and Collective Bargaining (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Forward on society – people page 61 <a href="#">Human Rights policy</a> <a href="#">2022 Modern Slavery Statement</a> <a href="#">Supplier guiding principles</a>
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	<a href="#">2022 Integrated Report</a> ; Forward on supply chain pages 50-51 <a href="#">2022 Sustainability Group Data tables</a> ; page 18 <a href="#">Supplier guiding principles</a> <a href="#">Principles for Sustainable Agriculture</a>  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.

## 2022 Global Reporting Index

GRI standard	Disclosure	Our response
<b>GRI 408: Child Labor (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Forward on supply chain pages 50-51 <a href="#">Human Rights policy</a> <a href="#">2022 Modern Slavery Statement</a> <a href="#">Supplier guiding principles</a>
408-1	Operations and suppliers at significant risk for incidents of child labor	<a href="#">2022 Integrated Report</a> ; Forward on supply chain pages 50-51 <a href="#">Supplier guiding principles</a> <a href="#">Principles for Sustainable Agriculture</a> <p>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.</p>
<b>GRI 409: Forced or Compulsory Labor (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Forward on supply chain pages 50-51 <a href="#">Human Rights policy</a> <a href="#">2022 Modern Slavery Statement</a> <a href="#">Supplier guiding principles</a>
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	<a href="#">2022 Integrated Report</a> ; Forward on supply chain pages 50-51 <p>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.</p>
<b>GRI 411: Rights of Indigenous Peoples (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">Human Rights policy</a> ; 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..
<b>GRI 413: Local Communities (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on society – communities pages 56-57
413-1	Operations with local community engagement, impact assessments, and development programs	<a href="#">2022 Integrated Report</a> ; Forward on society – communities pages 56-57 <a href="#">2022 Sustainability Group Data tables</a> ; page 17 <p>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.</p>
413-2	Operations with significant actual and potential negative impacts on local communities	<a href="#">2022 Integrated Report</a> ; Forward on water pages 46-48 / Principal risks pages 65, 69

## 2022 Global Reporting Index

GRI standard	Disclosure	Our response
<b>GRI 414: Supplier Social Assessment (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Our stakeholders page 17 / This is Forward - our sustainability action plan pages 26-27 / Forward on supply chain pages 49-52
414-1	New suppliers that were screened using social criteria	<a href="#">2022 Integrated Report</a> ; Forward on supply chain pages 49-52 <a href="#">Responsible sourcing policy</a> (RSP): RSP is incorporated into all new contracts, and are part of our standard conditions of purchase <a href="#">Supplier Guiding Principles</a>
414-2	Negative social impacts in the supply chain and actions taken	<a href="#">2022 Integrated Report</a> ; Forward on supply chain pages 50-51 <a href="#">2022 Sustainability Group Data tables</a> ; page 14
<b>GRI 415: Public Policy (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; Our stakeholders page 15 / Our market drivers page 20 / Principal risks pages 65-71 <a href="#">2022 Public Policy engagement</a>
415-1	Political contributions	<a href="#">2022 Integrated Report</a> ; Directors' report page 142 <a href="#">2022 Public Policy engagement</a>
<b>GRI 416: Customer Health and Safety (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on drinks pages 53-55 / Principal risks page 65, 69 / Risk factors page 228 <a href="#">Our approach to wellbeing</a>
416-1	Assessment of the health and safety impacts of product and service categories	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on drinks pages 53-55 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 2022.
<b>GRI 417: Marketing and Labeling (2016)</b>		
3-3 (2021)	Management of material topics	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan pages 26-27 / Forward on drinks pages 53-55 <a href="#">Our approach to wellbeing</a>
417-1	Requirements for product and service information and labeling	<a href="#">2022 Integrated Report</a> ; Forward on drinks pages 54
417-2	Incidents of non-compliance concerning product and service information and labeling	Zero issues of non-compliance in 2022.
417-3	Incidents of non-compliance concerning marketing communications	Zero issues of non-compliance in 2022.

# 2023 SASB Index



In our 2022 Integrated Report, our 2022 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 DNV.

The work completed by DNV 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	<a href="#">2022 Sustainability Group Data tables</a> : page 6 - 1,064,188 GJ
	Percentage renewable			<a href="#">2022 Integrated Report</a> : Forward on climate - page 36 In 2022, 20% 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	<a href="#">2022 Sustainability Group Data tables</a> : page 6 - 6,216,316 GJ of energy consumed (excluding fleet vehicles)
	Percentage grid electricity			<a href="#">2022 Sustainability Group Data tables</a> : page 2 - 13.3% percentage of energy consumed (excluding fleet vehicles) that was supplied from grid electricity.
	Percentage renewable			<a href="#">2022 Sustainability Group Data tables</a> : page 2 - 41.1% of energy consumed (excluding fleet vehicles) that was renewable energy.
Water Management	Total water withdrawn	Quantitative	FB-NB-140a.1	<a href="#">2022 Sustainability Group Data tables</a> : page 11 - 26,584 (1,000 m <sup>3</sup> )
	Total water consumed			<a href="#">2022 Sustainability Group Data tables</a> : page 11 - 16,580 (1,000 m <sup>3</sup> )
	Percentage of total water withdrawn in regions with High or Extremely High Baseline Water Stress		<a href="#">2022 Sustainability Group Data tables</a> : page 11 - 49.0%	
	Percentage of total water consumed in regions with High or Extremely High Baseline Water Stress		<a href="#">2022 Sustainability Group Data tables</a> : page 11 - 49.0%	
	Description of water management risks and discussion of strategies and practices to mitigate those risks	Discussion and Analysis	FB-NB-140a.2	<a href="#">2022 Integrated Report</a> : This is Forward - our sustainability action plan - page 27 / Forward on climate - pages 38-41 / Principal risks - pages 65, 69 / Risk factors - page 227
Health & Nutrition	Revenue from zero- and low-calorie beverages	Quantitative	FB-NB-260a.1	Monetary value not reported <a href="#">2022 Integrated Report</a> : Forward on drinks - page 53 - 48.8% of the products we sold in 2021 were low or no calorie.
	Revenue from no added-sugar beverages			Monetary value not reported <a href="#">2022 Integrated Report</a> : Forward on drinks - page 54
	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	<a href="#">2022 Integrated Report</a> : Forward on drinks - pages 53-55 / Principal risks pages 65, 69 / Risk factors - page 228

Topic	Accounting Metric	Category	Code	Response
<b>Product Labeling &amp; Marketing</b>	Percentage of advertising impressions made on children	Quantitative	FB-NB-270a.1	<a href="#">2022 Integrated Report</a> ; Forward on drinks - page 55 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. <a href="#">UNESDA no marketing to children policy</a> 0%
	Percentage of advertising impressions made on children promoting products that meet dietary guidelines			<a href="#">2022 Integrated Report</a> ; Forward on drinks - page 55 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. <a href="#">UNESDA no marketing to children policy</a> 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 14 in this document) Zero issues of non-compliance in 2022.
	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 14 in this document) Zero issues of non-compliance in 2022.
<b>Packaging Lifecycle Management</b>	Total weight of packaging (primary and secondary)	Quantitative	FB-NB-410a.1	<a href="#">2022 Sustainability Group Data tables</a> : page 8 - 868,184 metric tonnes
	Percentage made from recycled and/or renewable materials			<a href="#">2022 Sustainability Group Data tables</a> : page 8 - 46.3% w. average of primary and secondary packaging. Note: 48.5% recycled PET; 47.2% recycled glass; 59.7% recycled aluminium
	Percentage that is recyclable, reusable, and/or compostable			<a href="#">2022 Sustainability Group Data tables</a> : page 9 - Primary packaging 98.7% (Europe only)
	Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	Discussion and Analysis	FB-NB-410a.2	<a href="#">2022 Integrated Report</a> ; This is Forward - our sustainability action plan - page 27 / Forward on packaging - pages 42-45 / Principal risks - pages 65-66 / Risk factors - page 223
<b>Environmental &amp; Social Impacts of Ingredient Supply Chain</b>	Suppliers' social and environmental responsibility audit non-conformance rate	Quantitative	FB-NB-430a.1	<a href="#">2022 Integrated Report</a> ; Forward on supply chain - pages 49-52 GRI 205-2, - 308-1 - 308-2 - 407-1 - 408-1 - 409-1 - 414-1 (pages 7, 10, 12- 14 in this document) In 2022, 97.5% of our spend was with suppliers which are covered by our <a href="#">Supplier Guiding Principles</a> (SGPs)
	Suppliers' social and environmental responsibility audit associated corrective action rate for (a) major and (b) minor non-conformances			<a href="#">2022 Integrated Report</a> ; Forward on supply chain - pages 49-52 <a href="#">Supplier Guiding Principles</a> (SGPs) <a href="#">TCCC Audit SGPs</a>
<b>Ingredient Sourcing</b>	Percentage of beverage ingredients sourced from regions with High or Extremely High Baseline Water Stress	Quantitative	FB-NB-440a.1	<a href="#">2022 CDP Water disclosure</a> : W-FB1.2e page 7
	List of priority beverage ingredients and description of sourcing risks due to environmental and social considerations	Discussion and Analysis	FB-NB-440a.2	<a href="#">2022 Integrated Report</a> ; TCFD pages 33-34 / Forward on supply chain - page 50 / Risk factors page 227 <a href="#">Principles for Sustainable Agriculture - Supplier Guide</a> : page 6

Activity Metric	Category	Code	Response
<b>Volume of products sold</b>	Quantitative	FB-NB-000.A	187.37 Millions of hectolitres (Mhl)
<b>Number of production facilities</b>	Quantitative	FB-NB-000.B	81