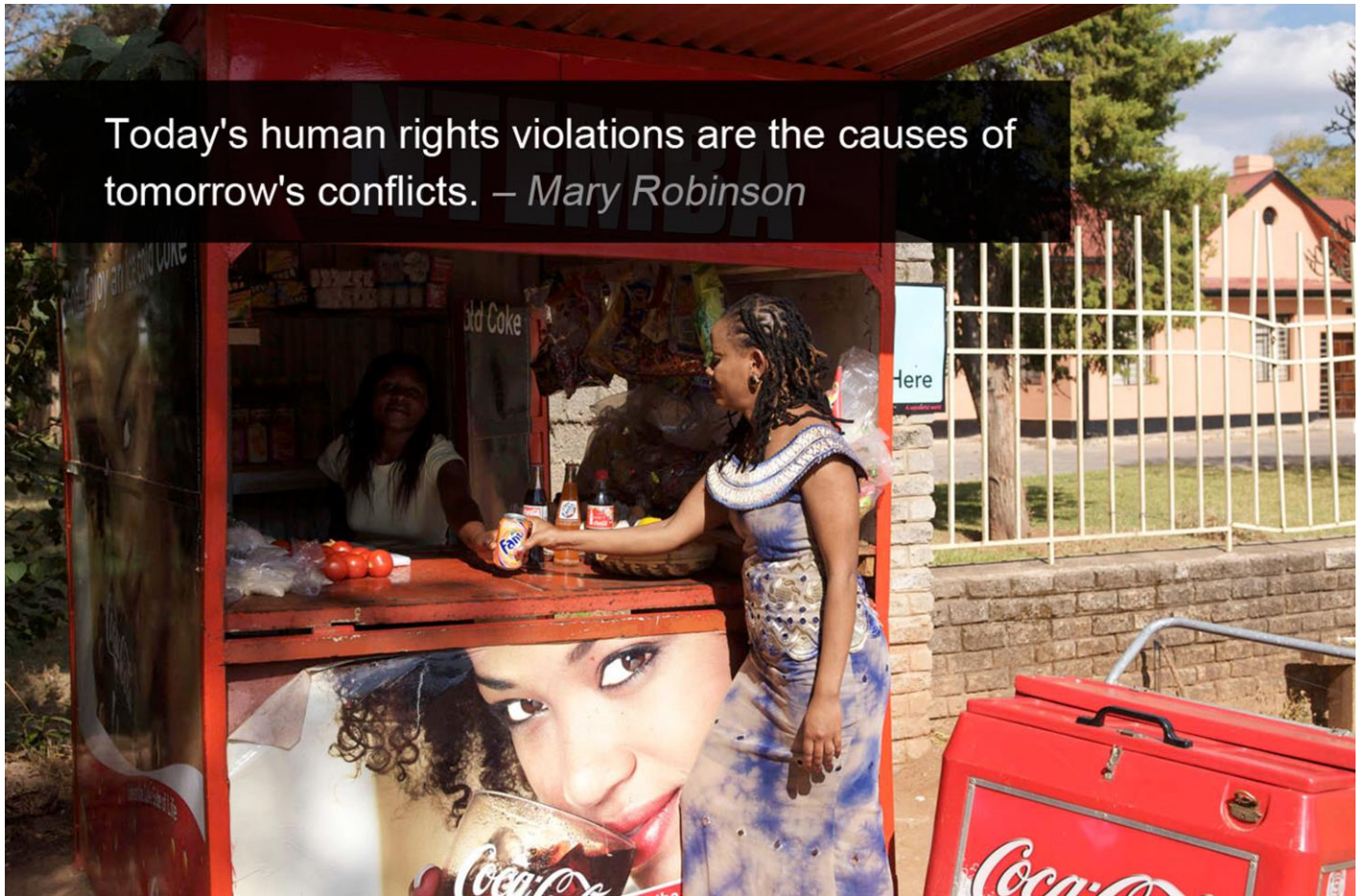


respect  
Communication  
**Rights**  
trust  
Dignity  
community

Today's human rights violations are the causes of tomorrow's conflicts. – *Mary Robinson*



# **PASS IT BACK**

## **Supplier Toolkit**

*The Coca-Cola Company*

# TOOLKIT INTRODUCTION

The Coca-Cola Company (TCCC) is committed to upholding fundamental principles of international human and workplace rights everywhere we do business and we seek to develop relationships with suppliers that share similar values. Our commitment to respecting human rights is formalized in our [Human Rights Policy](#) and the workplace rights principles are encompassed in our [Supplier Guiding Principles](#) (SGP), which covers our supplier partners and independent bottlers.

Enhanced visibility of respect for human rights in our supply chain is an important part of this overall effort. Through our Pass It Back program we are working with valued global suppliers to achieve this goal. The Pass It Back program helps to assist suppliers to self-manage their compliance performance, aligned with TCCC policies and due diligence, and to promote similar standards and values within their own supply chain.

This Tool Kit is designed to help you understand the Pass It Back program, your responsibilities and the tools available to guide you through each stage of the process. If you have additional questions, please do not hesitate to contact your regional Workplace Accountability Manager or the Global Workplace Rights Department at [humanrights@coca-cola.com](mailto:humanrights@coca-cola.com)

## PASS IT BACK OVERVIEW

The Pass It Back program is intended to facilitate self-management of workplace rights requirements in the supply chain so as to achieve greater visibility of respect for human rights. Through a collaborative approach, TCCC works with eligible suppliers to help assist on ensure alignment of policies and due diligence measures and requests transparent reporting of compliance performance. Many of our global supplier partners have developed strong human and workplace practices and the Pass It Back program is a way to recognize their progress and success.

The Pass-It-Back program aims to:

- Improve workplace practices in the supply chain by passing the values back through the supply chain and achieve enhanced visibility of respect for human rights.
- Enable suppliers to demonstrate leadership within The Coca-Cola Company system
- Enable suppliers to reduce duplicative auditing on behalf of The Coca-Cola Company through periodic stewardship reporting

The Pass It Back program has seven general steps, each of which is described in detail in the sections below:

1. Aligned values and policies / standards
2. Aligned due diligence and remediation requirements
3. Aligned 3<sup>rd</sup> party auditor requirements
4. Defined in scope measure of which suppliers to audit / report
5. Periodic stewardship reporting
6. Human rights impact assessment of supply chain
7. In time, Pass it back

## **I. Align values/policies/processes:**

The first step in Pass It Back is to compare, and ultimately align, the values, policies and processes between The Coca-Cola Company and the supplier. This is an opportunity for TCCC and the supplier to share best practices as well as identify any gaps. Any identified gaps should be addressed prior to moving forward.

For comparison the following documents should be gathered and shared:

- Human Rights Policy, or equivalent, and any other overarching company commitments
- Code of Conduct
- Detailed audit protocol
- Any other relevant policy/protocol related to human and workplace rights

A comparison will be done to highlight shared practices as well as identify any gaps. Appendix A has an example template for use. Once the comparison is complete TCCC and the supplier should organize a meeting to review and agree on the benchmarking outcome. Best practices should be discussed and any gaps identified need to be addressed.



### **Resources & Templates Available**

- Human Rights Policy (see appendix)
- Supplier Guiding Principles (see appendix)
- Audit Protocol (to be shared by Regional Director)
  - Assessment Summary Report (shared by WAM)



## STEP 1 CHECKLIST – Ensure the following is complete prior to next steps

- ✓ Is there a human rights policy or equivalent statement which confirms a commitment to respecting all human rights?
- ✓ Is there a published Code of Conduct which covers the four pillars of Labor Compliance, Health & Safety, Environment and Business Integrity?
- ✓ Is there an established audit protocol which outlines noncompliances under each code element?
- ✓ Does the audit protocol, at a minimum, require compliance with local law and ILO core conventions?
- ✓ Does the benchmarking demonstrate at least 85% overlap with SGP with regards to issues covered?
- ✓ Are noncompliance items in categories equivalent to Critical, Major, Minor?
- ✓ Would the audit protocol meet the Mutual Recognition criteria?
- ✓ Complete summary template highlighting gaps

## // Align Due Diligence and Remediation:

Due diligence is important in order to identify, prevent and mitigate adverse human rights impacts. One key component of due diligence efforts is third-party assessments. These workplace audits help ensure that our system and supply chain operate in a manner that is consistent with the Company's commitment to fair, safe, and healthy workplace conditions that respect human rights. In addition to audits, a clear, defined remediation strategy is important to ensure human rights impacts are addressed appropriately.

The supplier must demonstrate a proven track record of and/or commitment to due diligence efforts including third party workplace audits. Other due diligence efforts should also be reviewed and discussed. Auditing needs to take place on a routine basis to ensure ongoing compliance. Any noncompliance found needs to be addressed and closed through corrective action. Follow-up audits ensure remediation has taken place and cycle assessments confirm ongoing compliance.

Third party workplace audits can uncover issues, but there are proactive steps that can be taken to identify potential risks. Operational level grievance mechanisms overall help identify potential non-compliance or adverse human rights impacts and enable enterprises to address and remediate issues early to prevent further escalation. In cases where noncompliance are found a remediation strategy is important to ensure any human rights impacts are addressed appropriately. Grievance mechanisms as well as any remediation strategy should have well defined timelines as well as follow-up routines to ensure closure of noncompliance items or issues.

Eight Principles of an effective Grievance Mechanism:

- Legitimate: Enable trust from the stakeholder groups and accountable for the fair conduct of grievance processes;
- Accessible: Known to all stakeholder groups and provide adequate assistance to those who face barriers to access;
- Predictable: Provide a clear and known procedure with an indicative timeframe for each stage, and clarity on the types of process and outcome available and means of monitoring implementation;
- Equitable: Ensure that aggrieved parties have reasonable access to sources of information, advice and expertise;
- Transparent: Keep parties informed about its progress and provide sufficient information for public interest
- Rights-compatible: Ensure outcomes and remedies accord with internationally recognized human rights;
- Continuous learning: Identify lessons for improving the mechanism and preventing future grievances and harms;
- Engagement and dialogue: Consult impacted stakeholder groups on design and performance.



### Resources Available:

- Assessment Summary Report/Violations Matrix with noncompliance categories and timelines
- Assessment Follow-up with root cause analysis
- Grievance Mechanism guidelines



### STEP 2 CHECKLIST – ENSURE THE FOLLOWING IS COMPLETE PRIOR TO NEXT STEPS

- ✓ Demonstrated history of or commitment to workplace audits
- ✓ Defined categories of noncompliances
- ✓ Defined strategy for addressing and following-up on noncompliance that aligns with TCCC's strategy
- ✓ Tracking mechanism which demonstrates closure of noncompliance items
- ✓ Established Grievance Mechanism
- ✓ Demonstrated implementation of grievance mechanism



### **///. Align 3<sup>rd</sup> party auditor requirements:**

As mentioned above, third party auditing is an important part of any due diligence program. In order to conduct the audits in a consistent manner there needs to be a standard evaluation of third party audit firms. Standard requirements help maintain global consistency and ensure credibility.

Audit service providers selected for conducting audits need to meet minimum criteria set by Coca-Cola and confirmed by the AIM-PROGRESS Mutual Recognition framework. At a minimum the auditor firm needs to meet below minimum criteria:

- The audit firm has to be a reputable independent 3<sup>rd</sup> party audit firm.
- The audit firm selected should have external accreditations such as those listed below:
  1. FLA
  2. SAI
  3. ICTI
  4. WRAP



#### **Resources Available:**

- GSCP Equivalency Tool
- [AIM-PROGRESS Mutual Recognition Framework](#)

#### **STEP 3 CHECKLIST – ENSURE THE FOLLOWING IS COMPLETE PRIOR TO NEXT STEPS**

- ✓ Supplier uses third party independent audit firm to conduct workplace assessments?
- ✓ Audit firms used have listed accreditations? If not, audit firms have demonstrated competency through use of GSCP or TCCC model?



## **IV. Defined in-scope suppliers to audit / report:**

Adherence to the Supplier Guiding Principles is part of doing business with The Coca-Cola Company. SGP is included in commercial contracts and purchase orders. All authorized suppliers with more than \$60,000 of annual orders need to undergo a SGP audit and achieve compliance.

As part of the Pass It Back program suppliers will need to define which facilities and suppliers are in-scope for auditing. The scope can be prioritized with several criteria such as commercial volume or geographical risk, but must be aligned with what is producing for TCCC. Suppliers will work with the regional manager to determine which suppliers are relevant to the Coke supply chain and thus should be audited and reported on (see more on reporting below).



### **Resources Available:**

- KORE document outlining in-scope suppliers (internal)
- Example template for outlining TCCC supply points

### **STEP 4 CHECKLIST – ENSURE THE FOLLOWING IS COMPLETE PRIOR TO NEXT STEPS:**

- ✓ Supplier has defined sites in-scope for auditing
- ✓ Demonstrated communication of audit requirements to in-scope sites
- ✓ Established contracts clause/purchase order clause
- ✓ Supplier worked with regional manager to define applicable supply points for reporting purposes





## V. Periodic Stewardship Reporting:

The Pass It Back program is intended to enable suppliers to self-manage their compliance performance and to promote similar standards and values in their supply chain. In order to demonstrate effective implementation of the program the supplier will provide TCCC with converted Assessment Summary Reports (ASRs) and periodic stewardship reports. The ASRs need to be uploaded by audit firms into the TCCC database system for tracking purposes. Overall stewardship reporting is required to be done on quarterly basis on the first two years of the implementation.

The implementation of the standards in the supply chain can be reported as an overall metrics that gives the total number of plants in scope, the number of audited plants as well as compliant. Additionally, the reporting must include the following information for each plant considered in- scope:

1. Audit (Performance score, date, finding summary)
2. Remediation Process (action needed, date of action)
3. Overall Status (the next steps)

*Please note that reports need to be converted to the ASR format and uploaded into the TCCC system for tracking.*



### Resources Available:

- Stewardship reporting example and template

### STEP 5 CHECKLIST – ENSURE THE FOLLOWING IS COMPLETE PRIOR TO NEXT STEPS:

- ✓ Mechanism (database, excel sheet, etc) to track and report on progress for quarterly stewardship reporting
- ✓ Agreed upon scope for stewardship reporting
- ✓ Agreed upon timing for reporting and updates
- ✓ Audit firm aware that reports are converted to ASR format and uploaded to TCCC system

## **VI. Human Rights Impact Assessment of Supply Chain:**

Suppliers are asked to identify potential human rights impacts in their own business operation and through-out their value chain. Once potential impacts are identified a plan is developed to address the risks in an appropriate manner and involving the relevant stakeholders and business partners. It may be helpful for the supplier contact and TCCC regional director to conduct a site visit on upstream operations to understand the supply chain and discuss potential impacts.



### **Resources Available:**

- ✓ Example Human Rights Self-Assessment (See Appendix)

### **STEP 6 CHECKLIST – ENSURE THE FOLLOWING IS COMPLETE PRIOR TO NEXT STEPS:**

- ✓ Complete self-assessment of human rights risks and review with TCCC regional director
- ✓ Identify any areas of concerns and next steps to mitigate risk



## **VII. Pass it Back:**

The intention of the Pass It Back program is to foster end-to-end visibility of human rights impacts in the supply chain. This can only happen if each step in the supply chain respects human rights and demonstrates compliance workplace standards. Once the Coca-Cola supplier has implemented and demonstrated a strong compliance program the next step is for the supplier to request their suppliers to take ownership and drive compliance further back in the supply chain.

## APPENDIX A: SUMMARY TEMPLATE

	<i>The Coca-Cola Company</i>	<i>Supplier X</i>	<i>Alignment Opportunities</i>
Code Elements	<ul style="list-style-type: none"> <li>• FOA</li> <li>• Child Labor</li> <li>• Forced Labor</li> <li>• Abuse of Labor</li> <li>• Discrimination</li> <li>• Work Hours and Wages</li> <li>• Safety and Health</li> <li>• Environment</li> <li>• Business Integrity</li> <li>• Grievance System</li> <li>• Management Systems</li> </ul>		<p><b>Coca-Cola:</b> Human Rights Standards are aligned with UN Global Compact and UN Guiding Principles on Business and Human Rights amongst other International standards. All captured under TCCC Human Rights Policy and supporting policies</p> <p><b>Supplier X:</b></p> <p><b><u>Current Status:</u></b></p> <p><b><u>Recommended next steps:</u></b></p> <p><b><u>Suggested Timeline for implementation:</u></b></p>
The scope for the standards	<p>A requirement but not limited to:</p> <ul style="list-style-type: none"> <li>• Direct / indirect suppliers of ingredients &amp; packaging, sales &amp; marketing equipment, Non-Employee Workers</li> <li>• Franchise bottling operations</li> <li>• Company owned plants, main offices</li> <li>• Promotional and licensing products</li> </ul>		<p><b>Coca-Cola:</b> Scope for the standards is defined for entire value chain. This is agreed and communicated with internal &amp; external stakeholders as part of Company requirements.</p> <p><b>Supplier X:</b></p> <p><b><u>Current Status:</u></b></p> <p><b><u>Recommended next steps:</u></b></p> <p><b><u>Suggested Timeline for implementation:</u></b></p>
Communication of standards	<p>Internally:</p> <ul style="list-style-type: none"> <li>• Human Rights Policy</li> <li>• Manager’s Guide</li> <li>• Online training for employees.</li> <li>• Intranet</li> <li>• Brochures</li> </ul> <p>Externally:</p> <ul style="list-style-type: none"> <li>• Supplier Requirements</li> <li>• Implementation Guide &amp; Brochure</li> <li>• It is in all contracts</li> <li>• Trainings</li> </ul>		<p><b>Coca-Cola:</b> The standards are communicated through effective means internally and externally</p> <p><b>Supplier X:</b></p> <p><b><u>Current Status:</u></b></p> <p><b><u>Recommended next steps:</u></b></p> <p><b><u>Suggested Timeline for implementation:</u></b></p>

Due Diligence Process	<ul style="list-style-type: none"> <li>• Human Rights Due Diligence Checklist</li> <li>• 3rd party independent audits on policy</li> <li>• Mutual Recognition</li> </ul>		<p><b>Coca-Cola:</b> The due diligence process is consisting of checklists. The metrics are only fed by 3<sup>rd</sup> party audits conducted under SGP protocol or Mutual Recognition</p> <p><b>Supplier X:</b></p> <p><b><i>Current Status:</i></b></p> <p><b><i>Recommended next steps:</i></b></p> <p><b><i>Suggested Timeline for implementation:</i></b></p>
Remediation and Follow-up	<ul style="list-style-type: none"> <li>• Defined and agreed during an assessment with the plant, gaps closed and verified through desk assessment or on site visit by 3rd party independent bodies</li> </ul>		<p><b>Coca-Cola:</b> Gaps to the standard defined through 3<sup>rd</sup> party auditing. The defined gaps closed through verification by desk assessments or on site visits.</p> <p><b>Supplier X:</b></p> <p><b><i>Current Status:</i></b></p> <p><b><i>Recommended next steps:</i></b></p> <p><b><i>Suggested Timeline for implementation:</i></b></p>

# APPENDIX B: Stewardship Reporting

Factory Name	Product	City	Country	Group	Total #of Assessments to date	Initial Assessment Rating	Assessment Date	Score	Color Rating

# Appendix C: HUMAN RIGHTS PRE-ASSESSMENT FORM

## Corporate Commitment

Does your company have a Human Rights Policy or Commitment? If yes, please attach  YES  NO  In Development

What supporting policies exist? E.g. Code of Conduct

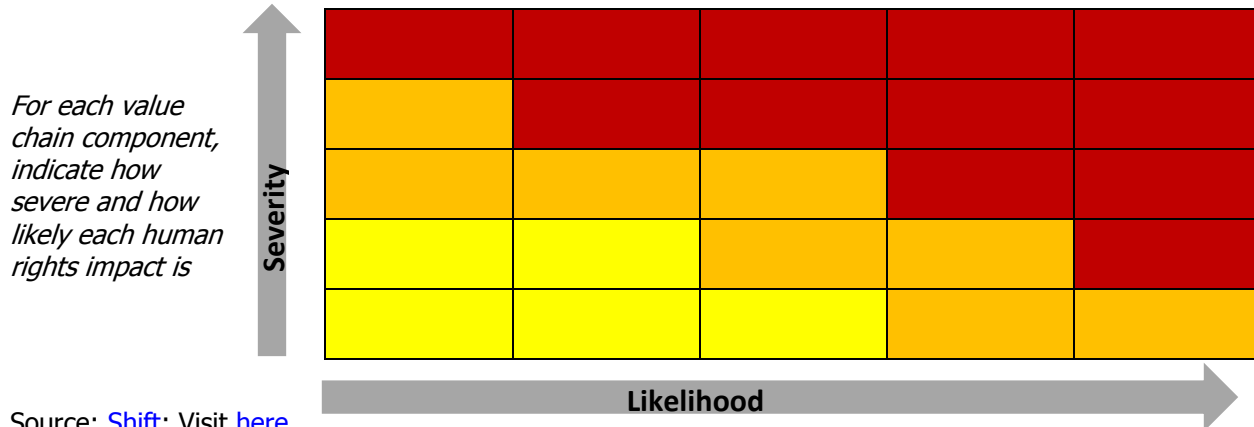
## Value Chain

Describe your company's value chain, potential human rights impacts and any existing due diligence measures:

Value Chain Component					
Potential Human Rights Impacted					
Existing Due Diligence					

## Salient Human Rights

The human rights at risk of the most severe negative impacts (to people) through the company's operations and value chain



Source: [Shift](#); Visit [here](#) for more information.

## Scope

Do you conduct third party audits?  YES  NO

If yes, who is considered in-scope?

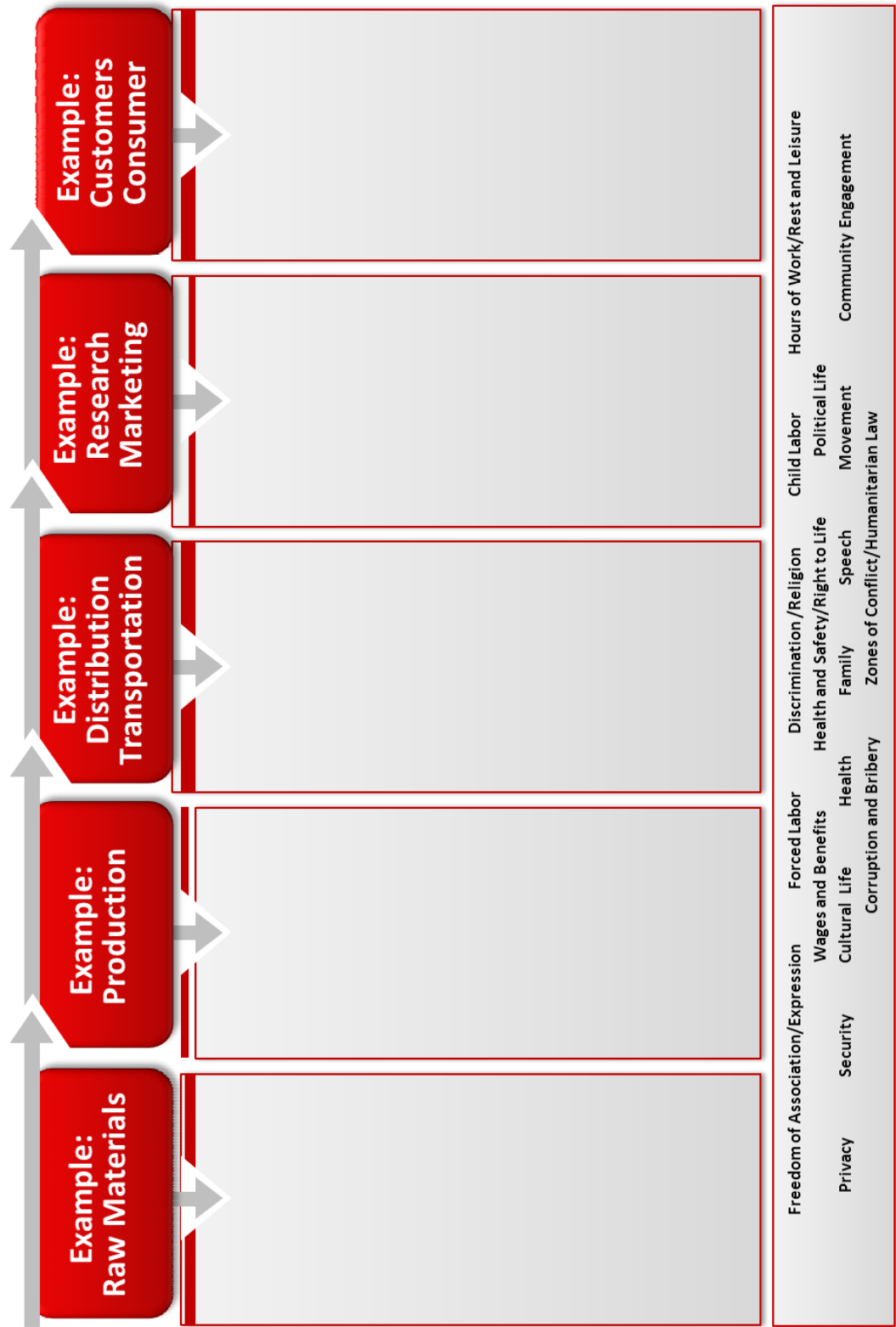
## Grievance Mechanism

Do you have a grievance mechanism?  YES  NO If yes, please describe



# Appendix C continued: Human Rights Pre-Assessment – Value Chain Template

## Potential Human Rights Impacts Across the Global Value Chain



## **Appendix D: POLICIES**

### **Human Rights Policy**

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

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

The Coca-Cola Company's [Human Rights Policy](#) can be downloaded online in multiple languages.

### **Supplier Guiding Principles**

Our Supplier Guiding Principles (SGP) communicate our values and expectations of suppliers and emphasize the importance of responsible workplace practices that respect human rights and comply, at a minimum, with applicable environmental and local labor laws and core international conventions. The Supplier Guiding Principles reflect our commitment to respect human rights across our business system and global supply chain.

The Coca-Cola Company's [Supplier Guiding Principles](#) can be downloaded online in multiple languages.

## Appendix E: Contract Clauses

The **SGP contracts clause** is required on all supplier contracts, which details TCCC's SGP requirements and states that the supplier will comply with all of the requirements. This section also includes full text, and a discussion of, the **SGP purchase order clause** required on all Company-ordered purchase orders, which requires suppliers to state that they have read, understand, and will comply with all SGP requirements under penalty of contract cancellation. In addition, this section discusses the **Introduction Letter** to be sent to a facility prior to an assessment to introduce SGP, and the **Acknowledgment Letter**, which the facility uses to verify that they have received and understand SGP.

### Contracts Clause Full Text

We expect our suppliers to share our commitment to respect all human rights. Suppliers to The Coca-Cola Company and suppliers authorized by The Coca-Cola Company are required to meet the following standards, at a minimum, with respect to their operations as a whole: SGP Wording

### Required Purchase Order Clause

The following clause should be part of all purchase orders issued by The Coca-Cola Company and all wholly-owned subsidiaries of The Coca-Cola Company as of June 1, 2002:

*"Upon acceptance of, or complete or partial performance under, this order, Supplier warrants that it has read, understands and is in, and will remain in, compliance with all the requirements of the "Supplier Guiding Principles" of The Coca-Cola Company, a copy of which is provided to Supplier upon Supplier's request and is also set forth on the website address [www.thecocacolacompany.com](http://www.thecocacolacompany.com). If requested, failure to demonstrate compliance to the satisfaction of the Company may lead to cancellation of this order without any further liability of the Company to the Supplier".*

Various techniques can be used to affix the clause to purchase orders, such as:

- Preprinting the clause with other terms on the order document,
- Typing the clause into the body of the order,
- Modifying purchase order generation software to print the clause on the order, or
- Use of preprinted labels with the clause to be affixed to orders.

# Frequently Asked Questions

## 1. What are SGP/HRP requirements?

HRP and SGP reflect The Coca-Cola Company's commitment to uphold human and workplace rights everywhere we do business. HRP and SGP are based on international principles and standards such as the Universal Declaration of Human Rights and the International Labor Organization's Declaration on Fundamental Principles and Rights to Work. Practically speaking, SGP require compliance with local law as well as core ILO conventions prohibiting Child Labor, Forced Labor, and Discrimination, and protection of Freedom of Association.

We believe that respecting human rights and creating a workplace environment for people to succeed is not only morally important, but is essential to our long-term business success. We seek to do business with supplier partners who share these values.

## 2. What facilities are covered by SGP?

The Supplier Guiding Principles applies to all direct suppliers of goods and services to The Coca-Cola Company and all suppliers of materials that are specifically authorized by The Coca-Cola Company for use by our suppliers. SGP compliance commitments are included in all new and renewed contracts. SGP assessments are a requirement for all authorized suppliers with at least \$60,000 annual business with the Company.

## 3. Do you accept other audits, such as SMETA?

Through our Mutual Recognition program TCCC will review social compliance audits completed on behalf of another company/organization to determine if it meets our requirements. The purpose of Mutual Recognition is to reduce audit duplication by agreeing to evaluate social compliance assessments conducted on behalf of other entities. All elements of our protocol need to be covered to recognize an audit which may require that an additional module be completed. Recognition of an audit report does not signify that work is complete, as additional follow-up may be necessary. With our peers in AIM-PROGRESS we have developed a framework and criteria for accepting audits. Details can be found at [Aim-Progress](#) and [Aim-Progress Mutual Recognition Member Expectations](#).

Currently we recognize 4 pillar SMETA with the AIM-PROGRESS module and URSA audits.

## 4. How often do you assess suppliers and company-owned facilities?

Facilities are assessed every 1-3 years in addition to any required follow-up visits. If a facility has no non-compliances and is green rated, it will be assessed again in 3 years. However, if non-compliances are found on an initial assessment or deemed to be high risk, the facility will be assessed on a more frequent basis.

## 5. How long is a typical assessment?

A full assessment takes 2-3 person days depending on the size and previous performance. A facility with fewer than 150 workers will have a 2 person day assessment (this may mean 2 auditors for 1 day or 1 auditor for 2 days). Furthermore, facilities under 500 workers that were rated green on a previous assessment will have a 2 person day assessment. Facilities over 150 workers will need to schedule a 3 person day assessment (this may mean 3 auditors in 1 day or 1 auditor over 3 days). If there is a

large population of Non-Employee Workers, an additional day may be necessary. Workplace Accountability has conducted extensive benchmarking and found this audit duration aligns the TCCC program to our peers, costumers and initiatives such as BSCI, GSCP, etc.

**6. Who pays for an assessment?**

Suppliers and bottlers pay for the assessment. Paying for the assessment ensures an independent third party review of the facility. Furthermore, suppliers then own the data and are free to share with other customers which may have similar requirements.

The Coca-Cola Company has negotiated competitive rates with audit firms. If a supplier or bottler believes they can complete an assessment on behalf of another company for a lower price, they are welcome to do so and submit the results under Mutual Recognition. Please see the Mutual Recognition section for details and criteria.

**7. Will results of individual assessments be published?**

Except in extraordinary circumstances, we will not disclose a facility's assessment results to outside parties. We publish general and consolidated statistics about supplier assessment performance without disclosing facility names. We publish our compliance goals and metrics in the Company's annual sustainability report and internally in ongoing reporting such as the quarterly scorecard.

**8. What will you do if an approved facility is accused of using child or forced labor interfering with freedom of association, or something against the law?**

Our local Business Unit will immediately review any such allegations to determine the facts and the actions that need to be taken. Based on the facts uncovered and the laws governing such a situation, this could lead to de-authorization of the relationship with the facility.

**9. Did you consult with outside groups to develop policies and procedures around SGP and HRP?**

We consulted with many suppliers, customers, bottlers, opinion leaders, non-governmental organizations focused on human rights, and other third parties that offered a valuable point of view on the importance of these kinds of programs. We continue to engage outside parties so that we are aware of emerging issues and evolving standards.

**10. Do you mandate surprise visits?**

Our guidelines require that suppliers be able to demonstrate their compliance at the request of and to the satisfaction of The Coca-Cola Company. We generally provide advance notification so the facility will have all necessary personnel and documentation available to complete an assessment successfully. We reserve the right to conduct surprise audits at any site.

# Glossary of Terms

## **Assessment Protocol**

A document to be used as a guideline for auditors during the assessment process, which includes a checklist of key information needed and tips for conducting successful opening and closing meetings with facility management.

## **Assessment Service Provider**

A firm that specializes in workplace assessments. To date, TCCC has approved five Assessment Service Providers to confirm compliance with the requirements outlines in TCCC's Supplier Guiding Principles. They are Intertek Testing Services (ITS), SGS, InSite Compliance, Underwriters Laboratory (UL), Bureau Veritas (BV) and Partners Africa.

## **Assessment Summary Report (ASR)**

A summary of key assessment findings, the corrective actions required, and the timeframe for completion of corrective action. The ASR is prepared by the auditor immediately following a facility assessment and presented to facility management for a signature acknowledging receipt of the findings and required corrective actions.

## **Contract Labor**

See Non-Employee Workers.

## **Employee Interview Notes**

A document to be used as a guideline for auditors during the employee interview portion of the assessment. These notes should be destroyed immediately after leaving a facility in order to protect employee privacy.

## **Findings Matrix**

A table used to categorize commonly encountered findings according to finding type (e.g., Working Hours & Overtime, Health & Safety) and severity.

## **Initial Assessment**

The first full assessment of a particular facility to be conducted for The Coca-Cola Company.

## **Non-Employee Workers**

A Non-Employee Worker is a worker employed by a contract agency providing ongoing, not sporadic, work to the facility. Examples of Non-Employee Workers include janitorial, security, lawn care, production, warehouse, and distribution workers who provide regular, ongoing services to the facility. These workers should be providing full-time equivalent work of 40 hours. Workers providing one time services where

the facility is not their primary work location, even if repeated, such as electrical or repair services, are not considered in-scope workers for the purposes of a Workplace assessment.

### **Re-assessment**

A full assessment (not a verification assessment) of a facility that has been previously assessed. Re-assessments occur when the deadline has arrived for another full assessment, which can range from 1-3 years depending on the country. Re-assessments may also be conducted when an Orange or Red facility has failed to complete a Verification Assessment within six months of an Initial Assessment.

### **Supplier Guiding Principles (SGP)**

A statement of The Coca-Cola Company's core values and expectations of its suppliers concerning workplace conditions, the environment, and compliance with applicable local laws and regulations.

**TCCC** Acronym for "The Coca-Cola Company"

### **Verification (Follow-Up) Assessment**

An abbreviated assessment used to confirm corrective action has occurred at facilities where an Initial Assessment or Re-Assessment has resulted in an Orange or Red rating. Verification Assessments should be conducted within 6 months of the Initial Assessment unless a Workplace Accountability Manager waives the requirement or approves an extension.

### **Workplace Accountability (WA)**

The entity tasked with developing policies and procedures to support global implementation of SGP and train Company employees, suppliers, and auditors on those policies and procedures. WA also manages the Company's relationship with assessment service providers, provides performance metrics, supports field-based activity on implementation, and reports progress to senior management.

### **Workplace Accountability Manager (WAM)**

A regional Workplace Accountability representative responsible for supporting the Business Units and Assessment Service Providers within their assigned region in their efforts to bring suppliers into compliance with SGP.