

Anti-Bribery Policy (Global)

1. Policy Summary

The nature of our business often requires that we interact with officials of various governments around the world. Our Code of Business Conduct, the law and this Global Anti-Bribery Policy establish certain limits on those interactions, particularly where we might be providing something of value to a government official.

This policy is intended to provide a level of awareness about the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA) and other anti-bribery laws in order to avoid inadvertent violations and to recognize potential issues in time for them to be addressed appropriately. A violation of anti-bribery laws can lead to severe civil and criminal penalties; therefore it is vital that we not only understand and appreciate the importance of this policy, but comply with it in our daily work.

This document contains:

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2. Policy Applies To / Eligibility

This policy applies to all employees of The Coca-Cola Company and its world-wide subsidiaries, including officers, directors, and agents, independent of whether they are U.S. citizens.

3. Policy Details

3.1 Background

The Coca-Cola Company and its subsidiaries are committed to doing business with integrity. This means avoiding corruption of all kinds, including bribery of government officials. We will abide by all applicable anti-bribery laws, including the U.S. Foreign Corrupt Practices Act (“FCPA”), the U.K. Bribery Act (“UKBA”), and the local laws in every country in which we do business. These laws prohibit bribery of government officials (broadly defined later in this Policy), and with regard to the FCPA in particular, mandate that companies establish and maintain accurate books and records and sufficient internal controls. The UKBA also prohibits private sector (commercial) bribery.

The Company is a signatory to the United Nations Global Compact, by which we have committed to work against corruption and bribery around the world. The Company also has incorporated a prohibition

against bribery into our Code of Business Conduct. This Global Anti-Bribery Policy provides compliance requirements to prevent improper payments and to ensure accurate reporting of permissible payments under all applicable anti-bribery laws.

Although this Policy focuses primarily on compliance with the FCPA and UKBA, it is necessary to remain equally attentive to compliance with all applicable corruption laws, including the federal, state and local laws of each country in which the Company operates. The FCPA, UKBA, and local corruption laws will be referred to collectively as “Applicable Corruption Laws” in this Policy.

For the purposes of this Policy, the term “government official” is broadly defined to include:

- Any officer or employee of any government entity, department, or agency
- Any employee of a state or government-owned business, school, hospital, or other entity
- Any political party or official thereof
- Any candidate for political office
- A public international organization or any department or agency thereof (e.g., the United Nations, Olympic Organizing Committee, FIFA Committee, and World Bank)
- Any person acting in an official capacity on behalf of a government entity

Please be aware that employees of state-owned or state-controlled commercial enterprises generally are considered to be government officials under Applicable Corruption Laws and this Policy. It is important to keep in mind that even persons who are not deemed to be officials under local corruption law may still be considered government officials under the FCPA and UKBA. To be certain, employees always should consult Company legal counsel whenever there is doubt as to whether an individual is a government official.

3.2 Prohibition on Bribery

Applicable Corruption Laws prohibit companies and their employees and representatives from giving, promising, offering, or authorizing payment of anything of value to any government official in order to obtain or keep business or to secure some other improper advantage. In essence, these laws prohibit the giving of anything of value to influence a government official’s actions. Prohibited payments include, but are not limited to, those designed to:

- Induce the recipient to award a contract to the Company;
- Obtain advantageous tax or customs treatment that would not otherwise be available to the Company; or
- Circumvent or cause non-enforcement of laws or regulations applicable to the Company.

The prohibition on bribery applies to the giving of anything of value, not only money. This includes providing business opportunities, favorable contracts, stock options, gifts and entertainment. Such payments are barred even if:

- The benefit is for someone other than the party making the payment.
- The business sought is not with the government.
- The payment does not in fact influence the government official’s conduct.

- The foreign government official initially suggested the payment.

The UKBA also specifically prohibits the offering or acceptance of corrupt payments and other advantages between private (non-government) persons and entities. Such conduct constitutes commercial bribery, often called “kickbacks.” Such conduct is prohibited by our Code of Business Conduct.

Facilitating Payments

Facilitating (or expediting) payments also are prohibited under this Policy. Facilitating payments are small payments paid to non-U.S. government officials to expedite or facilitate non-discretionary actions or services, such as obtaining an ordinary license or business permit, processing government papers such as visas, providing police protection, providing telephone, power or water service, or loading or unloading of cargo.

Although there is a narrow exception for facilitating payments under the FCPA, such payments are prohibited under the UKBA and the laws of many other countries. Therefore, in order to ensure compliance with **all** Applicable Corruption Laws, our Company prohibits facilitating payments altogether.

If you have routinely made facilitating payments to non-U.S. government officials or encounter a situation that you believe may require a facilitating payment, contact Company legal counsel immediately.

3.3 Prior Approval from Company Legal Counsel

Our Code of Business Conduct and this Policy require employees to **obtain approval from Company legal counsel before providing anything of value to a “government official.”**

There are two exceptions to this general rule:

- Payments are permissible without prior approval when an employee’s safety is at issue, as for example when a payment must be made immediately to ensure safe passage out of a particular geography. Employees should make whatever payment is necessary to protect their personal safety, and then, as soon as reasonable, report the nature of the incident and related payment to Company legal counsel and their finance manager.
- In limited cases, Company legal counsel may elect to issue a “blanket approval” for certain routine, recurring interactions with government officials (such as providing free product or meals incident to an official's visit to a Company facility) rather than requiring their prior review and approval on each occasion.

Employees who interact directly or indirectly with government officials on behalf of the Company should contact Company legal counsel with questions related to compliance with Applicable Corruption Laws. Employees also should consult Public Affairs and Communications (“PAC”) personnel responsible for government relations to ensure that they are acting in accordance with Company policy and guidelines regarding government relations.

Although this Policy is intended to provide guidance, anti-bribery matters are not always clear and must often be addressed on a case-by-case basis. In all situations where there is a question, employees should consult Company legal counsel prior to taking action.

3.4 Limited Exceptions

Gifts, Meals and Entertainment

It is not always easy to identify whether providing gifts, meals and entertainment (or other hospitality) would be considered a corrupt act under Applicable Corruption Laws.

Under certain circumstances, it may be permissible under such laws to provide modest gifts or a meal or other entertainment to a government official as a social amenity. Generally, gifts, meals and entertainment are permissible, provided that:

- There is no expectation that the gift, meal, or entertainment is given in exchange for any return favor or business advantage from the government (quid pro quo);
- The gift, meal, or entertainment is infrequent, reasonable, and proportionate in amount under the circumstances; and
- Company legal counsel is consulted regarding the acceptability of the offering under Applicable Corruption Laws.

When deciding whether a gift is appropriate, employees also must take into account any past, pending or future business or administrative matters that are within the recipient's realm of influence. The timing and context surrounding such gifting must be weighed in order to assess whether any particular gifting could objectively be perceived to be a bribe.

The Company has established [special rules](#) for inviting government officials to attend the Olympic Games and FIFA World Cup. Consult Company legal counsel before extending any such invitations.

Before providing any gift, meal or entertainment to a government official, **always seek approval from Company legal counsel**. In addition, employees should consult PAC personnel responsible for government relations to ensure that they are acting in accordance with Company policy and guidelines regarding government relations.

Donations

It is sometimes permissible under Applicable Corruption Laws to make donations directly to a government agency (rather than to an individual government official) as part of a charitable effort or to promote goodwill through such actions as providing free product to a government agency picnic or government-sponsored celebration. Donations made to government agencies are permissible, provided that:

- Company legal counsel has been consulted regarding acceptability under local law;
- There is no expectation that the donation is given in exchange for any return favor or business advantage from the government (quid pro quo);

- The donation is not made directly to an individual government official, and there is no indication that the donation will be redirected to an individual official's personal use; and
- The donation is infrequent and reasonable in amount under the circumstances.

Donations to private charities should not be made in the name of a government official, as a donation to an official's favorite charity could be viewed as a bribe.

However, as with other government dealings, before making any donation to a government agency, **always seek approval from Company legal counsel**. In addition, employees should consult PAC personnel responsible for government relations to ensure that they are acting in accordance with Company policy and guidelines regarding government relations.

Promoting, Demonstrating or Explaining Products

In some circumstances, payments made to or on behalf of government officials for "reasonable and bona fide" expenses such as travel or lodging directly related to product demonstrations or tours of Company facilities may be appropriate and permissible. However, in all cases, **prior approval from Company legal counsel must be obtained before providing anything of value to a government official**. In addition, employees should consult PAC personnel responsible for government relations to ensure that they are acting in accordance with Company policy and guidelines regarding government relations.

Hiring or Engaging Government Officials

The Company may hire or engage government officials to perform services that have a **legitimate business purpose**, provided that:

- **Prior approval is obtained from Company legal counsel and PAC personnel responsible for government relations;**
- The officials are not hired to perform services that conflict with their official duties; and
- There is no expectation that the hiring is in exchange for any return favor or business advantage from the government (quid pro quo).

No offers of employment may be extended to any government official without prior approval from Company legal counsel.

Political Contributions

The Company manages political contributions separately from this Policy through a formal Request For Approval ("RFA") process. All political contributions made on behalf of the Company must follow the RFA process currently in place. See the Delegation of Authority for more information.

For additional information and consultation on political contributions, employees should contact Company legal counsel and PAC personnel responsible for government relations.

3.5 Third Parties

Applicable Corruption Laws prohibit corrupt payments made directly by Company employees or indirectly through an agent or other intermediary such as a consultant acting for or on behalf of the Company.

- Under the FCPA, It is unlawful to make a payment of anything of value to any person, knowing that all or any portion of the payment will be offered, given, or promised to a government official or any other person for a corrupt purpose. The term “knowing” includes conscious disregard, deliberate ignorance, and willful blindness. In other words, the Company and individual employees may violate the FCPA if we have “reason to know” or “should have known” that an agent will bribe a government official.
- Under the UKBA, a company can be held criminally liable for bribes paid on its behalf by a third party anywhere in the world – even if the company had **no knowledge** of the bribe.

Accordingly, the most important step the Company can take to protect itself from liability for improper payments made by third parties is to choose carefully its business partners, including agents and consultants.

The U.S. Justice Department has identified certain circumstances that may suggest reason to know of an illegal payment made by an intermediary. These “red flags” warrant further investigation when selecting or working with a third party. The following are examples of red flags:

- The transaction involves a country known for corrupt payments.
- The third party has a close family, personal or professional relationship to a government official or relative of an official.
- The third party objects to anti-corruption representations in Company agreements.
- The third party requests unusual contract terms or payment arrangements that raise local law issues, such as a payment in cash, payment in another country’s currency, or payment in a third country.
- The third party is suggested by a government official, particularly one with discretionary authority over the business at issue.
- The third party’s commission or fee exceeds fair and reasonable compensation for the work to be performed.

In all cases, whether or not any of these red flags are present, **consult and seek approval from Company legal counsel before entering into any arrangement with a third party who will have contact with a government official on behalf of the Company.**

Due Diligence

The Company should never enter into any relationship with a third party who will have substantive interaction with government officials on behalf of the Company without an inquiry into the third party’s background, qualifications and reputation.

Any issues raised during this due diligence review must be addressed to the satisfaction of the Company prior to entering the relationship. The amount of time and effort required for due diligence will depend on the number and complexity of issues raised during the review process.

Employees should inform their Local Ethics Officer once they have identified a third party who will have substantive interaction with government officials on the Company's behalf. Either the employee or the Local Ethics Officer will then direct the third party to complete the Company's online due diligence questionnaire. The online questionnaire provides a means to capture the information necessary to thoroughly assess the third party's background and reputation, as well as determine that:

- The third party is not a government official or a company in which a government official has an interest, and
- The third party will become familiar with the Company's high standards of conduct and certify that it will not engage in any improper practices that could expose the Company to liability or are otherwise inconsistent with Company business practices.

Employees also should consult the [Third Party Online Due Diligence](#) supporting materials, which include, among other items, a due diligence process map, frequently asked questions (FAQs), training presentations, and sample third party communications that introduce the Company's online due diligence requirements.

Contract Language

All third party relationships that may involve contact with government officials must be reduced to a written contract that includes appropriate language regarding compliance with all Applicable Corruption Laws. Company legal counsel should assist in drafting and reviewing all third party agreements. The following is sample contract language for use when establishing or renewing relationships with third parties:

This agreement is contingent upon compliance with all applicable laws, particularly the U.S. Foreign Corrupt Practices Act, the U.K. Bribery Act (as well as the laws of [country(ies) in which services are to be performed by the third party on behalf of The Coca-Cola Company]. As such, [third party] agrees that it will not, in connection with transactions contemplated in this agreement, or in connection with any other business transactions involving The Coca-Cola Company, transfer anything of value, directly or indirectly, to any government official, employee of a government-controlled company, political party, or other private (non-government) persons or entities working on behalf of any government in order to obtain any improper benefit or advantage. The undersigned further warrants that no money paid to [third party] as compensation or otherwise has been or will be used to pay any bribe or kickback in violation of applicable laws. [Third party] agrees to provide prompt certification of its continuing compliance with applicable laws whenever requested by The Coca-Cola Company.

[Third party] hereby represents and warrants that [third party] and its agents and employees will not take any action that might constitute a violation or breach of any provision of [The Coca-Cola Company Supplier Code of Business Conduct](#). By [third party's] signature to this

Agreement, [third party] confirms that it has read and understood The Coca-Cola Company Supplier Code of Business Conduct and consents to be bound by its terms.

All agents or employees of [third party] who will be involved in representing The Coca-Cola Company must be identified in writing to The Coca-Cola Company and approved before they perform any actions on behalf of The Coca-Cola Company. The undersigned warrants that none of the agents or employees of [third party] are government officials or close family members of government officials. The undersigned further warrants that no payments will be made by [third party] on behalf of The Coca-Cola Company without obtaining prior approval from The Coca-Cola Company. A written accounting must be kept of all payments made by [third party] or its agents or employees on behalf of The Coca-Cola Company, or out of funds provided by The Coca-Cola Company. A copy of this accounting must be provided to The Coca-Cola Company upon request. At no time shall any payment be made by [third party] or its agents or employees to any undisclosed third party. The Coca-Cola Company reserves the right to audit [third party's] books and records in order to satisfy itself that [third party] is in compliance with the terms of this agreement.

Of course, once an agent or consultant has been retained by the Company, the individual's activities and expenses must be monitored to ensure continued compliance with the Applicable Corruption Laws and Company policy.

3.6 Recordkeeping and Reporting Requirements

The FCPA imposes strict accounting requirements on the Company. In particular, the FCPA requires:

- The keeping of books and records that, in reasonable detail, reflect the transactions and asset dispositions of the Company, and
- The development and maintenance of a system of internal accounting controls including periodic audits.

To comply with these requirements, all Company employees must:

- Follow the Company's accounting requirements as set out in the Company's [Code of Business Conduct, Standard Practices & Procedures \("SPP"\) Manual Bulletins](#) and Generally Accepted Accounting Principles;
- Accurately record all transactions, even when the transaction might violate U.S. or foreign laws or regulations;
- Never agree to requests for false invoices or for payment of expenses that are unusual, excessive, inadequately described, or otherwise raise questions under these guidelines; and
- Never make any payments to anonymous (i.e., "numbered") accounts that are in the name of neither the payee nor an entity known to be controlled by the payee.

All Group, Business Unit and Consolidated Bottling Operations ("CBO") Finance Managers must provide a quarterly report of all government payments and other benefits given to non-U.S. government officials to the Ethics & Compliance Office. These reports must be submitted regardless of whether any government payments or other benefits have been made during the quarter.

See [SPP Bulletin 15.3 - "Government Payments and Benefits"](#) for more information. Such record-keeping is important to establish that the Company has adequate procedures in place to prevent corruption.

3.7 Certifications

Every quarter, in conjunction with the Company's SEC Certification process, accountable personnel are required to certify to the accuracy of the following representations:

- They are not aware of anything of value (including payments, gifts, meals, entertainment, donations or product samples) being given to any government official that has not been approved by Company legal counsel, and
- If applicable, anything of value (including all payments, gifts, meals, entertainment, donations or product samples) given to government officials have been accurately recorded in the proper accounting books and records and separately reported to the Ethics & Compliance Office as required by [SPP Bulletin 15.3](#).

These certification forms must be completed regardless of what was given. This includes but is not limited to gifts, meals, entertainment and donations. If nothing of value was given to any government official during the reporting period, then the forms should so certify.

3.8 Training

The Company requires all managers and all other employees grade level 10 and above to complete a web-based anti-bribery training course or alternate training, if a computer is unavailable to the employee. The Company also offers in-person anti-bribery training where appropriate. For more information on applicable training, contact your Local Ethics Officer, the Ethics & Compliance Office, or visit the [training section](#) of the Ethics & Compliance intranet site.

If you have any questions about this Policy or Applicable Corruption Laws generally, contact Company legal counsel or the Ethics & Compliance Office at +1 (404) 676-5579 or compliance@na.ko.com.

3.9 Auditing

Company personnel will conduct periodic audits of relevant Company operating units to help ensure the Company's continued compliance with Applicable Corruption Laws and this Policy.

If you observe conduct that may violate this Policy, contact Company legal counsel or use EthicsLine at www.KOethics.com or the toll-free phone numbers found on the website. For individuals in the European Union, EthicsLine only allows you to report matters related to financial, accounting and auditing matters, bribery, or company records and assets. Certain additional restrictions apply for various member states. You will be notified of any such restrictions if you select one of those member states while using EthicsLine. Suspected violations will be reviewed and investigated as appropriate and may lead to disciplinary action. Any such reporting shall be treated as confidential to the extent permitted by law. The Coca-Cola Company prohibits retaliation for good faith reports of suspected misconduct.

4. Policy Purpose

This policy is intended to provide employees with a level of awareness about the U.S. Foreign Corrupt Practices Act (FCPA), the U.K. Bribery Act (UKBA) and other anti-bribery laws in order to prevent inadvertent violations and to recognize potential issues in time for them to be addressed appropriately.

5. Key Terms and Definitions

Bribe: Giving or offering to give anything of value to a government official to influence a discretionary decision. Local law may impose a broader definition in some jurisdictions. Bribes are prohibited under this Policy.

Facilitating Payment: Small payments paid to non-U.S. government officials to expedite or facilitate non-discretionary actions or services, such as obtaining an ordinary license or business permit, processing government papers such as visas, providing police protection, providing telephone, power or water service, or loading or unloading of cargo. Facilitating (or expediting) payments are prohibited under this Policy.

Government official: For the purposes of this Policy, the term “government official” is broadly defined to include:

- Any officer or employee of any government entity, department, or agency
- Any employee of a state or government-owned business, school, hospital, or other entity
- Any political party or official thereof
- Any candidate for political office
- A public international organization or any department or agency thereof (e.g., the United Nations, Olympic Organizing Committee, FIFA Committee, and World Bank)
- Any person acting in an official capacity on behalf of a government entity

6. Related Policies, Processes, and Guidelines

[SPP Bulletin 15.3 – “Government Payments and Benefits”](#)

[Third Party Online Due Diligence](#)

[Special Event Hospitality Guidelines](#)

7. Revision History

Last Reviewed/Revised Date: October 1, 2012

Original Effective Date: November 16, 2006

For questions or clarification, please contact:

- Sharon Zealey, Chief Ethics & Compliance Officer, at +1-404-676-3087 or szealey@coca-cola.com
- John Lewis, Senior Managing Compliance and Global Anti-Bribery Counsel, at +1-404-676-4016 or j.lewis@coca-cola.com

Notice of Disclaimer – Right to Vary, Terminate or Amend Policy

The Coca-Cola Company ("the Company," "TCCC") intends to notify associates of changes to its policies and procedures. However, TCCC reserves the right to change, revise, withdraw, or add to its policies, processes, procedures, or guidance at any time, at its sole discretion, with or without notice if necessary, in accordance with applicable law and regulations by providing such notice as may be required by applicable law. If there is any discrepancy between local law, labor agreements, including works council agreements, or custom and the content of this policy, then local law, labor agreements and/or custom will always govern. This policy does not create any contractual rights or obligations, whether express or implied.

Notice of Disclaimer – Contract of Employment

TCCC's policies and associated processes, procedures, and guidance are not contracts of employment nor are they intended to create contractual rights or obligations for TCCC. The terms of this policy do not create a contract of employment or alter the at-will employment relationship between the Company and Employees in all jurisdictions where employment at-will is permitted. In instances where a contract of employment exists the terms of this policy are not incorporated into an associate's contract of employment with the Company.

It is important to note that for most policies the original language is English. In the event that the original language is not English, the original language will govern. If there is some discrepancy between the original language version and any other version, then original language version governs.