

September 25, 2015
Version 1.0



The Coca-Cola Company's Toolkit for
Responsible Marketing Policy
& Global School Beverage Guidelines



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September 25, 2015

To All Associates Worldwide:

Without question, Responsible Marketing is a critical aspect of building our reputation, brands and business. While the ownership of The Coca-Cola Company's Responsible Marketing Policy and Global School Beverage Guidelines sits within the Global Marketing Function and, ultimately as Chief Marketing Officer, I am accountable for both the Policy and Guidelines, the responsibility for training, execution and compliance is a truly cross-functional effort in close collaboration with our bottling and agency partners.

Within this comprehensive toolkit you will find the Company's Responsible Marketing Policy and Global School Beverage Guidelines, which have been refined for greater clarity and are effective immediately. You will also find a number of best practice examples we have captured from across the system, which we would strongly encourage you to adopt within your area of responsibility, and a wide-ranging series of questions & answers to help ensure a deep and consistent level of understanding.

There are two points that warrant reinforcement as you review and begin to operationalize this toolkit:

1. Our Policy does not single out certain brands as acceptable and other brands as unacceptable. All of our products adhere to the highest standards of excellence and all must adhere to our Policy commitment and the Guidelines outlined in this toolkit.
2. Our Policy and Guidelines provide a clear global baseline for our engagement and, in some instances, additional requirements may take effect driven by local laws, regulatory requirements and/or existing external commitments. In all instances where local laws and regulations are more stringent than the Company's global baseline, a Business Unit must comply with those laws and regulations.

Going forward, to build upon the launch of this toolkit, we will be take five primary actions:

1. Conduct a series of kick-off meetings and Webinar discussion forums beginning in October 2015.
2. Execute a new on-line training & compliance module beginning in November 2015, which will be required annually and be patterned after the Company's existing Ethics & Compliance on-line program.
3. Initiate a quarterly compliance certification process beginning Q1 2016, which will be integrated into the Company's existing quarterly management process/questions surrounding SEC Certification.

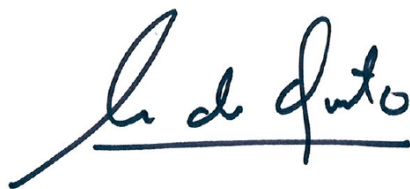
4. Maintain our global cross-functional Responsible Marketing project team to: ensure consistent implementation and effective on-going governance; be a resource to address new questions, issues and opportunities; capture and rapidly transfer learnings and best practices; and continually evaluate and refine our program, as appropriate. As a best practice, if you have not already done so, I would strongly encourage each Business Unit to form a similar cross-functional team to: create a clear point of accountability; provide appropriate local governance; ensure sharp focus and results; and act as a support resource, as needed.
5. We will also maintain the dedicated special e-mail box we established earlier this year (ResponsibleMarketing@coca-cola.com) as a tool for you to efficiently direct your feedback and questions, which will help our cross-functional project team effectively respond and support you, as well as to continually track, learn and improve going forward.

I strongly believe the thinking and work represented in this toolkit is very strategic, very appropriate, and very essential to our long-term success and must be fully understood and embraced by everyone who makes up our incredible system. I also believe this document must not remain static. We must be committed to working closely together to continually learn, evaluate and refine our Policy, Guidelines and training curriculum to ensure we are living up to the Company's long tradition of leadership and being responsive to the constantly changing environment we compete in every day around the world.

Thank you for your engagement and contributions to date, which have been invaluable in refining our Policy and Guidelines and developing this comprehensive toolkit. My clear view is that this is not MY Policy, Guidelines and toolkit -- it's OUR Policy, Guidelines and toolkit which have taken all of us to craft, and will take all of us to execute. Our Policy, Guidelines and toolkit are nothing now without you and your team's unwavering commitment to frequent communication, training, implementation, tracking, learning and continuous improvement.

I know we can count on your full commitment to the Company's Responsible Marketing Policy and Global School Beverage Guidelines, which will help ensure our continuing leadership, growth and success.

Best regards,

A handwritten signature in black ink, appearing to read 'Marcos de Quinto', written over a horizontal line.

Marcos de Quinto

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Overview

Of The Coca-Cola Company's
Responsible Marketing Policy

The Coca-Cola Company's Responsible Marketing Policy

September 25, 2015

The Coca-Cola Company is committed to the responsible marketing of our products. TCCC has a history of aligning its commercial practices with our sustainability goals, our business goals, and our values. Our Responsible Marketing Policy sets forth our expectations in this regard:

We will respect the role of parents and caregivers by not marketing directly to children under 12. Specifically, this means we will not advertise in:

- All media which directly targets children under 12, including television shows, print media, websites, social media, movies, and SMS/email marketing.
- We define media that directly targets children under 12 as media in which 35% or more of the audience is composed of children under 12, where this information is possible to obtain.

We will not design our marketing communications in a way that directly appeals to children under 12. Specifically, we will not use, in any communications created after the date of adoption of this policy:

- Celebrities or characters whose primary appeal is to children under the age of 12, with the exception of brand equity characters already in use
- Movie tie-ins related to movies of primary appeal to children under 12
- Games or contests designed to appeal primarily to children under 12
- Branded toys whose primary appeal is to children under 12
- Images of our products being consumed by children under 12 without an adult
- Branded sponsorship of sporting and entertainment events which primarily target children under 12

As a global business, we respect and recognize the unique learning environment of schools and believe in commercial-free classrooms. We will not commercially advertise in primary schools. The following are incorporated by reference and made part of this policy:

- The Coca-Cola Company's Global School Beverage Guidelines
- Any additional Guidelines with respect to schools adopted at Regional or Local levels

Our system supports education programs for children under 12 in local communities throughout the world, particularly programs focused on promoting active healthy living. Any brand presence in programs for children will simply indicate and recognize funding support/sponsorship and will not be for the purposes of advertising.

We will ensure compliance with our Responsible Marketing Policy and will share publicly the third-party verified results.

Definition of Terms

in The Coca-Cola Company's Responsible Marketing Policy

Marketing

The term marketing includes all publicly disseminated commercial advertisements in media that is produced directly by or on behalf of marketers and intended primarily to promote products or to influence consumer behavior.

Please note this does *not* include communications whose primary purpose is non-commercial, including educational and Public Service Announcements.

Where we have control of marketing communications, of whatever nature, the Responsible Marketing Policy applies.

Children

Children are defined as younger than the age of 12. The age threshold has been chosen based on evidence showing that by the age of 12, children have developed a critical understanding of the commercial nature and persuasive intent of advertising. (See FAQ 2)

Furthermore, all of the latest, most comprehensive literature reviews did not find any convincing evidence that advertising influences the food preferences, requests, purchasing and consumption behavior of children and young people aged 12 and over.

While academic research does not find evidence of causality between advertising and diet or health for children and young people of any age, it draws a clear distinction between children under and over 12 in terms of the influence of advertising on stated food preferences and purchasing requests.

All media

All media includes, but is not limited to the following, where the audience composition consists of 35% or more of children:

- Television shows and radio programming (including satellite and cable, regardless of where the signal comes from or what platform is used to view).
- Print media such as magazines and newspapers.
- Digital media as consumed on any device, including digital billboards, websites, social media, SMS and email marketing.
- Movies

Brand Equity Characters Already In Use

Examples include, but are not limited to, The Coca-Cola Company's Polar Bear, the Coca-Cola Santa, the Fanta Crew, Qoo and Kapo.

Movie Tie-Ins

Movie tie-ins may include, but are not limited to product placement within movies, movie sponsorships, and pre-feature advertisements.

Games

Marketing with games may include, but is not limited to company-owned and developed games, product placement within third party games, sponsorship of third party games or media buys in connection with third party games.

Contests

Contests are sweepstakes and/or games of skill with a declared winner.

Branded Toys

Toys that feature one of our Company's logos or trademarks.

Our Products

The Policy applies to all The Coca-Cola Company's brands and products.

Commercial-Free Classrooms

We will not commercially advertise in primary schools and we will work to ensure all primary school classrooms are commercial-free. No marketing or branding communications should be developed for classrooms.

We Will Ensure Compliance

The Coca-Cola Company and/or its bottling partners will be responsible for adherence to the Policy. This Toolkit is part of the overall implementation process to educate Company and Bottling Partner associates about Policy. Compliance takes into consideration margin of error due to placement outside of The Coca-Cola Company or an agency's control.

Share Publicly

Over time and when appropriate the Company will provide updates in public fora such as sustainability review and Company's website.

Operating Principles

For The Coca-Cola Company's Responsible Marketing Policy

- 1 The spirit of the Policy respects the role of *parents/caregivers as the primary decision makers* of what their children drink. Adopting both the content and the spirit of the Policy is part of our commitment.
- 2 The Policy is *global*, and applies regardless of cultural differences in countries around the world. (See FAQ 1)
- 3 The Policy *applies to all company products and brands*. (See FAQ 8)
- 4 The Policy applies to *all media* — for example, television shows, print, radio, websites, social media, movies, mobile phones, etc.
- 5 The Policy applies to the Coca-Cola *system*, including bottlers, media buying and advertising agencies. (See FAQ 6)
- 6 The Policy has a *35% target audience threshold*, which means we will not market or advertise in any media that has an audience where 35% or more of the audience consists of children under 12 years old (where this percentage data is available — like in Nielsen ratings). (See FAQs 3, 4 and 5)
- 7 Where the audience percentage is not available, there can be *no primary appeal to children under 12 years old*, meaning that we will not market or advertise in any way that will attract children under 12 years old. (See FAQ 2) Specifically, we will not use:
 - *Celebrities or characters* whose primary appeal is to children under 12 years old, with the exception of company-owned brand equity characters already in use. (See FAQs 9 and 10)
 - *Movie tie-ins* related to movies of primary appeal to children under 12 years old. (See FAQ 11)
 - *Games or contests* designed to appeal primarily to children under 12 years old. (See FAQ 12)
 - *Branded toys* whose primary appeal is to children under 12 years old. (See FAQ 13)
- 8 There shall be *no branded sponsorship or entertainment events* which primarily target children under 12 years old. (See FAQ 14)
- 9 There shall be *no showing of children under 12 years old* outside the presence of a parent or caregiver. The face and torso of the parent or caregiver must be visible in print adverts and a significant presence in the narrative of video created. All youth portrayed alone in any media must be 12 years old or older and must visibly look like a youth 12 years old or older. (See FAQ 15)
- 10 The Policy *applies to all point of sale materials and all packaging* of our products that are directly controlled by the System. (See FAQ 16)
- 11 The Policy applies to all sales and marketing of beverages in schools. The Global School Beverage Guidelines are part of the Policy.
- 12 In schools, we will:
 - Ensure *classrooms are commercial free* — no branding, no TCCC identification.
 - *Not solicit business from primary schools* (defined as schools with a majority of children under 12 years old).
 - *Only make our products available in primary schools when asked by school authorities*. Bottlers must maintain a written record of such request.
- 13 The Policy *includes additional regional and local guidelines*, where applicable. (See FAQ 17)
- 14 *Compliance with the Policy* will be taken very seriously and will be reviewed on a periodic basis. This may include, without limitation, randomly-conducted audits by internal and/or external auditors, as well as certifications from appropriate Business Unit management in connection with the Company's regularly-conducted SEC certification process. Compliance with all Company policies is expected, except where legal restrictions apply or formal exceptions are granted. Non-compliance with any Company Policy has consequences and may result in corrective action, up to and including termination.
- 15 Any inquiries regarding the Policy should be submitted in writing to the Responsible Marketing Global Working Group. responsiblemarketing@coca-cola.com. (See FAQ 29)

FAQ



Q1 *Are the traditional clay dolls and related graphic depictions of them that are used to celebrate Chinese New Year acceptable under the policy?*

Yes, because they are company-owned brand equity characters that have long been in use by the Coca-Cola System and are analogous in many ways to the Coca-Cola Sundblom Santa. Practically speaking, both Santa and the Chinese New Year dolls have general audience appeal. Additionally, Santa resonates with some geographies more so than others, as does the celebration of Chinese New Year. Regardless of that fact, the longstanding characters the Company has used for both occasions are allowable wherever the Coca-Cola System chooses to activate them. The Company has a single global Responsible Marketing Policy rather than a collection of distinct local policies for each and every geography in which we do business.

Q2 *Many have said that 16 is the age beneath which no children should be marketed to. Why are you setting your threshold at 12?*

Evidence suggests that children under the age of 12 do not understand advertising and its persuasive techniques. The Policy is meant to respect the role of parent and caregivers in making the primary decision of their children's consumption choices. The age threshold (under 12) has been chosen based on overwhelming academic evidence showing that by the age of 12 children have developed a critical understanding of the commercial nature and persuasive intent of advertising. Furthermore, all of the latest, most comprehensive literature reviews (Ofcom, 2004; US Institute of Medicine, 2005; Livingstone, 2006; McGinnis et al. 2006) do not find any convincing evidence that advertising influences the food preferences, requests, purchasing and consumption behaviour of children and young people aged 12 and over. While academic research does not find evidence of causality between advertising and diet or health for children and young people of any age, it draws a clear distinction between children under and over 12 in terms of the influence of advertising on stated food preferences and purchasing requests. It is in line with this academic consensus that leading food and beverage companies have decided to limit advertising to children under 12.

Additional background is found in the following studies:

The Development of a Child into a Consumer, Vlakenburg and Cantor, University of Amsterdam, University of Wisconsin-Madison, NL and US, 2001

Livingstone and Helsper, Advertising Foods to Children: Understanding promotion in the context of children's daily lives, 2006; Ofcom, Childhood Obesity - Food Advertising in Context (review of academic research conducted by Prof. Sonia Livingstone, LSE, London, UK), 22 July 2004) As referenced by the World Federation of Advertisers at: http://info.wfa.be/RAC_AgeEvidence_final.pdf

Q3 *How can you determine an audience's composition?*

Each market should work with the available information and appropriate groups to determine the composition of an audience. Many media have tracking mechanisms in place to determine the composition of its audience by program. When data is not available the spirit and intent of the Policy should be applied. Additionally, best judgment should be applied based on the show's content to determine appeal to children.

Q4 *The 35% cut off may not be sufficient. Don't children also watch many other programs aimed at adults and teens?*

Parents have said that they want to be the gatekeepers of information and the primary decision-makers in their children's consumption. We want to respect the role they play and avoid any advertising or marketing directly aimed at children under 12. Our Company's commitment is to not directly target children under 12; however, if a child is watching a program intended for adults, the adult(s) present have the ability to provide any children with the information they need to judge the advertising.

Q5 *What are the guidelines regarding tiered youth sports organizations? What if there are three age divisions to a sports league, but only one of them includes children under 12- can we market to the whole league which would contain less than 35% of children under 12?*

No, we can only market to the portion of the league for 12+. It is also important to note that the Guidelines refer to sponsorship by the Company in an official capacity. The guidelines do not speak to an associate who is also a parent or caregiver who wishes to bring product in a branded cooler for the hydration needs of participants; however, everyone who works for the Company is a brand steward and should be aware of the perception in doing so.

Q6 *Are bottlers' marketing efforts included within the Responsible Marketing Policy and Global School Beverage Guidelines?*

Yes. The Responsible Marketing Policy and Global School Beverage Guidelines are intended for both The Coca-Cola Company and all of our bottlers.

Q7 *How will we ensure that our bottlers are aware of and following the Policy, which includes the Global School Beverage Guidelines?*

It is the responsibility of each market to ensure that bottling partners are made aware of our Responsible Marketing Policy and our Global School Beverage Guidelines and are aware of periodic audits. An illustrative example of how this communication might read is included in this toolkit [See APPENDIX B] for your reference, although the BU has discretion to modify it as it sees fit to comply with local practices and routines.

Q8 *Can we market milk, juice, and water to children under 12 because they're good for kids?*

No, the Policy applies to all company-owned brands and products. The premise of our Policy is that we believe *adults* (parents or caregivers) should decide what their children consume, and that applies to all of our products.

Q9 *What characters can we use?*

Third-party characters like Hello Kitty & Sponge Bob are not acceptable. But existing and company-owned brand characters like those for Qoo and Fanta are acceptable as long as the Policy is followed. Activation is key. For example, Fanta characters cannot be used in the context of Halloween along with trick-or-treating for candy, but can be used in the context of 12+ teen parties.

Q10 *Can we still use Santa in our marketing for Christmas?*

Yes, as long as Santa is used in a way to universally appeal to families.

Q11 *Can we still do pre-feature spots at the movies where the audience is more than 35% children under 12 even though adults are accompanying them?*

Where we have the ability to direct advertisements to particular movies playing within a cinema, as opposed to making them generally available across all movies playing across all cinema screens, the Policy applies.

Q12 *Does the Policy apply to the use of Company trademarks in games like Monopoly which have a user age-rating of 8+?*

Simply because a game is designated by the manufacturer as being "appropriate" for anyone over a given age does not mean that it is targeted to or primarily appealing to children of such minimum age. Monopoly is a general audience game, but any tie-ins or co-marketing programs with it must nonetheless comply with the requirements of the Policy. Similarly, online e-games and their age ratings should be considered within the spirit of the Policy.

Q13 *Can we sell plush branded polar bears? Branded baby clothes? Branded action figures?*

Items like dolls, action figures, & coloring books are unacceptable. Items like baby clothes are acceptable because parents purchase them and babies can't see them to then have "pester power" over their parents.

Items like The Coca-Cola Company's polar bears, soccer balls, notebooks and pencils which have universal appeal are acceptable as long as the Policy is followed. For example, a plush polar bear is okay as long as a parent/caregiver purchases it for children, but it's not okay if offered to children as part of a promotion while they're sitting on Santa's lap.

Q14 *Can we still do branding of sports and entertainment programs and events in which children under 12 participate if the focus is on healthy active living?*

We can market in connection with family-centered health and wellness programs in which children participate with their families, but not in connection with programs or events that are targeted primarily to children under 12. Any brand presence in programs on education or promotion of active healthy living for youth under 12 must simply indicate Company support (i.e., a plaque indicating 'brought to you by The Coca-Cola Company') and must not be for the purpose of more general advertising or marketing purposes (i.e., Coca-Cola branded apparel, equipment or more general purpose event sponsorship)."

Q15 *Can't we feature children under 12 without adults in commercials/marketing if the commercial message is aimed at adults, like the memory of an adult's first kiss, and if the children under 12 are not holding or drinking product?*

No. No children under 12, whether drinking product or not, whether message is geared toward adults or not, should be featured alone. In print adverts adult must be featured with the child. In videos, adults must be a significant part of the narrative.

Q16 *Does the Policy apply to point-of-sale and packaging?*

In instances where the System has control of packaging, retail and point-of-sale, the Policy must be followed. In those instances where the Company owns only a minority stake in a brand that is actually majority-owned and controlled by a third party (e.g., Monster energy drinks), the Company does not control any of the marketing for such products, and the Policy therefore does not apply.

Q17 *The United States (U.S.) doesn't allow sparkling beverages to be sold in any schools. Will the U.S. now be able to sell sparkling beverages in high schools as allowed by the Global School Beverage Guidelines?*

No, as is stated in the Policy: "any additional guidelines with respect to schools adopted at regional or local levels" are incorporated by reference and made part of the Policy, and; therefore, the more stringent U.S. guidelines take precedence in the U.S.

Q18 ***Why did The Coca-Cola Company develop Global School Beverage Guidelines?***

Our Global School Beverage Guidelines were developed to establish principles and best practices to guide the way we approach offering beverages to schools across the more than 200 countries and territories where we do business.

Q19 ***Some of our local voluntary guidelines are stricter than these new global ones? Why not adopt the stricter guidelines?***

TCCC has voluntarily adopted guidelines across Europe, the United States, Canada, New Zealand, Australia and other geographies. Our Global School Beverage Guidelines were developed to establish principles to guide the way we approach offering beverages to schools across the more than 200 countries and territories where we do business. We will continue to abide by any local commitments we have made, in addition to following our Global School Beverage Guidelines.

Q20 ***Can we continue to sell water and 100% juice to primary schools in the U.S.?***

If requested to do so by school authorities, we will endeavour to meet their request in a manner consistent with both the Global School Beverage Guidelines and local commitments. For example, if requested to do so, we will sell a primary school water, 8-ounce, calorie-capped servings of certain 100% juice with no added sweeteners, fat free and low fat regular and flavored milk as committed in the U.S. School Beverage Guidelines adopted in May 2006. Across all geographies, we will also continue to abide by the voluntary local guidelines we already have in place in certain geographies, and will continue to be responsive to the possibility of additional local guidelines being developed in collaboration with industry officials and stakeholders.

Q21 ***What other beverages does The Coca-Cola Company provide to schools besides sugar-sweetened sparkling beverages?***

Our System's portfolio of beverages includes a range of products from which school decision-makers can choose. Depending on the geography, these beverages include 100% juices, water, milk-based products, juice drinks, teas, re-hydrating sports drinks and no, low and regular sparkling beverages.

Q22 ***How will our media buying agencies be made aware of the Responsible Marketing Policy and the requirement not to purchase any media where audience composition data establishes viewership by 35% or more children?***

Annually, the Worldwide Media Agency Operations (WMAO) will send a communication to the Global Agency Leads and Agencies in the local markets (per the Agency Roster provided by TCCC local markets in the Agency Selector Tool) reminding them of the Company's Responsible Marketing Policy. In addition to this annual communication, all agencies will be sent *The Coca-Cola Company Responsible Marketing Policy*

Q22
cont.

Compliance Form [See APPENDIX A]. This form, which must be signed by an authorized representative of the Agency, acknowledges receipt of the Policy and Guidelines, confirms that the Agency will not place advertisements that directly target children 12 years of age or younger in any media and that the Agency will make the signed document available upon request by TCCC or at the time of any audit conducted with respect to Agency by TCCC or by a third party auditor on behalf of TCCC.

In addition to this annual communication to Global Agency Leads and Agencies in the local markets, the WMAO team will forward the communication to the IMC Leads (copying Marketing Directors) informing them that they are responsible for ensuring that all the Agencies they work with have received the communication and have taken the action required.

In addition, the Worldwide Media Agency Operations team in Atlanta will annually remind all agencies globally that are operating under the "Composite Master Services Agreement (MSA)" (which includes, but is not limited to, media buying agencies) of the Company's Responsible Marketing Policy. The agreement includes a clause explaining that TCCC will not pay for any media placements made by agencies that do not comply with the Responsible Marketing Policy and that agencies will be solely responsible for payment to the applicable media outlet for such placements. TCCC's Composite MSA has previously included, and will continue to include, the following clauses:

- Agencies must comply with all provisions of the Responsible Marketing Policy when rendering services under the agreement.
- Agencies will provide to all employees copies of the Responsible Marketing Policy, or post them electronically, with a notice to all employees that this policy must be followed whenever rendering services.
- Agencies include those that provide creative, media, interactive, promotions, experiential and public relations services to TCCC.

Q23 ***What further steps should I take to ensure that local media buying agencies are acting in accordance with the Policy?***

Quarterly the BU must review sample records of air-time that media buying agencies have secured for the BU. A suggested reasonable sample may be to review a month's worth of media air-time records secured by 1 or more selected agencies as the BU deems fit. The BU must maintain a documented review of these records. It must check that the Policy has been adhered to by the agencies, communicate to agencies any deviations or concerns identified from review, and establish corrective actions if necessary. The BU must maintain a record of this review and any resulting alerts should be maintained and made available for Auditors' review, as required. Additionally, this quarterly review may be used as evidence of compliance with our Responsible Marketing Policy in the SEC Certification letter that each BU President must sign off on quarterly.

Q24 *Who specifically within the BU is responsible for communicating with and overseeing local media agencies as described above?*

The BU Marketing Department or any other department/function that deals with media-buying agencies should lead this, with support from BU PAC, BU Legal and BU Finance Departments.

Q25 *How will our bottling partners be made aware of the Global School Beverage Guidelines?*

Each BU must send an annual written communication to all Key Bottling Groups and/or all Bottlers in their BU, reminding them of the Global School Beverage Guidelines wherein the KO System is not to provide products to schools unless there is written request from school authorities or their authorized designees. This can be done via email or actual letters. The BU must keep a record of all such requests for Auditors' review. An illustrative example of how this communication might read is included in this toolkit [See APPENDIX B] for your reference, although the BU has discretion to modify it as it sees fit to comply with local practices and routines.

Q26 *What further steps should I take to ensure that bottling partners are acting in accordance with the Global School Beverage Guidelines?*

Periodically (at least annually or in such shorter intervals as the BU deems fit), the BU must request a sample of school request letters from Bottlers. The BU must maintain these records. In connection with the BU's documented review in this area, the BU should check that the Global School Beverage Guidelines have been adhered to by Bottlers, communicate to Bottlers any deviations/concerns identified from the review, and establish corrective actions if necessary. A record of this review and any resulting alerts should also be maintained and made available for Auditors' review, as required. Please note that such written records only need to be maintained for those schools that actually request Company products; no correspondence/written record is required for those schools that did not make such requests (and that therefore receive no Company products).

Q27 *Who specifically within the BU is responsible for communicating with bottlers and overseeing adherence to the Global School Beverage Guidelines as described above?*

The BU Franchise Leadership Director/Region Manager or any function the BU deems suitable, with support from BU Legal and BU Finance Departments.

Q28 *Who do I go to if I have questions about the Responsible Marketing Policy (including the Global School Beverage Guidelines)?*

Each BU should designate a Responsible Marketing working group comprised of members of the Marketing, PAC and Legal communities at the BU level to consider and resolve local inquiries, based upon the guidance provided in the corporate-issued Responsible Marketing Toolkit.

Q29 *What if the Responsible Marketing Toolkit doesn't address my question or issue? Who do I reach out to then?*

If your question has not been answered by the BU level Responsible Marketing Working Group; or such a group does not exist within your BU, there is a Responsible Marketing Global Working Group at the corporate level, based out of Atlanta, to consider inquiries that arise out of the BU and that aren't addressed in this Toolkit. Additionally, this group exist to resolve inquiries that originate out of corporate. Submit all such inquiries to: responsiblemarketing@coca-cola.com.

All inquiries should be submitted by end of day (Eastern Time) Friday. The group will meet and will provide a response to each inquiry by end of day (Eastern Time) the following Wednesday.

Background

On Why The Responsible Marketing Policy Exists

History and Intent of The Coca-Cola Company's Responsible Marketing Policy

The Coca-Cola Company is steeped in history and tradition, where heritage is honored and values are respected. We are a global family of people working together to bring consumers a wide array of beverage choices to meet their beverage needs each and every day.

We are honored that for over a century, we have been invited to be a part of consumers' everyday lives; from their simplest routines to their social celebrations. Consumers have trusted our products and brought them in to their home to be enjoyed by the whole family.

Honoring the role of parents and caregivers to make the appropriate choices for their children is at the cornerstone of our "Responsible Marketing Policy" (also referred to as "Policy").

We issued our Policy on Responsible Marketing in 2009; and, in 2014, we issued an updated Responsible Marketing Policy, noting that:

- We must maintain our leadership position in this area, thereby protecting and enhancing our reputation;
- We must stay aligned with our industry globally, whose own updated policy has been announced via a letter signed by CEOs, including Muhtar Kent, to WHO Director General Dr. Margaret Chan; and
- This updated Policy enhances our commitment in line with the intent and purpose of our existing Policy, building on our long-standing prohibition of marketing any of our beverages directly to children under 12. Our beverages are all appropriate for children, but our Policy is designed to reinforce parents and caregivers' role in choosing what products their children consume.

Specifically, this revised Policy scales-up our commitment in two key ways:

- 1 It expands the reach of our Policy from covering some media to covering all media;
- 2 It confirms, particularly where audience data is lacking or non-existent, that we will proactively take steps to ensure that none of our marketing communications are designed to appeal directly to children under 12 nor place advertising in forums clearly targeting children under 12 years.

This Policy outlines the broad beliefs, practices and scope-of-action that define our responsible marketing commitment, but it does not provide specific direction on all potential issues that may arise. It is up to all of us to interpret the policy, bringing to life both the letter and the spirit of the policy in our everyday work.

We must use our best judgment and common sense as we apply this Policy around the world, particularly given the vastly differing geographies and cultures in which we operate. As creative work is developed, as we engage with agencies, and as we work with customers, we must actively uphold this Policy.

Memberships

In Applicable Industry Associations

The Coca-Cola Company is part of relevant industry associations that have specific marketing to children commitments. Examples include ICBA, IFBA and the EU Pledge. Additional pledges (often regional or country-specific reinforcement of existing pledges) are present in a number of other markets and more are expected to launch moving forward. Increasingly, health-focused groups such as the World Health Organization and other global stakeholders expect companies to reduce children's exposure to the marketing of high fat, salt and sugar products.

ICBA – The International Council on Beverages Association

The International Council of Beverages Associations (ICBA) identifies issues that affect the global beverage industry and, where possible, develops policies that allow the industry to speak with one voice. Members of ICBA include The Coca-Cola Company and other international non-alcoholic beverage companies (including PepsiCo, Cadbury Schweppes and their respective bottlers) as well as national and international beverage associations.

In response to global health issues and concerns affecting the global beverage industry, in 2008, the ICBA developed “The ICBA Guidelines on Marketing to Children” which were adopted by ICBA and its members. The Coca-Cola Company's Responsible Marketing Policy (initially called the Advertising and Marketing to Children Policy) created in 2010, and updated in 2014, is consistent with the ICBA Guidelines and is intended to serve as an extension to the ICBA Guidelines.

IFBA – The International Food & Beverage Alliance

IFBA is a group of food and non-alcoholic beverage companies that aimed at helping consumers in all nations achieve balanced diets and healthy, active lifestyles. Current members include The Coca-Cola Company, Ferrero, General Mills, Grupo Bimbo, Kellogg Company, Mars, McDonald's, Mondelez International, Nestle, PepsiCo and Unilever.

IFBA formed in 2008 and launched an initial set of commitments that support the 2004 WHO Global Strategy on Diet, Physical Activity and Health. In September 2014, IFBA enhanced its commitments in the areas of product reformulation & innovation, nutrition labeling, responsible marketing to children and promotion of healthy lifestyles.

Additional background on IFBA's enhanced policy is available online at: <https://ifballiance.org/documents/2014/09/ifba-2014-global-policy-on-m2k-explained-final-september-2014.pdf>

European Union (“EU”) Pledge

The EU Pledge is a voluntary initiative by leading food and beverage companies to change the way they advertise to children. The EU Pledge was launched in December 2007 as part of signatories' commitment to the European Union Platform for Action on Diet, Physical Activity and Health. In November 2014, the EU Pledge announced the following enhanced language:

Only advertise products to children under the age of 12 years that meet the common EU Pledge Nutrition Criteria [1]; or not to advertise their products at all to children under the age of 12 years.

No communication related to products in primary schools, except where specifically requested by, or agreed with, the school administration for educational purposes.

More detail about the EU Pledge and its relationship to the EU Platform can be found at: <http://www.eu-pledge.eu/content/about-eu-pledge>

Detailed Guidance

For The Responsible Marketing Policy

Purpose Of The Detailed Guidance Section For The Responsible Marketing Policy

There are instances where Marketing practices, as it relates to advertising and content creation, definitively fall into one of two areas as it relates to the Policy:

- **YES**, consistent with the Policy
- **NO**, inconsistent with the Policy

However, there are a variety of marketing practice areas that may not have a clear “yes” or “no” answer; and, therefore, the purpose of this toolkit is to provide guidance and help Coca-Cola marketing professionals and all relevant associates worldwide navigate through those “gray areas” to determine whether a particular practice is consistent with the Policy or not.

Recognizing that this detailed guidance will not take into consideration every scenario or practice, users of this guidance will be encouraged to apply their best judgment and keep in mind the fundamental premise of the spirit of the Policy is to recognize that children under 12 require the presence, guidance and decision-making of their parents and caregivers to make appropriate consumption choices. Practices that violate this premise are in conflict with the spirit of the Policy.

The need for additional guidance may, at times, be necessary and in those instances, users are encouraged to email the Responsible Marketing Global Working Group (responsiblemarketing@coca-cola.com) with questions or requests for additional guidance.

All inquiries should be submitted by end of day (Eastern Time) Friday. The group will meet and will provide a response to each inquiry by end of day (Eastern Time) the following Wednesday.

Framework

of the Responsible Marketing Policy Detailed Guidance Section

The following pages will primarily seek to provide a clear restatement of what is and what is not permissible for the media channel and type of marketing communications referenced in the Policy.

Secondarily, this section of the toolkit will provide visual examples of the type of things that are, and are not, permitted. Each visual will be marked with a **YES** if it is consistent with the Policy or a **NO** if it is inconsistent with the Policy.

Finally, this section of the toolkit will provide practice examples for each of the media channels and marketing communications referenced in the Policy, with the intent of helping you assess if the practice in reference adheres to the Policy.

For each practice example, there will be four questions:

- Q1** Who is the target audience for this marketing activity?
- Q2** What is the objective of this marketing activity?
- Q3** What is the audience composition of this marketing activity (if data is available)?
- Q3a** If data specific to the age of the audience is unavailable, does the content of the media primarily appeal to an audience of children under 12 years old?

This section has two components categorized by channel:

- 1 Marketing practice examples that definitively fall into one of two areas:
 - **YES**, consistent with the Policy
 - **NO**, inconsistent with the Policy
- 2 Marketing practice examples that, at first sight, may not appear to have clear cut or definitive answers as to whether the practice is consistent, or inconsistent, with the Policy. These practice examples may require additional assessment. We may not always have the necessary facts to determine if an activity is consistent with the Policy or not. These practice examples will require some subjectivity and judgment to determine if a given practice is consistent with our Policy. Key questions are provided to help you navigate through these areas to determine if a practice is consistent with the intent of our Policy.

At any point in time, Science and Regulatory Affairs (SRA), Public Affairs and Communication (PAC), Legal and Global Marketing colleagues should also be consulted when necessary to help determine whether a marketing practice is consistent with our Policy.

Broadcast Media

Practical Application of The Responsible Marketing Policy

TELEVISION:

We will not use television as a medium to directly target children under the age of 12 with our advertising.

This means that our advertising:

- *Should not* be bought in programs with an audience where the profile audience is greater than 35% of children under the age of 12.
- *Should not* feature celebrities or characters whose primary appeal is to children under the age of 12, with the exception of brand characters already in use.
- *Should not* feature talent under the age of 12 in the advertisement without an adult present, regardless of whether or not they are consuming our products.

Practice Examples that may require additional assessment:

Can I place my ads on a family/teen television program that is known to have a lot of children viewers?

Q1 Who is the target audience for this marketing activity?

If the program selected is family/teen, the target audience of the program is broader than children. Even though the target audience may not primarily be children, it is still wise to answer the additional questions to determine if it is likely that children under the age of 12 might be watching the program.

Q2 What is the objective of this marketing activity?

As long as your objective is not to target children directly with this advertisement, you may proceed with buying the ad.

Q3 What is the audience composition of this marketing activity?

Check the composition of the audience for this program and if the target audience consists of less than 35% of children then it is consistent with the Policy.

Q3a If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children?

Please use your best judgment and remember the intent of the Responsible Marketing Policy when purchasing ad placements. If data specific to the age of the audience is not available for this program and the composition is perceived to be less than 35% of children, it may be appropriate to proceed with this activity. However, the spirit of the Policy may be compromised if, for example, the nature of the content primarily appeals to children.



Top example: A general audience sporting event that is appealing to all ages is allowed. Although it may be appealing to some children, it is not intended to appeal primarily to them.

Bottom example: Contrast that with the example of Sesame Street. Syndicated audience composition data would most likely show audience composition over 35% children, and even in the absence of such data, the content of the programming is intended to appeal primarily to children.

Broadcast Media

Practical Application of The Responsible Marketing Policy

Can I run a Public Service Announcement (PSA) or a PSA-type advertisement that promotes healthy lifestyles targeted to children under 12?

Public Service Announcements are permissible under the Policy, even if they are targeted to children under 12, because they are non-commercial in nature. Because children under 12 are the target audience in this example, it will be important that the execution (the how) is respectful of the spirit of our Policy.

Q1 **Who is the target audience for this marketing activity?**

The target audience for this activity is children, so please proceed with answering the additional questions to determine if this activity is permissible under the Policy.

Q2 **What is the objective of this marketing activity?**

Since the objective of this advertisement is non-commercial and it is intended to promote an active healthy lifestyle, this practice would be permissible under the Policy as long as no Coca-Cola products are featured. For example, the use of The Coca-Cola Company script or sustainability iconography would be acceptable; however, brand taglines specific to any one brand and messaging supporting any of our brands or products would indicate that this ad is commercial, which would violate our Policy. The educational focus of such a message for children under 12 should place an emphasis on promoting an active healthy lifestyle.

Q3 **What is the audience composition of this marketing activity?**

The audience composition is not an issue as long as the objective is non-commercial and the execution of this activity promotes an educational message, in this case active healthy lifestyles, not our brands or products.

Q3a **If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children?**

The audience composition is not an issue as long as the objective is non-commercial and the execution of this activity promotes an active healthy lifestyle, not our brands or products.

RADIO:

Even though radio is not explicitly called out in the Policy, the intent of the Policy covers “all media;” and, therefore, we will not use this channel to directly target children under the age of 12 with our advertising.

This means that our advertising:

- *Should not* be bought in radio programs/shows with an audience where the profile audience is greater than 35% of children under the age of 12.
- *Should not* feature the voice of a celebrity or character whose primary appeal is to children under the age of 12, with the exception of brand characters already in use.
- *Should not* feature voice talent under the age of 12 in the advertisement without an adult voice also present, regardless of whether or not they are talking about consuming our products.

Practice Examples that may require additional assessment:

Can we only use the voice of a child in our radio spot?

For commercials, an adult voice must be in a substantial portion of the overall narrative. It must be clear that an adult is present in the radio spot.

Q1 **Who is the target audience for this marketing activity?**

If the program selected is family/teen, the target audience of the program is broader than children. Even though the target audience may not primarily be children, it is still wise to answer the additional questions to determine if it is likely that children under the age of 12 might be listening to the program.

Q2 **What is the objective of this marketing activity?**

As long as your objective is not to target children directly with this advertisement, you may proceed with buying the ad.

Q3 **What is the audience composition of this marketing activity?**

Check the composition of the audience for this program and if the target audience consists of less than 35% of children then it is consistent with the Policy.

Q3a **If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children?**

Please use your best judgment and remember the intent of the Responsible Marketing Policy when purchasing ad placements. If data specific to the age of the audience is not available for this program and the composition is perceived to be less than 35% of children, it may be appropriate to proceed with this activity. However, the spirit of the Policy may be compromised if, for example, the nature of the content primarily appeals to children.

Print Media

Practical Application of The Responsible Marketing Policy

We will not use print media as a medium to directly target children under the age of 12 with our advertising. This includes, but is not limited to newspaper, magazine, billboard and poster advertisements.

This means that our advertising:

- *Should not* be bought in publications or places with an audience where the profile audience is greater than 35% of children under the age of 12.
- *Should not* feature celebrities or characters whose primary appeal is to children under the age of 12, with the exception of brand characters already in use.
- *Should not* feature talent under the age of 12 in the advertisement without an adult present, regardless of whether or not they are consuming our products.



Top example: General audience magazines appealing to all ages are acceptable; although they may be appealing to some children, they are not intended to appeal primarily to them.

Bottom example: Contrast that with the Barbie magazine example; syndicated audience composition data would most likely show audience composition over 35% children, and even in the absence of such data, the content of the programming is intended to appeal primarily to children.

Digital Commercial Communications

Practical Application of The Responsible Marketing Policy

We recognize that digital commercial communications (e.g. digital billboards, websites, social media, SMS and email marketing) play an increasingly important role in the marketing mix of our brands and products; however, our Policy is applied to all media, including the Internet, and any other forms of digital communications that are used to transmit commercial messages directly targeting children under the age of 12 is not permissible.

Forms of digital media continue to expand rapidly, from individual YouTube channels within the YouTube platform to video blogs, SnapChat, and in-game advertising. The spirit and intent of the Policy must be adhered to across these forms of digital media, ensuring that creative is not designed or executed to directly appeal to children under 12.

This section is intended provide guidance for the following areas:

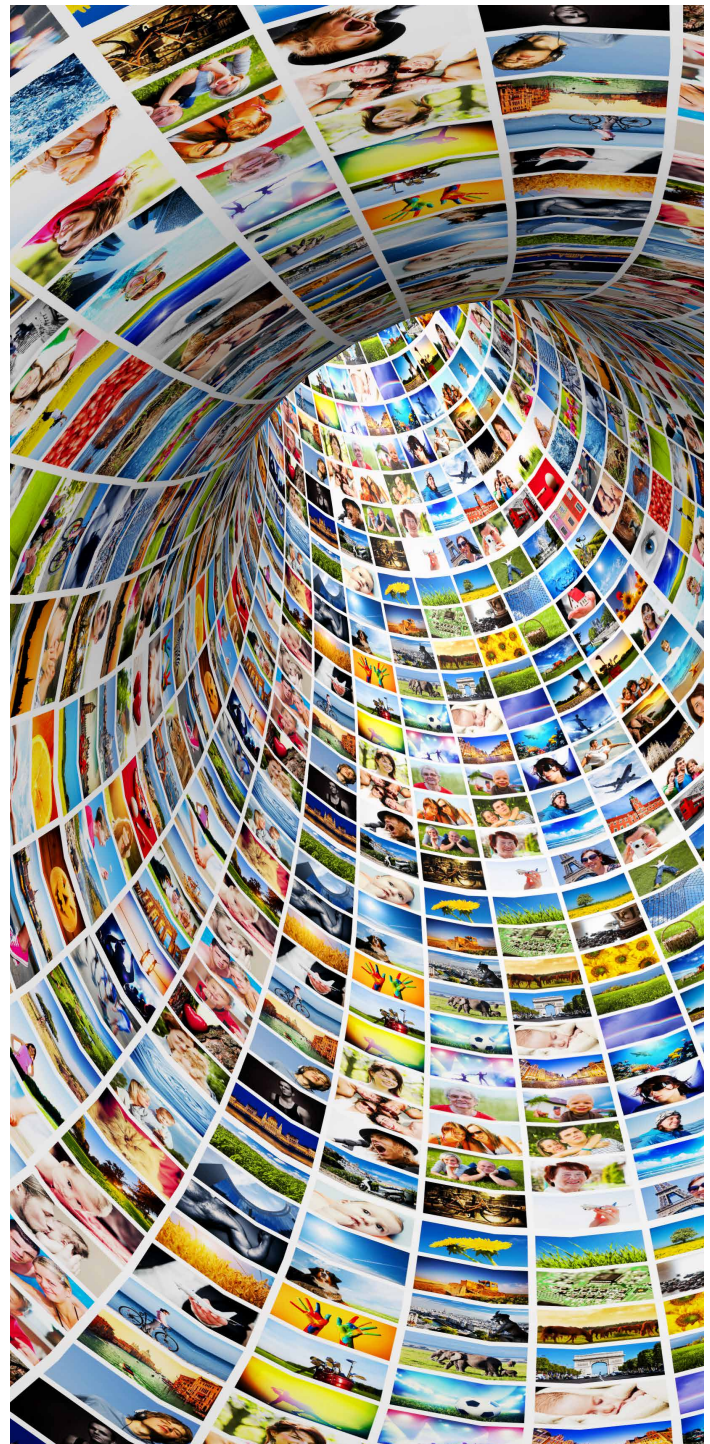
- Company-Owned Websites
- Non-Company-Owned Websites
- Social Media
- Smart Phone/Mobile Phones:
 - » SMS/Email Marketing
 - » Apps

How do I determine the audience composition on the internet?

Our Policy outlines that we will not directly advertise on any media where the audience composition is 35% or more of children. The following steps and sources will help you determine this audience composition threshold for the Internet.

- Syndicated data sources will be used consistently, and shall be a first preference, to evaluate the audience profile (35% or more of children under 12) to manage any placement on the Internet.
- If an Internet site is not measured by a syndicated data source The Coca-Cola Company should, as a second preference, request an independent demographic survey from the Internet site publisher prior to purchasing or placing an advertisement or any commercial communication materials. This ensures that only users who have registered as being above LDA/LPA (Legal Drinking Age/Legal Purchase Age) will be targeted.
- In the event that the average of the syndicated audience composition data or an independent third-party survey does not demonstrate an audience demographic acceptable under the Policy, or if neither are available, but an Internet site operates a “registered user” database incorporating an age affirmation element, then TCCC can use the Internet site’s registered user database to ensure that only users who have registered as being above LDA/LPA will be targeted.
- In the event that none of the compliance mechanics listed above are available in respect to an Internet site, then TCCC may place content if:
 - » The publisher of such site agrees to implement the placement of an age-affirmation gateway page or similar barrier to access through which visitors must pass prior to being able to view the relevant content and
 - » The content of third party sites used by TCCC to place commercial communications messages are consistent with the spirit of our Policy.

TCCC digital communications will abide by the ICC (International Chamber of Commerce) Responsible Advertising Code, based on widely supported self-regulatory codes of conduct promoting high ethical standards in marketing communications and local regulations.



Digital Communications — Company Websites

Practical Application of The Responsible Marketing Policy

We will not, on any of The Coca-Cola Company's brand and/or corporate websites, directly target any communications towards children under the age of 12.

This means that our advertising:

- *Should not* be bought on sites with an audience where the profile audience is known to be greater than 35% of children under the age of 12.
- *Should not* feature celebrities or characters whose primary appeal is to children under the age of 12, with the exception of brand characters already in use.
- *Should not* create games or contests designed to appeal primarily to children under the age of 12.
- *Should not* feature talent under the age of 12 in the advertisement without an adult present, regardless of whether or not they are consuming our products.

Practice Examples that may require additional assessment:

Can I include children in company-owned websites?

Q1 Who is the target audience for this marketing activity?

Company-owned websites should follow the same Policy that is being applied to other websites. Targeting children on any company-owned website is not permitted under our Policy.

Q2 What is the objective of this marketing activity?

If the objective of the activity is to portray a family, and children are accompanied by a caregiver, then it would be permissible to include children enjoying our products in the presence of an adult.

The activity is acceptable as long as your objective for featuring a child/children on your brand site does not undermine the role of the parent and caregiver in the decision-making of a child's consumption needs and you are not trying to advertise directly to children, this activity is permitted under the Policy.

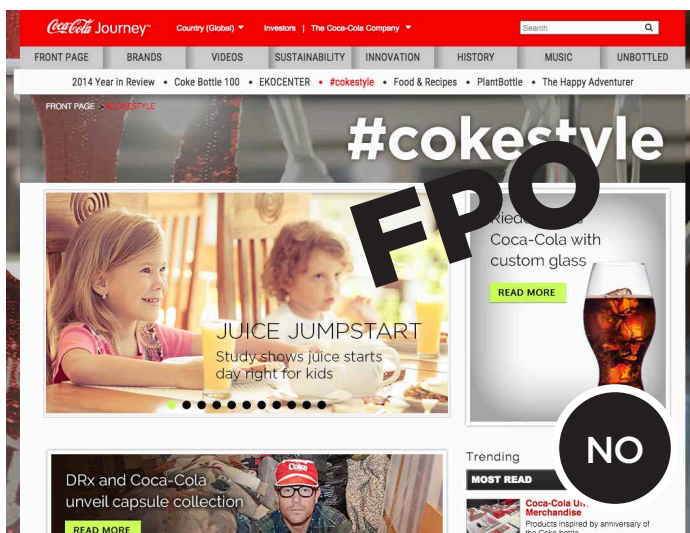
If a child/children are featured in the activity, the presence of an adult is required. To be certain we are not directly attracting children, TCCC will not use features or elements on our websites that primarily appeal to children under 12 years of age.

Q3 What is the audience composition of this marketing activity?

TCCC will apply the standard 35% or more audience composition of children under 12 (or higher if prescribed by local laws or regulation) to all placements in on-line communications. However, if you do not have data for the site's audience, proceed to question 3a.

Q3a If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children?

Please use your best judgment and remember the intent of the Responsible Marketing Policy when purchasing ad placements. If data specific to the age of the audience is not available for this program and the composition is perceived to be less than 35% of children, it may be appropriate to proceed with this activity. However, the spirit of the Policy may be compromised if, for example, the nature of the content primarily appeals to children.



As with all other types of marketing communications, any images of children must be accompanied by an adult. The example on top is okay, because there is an adult in the image versus the bottom image that shows only two kids. For videos or commercials, the adult must be in a substantial portion of the overall narrative. This does not mean that the adult has to be in every frame, but it must be clear that an adult is present.

Digital Communications — Non-Company Websites

Practical Application of The Responsible Marketing Policy

We will not, on any non-company website or any other digital commercial communications, directly target any communications towards children under the age of 12 directly by advertising any of our Company's products.

This means that our advertising:

- *Should not* be bought on sites with an audience where the profile audience is known to be greater than 35% of children under the age of 12.
- *Should not* feature celebrities or characters whose primary appeal is to children under the age of 12, with the exception of brand characters already in use.
- *Should not* create games or contests designed to appeal primarily to children under the age of 12.
- *Should not* feature talent under the age of 12 in the advertisement without an adult present, regardless of whether or not they are consuming our products.

Practice Examples that may require additional assessment:

Can I use the Internet in any of my marketing activity?

Marketing on the Internet is an acceptable and effective medium in targeting teens and adults. Use of the Internet can also be an effective promotional tool with teens and adults.

Q1 Who is the target audience for this marketing activity?

Internet advertising would not be permitted under the Policy if this tactic supports the direct targeting of children.

Q2 What is the objective of this marketing activity?

If the objective of this activity is not related to the direct targeting of children, then it is likely that this activity is permissible.

Q3 What is the audience composition of this marketing activity?

Audience composition on the Internet is particularly difficult to measure, please proceed to question #3a.

Q3a If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children?

Does the audience composition consist of (or appear to consist of) more than 35% children where you are placing the advertisement? If so, it is inconsistent with the Policy.



Top example: The example above is a general audience website that appeals to a broader audience; although it may be appealing to some children, it is not intended to appeal primarily to them.

Bottom example: Contrast that with the example below; syndicated audience composition data or other proxy data would most likely show audience composition over 35% children, and even in the absence of such data, the content of the website is intended to appeal primarily to children.

Social Media

Practical Application of The Responsible Marketing Policy



The same principles that apply to websites and other digital platforms apply to social media as well. The Company will not market with or through any social media platform with audience measurement data showing an audience comprised of 35% or more children. For the most part, this should not affect the Company's ability to market with or through the most popular social media platforms currently in existence.

Facebook, for instance, does not allow children under 12 to create Facebook accounts. As such, Facebook is a general audience social media platform. Contrast this with a primary school message board or social group, which the Company would not market with or through. In each instance, it is up to the specific marketing associate to familiarize him or herself with and assess the nature of the particular social platform at issue, and what audience it is primarily designed to appeal to.

Smart Phones/Mobile Phones

Practical Application of The Responsible Marketing Policy

SMS/MMS OR EMAIL MARKETING:

We will not directly target children under the age of 12 directly through the use of SMS (Short Message Service) or MMS (Multimedia Messaging Service) to advertise any of our Company's products.

Additionally, with the mass adoption of smartphones worldwide and the computing capability, connectivity and the ease of access to the Internet and social media from these smart phones it is important to keep in mind that all the same rules stated above for websites and social media discussed above apply to mobile advertising.

This means that we will not:

- Purchase SMS/MMS advertising (text messages) that is designed in such a way that it is intended to or does communicate in a way that primarily appeals to children under 12.
- Buy Internet advertising on web sites where the profile of the average visitor is higher than 35% of children less than 12 years of age.
- Feature celebrities or characters, with the exception of company-owned brand equity characters already in use, on a site whose primary appeal is to children under the age of 12.
- Create games or contests designed to appeal primarily to children under 12.
- Feature talent under the age of 12 in the advertisement without an adult present, regardless of whether or not they are consuming our products.

Practice Examples that may require additional assessment:

Does this mean I can't use text messaging in any of my marketing activity?

SMS/MMS messaging is an acceptable and effective medium when the target audience is teens and/or adults. SMS/MMS messaging can also be an effective promotional tool with teens and adults.

Likewise, Apps that may be downloaded and used on smart phones and tablets are subject to the same general principles. The Policy does not allow marketing with or through any Apps where audience demographic data establishes an audience comprised of 35% or more children. In the absence of such data, the look, feel and content of the App must be reviewed to determine whether it appeals to a general audience or if it's primarily intended to appeal to children under 12.

SMS



Top example: In this example the audience is clearly over 12 (although locally applicable privacy laws and regulations would still govern data collection from and communication with message recipients and/or App users).

Bottom example: Contrast this with the bottom example; marketing communications are being sent directly to children under 12, which is not allowed under the Policy.

Apps



Top example: Sponsoring, or otherwise associating with an app such as Angry Birds is permissible because it is a general audience app.

Bottom example: Contrast this with the PBS Kids app which primarily targets children under 12, which would not be permissible.

Movies

Practical Application of The Responsible Marketing Policy

The Movie channel is broad and so to be clear the Policy covers the following:

Advertising – this includes:

- Advertising – this includes:
 - » Commercials that are shown inside the theater prior to the feature film.
 - » Commercials or billboards that are shown outside the theater and are advertising a movie whose target audience is to children under the age of 12.
- Sponsorship of a film whose target audience is children under the age of 12.
- Product Placement – brand or product placement in a film whose target audience is children under the age of 12.

We will not directly target children under the age of 12 with our advertising.

This means that:

- There should not be brand or product placement in the film, or any advertisement for the film, when more than 35% of the target audience for the film, or ad, is children under 12.
- The film, or ad for the film, should not use, or feature, celebrities or characters whose primary appeal is to children under 12.



Sex and the City – hypothetical example



Cars – hypothetical example

Top example: Product placement in a movie such as *Sex and the City* is permissible because it does not target children under 12.

Bottom example: Contrast this with the Coca-Cola sign show in *Cars*, a movie designed to primarily appeal to children under 12; and, therefore, this would not be permissible.

Movies

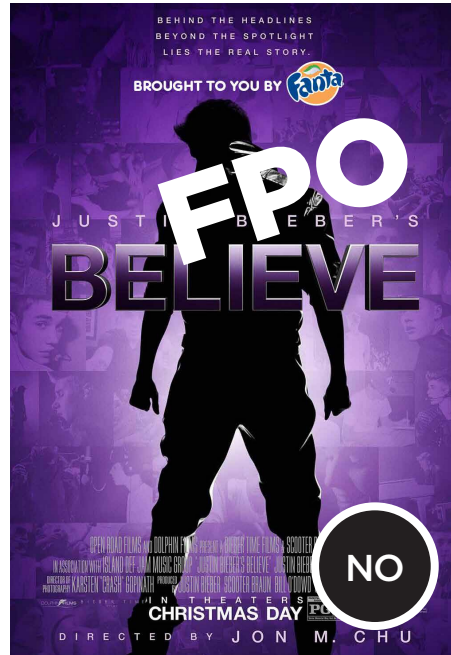
Practical Application of The Responsible Marketing Policy

In the examples below (some hypothetical and some actual) from the U.S. market, example 1 is clearly intended for a general audience and the data supports that, therefore it is acceptable. Example 2 though it might seem to be for a general audience, audience data indicated that an audience of greater than 35% was under 12 years old. Whereas in example 3, the movie appears to be intended for a child audience and yet, the data shows that fewer than 35% were children.

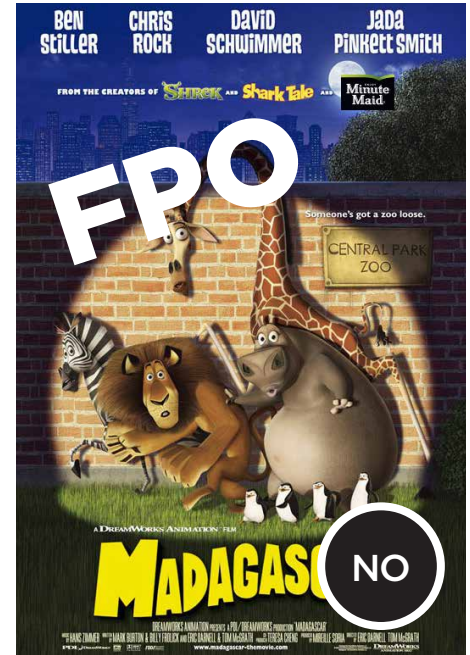
This scenario illustrates that importantly, intent must always be considered. Even if audience data indicates more than 35% of viewers are over 12 (as in example 2), we would not support advertising in this type of film because of its positioning – Madagascar appears to be a kids movie, targeting kids, so any commercial place violates the spirit and intent of our Policy.



Example 1 – actual example



Example 2 – hypothetical example



Example 3 – hypothetical example

NOTE: Because the above are intended as examples and because the intended audience and appeal of a specific movie or movie character can be hard to determine, you may contact our Global Cinema Channel Representatives: Lou Grill - lgrill@cooca-cola.com and Cami Reynolds - camsimmons@cooca-cola.com to help you proactively assess the appropriateness of an upcoming film for a promotional tie-in. As always, please consult with your local PAC and Legal team.

Movies

Practical Application of The Responsible Marketing Policy

Practice Examples that may require additional assessment:

What if I want to put my brand into a film that is targeted to teens, but has appeal to children?

Q1 *Who is the target audience for this marketing activity?*
If the target audience is teens, you may proceed with this activity. If the target audience is children, this activity would not be permitted under the Policy.

Q2 *What is the objective of this marketing activity?*
If your objective with this initiative is to target teens and not children, this practice would be consistent with the Policy.

Q3 *What is the audience composition of this marketing activity?*
Many movies/films will provide well documented projections for the demographic appeal of the product. Use this data when and where it is available.

Q3a *If data is unavailable, would the content of the movie/film, or ad for the film, suggest that more than 35% of the audience consists of children?*
You will need to use your judgment and possibly consult with your Business Unit Marketing Leadership if you think the films content is hard to predict audience composition.

I receive value-in-kind media in cinema channels in exchange for our pouring rights or other incremental value. Is this permitted under our Policy?

Q1 *Who is the target audience for this marketing activity?*
If the target is a general audience, but children are present in the channel, especially in some Rated G films, then proceed to other questions. If your target audience is children, you may not advertise to them directly under the Policy.

Q2 *What is the objective of this marketing activity?*
It is common for The Coca-Cola Company to receive value-in-kind media from cinemas in exchange for exclusive pouring rights. We should always provide “family appropriate” commercials, knowing that the commercial will be viewed by audiences of all ages. The fact that the media is obtained through a value-in-kind transaction is irrelevant; whether media is purchased or provided as value-in-kind, the same rules apply.

Q3 *What is the audience composition of this marketing activity?* See 3a.

Q3a *If data is unavailable, would the content of the movie/film, or ad for the film, suggest that more than 35% of the audience consists of children?*
In general children in cinemas are accompanied by their parents. Where the advertisement is run across all shows in a cinema, the audience composition is likely to be less than 35% children. However, you should keep an eye on situations where audience composition shifts to be more child-focused and keep in mind the spirit of the Policy.

Animation, Third Party Characters, and Celebrities

Practical Application of The Responsible Marketing Policy

Borrowing the equity from animated characters, third party characters, or celebrities that primarily appeal to children is not permitted under our Policy.

It is permissible to use animated characters, third party characters or celebrities that have a broad, general audience appeal and are run on media that is targeted to a more general audience.

Practice Examples that may require additional assessment:

Does this mean I can't market characters that we have developed for products like Qoo and Kapo?

Having characters such as Qoo or Kapo is still acceptable under our Policy. How we market these characters is what is addressed under our Policy. We will not market these characters on any media targeted to children. We can market these products to parents and caregivers so that they can decide whether to bring home these products for their children. Having products that have appeal to children is permitted as long as the characters are not marketed directly to children, as many third-party characters are. All marketing programs and activities for these characters developed by The Coca-Cola Company (TV, Print, POS, Promotions) must be targeted to the parents or caregivers, not the child (see Packaging section later in this Toolkit).

What characters can we use?

Third-party characters like Hello Kitty & Sponge Bob are not acceptable, but Company-created brand characters like those for Qoo, the Fanta crew, the Coca-Cola Santa, and the Coca-Cola polar bears are acceptable as long as the Policy is followed. For example, Fanta characters cannot be used in the context of Halloween along with trick-or-treating or candy, but can be used in the context of 12+ teen parties. Likewise, associating with celebrities that have a general audience appeal (e.g., Taylor Swift) is permissible, despite the fact that some children will be fans as well. Contrast this with associating with celebrities primarily associated with and appealing to children under 12 (e.g., Mister Rogers or the host of another show directed specifically to children under 12).



Top example: Animation independently created by the Company that is appealing to all ages is acceptable. Although it may be appealing to some children, it is not intended to appeal primarily to them.

Bottom example: Contrast that with the example of SpongeBob; syndicated audience composition data would most likely show audience composition over 35% children, and even in the absence of such data, the content of the programming is intended to appeal primarily to children.

Games or Contests

Practical Application of The Responsible Marketing Policy

If a brand chooses to create a game or hold a contest, we will not directly target children under the age of 12 with the use of our advertising or promotional materials offered that appeal solely to children. However, under our Policy it is possible to make parents and caregivers aware of promotional material (e.g. a polar bear giveaway with broad age appeal) for the parent or caregiver to decide if they want to participate. Promotions with cartoons or characters are limited to characters that go beyond age, gender and culture.



Top example: A plush Coke Polar Bear is a long-standing character that has brand equity specific to Coca-Cola; although it may be appealing to some children, it is not intended to appeal primarily to them, and is therefore allowed.

Bottom example: Contrast that with Barbie, a third-party-owned character/toy that primarily appeals to children under 12.

Branded Toys/Merchandise

Practical Application of The Responsible Marketing Policy

If a brand chooses to create a game or hold a contest, we will not directly target children under the age of 12 with the use of our advertising or promotional materials offered that appeal solely to children. However, under our Policy it is possible to make parents and caregivers aware of promotional material (e.g. a polar bear giveaway with broad age appeal) for the parent or caregiver to decide if they want to participate. Promotions with cartoons or characters are limited to characters that go beyond age, gender and culture.

We will not target promotional materials directly to children; however, we will make parents and caregivers aware of promotional materials that have broad age appeal. Use data available to determine if items have broad age appeal or not. For example, we know that plush animals are enjoyed and purchased by people of all ages, including teens and young adults.

Practice Examples that may require additional assessment:

Can we use branded promotional materials such as pencils or mouse pads?



Q1 Who is the target audience for this marketing activity?

Branded materials such as pencils and mouse pads have broad appeal and would be acceptable. Branded merchandise that is designed to specifically engage children and has limited age appeal is not permitted. Broad age appeal items such as balls, The Coca-Cola Company's polar bears, notebooks and pencils are permitted. Use data available to determine if items have broad age appeal or not based on purchase data. Furthermore, even if the item itself has broad appeal, the particular tactic for distributing it must also be taken into consideration. For instance, providing everyone who sits on Santa's lap at the Mall with a free Coca-Cola branded polar bear would NOT be a compliant activation of our policy.

Q2 What is the objective of this marketing activity?

If the promotional materials are being used to directly target children, they would not be permitted. As noted above, the specific tactics for distributing the branded materials must also be considered. While footballs appeal to a wide range of consumers, for instance, holding an under 12 activation and providing all participants with a Coca-Cola branded ball would NOT be compliant with our policy.

Q3 What is the audience composition of this marketing activity? N/A

Q3a If data is unavailable, would the content of the movie/film, or ad for the film, suggest that more than 35% of the audience consists of children?

If branded merchandise is being distributed where the audience composition is more than 35% children (e.g., primary schools or the examples noted above), it is not in alignment with the spirit of the Policy. However, it is permissible as long as a parent/caregiver purchases it for children. Items such as baby clothes are acceptable because parents purchase them and babies can't see them to then have "pester power" over their parents.



Top example: A plush Coke Polar Bear is a long-standing character that has brand equity specific to Coca-Cola; although it may be appealing to some children, it is not intended to appeal primarily to them, and is therefore allowed.

Bottom example: Contrast that with Barbie, a third-party-owned character/toy that primarily appeals to children under 12.

Talent Selection — Images of Children Under 12

Practical Application of The Responsible Marketing Policy

In any medium, we will not show children who are under 12 years or appear to be under 12 years of age outside of the presence of an adult caregiver.

TALENT EXAMPLE:



Top example: In image on the top the talent is clearly over the age of 12 and as such may be featured without an adult present.

Bottom example: Contrast this with the image on the bottom that features talent that is clearly under the age of 12 and does not feature an adult present and, therefore, should not be used.

Practice Examples that may require additional assessment:

Can't we feature children under 12 without adults in commercial/marketing if the commercial message is aimed at adults, like the memory of an adult's first kiss, and if the children under 12 are not holding or drinking the product?

No, no children under 12 featured without adults, whether drinking product or not, whether message geared toward adults or not.

Can we feature ads with children under 12 which include adults in part of the story/message, but adults are not in every single frame?

If there is a child under 12, but a parent or caregiver are a significant part of the narrative, then the ad would be acceptable. If, however, the ad features a child under 12 without adult presence in the ad or a significant part of the narrative, then the ad would NOT be acceptable. In print, single-frame adverts, an adult must be present. In moving/video adverts, adults must be a significant part of the narrative.

TELEVISION EXAMPLE:



<https://www.youtube.com/watch?v=jIT4kr0TmHY>



<https://www.youtube.com/watch?v=839sF-RdvcI>

Top example: The top example is permissible, as the caregiver is a significant part of the narrative.

Bottom example: Contrast this with the bottom example, which is not permissible — Adults or caregivers are not present at all in this commercial that features children under 12.

Out of Home

Practical Application of The Responsible Marketing Policy

BILLBOARD:

Practice Examples that may require additional assessment:

I bought a billboard package and noticed that one of the billboards is posted outside of a school, what do I do?

Q1 *Who is the target audience for this marketing activity?*

Out-of-home advertising that is used to target children would not be permitted under the Policy. If this advertisement is not targeted to children and does not feature children in the advertisement without an adult present, it would be permitted; however the placement of the ad outside of the school raises some questions that should be answered in the additional questions below prior to proceeding with buying the ad.

Q2 *What is the objective of this marketing activity?*

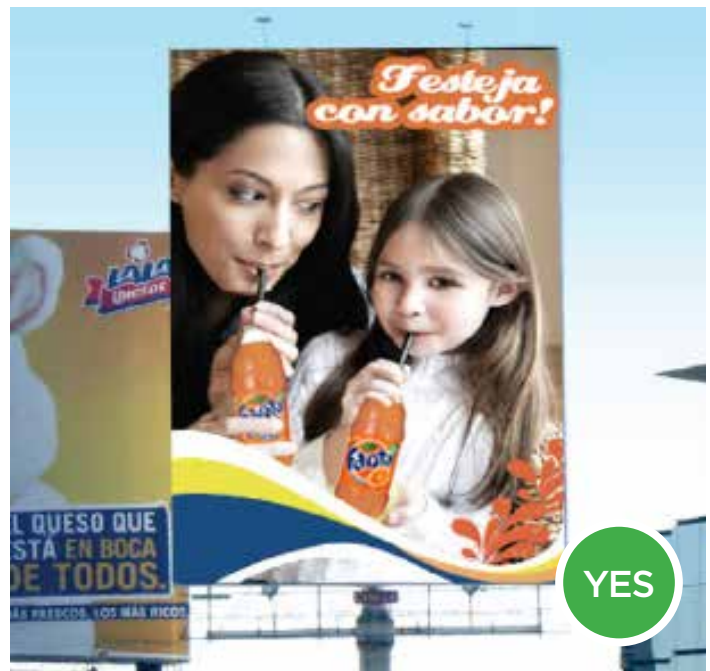
If the objective is clearly not to market to children and the advertising creative doesn't show children alone, it may be permissible. However, if the school is a primary school where the composition is mainly children, this practice is inconsistent with the Policy.

Q3 *What is the audience composition of this marketing activity?*

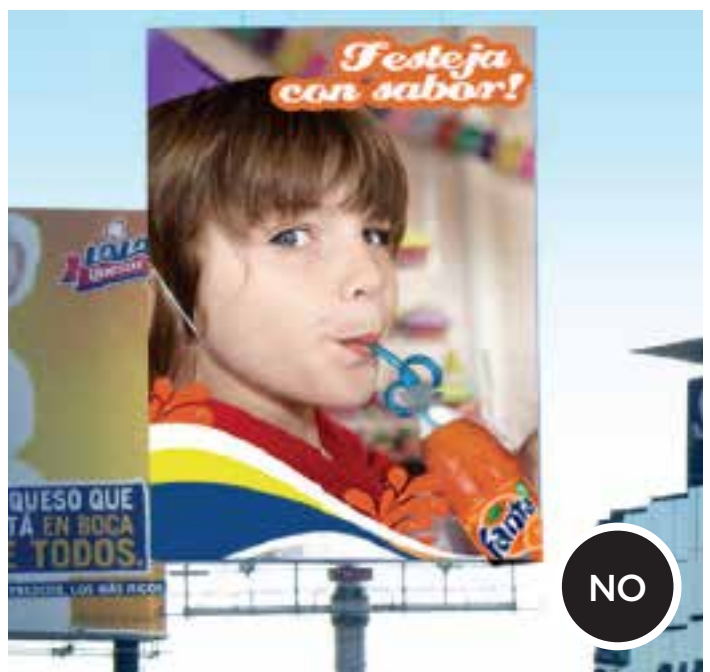
Out-of-home audience composition is difficult to measure, particularly for a specific location, proceed to question #3a.

Q3a *If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children?*

Strong caution is advised when placing an advertisement that may be appealing to children and is posted right outside of a primary school, or other public place where a majority of children may be expected to be present. This practice could be perceived as targeting children directly and therefore it would be advisable to work with the vendor to exchange this location for one not adjacent to a primary school. If the objective of the marketing activity is not to target children, then why is the initiative being activated right next to a school? Isn't there another more appropriate venue for the communication?



YES



NO

Top example: The image on the top includes the parent or caregiver and is therefore allowed.

Bottom example: Contrast this with the image on the bottom containing a child under 12 without the presence of a caregiver or parent.

Out of Home

Practical Application of The Responsible Marketing Policy

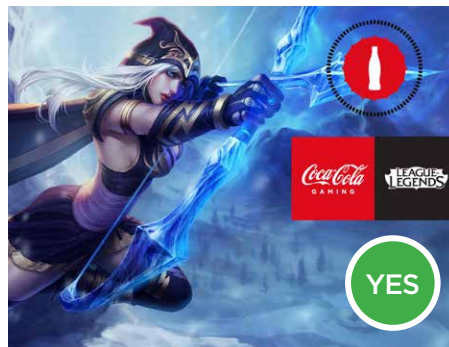
POINT-OF-SALE:

Is point-of-sale (POS) material covered by the Policy?

Yes, to the extent that the System has control over it, point-of-sale is covered.



The image on the left is acceptable because the child is accompanied by a parent. The image on the right is not acceptable because the children are featured alone.



The image on the left is acceptable because League of Legends is a general audience, non-child-specific gaming property. The image on the right is not because it is a licensed third-party character used in the context of a child-directed product and designed to appeal primarily to children.



The image on the left is acceptable because James Bond is a general audience property. The image on the right is not because it's a third-party licensed character designed to appeal primarily to children.

Out of Home

Practical Application of The Responsible Marketing Policy

PACKAGING:

Packaging is covered to the extent that the Company has control over it.

In all instances where Brand Standards exist for a brand, those standards must be adhered to and in cases where approved digital files of customizable graphics and design templates for Packaging are available they should be used. Brand Standards Guidelines and templates can be found on the Design Machine website at www.coca-coladesignmachine.com. Please use only the approved versions supplied there.

All designs for modifications to packaging should follow the Brand Standards Council and Exception Process.

This process is outlined in a document by the same name found on the Design Machine website at www.coca-coladesignmachine.com. Work that requires an exception to the Brand Standards should not be executed until approval has been granted by the Global Brand Standards Council (brandstandardsglobal@coca-cola.com).

If there are questions as to whether something added to a package might violate our Responsible Marketing Policy, please send questions or request for additional guidance to the Responsible Marketing Global Working Group (responsiblemarketing@coca-cola.com).

Packaging for Children's Products:

Our Policy permits us to have products and brands specifically for children. However, the manner in which they are marketed (including shelf presence and packaging) must reflect the spirit of our Policy. We will not undermine the role of caregivers/parents in the selection of our products for their families. However, once parents decide to bring these products home, we understand that we need to have products which are attractive and functionally appropriate for children. Packaging for children can be designed so that it is available in smaller portion sizes, is easy for children to open and drink from, and is attractive and entertaining for children to enjoy.

Graphics and the Use of Third-Party Characters:

We will not use third-party characters that primarily appeal to children in the design of our marketing for children's products. These characters have existing high child appeal, and are likely to interfere with parents' decision making process. This is against the spirit of our policy. Characters which are born from the brand architecture and are not marketed directly to children, like in the case of Qoo or Kapo, are appropriate. However, these need to be marketed in accordance with the Policy.



Left example: The image on the left is permissible because the child is in the presence of a parent or caregiver.

Right example: The image on the right is not permissible because the child appears alone.



Top example: The images of Qoo and Kapo are permissible because both are characters created by The Coca-Cola Company and are brand equity characters that are already in use.

Bottom example: Contrast that with the image of Slimer from Ghostbusters which includes a licensed third-party character whose primary appeal is children.

Branded Sponsorship Of Sporting And Entertainment Events

Practical Application of The Responsible Marketing Policy

Our consumers' well-being continues to drive our values and vision and it is a responsibility we take seriously, because in communities large and small, we work to inspire positive opportunities for all of our consumers. From the beverages we offer to how we label and market them to local physical activity and nutrition programs we support, our consumers' well-being is interwoven into the fabric of our Company, both as a responsible corporate citizen and as a community partner.

Practice Examples that may require additional assessment:

Can we still do branding of sports and entertainment programs and events in which children under 12 participate if the focus is on healthy active living?

Branded sponsorship of sporting and entertainment events which primarily target children under 12 are not permitted. Any brand presence in programs on education and on promotion of active healthy living for youth may only acknowledge company support in a factual way and must not be for the purposes of advertising.

Can I sponsor my child's soccer team with branded t-shirts?

Branded jerseys or t-shirts are not permitted under the Policy. For sports teams with more than 35% of children under 12. Sponsorship of the team can take place, but branded items for children are not permissible.

Q1 Who is the target audience for this marketing activity?

If the target of an activity is children under 12, it is important not to commercially market to them.

Q2 What is the objective of this marketing activity?

Branded shirts for children under 12 carrying messages that are strictly brand-centric would be in violation of our Policy because they would serve as a marketing vehicle.

Q3 What is the audience composition of this marketing activity?

It depends upon the age of children participating on your child's team. If 35% or more of the team is under 12 years then the marketing activity would not be allowed.

Q3a If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children? N/A



Top Example: Branded support of this event (e.g. branded jerseys) is permissible because the players (audience) are teenager/young adults and clearly over 12.

Bottom Example: Branded support of this event (e.g. branded jerseys) is not permissible because the players (audience) are clearly under the age of 12. Branding a sporting event with a majority of participants under 12 is not permissible, and as such, branded material for commercial purposes is not permissible.

Branded Sponsorship Of Sporting And Entertainment Events

Practical Application of The Responsible Marketing Policy

If we are supporting a kids sporting event, can I brand the event?

You can support sporting events, and the degree of any branding during the event or acknowledgement of sponsorship will depend on the answers to the following. As with all individual cases, keep in mind the spirit and intent of our policy.

Q1 Who is the target audience for this marketing activity?

If children under 12 are the target audience for the marketing activity, it is now allowed. If a statement that the Company supports an activity, for example, is used to communicate our sponsorship to adults, this is permissible.

Q2 What is the objective of this marketing activity?

If the objective is communication of support through a statement or modest acknowledgement, this type of non-commercial communication is allowed. For example, The Coca-Cola Company supports the Boys and Girls Club program Triple Play, and acknowledges this support by including our logo on the program website. During an event activation, if the use of our name, logo or specific brands is commercial in nature, this is only allowed if the audience threshold aligns with the Policy.

Q3 What is the audience composition of this marketing activity?

If the event primarily targets children under 12, we should not have any commercial branding or marketing presence. You can simply acknowledge that Coca-Cola has supported the event in a non-commercial way, (i.e. a statement or modest mention). If the event is a general audience involving all ages, you are permitted to use a branded activation such as signs, banners, flags, and other branded assets.

Q3a If data specific to the age of the audience is unavailable, does the content of the media suggest that more than 35% of its audience consists of children?

The content of any advertising or marketing must not be designed to directly appeal to children under 12, regardless of the actual event attendees. Actual audience composition is important, but consider the target demographic when evaluating (i.e. a family fun run vs a youth soccer league for kids under 12).

Can we still do branding of sports and entertainment programs and events in which children under 12 participate if the focus is on healthy active living?

Branded sponsorship of sporting and entertainment events which primarily target children under 12 is not permitted. Any brand presence in programs on education and on promotion of active healthy living for youth will simply indicate sponsorship and will not be for the purposes of advertising.



Top example: Branded support of this event (e.g. tents, flags and shirts) is permissible because event is targeting the general population and is not primarily targeting children under 12.

Bottom example: Branded support of this event (e.g. flags, perimeter signage and jerseys) is not permissible because the event is clearly targeting children under the age of 12. Sponsorship and/or branding of a sporting event with a majority of participants under 12 is not permissible.

Acceptable/ Unacceptable

Characters Associated with TCCC

Santa



The Coca-Cola Company began its Christmas advertising in the 1920s with shopping-related ads in magazines like *The Saturday Evening Post*. The first Santa ads used a strict-looking Claus, in the vein of Thomas Nast.

Coca-Cola commissioned Michigan-born illustrator Haddon Sundblom to develop advertising images using Santa Claus — showing Santa himself, not a man dressed as Santa and Sundblom's Santa debuted in 1931 in Coke ads in *The Saturday Evening Post*.

Santa must be used in a way that universally appeals to families and is not directly targeting children.

For more information about the history of the Santa and his relationship with Coca-Cola, [click here](#).

Polar Bears



Coca-Cola's first polar bear print advertisement appeared in France in 1922. The Coca-Cola Polar Bear ad campaign was introduced in 1993 and quickly became an iconic member of the Coca-Cola family.

The polar bears, like Santa, may be appealing to some children, but are not intended to appeal primarily to them. Like Santa, the Polar Bears, must be used in a way that universally appeals to families and is not directly targeting children.

For more information about the history of the Polar Bears and their relationship with Coca-Cola, [click here](#).

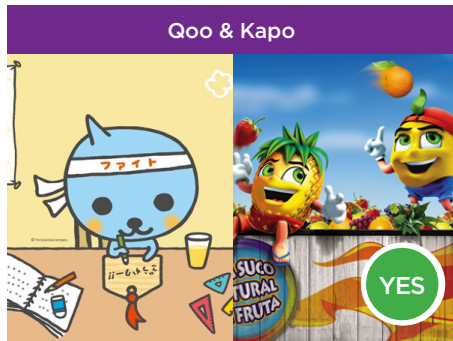
Chinese New Year Dolls



Similar to Santa Claus, the Chinese New Year dolls have cultural significance and though the characters themselves were not created by The Coca-Cola Company, a version of the Chinese New Year's dolls were created by the Company and have been associated with the Company for over 15 years.

Acceptable/ Unacceptable

Company Owned Brand-Equity Characters



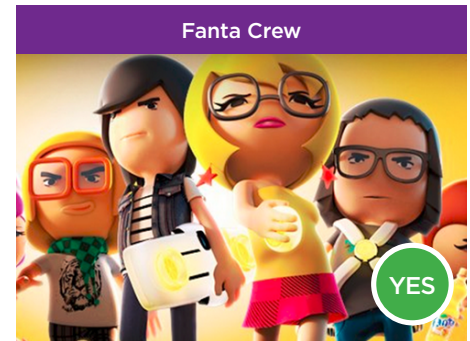
Characters such as Qoo or Kapo is still acceptable under our Policy because they are existing characters with brand equity that are owned by The Coca-Cola Company.

Having products that have appeal to children is permitted as long as the characters are not marketed directly to children, as many third-party characters are; and, therefore, we should market these products to parents and caregivers so that they can decide whether to bring home these products for their children.

We will not market these characters on any media targeted to children and we should always err on the side of caution and integrity with regards to the spirit of the Policy.



The fruit animal characters used with The Coca-Cola Company's juice products were created in 2008, have brand equity and were introduced prior to the launch of the Policy.



The Fanta Crew, as they are known, were created in 2008 and have been associated with the brand since that time. In 2013, the characters were modified to look older.

NOTE: Some markets have chosen to discontinue the use of the Fanta Crew because local regulatory agencies have found that use of the characters directly appeals to children.

While the use of the Fanta crew may appeal to some children, the crew is not designed to or intended to primarily appeal to children.

Acceptable/ Unacceptable

Third-Party Characters

League of Legends Characters on Coke Zero Packaging



The game, League of Legends and its characters, while third-party characters are NOT for an under 12 audience and has the following verbiage as a part of their Terms and Conditions:

THE SITE AND THE GAME ARE NOT DIRECTED AT CHILDREN UNDER 13 YEARS OF AGE, NOR DOES RIOT GAMES KNOWINGLY COLLECT INFORMATION FROM CHILDREN UNDER 13. IF YOU ARE UNDER 13, PLEASE DO NOT SUBMIT ANY PERSONALLY IDENTIFIABLE INFORMATION TO RIOT GAMES.

So, although the characters may be appealing to some children, they are not intended to appeal primarily to them.

Any and all requests to modify packaging, should follow the Brand Standards exception process and requests should be sent to: brandstandardsglobal@coca-cola.com.

Sponge Bob Square Pants on Coca-Cola Packaging



Sponge Bob Square Pants is a third-party character that is designed primarily to appeal to children and therefore should never be used on packaging or any POS material as it is a clear violation of the Responsible Marketing Policy.

Any and all requests to modify packaging, should follow the Brand Standards exception process and requests should be sent to: brandstandardsglobal@coca-cola.com.

Barney Character on Simply Packaging



Barney is a third-party character that is designed primarily to appeal to children and therefore should never be used on packaging or any POS material as it is a clear violation of the Responsible Marketing Policy.

Our Policy does not single out certain brands as acceptable and other brands as unacceptable. So despite the fact that kids may drink juice, we should not use third party characters to promote one of our products as all of our products must adhere to our commitment and the guidelines outlined in the toolkit.

Any and all requests to modify packaging, should follow the Brand Standards exception process and requests should be sent to: brandstandardsglobal@coca-cola.com.

Sesame Street Characters on Dasani Packaging



Sesame Street characters are third-party characters designed primarily to appeal to children and therefore should never be used on packaging or any POS material as it is a clear violation of the Responsible Marketing Policy.

Our Policy does not single out certain brands as acceptable and other brands as unacceptable. So despite the fact that kids may drink water, we should not use third party characters to promote one of our products as all of our products must adhere to our commitment and the guidelines outlined in the toolkit.

Any and all requests to modify packaging, should follow the Brand Standards exception process and requests should be sent to: brandstandardsglobal@coca-cola.com.

Slimer (character from Ghostbusters) on Ecto-Cooler (flavor) Hi-C Packaging



Slimer, a character created by Sony Pictures in conjunction with the movie Ghostbusters used the Ecto-Cooler flavor of Hi-C. The character is both primarily appealing to children and uses a third-party character.

While the character may have been designed for use with Hi-C by someone at The Coca-Cola Company; it was, and is, based on a character from the Ghostbusters film and therefore is not a Company-owned character.

Acceptable/ Unacceptable

Packaging/Sponsorships

Emoji Characters
on Packaging



Emoji's are okay for use on packaging as they are designed for appeal to a general audience and are not specifically designed to target children; although it may be appealing to some children, it is not intended to appeal primarily to them.

Branded Sponsorship of Activities
Geared Towards Children (e.g. Kidzania)



While KidZania technically adheres to the Responsible Marketing Policy in that there is parental consent given, the experience gives the optics of Marketing to Children because in many instances the parent drops the child off while he or she shops. Therefore, The Coca-Cola Company will honor our current financial commitments, but will not renew contracts in the future nor will we expand the program beyond what currently exists or is already being planned.

Additionally, we will recommend that in current locations that we seal whatever product is handed out at the end of the activity so that it is consumed in the presence of a parent or care-giver.

Acceptable/ Unacceptable

Merchandise Items

Miniature Coca-Cola Delivery Truck



Although miniature Coca-Cola delivery trucks may be appealing to some children and may, in some instances, be placed in the "toy section" of a store, items such as these trucks are not intended to appeal primarily to children and in many instances are collector's items that appeal to an adult audience. Items such as what is shown left should only be produced for sales and may NOT be used as a give-away item. Please keep in mind that a premium price point further differentiates it as general audience item.

NOTE: The size must be a 1:24 scale or larger. Matchbox cars are NOT permitted as they primarily appeal to children.

Branded Sports Equipment



Sports equipment has a general audience appeal and although sports items such as a soccer ball or a football may be appealing to some children, it is not intended to appeal primarily to them.

NOTE: All sports equipment branded must be full size and age neutral. No character art is permitted on any piece of equipment.

Small Plates and Bowls Using Juice Characters



These small plates and bowls that use the animals associated with Coca-Cola juice brands and are characters that have pre-existing brand equity. Additionally, the dinnerware is not targeted towards children, but instead to the adult caregiver who would likely purchase these items.

Coca-Cola Branded Kids T-shirt



Though the t-shirts are kid sizes and are clearly made to be worn by a child, the person who would purchase the shirt would be the parent or caregiver.

NOTE: Items such as should never be given out as premiums.

Coca-Cola Branded Baby Bib



A bib is obviously intended to be worn by a baby; however, the person who would purchase the bib would be the parent or caregiver and the item is not primarily targeted to appeal to a child under 12, but instead the adult.

NOTE: Items such as should never be given out as premiums.

Coca-Cola Branded Onesie



A onesie is obviously intended to be worn by a baby; however, the person who would purchase the onesie would be the parent or caregiver and the item is not primarily targeted to appeal to a child under 12, but instead the adult.

NOTE: Items such as should never be given out as premiums.

Acceptable/ Unacceptable

Merchandise Items

TCCC Branded Games



Board games such as Monopoly and chess games that are branded are okay under the policy as they are intended for general audience appeal and are not primarily targeting children.

NOTE: If the game is a game with limited age appeal and one that primarily appeals to children then it would NOT be permissible.

Adult Bicycle Branded



A bicycle that is intended for use by an adult is clearly not targeting a child under the age of 12.

Kids' Bicycle Branded



While a kids' bicycle branded by Coca-Cola may appeal to a kid; however, it is not primarily intended to target a child under the age of 12. The price point would also preclude the item from being an item that a child could purchase without parental consent. The parent/ caregiver is clearly the intended audience.

However, the use of a third-party character on an item such as a kid's bike is not permitted.

Coca-Cola Branded Barbie Dolls



A Coca-Cola branded Barbie doll uses a third-party character whose primary appeal is to children under the age of 12 (the target audience for Barbie doll sales is young girls ages 3 - 12 years of age); and, therefore is in direct violation of our Policy.

Branded merchandise that is designed to exclusively engage children is not permitted. Items that have limited age appeal and are highly interactive for children under 12 such as toys are not permitted.

Miniature Coca-Cola Delivery Truck Co-branded with Mickey Mouse



While we have stated that a miniature Coca-Cola delivery truck is acceptable; in this scenario, a co-branded truck using a third-party character is not acceptable because our Policy strictly prohibits the use of third-party characters who primarily appeal to children.

Acceptable/ Unacceptable

Merchandise Items

Co-Branded Kids Games



A co-branded game is not permissible for two reasons. First, it is designed primarily to appeal to a child under the age of 12; and, therefore, it is a violation of the Policy. Second, this co-branded kids game uses third-party characters whose primary appeal is children. Third-party characters whose primary appeal is children may not be used in association with any of the Coca-Cola brands.

Coca-Cola Branded Coloring Book



Coca-Cola branded merchandise, or any merchandise that uses one of The Coca-Cola Company's brands and is designed to exclusively engage children, such as a coloring book, is not permitted.

NOTE: The price point is an indication of whether the product is clearly are targeted to appeal to a child under the age of 12 or not. A higher priced item would indicate that the item is targeted toward the parent or caregiver.

Global School Beverage

Guidelines For The Coca-Cola Company

Global School Beverage Guidelines

For The Coca-Cola Company

September 25, 2015

We will not offer our beverages for sale in primary schools. If requested to do so by a school authority, we will endeavor to meet those requests. Additionally, if requested, we will make our full range of products available in teacher's lounges or areas for teachers which are restricted from students. We will maintain a record reflecting each primary school's request.

When we offer our beverages for sale in secondary schools, we will work with school authorities to ensure that a full range of beverages (including water, juices and other beverages in both regular and low-calorie/calorie-free versions) is made available

Where primary and secondary school students share a common area or building, our approach, in dialogue with school authorities, will be commensurate with the majority of the student population.

When approached by school authorities to support extracurricular or educational activities (e.g., school dances, theatrical productions, band concerts, sports activities), we will consider such requests within the spirit of these Guidelines.

We will make third-party distributors aware of these guidelines in cases where neither The Coca-Cola Company nor its bottling partners control final distribution of our beverages in schools.

Definition of Terms

The Coca-Cola Company's Global School Beverage Guidelines

We will not offer our beverages

We will not sell any of our beverages in primary schools unless requested to do so by parents and caregivers or school authorities. This request must be documented in writing.

Primary Schools

School for young children where the majority of the students in the school are under 12.

School Authority

An authorized representative who can make decisions on behalf of the school.

Secondary Schools

School that is intermediate in level between elementary school and university; generally through Grade 12 (through age 18 or a majority of the students are between 12 and 18).

Maintain a record

Bottling partners will keep a record of each request. An illustrative form is provided in this toolkit if you don't already have one (Appendix B).

Common area or building

A shared facility such as a cafeteria, gym, bus loading area, outdoor courtyard or other similar area.

History and Intent

The Coca-Cola Company's Global School Beverage Guidelines

On March 8, 2010, we internally announced new Global School Beverage Guidelines to ensure greater uniformity in the way we sell beverages to schools across the global Coca-Cola System. On September 23, 2010, we also internally announced a new Advertising & Marketing to Children Policy (now the Responsible Marketing Policy) which referenced the Global School Beverage Guidelines. In September 2014, we internally announced the Responsible Marketing Policy which incorporates the former Advertising & Marketing to Children Policy and the Global School Beverage Guidelines into one Policy.

The Responsible Marketing Policy states that "As a global business, we respect and recognize the unique learning environment of schools and believe in commercial-free classrooms. We will not commercially advertise in primary schools. The following are incorporated by reference and made part of this Policy:

- The Coca-Cola Company's Global School Beverage Guidelines
- Any additional Guidelines with respect to schools adopted at Regional or Local levels"

In certain geographies (Europe, Australia, Canada, New Zealand and the United States), we have adopted voluntary local school beverage guidelines in response to local stakeholder requests, along with others in the beverage industry.

At the same time, stakeholders approached us voicing their support for the adoption of global school guidelines. In early 2010, our Operating Committee created Global School Beverage Guidelines to establish principles and best practices to guide our sales of beverages in schools across the more than 200 countries and territories where we do business.

As mentioned above, the Company may have additional external commitments in this area based on specific geographies, such as our work with the American Beverage Association <http://www.ameribev.org/nutrition-science/school-beverage-guidelines/> and UNESDA <http://www.unesda.eu/responsibility-sustainability/the-unesda-commitments/responsible-behaviour-in-schools/>.

Our Global School Beverage Guidelines provide the baseline for our engagement, and in some instances, additional requirements take effect through regional external commitments. In all instances where local laws and regulations are more stringent than then the Company's Guidelines, a business unit must comply with those laws and regulations.

Framework

of The Coca-Cola Company's Global School Beverage Guidelines

There are instances where the distribution of beverages distributed and that bear the trademark of a product owned and/or licensed by The Coca-Cola Company are clear cut. However, there are some examples that at first sight may not appear to have clear cut, definitive answers as to whether the practice is consistent or inconsistent with the Guidelines. The purpose of this section is to provide further guidance and help Company and Bottler Associates worldwide navigate through those "gray areas" to determine whether a particular example is consistent with the Guidelines or not.

Recognizing that this section will not take into consideration every scenario, users of the toolkit will be encouraged to apply their best judgment and keep in mind the fundamental premise of spirit of the Guidelines is to provide a commercial-free classroom for children and by doing so, we only further honor the rights of parents and caregivers to make the appropriate choices for their children — the cornerstone of the Responsible Marketing Policy.

The need for additional guidance may, at times, be necessary and in those instances, users are encouraged to email the Responsible Marketing Global Working Group (responsiblemarketing@coca-cola.com) with questions or requests for additional guidance.

All inquiries should be submitted by end of day (Eastern Time) Friday. The group will meet and will provide a response to each inquiry by end of day (Eastern Time) the following Wednesday.

Practical Application

of The Coca-Cola Company's Global School Beverage Guidelines

Specifically how do the Global School Beverage Guidelines affect how we sell beverages in schools (primary, secondary and schools with shared areas)?

- We will maintain a record reflecting a primary school's request for our beverages.
- When approached by school authorities to support extracurricular or educational activities (e.g., school dances, theatrical productions, band concerts, sports activities), we will consider such requests within the spirit of these Guidelines.

SCHOOL SPECIFIC GUIDELINES:

Primary School

Approaching or soliciting business from primary schools is not allowed.

Written record of primary school's request must be maintained by bottling partner.

Secondary School

Approaching and soliciting business from secondary schools is allowed.

When we offer our beverages for sale in secondary schools, we will work with school authorities to ensure that a full range of beverages (including water, juices and other beverages in both regular and low- calorie/calorie-free versions) is made available.

There is no need for records of request to be maintained for secondary schools.

Combination Primary and Secondary

Our approach, in dialogue with school authorities, will be commensurate with the majority of the student population.

Practical Application

of The Coca-Cola Company's Global School Beverage Guidelines

Q1 *If a primary school contacts me and requests beverages, can I sell them under the Global School Beverage Guidelines?*

The intent of the Guidelines is to not engage in commercial activity in primary schools. If a primary school contacts us directly to specifically request our beverages, then you can provide the beverages to respond to their request. (It is important to note that in some countries, we are legally obligated to sell to anyone who requests our products.) This request must be documented and maintained by the bottling partner and made available upon request or at time of periodic audit.

Q2 *Are we supposed to pull all our products out of primary schools?*

The intention of the Guidelines is that we would not engage in any commercial activity in primary schools, and only provide beverages upon the school's request.

In the case of an existing beverage contract with a school, the Guidelines require the school to contact us directly to request any of our beverages once the contract expires.

Q3 *Am I allowed to call the primary school principal and offer to install a vending machine/cooler?*

No, the school must contact you first.

Q4 *Am I allowed to call the secondary school principal and offer to install a vending machine/kiosk?*

Yes. You should also work with school authorities to ensure that a full range of beverages (including water, juices and other beverages in both regular and low-calorie or calorie-free versions) is made available. When we offer our beverages for sale in secondary schools, we will work with school authorities to ensure that a full range of beverages (including water, juices and other beverages in both regular and low-calorie/calorie-free versions) is made available.

Q5 *Are we allowed to sell our beverages at events that take place on primary school grounds, but outside of the regular school hours?*

If beverages are requested by school authorities for use during events for school children outside of school hours (such as extracurricular events, dances, sporting events, etc.), our products can be provided. In line with the Global School Beverage Guidelines, a written record of the request must be maintained [See APPENDIX C]

If beverages are requested by school authorities for use doing a community event that takes place on school grounds (for example, a fundraiser for family audiences), our products can be provided. Our Global School Beverage Guidelines are designed to protect classrooms as a commercial-free space and honour the rights of parents and caregivers in choosing beverages for children. The event described here is a community event, not specifically intended for children, and as such it does not require documented request.

Q6 *What does our commitment to providing nutrition information mean? Does it have to be on the vending equipment?*

We are committed to providing transparent nutrition information about all our products, so that consumers may make choices that fit their lifestyles. As a leader in the area of front-of-pack nutrition labeling, Coca-Cola was the first beverage company to place calorie information on the front of nearly all of our packaging worldwide. Unless local regulations require nutrition information to appear on vending equipment, the Company does not have universal requirements for vending equipment.

Q7 *How will the majority age in common spaces be determined?*

You should work with the school to determine the majority age. If it is a shared campus where there are more children that are in primary school vs secondary school can we contact the school to sell beverages? If you have a situation where there are more primary school students than secondary school students in a shared campus, i.e., 51%, you should err according to the guidelines that address primary schools. The intent of the Guidelines is to not engage in commercial activity in primary schools. If you are unsure of the majority population on a shared campus, you should confirm with the school.

Q8 *The U.S. doesn't allow sparkling beverages to be sold in any schools. Will the U.S. now be able to sell sparkling beverage in high schools as allowed by the School Beverage Guidelines?*

No, the more stringent U.S. guidelines apply for that geography. The Global School Beverage Guidelines establish a floor that must be met as a minimum. Individual geographies are permitted to establish heightened standards or requirements.

Appendix

Appendix A

Illustrative Example of Annual Written Communication To All Media-Buying Agencies
For The Business Unit

The Coca-Cola Company Responsible Marketing Policy Compliance Form

Agency: _____ *[insert name of agency]*

(“Agency”) On behalf of Agency, I do hereby acknowledge receipt of The Coca-Cola Company’s revised and updated ##/##/####(Date) Responsible Marketing Policy which incorporates its Global School Beverage Guidelines (“Updated Responsible Marketing Policy”). As required by the Agency’s agreement with The Coca-Cola Company (“TCCC”), Agency will provide to all employees furnishing Services copies of the Updated Responsible Marking Policy, or post them electronically, with a notice to all employees that the Updated Responsible Marketing Policy must be followed whenever rendering Services to TCCC. Agency will comply with the Updated Responsible Marketing Policy. Specifically, Agency will not place advertisements that directly target children 12 years of age or younger in any media (especially television shows, print, websites, social media, movies, and SMS or text/email) on behalf of TCCC and/or its authorized bottlers. Agency will make this signed document available upon request by TCCC or at the time of any audit conducted with respect to Agency by TCCC or by a third party auditor on behalf of TCCC. By signing below, I represent and warrant that I am authorized to sign this document on behalf of, and to bind Agency, to the statements above.

Printed Name

Title

Signature

Date

Appendix B

Illustrative Example of Annual Written Communication To All Key Bottling Groups And/Or All Bottlers In Their Business Unit

FROM: BU Franchise Leadership Director/Region Manager
(or any other function the BU deems more suitable)

TO: All Key Bottling Groups and/or Bottlers operating in the BU

I am writing to remind you of The Coca-Cola Company's Global School Beverage Guidelines and our public commitment not to offer our beverages for sale in primary schools (i.e., those schools comprised predominantly of children under the age of 12) unless it is in response to a written request from school authorities or parents. All such requests must be memorialized and documented in writing. Please retain a record of each school's decision, to provide if asked by internal and/or external auditors seeking substantiation for compliance with the Guidelines. The records may take whatever form is customary and acceptable at the local basis, including on school letterhead, via email, or memoranda capturing the specific details of the request (e.g., who made the request, for what specific school or school system and the date thereof).

A copy of the Guidelines and the Responsible Marketing Policy are attached for your reference. As you may know, the Global School Beverage Guidelines are incorporated within the Company's overall Responsible Marketing Policy and are one of the four foundational Well-Being Commitments Mr. Kent has externally communicated, launched on May 8, 2013. As such, ensuring compliance is important not only from the standpoint of the Coca-Cola system, but also for the benefit of the communities we serve. To that end, please provide me with a representative sample of such request letters that you maintain at the end of the year and confirm overall compliance with respect to your operations.

Additionally, we know in some instances our bottling partners may have sub-contracted with third-party distributors in connection with calling upon, servicing, and making deliveries to the education channel. If that is the case with regard to any primary schools in your geography, please provide them with the same background and directions I have supplied to you with this letter. Any and all such third-party distributors should be following the same process and living up to the same standards as our bottling partners, and you should coordinate with them as necessary to ensure that's the case.

Best regards,

Appendix C

Illustrative Example of Form Used To Request The Coca-Cola Company Products On School Property

NOTE: The below form is intended to be illustrative of the type of data that should be collected and should only be used as guidance and if your market doesn't already have one.

SCHOOL INFORMATION:

School Name: _____

School Address: _____

City: _____ State/Province: _____

Country: _____

I _____ (First and Last Name) as _____ (Position) am an authorized representative of the school listed above and have requested that The Coca-Cola Company provide their beverages on our school property and am aware that they will be made available for student consumption.

Signature: _____

Date: _____ (MM/DD/YYYY)

BOTTLER:

_____ Company Owned Bottler _____ Independent Bottler

First Name: _____ Last Name: _____

Position: _____

Email Address: _____

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NOTE: In instances where access in your market to paper or a printer is limited, the below verbiage is intended to be illustrative of the type of data that should be documented from an oral conversation. This information should be documented, maintained and available upon request.

On XX/XX/XXXX, I received a request from _____ at _____ (School/School System) in _____ (City, Country) to provide products of The Coca-Cola Company for the 2015/2016 school year.

last page.