

# SCORECARD



ClimateCounts.org

## Coca Cola

### REVIEW

- 1 GHG emissions inventory completed?**  
 0 No  
 1-3 Yes, partial inventory only reviewing some of the company's emission sources (dependent on percentage of emitting sectors covered)  
 4 Yes, almost comprehensive inventory  
 5 Yes, comprehensive inventory
- 2 Rough calculations or standard protocol/calculator?**  
 1 Rough, partial calculations  
 2 Generalized, but complete calculations (estimates, perhaps using a general calculator)  
 3 Full calculations using a standard protocol/methodology (e.g., WRI)
- 3 Are Kyoto gases besides CO2 included?**  
 0 Just inventorying CO2 emissions  
 1 Measuring CO2, CH4, and N2O  
 2 All relevant, material Kyoto gases included  
 If other Kyoto gases are not emitted, full points can be awarded

- 4 Are indirect emissions accounted for? (e.g., supply chain, travel, commuting, use/disposal of products/services, investment)**  
 0 Only accounting for direct and facility energy use emissions  
 1 Including emissions from one indirect source  
 2-4 Including emissions from multiple indirect sources
- 5 Is there external, qualified third party verification of emissions data, reductions, and reporting (where applicable)?**  
 0 No  
 1 Yes, verification by a trade association  
 2 Yes, verification by a qualified, external consultant working on company's inventory  
 3 Yes, verification by a qualified, third-party, not involved in developing the inventory.  
 Extra point for verification beyond basic inventory (e.g., verification of physical reductions or reporting)
- 6 Is the inventory an ongoing, regular process accounting for multiple years?**  
 0 One time project  
 1 Plans for future, annual inventory work  
 2 At least two inventories completed  
 3 Multiple inventories completed  
 4 Multiple inventories completed and a time-series of emissions presented (i.e., emissions covering beyond the baseline and current year)

**REVIEW SUBTOTAL** 19 22

### REDUCE

- 7 Has a clear goal been set?**  
 0 No target  
 1 Loose, undefined goal  
 2-3 Defined goal specifying baseline, reduction amount/percentage, or timeframe but not all three  
 4 Goal with defined baseline, reduction amount/percentage, and timeframe
- 8 Strength of baseline year used for the reduction goal? (keeping in mind changes in company's size/composition)**  
 0 No baseline  
 1 Using year of inventory or 1-4 years back as baseline  
 2 Using a baseline 5-10 years back  
 3 Baseline over 10 years back  
 When scoring, consider if company has significantly changed in size or divested during the time period or if the company has picked a year with atypically high emissions, as this will affect the appropriateness of the baseline; also adjust scoring if company is new and older baselines are not possible
- 9 Magnitude of reduction goal (considering size of reduction and target year)**  
 0 No reduction goal  
 1 Keep emissions constant  
 2 Up to 5% reduction  
 3 6-10% reduction  
 4 >10% reduction  
 Discretionary point based on timeliness of target year (i.e., large goal set for near term scores better than small reduction goal set far in the future)
- 10 Have a management plan and organizational structure been established for climate?**  
 0 No plan established  
 1 General carbon/climate plan established  
 2 Designation of committee or responsible parties for company climate strategy  
 3 Designation of key responsible people and a specific plan for climate action  
 4 Climate strategy incorporated into overall business strategy  
 Extra point for publicly available detailed plan
- 11 Is there top-level support for climate change action?**  
 0 No  
 1 Senior level executive or Board members designated as responsible for climate issues  
 2 Clear, public articulation of company's views on climate by CEO and/or top management
- 12 Has the company taken steps towards achieving reduction target? (Interim progress on reduction)**  
 0 No  
 Points awarded for actions such as the following: Programs to improve energy efficiency; Use of emissions-reducing technology; Projects to reduce corporate travel; Investments in technology for future reductions; Incentive programs; Purchase of additional, verifiable offsets; etc.; Up to 2 points per action, based on level and depth of actions and company size, for a maximum of 8 points

- 13 Has the company achieved emissions reductions?**  
 0 No  
 1-4 Partial reduction (below target or in limited sub-sectors)  
 5-6 Achieved goal reductions or reductions on a timeline to meet significant target in a later year  
 7-10 Exceeded goal reductions  
 Points awarded here for absolute or intensity-based achievements
- 14 Absolute or intensity-based reductions?**  
 0 Only intensity-based (relative) reductions  
 1-2 Absolute reductions for a sub-unit of the company  
 3-4 All absolute reductions  
 When scoring, consider if company has significantly changed in size or divested during the time period, as this will affect ease of achieving absolute reductions; Note that absolute reductions can be achieved even if a relative target was set
- 15 Has the company achieved verified reductions to date (prior to current goal-setting)?**  
 0 No  
 1-5 Yes, reductions achieved prior to current goal setting (based on magnitude, frequency, etc)
- 16 Has the company made successful efforts to reduce GHG impacts associated with the use of its products/services?**  
 0 No  
 1 Conducting partial analyses (e.g., partial LCA, eco-assessment, etc.) of GHG impacts from use of products/services  
 2 Conducting full analyses of GHG impacts associated with use of products/services  
 3-4 Producing low/no carbon product line that realizes a reduction in carbon-intensity of the traditional line of products/services
- 17 Does the company work to educate its employees, trade association, and/or customers on how they can reduce individual GHG emissions (through direct education programs, incentives, or philanthropic projects)?**  
 0 No educational efforts  
 Up to 2 points for each of the following categories: Internal employee education, Incentives that will increase employee awareness (e.g., tax breaks for using mass transit), Education of peer companies within trade association, and customer/general public education, for a maximum of 4 points
- 18 Does the company require suppliers to take climate change action or give preference to those that do?**  
 0 No  
 1 Yes, gives preference to suppliers who take action  
 2 Yes, requires suppliers to take action

**REDUCE SUBTOTAL** 37 56

### POLICY STANCE

- 19 Does the company support public policy that could require mandatory climate change action by business?**  
 0 No  
 1-3 Yes, on a local level or in a generalized manner  
 4-6 Yes, on a state or regional scale or in multiple strong general stances  
 7-10 Yes, supports non-voluntary federal- or international-level initiatives  
 Points awarded within each specified range for demonstrated depth of support in company materials (website, publications), via a public forum (press, speeches, advertising), and active lobbying

- 20 Does the company oppose public policy on climate change that could require mandatory action by business, or has it made efforts to undermine climate change action?**  
 0 No  
 1-3 Yes, opposes local initiative  
 4-6 Yes, opposes a state or regional scale initiative  
 7-10 Yes, publicly opposes non-voluntary federal-level initiatives  
 Range of negative points awarded for depth of opposition as displayed in company materials (website, publications), via a public forum (press, speeches, advertising), and active lobbying. Note: negative points will also be awarded if company belongs to trade association seeking to undermine climate change action

**POLICY STANCE SUBTOTAL** 6 10

### REPORT

- 21 Is the company publicly reporting on emissions, risks, and actions? How is information disclosed? Company-based (e.g., on their website or annual report) or through a credible third-party program (e.g., CDP, GRI, etc.)?**  
 0 No information on company climate change actions is available  
 1-2 Minimal, general info available through company report or website  
 3-4 Minimal/basic info available through third party (e.g., CDP)  
 5-6 Detailed info (emissions, reductions, goals) on company website/reports  
 7-8 Detailed disclosure through third-party  
 An extra 1-2 points awarded for time series of emissions and other climate action or risk data (e.g., in SEC filings or 10Ks)

- 22 Are emissions broken out by facility, business unit, country of operations, or other meaningful subsegments?**  
 0 Only total emissions or one lumped number are presented  
 1 Some sub-unit emissions broken out  
 2 Emissions clearly tallied by company-appropriate sub-units

**REPORT SUBTOTAL** 10 12

### SUMMARY

	SCORE	HIGHEST POSSIBLE SCORE	SCORE	HIGHEST POSSIBLE SCORE
REVIEW	19	22	POLICY STANCE	6 10
REDUCE	37	56	REPORT	10 12

## Coca Cola

# TOTAL SCORE

SCORE	HIGHEST POSSIBLE SCORE
66	100