

GLOSSARY

Glossary	Definition
Absolute emission	An overall amount of GHGs emitted to the atmosphere by the target year.
Aseptic Fibre Pack	A type of primary packaging which is multi-layer (paper and other). This packaging type can go by the trade names of Tetra Pak and Combibloc among others.
Aseptic line	Aseptic processing is a process by which a product is sterilized and then filled cold in a sterile container and filling conditions.
Bag-in-box (BIB)	Bag-in-box (BIB) refers to a type of primary package which contains beverage syrup used in fountain dispensers. Type LDPE - type 4 - plastic bladder in a cardboard box.
Baseline Water Stress	Baseline water stress measures the ratio of total water withdrawals to available renewable surface and groundwater supplies. Higher values indicate more competition among users. Baseline water stress is calculated using the postprocessed gross and net total withdrawal and available water per sub-basin time series from a default PCR-GLOBWB 2 model. (Source: World Resource Institute)
BAU	Business As Usual (BAU).
BBSO	BBSO (Behavior-Based Safety Observation) is a management approach based on behavioral safety. The aim is to make employees recognize the hazards of unsafe behaviors, voluntarily adopt safe practices, be inspired to think about more safety issues, and improve their safety awareness and skills, thereby preventing the occurrence of unsafe behaviors.
Carbon offset	Carbon offsets compensate CO2 emissions by participating in, or funding, efforts to take CO2 out of the atmosphere. Types of offsets including forestry and conservation, supporting renewable energy projects, and energy efficiency improvements (typically in developing countries). “Insetting” refers to offsets that are pursued within a company’s own value chain.

Carboy	Primary packaging type containing large volumes of water used with dispensers, it is made of Type 7 plastic.
CBPC	China Bottlers Procurement Consortium.
CCBSS	Coca-Cola Bottler Sales and Services
CDE	Cold Drink Equipment (CDE) includes vending machines, coolers and fountains.
CDP	CDP (formerly Carbon Disclosure Project) is a non-profit organization providing an environmental disclosure framework for companies and governments to manage, measure, and disclose the impact of their operations on the environment, particularly towards (i) Climate Change, (ii) Water Security, and (iii) Forestry.
CDP Water Security Questionnaire	The modular structure of CDP water security questionnaire broadly reflects the narrative of the CEO Water Mandate Guidelines, assisting companies on a water stewardship journey and providing relevant data to investors. The questionnaire assess water dependence and water accounting metrics, value chain engagement activities, business impacts, risk assessment procedures, risks, opportunities and responses to them, facility water accounting, as well as water governance and business strategy. And rating ranged from A to F is given to each submission.
CEPG	Cross Enterprises Procurement Group
CIP	Clean in place (CIP) refers to the cleaning and sanitation of production equipment when changing production lines from filling one type of beverage to another.
Circular economy	Circular economy entails gradually decoupling economic activity from the consumption of finite resources based on three principles: 1) Design out waste and pollution 2) Keep products and materials in use 3) Regenerate natural systems (Source: Ellen Macarthur Foundation)
Climate scenarios	A climate scenario is a plausible representation of future climate that has been constructed for explicit use in investigating the potential impacts of anthropogenic climate change. Climate scenarios often make use of climate projections (descriptions of the modelled response of the climate system to scenarios of greenhouse gas and aerosol concentrations), by manipulating model outputs and combining them with

	observed climate data. (Source: IPCC)
Climate-related impacts/risks	Climate-related impacts refer to the transition and physical risks caused by climate change. Climate-related transition risks are associated with the vulnerabilities related to the ongoing shift to a low carbon economy and decarbonisation; while climate-related physical risks are associated with shocks and stresses to the physical environment.
CO2	Carbon dioxide, and in the CDE context, an alternate form of refrigerant that does not contribute to ozone depletion.
CO2e	Carbon dioxide equivalent (CO2e) is a measure of the global warming potential of releases of the six greenhouse gases specified by the Kyoto protocol. These are carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), and sulphur hexafluoride (SF6).
Contractor	Contractor refer to all workers employed by an outside firm to carry out work onsite or offsite for the Company. The outside firm is engaged by the Company and provides their own supervision, details, means, methods and processes by which the work is accomplished.
Contractor Employee Fatality	Contractor Employee Fatality is a loss of life occurring to a contractor employee as the result of a work-related incident.
Co-packer	Co-packers are third-party contract bottlers who produce and supply beverages.
Core operations	Core operations refers to the set of business activities carried out by Swire Coca-Cola Limited that constitutes the main source of the Company's profits, which includes operations within the manufacturing plants, distribution centres, sales centres and workshops that it owns and manages.
CSR	Corporate social responsibility (CSR).

Direct materials	A category of raw materials which are used for manufacturing (i.e. sugar, carbon dioxide, concentrate and water) or packaging beverages (i.e. PET preform, aluminium cans and glass bottles).
DISCOs	Swire Coca-Cola Diversity and Inclusion Steering Committees (DISCOs) are responsible for overseeing the implementation of the D&I strategy and developing five-year action plans with specific targets related to D&I.
Dispatch worker	Dispatch worker refers to all contract and temporary employees hired by dispatch work agencies and not on the Company payroll, but for whom Company management provides day-to-day supervision of their work and provides the details, means, methods and processes by which the work is accomplished.
Emission factor	A coefficient that quantifies the emissions or removals of a gas per unit activity. Emission factors are often based on a sample of measurement data, averaged to develop a representative rate of emission for a given activity level under a given set of operating conditions. (Source: IPCC)
Employee	<ul style="list-style-type: none"> - A person on the company's payroll and for whom employee compensation premiums are paid (i.e. a person who are in an employment relationship with the company according to local law or regulations). - A non-company person working under the full time supervision of a Swire employee. - Full time, part time, and temporary employees are included. - Secondees employed by a Swire company who are seconded to work in any other Swire company located throughout the world. The secondees may be transferred between Swire group companies but their ultimate employer remains the same. Secondees should be counted as an employee of the company he /she is currently working with in the health and safety context but are not included in our total employee numbers reported. - Contractors and temporary employees managed exclusively by an external company that provides their own supervision, are not considered "company employees".

Employee Fatality	Employee fatality is a loss of life occurring to a bottler employee as the result of a work-related incident.
EPD	Hong Kong Environmental Protection Department (EPD).
EPR	Extended Producer Responsibility scheme.
ESG	Environmental, Social and Governance.
EUR	Energy Use Ratio (EUR) is the amount of energy used in megajoules to produce one litre of beverage, expressed in MJ/L.
EVOH	Ethylene vinyl alcohol
Fatal incident	Fatal incident refers to the death of an employee, dispatch worker and contractor arising from an incident which is directly connected with the operations of the Company – (excludes third party incidents where deliveries / work is not being undertaken on a designated route or task assigned by SCCL).
First Aid Injury (FAI)	An injury that is minor in nature and requires first aid treatment including cleaning and applying disinfectant to wounds/abrasions, applying a cold compress, or irrigation of eye. Includes: <ul style="list-style-type: none"> - Diagnostic testing by a medical practitioner where no medical treatment is performed; and - Admission to hospital for observation only (<24 hours)
FLAG	FLAG (Forest, Land, and Agriculture) emissions are greenhouse gas (GHG) emissions related to forest, land, and agricultural activities.
GHG	Greenhouse gases (GHG) are types of gases that trap heat in the atmosphere.
GHG Protocol	The Greenhouse Gas (GHG) Protocol, developed by World Resources Institute (WRI) and World Business Council on Sustainable Development (WBCSD), sets the global standard for how to measure, manage, and report greenhouse gas emissions. GHG emissions across the value chain for companies that are categorised as either Scope 1, Scope 2, or Scope 3.
GRI	Global Reporting Initiative (GRI) is an international independent standards organisation that helps businesses understand and communicate their impacts on environmental and social issues.
GWP	Global Warming Potential (GWP).

Hazardous Waste	Is defined and classified under national/local legislations at the point of generation and deemed hazardous waste under the terms of the Basel Convention Annex I, II, III, and VII. Being a manufacturer, distributor and seller of beverages means that we're fortunate compared to many businesses in that our exposure to hazardous materials and the like is limited. Lead acid battery from vehicles and engine/ lubricant oil are major contributors, followed by waste acid from COD testing, fluorescent tubes, electronic waste and refrigerants. Altogether, this waste stream represents approximately 1-5% of all waste generated. Hazardous waste treatment is designated by local regulations.
HDPE	High-density polyethylene (HDPE) is type 2 plastic that is used for closures and closure rings on PET plastic bottles.
HFC	Hydrofluorocarbons (HFC) are organic compounds that contain fluorine and hydrogen atoms. Commonly used in air conditioning and as refrigerants in place of the older chlorofluorocarbons.
HFCS	High fructose corn syrup (HFCS) is a sweetener made from corn starch.
HFO	Hydrofluoro-Olefin (HFO) refrigerants are categorized as having zero ozone depletion potential and low global warming potential and so offer a more environmentally friendly alternative to CFCs, HCFCs, and HFCs.
IEA	The International Energy Agency is an international intergovernmental organisation established in the wake of the oil crisis in 1974 with the stated mission to maintain stability of international oil supply. The IEA now promotes renewable energy initiatives, and provides data, analysis, policy recommendations, and solutions to support development of sustainable energy. The IEA provides climate scenario pathways as part of its data offering.
Indirect materials	A category of materials procured for the marketing of beverage products (i.e. in-bound logistics, marketing and sales materials, machinery parts and cold drink equipment).

IPCC	The Intergovernmental Panel on Climate Change is an intergovernmental body of the United Nations dedicated to providing an objective, scientific view of climate change and its political and economic impacts. IPCC assessments provide a scientific basis for governments at all levels to develop climate related policies and they underpin negotiations at the UN Climate Conference.
Key agricultural ingredients	Includes sugar, corn and high-fructose corn syrup (HFCS)
KORE	The Coca-Cola Operating Requirements (KORE) outlines requirements and policies, specification and programmes to ensure product safety and quality, occupational safety and health and environmental standards.
LDPE	Low-density polyethylene (LDPE).
LDR	Lost Day Rate represents the number of lost work days per 100 full-time equivalent employees per year. It is calculated as the total lost days multiplied by 200,000 and then divided by total hours worked. 200,000 is the annual hours worked by 100 full-time employees, based on 40 hours per week for 50 weeks per year.
Life Saving Rules	The 14 life saving rules to life and promote safety culture across all facilities, including: <ul style="list-style-type: none"> - Think smart before you start - See, say, do something - Right skills for the task - Contractor and visitor safety - Work Permit - Work at height - Safe equipment - Safety work energized systems - Confined spaces - Hot work - Hazardous chemicals - Safe zones - Forklifts / Life Trucks - Safe driving
Lightweighting	Redesigning the primary packaging to reduce the weight of packaging materials.

Lost Days	A Lost Day is the number of actual lost days from LTI. Lost Days are counted as calendar days where counting begins on the first day following the injury and ends when the person returns to duty, receives a permanent job transfer or leaves employment.
LTI	Lost Time Injury (LTI) is a work-related injury or illness, that results in one or more lost days or lost shifts. LTI should be counted based on the number of injured persons. If the work-related injury has been classified as an LTI, it will not be recorded as Medical Treatment injury, Restricted Work Injury or First Aid Case.
LTIR	Lost Time Injury Rate (LTIR) represents the number of lost time injuries per 100 full-time equivalent employees per year. It is calculated as the total injuries multiplied by 200,000 and then divided by Total Hours Worked. 200,000 is the annual hours worked by 100 full-time employees, based on 40 hours per week for 50 weeks per year.
Manufacturing volume	The amount of water used to manufacture beverages, including the water used for cleaning. It excludes the water that is used inside beverages.
MTC	Medical Treatment Case (MTC) is a work injury requiring treatment by a medical practitioner that requires their specialist skills or medical intervention is taken, such as prescription medication, stitching / gluing a wound, removing a foreign body from an eye, setting a broken bone, or a series of treatments (3+) for strains and sprains by a physiotherapist. Where a medical practitioner is seen but no medical treatment provided, or treatment is considered first aid, then the injury is classified as a first aid injury. Diagnostic procedures such as x-rays are not considered medical treatment unless they lead to further treatment. If the injury results in lost days or lost shifts, records as 'Lost Time Injury'.
Organic Waste	Refers to tea leaves and soya bean slag from non-carbonated beverage production, and any food waste from food preparation on-site, and or leftover food from say lunch boxes which is generated within the site boundary. Garden waste is excluded.

Percentage of female managers	Calculations based upon data as of 31 December of the reporting year. This includes manager as anyone being L2 or higher. This only includes permanent employees hired and employed by us and thus does not include secondees and employees of our co-packers and contractors.
Permanent contract employee	A contract for full-time or part-time employee for an indeterminate period (except in Chinese mainland where fixed term staff is counted as permanent employee).
PET	Polyethylene terephthalate (PET), type 1 plastic, and in this context is the raw material for soft drink plastic bottles.
Pouch	A type of primary packaging which is a multilayer foil, squeezable in nature and generally with a plastic screw top. It could also be a package with a tear top if containing powder.
PP	Polypropylene (PP) is a type 5 plastic that is often the raw material we use to make labels.
Primary Packaging	The packaging layer that first envelops the beverage product and contains it (i.e. bottle, closure, closure ring). Most often plastic bottles (PET, HDPE and PP), but also glass bottles, aluminium cans, aseptic fibre pack (e.g. Tetra Pak/Combibloc), post mix bag-in-box (BIB), and caps.
Principles for Sustainable Agriculture (PSA)	The Principles for Sustainable Agriculture (PSA) are the next iteration from the Sustainable Agriculture Guiding Principles (SAGP) and describe The Company's first principles for sustainable agriculture based on environmental, social and economic criteria.
Production Volume	The volume (unit case or litre) of beverages manufactured.
Recycled content	Portion of packaging content that comes from recycled material. The use of recycled content reduces associated carbon emissions and reduces waste to landfill.

Restricted work	<p>A work restriction occurs when the employer keeps the employee from performing one or more routine functions of the job, or from working the full workday the employee would otherwise have been scheduled to work.</p> <p>Restricted work cases will include a change in role or work activities after the injury, e.g. reassignment of some aspects of a person's job or assigned tasks such as maintenance activities to another person after the injury. This does not include restrictions that are precautionary in nature.</p>
rPET	Recycled PET.
RTM	Route-to-market refers to the various distribution channels, logistics, and sales processes a company employs to bring our products or services to the marketplace.
Sales Volume	Physical Unit Cases of beverages sold.
SBTi	The Science Based Targets initiative is a joint initiative by CDP, the United Nations Global Compact (UNGC), World Resources Institute (WRI), and the World Wide Fund for Nature (WWF), providing a decarbonisation target-setting framework for companies to set short-to-medium term greenhouse gas emissions reduction targets (5-15 years) that are scientifically consistent with pathways aiming to limit global warming to below 1.5°C/2°C above pre-industrial levels. By the end of 2023, over 4,000 companies and financial institutions has set emissions reduction targets.
Scope 1 Emission	The direct GHG emissions from the companies' owned or controlled assets, including, for example, flaring, venting and fugitive emissions from oil & gas production facilities.
Scope 2 Emission	The indirect GHG emissions that are a consequence of the activities of the reporting entity but occur at sources owned or controlled by another entity emissions. This includes primarily emissions from the consumption of purchased electricity, heat, or steam.
Scope 3 Emission	All other indirect emissions that occur through the value chain of the reporting company, including both upstream and downstream emissions across 15 different Scope 3 categories.

Secondary Packaging	Ancillary items of individual beverages and materials that are used to group individual beverage containers together. For example, labels, straws, shrink film, corrugated box and paper trays.
SGP	The Suppliers Guiding Principles (SGP) is a document by TCCC which provides an overarching set of standards we expect from our suppliers covering workplace policies, health and safety, human rights, environmental protection and business integrity.
Sludge	a) Sludge from wastewater sedimentation; b) Sludge from the sedimentation of Cane sugar treatment – but is mixed up with the activated carbon, and so falls into Processing waste category.
SMS	Safety Management System
SVA	Source Vulnerability Assessments (SVA) is a formal identification and assessment of the social, environmental, economic, legal, and political risks to sources of water used in manufacturing operations.
Swire Coca-Cola, SCCL	Swire Coca-Cola Ltd.
TCCC	The Coca-Cola Company Limited
TCCF	The Coca-Cola Foundation
TCFD	Task Force on Climate-related Financial Disclosures is the market preferred climate reporting framework. Created by the Financial Stability Board (FSB) in 2015, TCFD published 11 climate-related disclosure recommendations and guidance in 2017 focused on four key pillars - governance, strategy, risk management, and metrics and targets. The aim is to help companies and investors understand, measure, and disclose the financial impacts of different climate-related risks and opportunities.
Technically recyclable	A package is recyclable when a material is being recycled practically and at scale globally by achieving 30% post-consumer recycling rate in multiple regions (collectively representing at least 400 million inhabitants) or a specific market.

Telematics system	Fleet telematics gathers a range of data using Global Positioning System technology, sensors and vehicle engine data to provide fleet operators with the information they need to manage the fleet. It is a camera-based telematic systems to monitor road safety performance, avoid traffic accidents and promote positive safety behaviour.
Temporary contract employee	A contract of limited duration and terminated by a specific event, including the end of a project or work phase, return of replaced personnel, etc.
Tertiary Packaging	Packaging which is used for bulk handling (steel drums, slip trays, crates and pallets etc.).
The Coca-Cola System	The Coca-Cola System comprised of the Coca-Cola Company, which manufactures and sells concentrates, beverage bases and syrups to bottling operations, and bottling partners which manufacture, package, merchandise and distribute final branded beverages to our customers and vending partners, who then sell our products to consumers.
Total Hours Worked	Total hours worked during the reporting period by all company employees (Full time, part time, temporary employees and dispatched workers and non-company person working under the full time supervision of a Swire employee.
Total Injury Rate (TIR)	Total Injuries Rate represents the total number of lost time injury, medical treatment case and restricted work injury (if not included LTI and MTC) per 100 full-time equivalent employees per year. It is calculated as the Total Injuries multiplied by 200,000 and then divided by Total Hours Worked. 200,000 is the annual hours worked by 100 full-time employees, based on 40 hours per week for 50 weeks per year.
UBC	Used beverage can.
Unit case	A unit case is a unit of measurement equal to 192 U.S. fluid ounces (5.678 liters) of finished beverage (24 eight-ounce servings).
vPET	vPET refers to plastic bottle body that contains 100% virgin-polyethylene terephthalate (Type 1 plastic) derived from fossil fuels.

WASH	WASH stands for water, sanitation and hygiene. Access to WASH generally refers to safe water, adequate sanitation and hygiene education.
Wastewater	Wastewater is the treated or untreated effluent discharged at site boundary in liquid form. The combined production and sanitary wastewater in the Chinese Mainland and production wastewater in Hong Kong and Taiwan passes through onsite secondary or tertiary wastewater treatment facilities before being legally discharged into municipal treatment facilities, natural waterbodies or used in internal/external processes as reuse. An onsite treatment facility comprises of aeration and sedimentation tanks. The process mainly removes organic matters through contact oxidation.
Wastewater sludge	Semi-solid by-product generated from the wastewater treatment process.
Water replenish	<p>Water replenish is defined as the ratio of water safely provided to communities and to nature by the community water partnership portfolio divided by sales volume of company beverage products. Volumetric project benefits are quantified using TCCC's peer reviewed methodology as outlined in the Corporate Water Stewardship: Achieving a Sustainable Balance paper published in the Journal of Management and Sustainability in November 2013. There are three primary CWP project types:</p> <ol style="list-style-type: none"> 1. Watershed Protection and Restoration 2. Water Access and Sanitation 3. Water for Productive Use <p>While public education, awareness programs and business engagement on water policy reform are critical responses to water risks and challenges, the water replenish contributions from such efforts cannot reliably be quantified and are not included in the water replenish indicator.</p>
Water risk	<p>Water risk refers to the possibility of an entity experiencing a water-related challenge (e.g., water scarcity, water stress, flooding, infrastructure decay, drought). The extent of risk is a function of the likelihood of a specific challenge occurring and the severity of the challenge's impact. The severity of impact itself depends on the intensity of the challenge, as well as the vulnerability of the actor.</p> <p>(Source: CEO Water Mandate)</p>

Water stewardship	<p>Water stewardship is defined as the use of water that is socially and culturally equitable, environmentally sustainable and economically beneficial, achieved through a stakeholder-inclusive process that includes both site- and catchment-based actions.</p> <p>(Source: Alliance for Water Stewardship)</p>
Water stress	<p>Water stress refers to the ability, or lack thereof, to meet human and ecological demand for fresh water. It considers several physical aspects related to water resources, including water availability, water quality, and the accessibility of water (i.e., whether people are able to make use of physically-available water supplies), which is often a function of the sufficiency of infrastructure and the affordability of water, among other things. Both water consumption and water withdrawals provide useful information that offers insight into relative water stress. There are a variety of physical pressures related to water, such as flooding, that are not included in the notion of water stress.</p> <p>(Source: CEO Water Mandate)</p>
WMP	<p>Water Management Plan (previously Source Water Protection Plans (SWPP)) is a time-bound and funded management plan designed to mitigate risks to water used in manufacturing operations identified in the SVA.</p>
WRI	<p>World Resources Institute (WRI).</p>
WUR	<p>Water Usage Ratio (WUR) is the amount of water used to produce one litre of beverage.</p> <p>Total water used is the total of all water used in production facilities, from all sources, including municipal and groundwater. This includes water used for: production; water treatment; boiler makeup; cooling; cleaning and sanitation; backwashing filters; irrigation; washing trucks and other vehicles; kitchen or canteen; toilets and sinks; and fire control. This does not include return water.</p>
Zero waste to landfill	<p>Swire Coca-Cola defines ZWTL as the responsible production, consumption, reuse and recovery of materials, that avoids being sent to incineration, landfill and the natural environment. The definition covers general, logistics, organic, production and processing waste, as well as manufacturing hazardous waste derived from Swire Coca-Cola's core operations.</p>