

Assurance



SCOPE AND APPROACH

Coca-Cola Enterprises Limited ("Coca-Cola Enterprises") commissioned DNV GL Business Assurance Services UK Limited ("DNV GL") to undertake independent assurance of its Corporate Responsibility and Sustainability Report 2015/2016 (the "Report") and the GHG emissions from its European operations and offices in the United States of America disclosed therein for the year ended 31 December 2015.

We performed our work using DNV GL's assurance methodology VeriSustain™, which is based on our professional experience, international assurance best practice including the AA1000 Assurance Standard, International Standard on Assurance Engagements 3000 (ISAE 3000), and the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines. We evaluated the report for adherence to the VeriSustain™ Principles (the "Principles") of stakeholder inclusiveness, materiality, responsiveness, completeness, neutrality and reliability.

We evaluated the performance data using the reliability principle together with Coca-Cola Enterprises' data protocols for how the data is measured, recorded and reported. The performance data in scope was:

Water use

- Water used (1,000 liter)
- Water use ratio (Liters of water/liter of product manufactured)
- Water safely returned to nature (%)

Recycling

- Number of consumer opportunities provided to view brand-led recycle/recover messaging

Carbon Footprint

- Carbon footprint – core business operations (1,000 tons CO₂e)
- CO₂e reduction since 2007 baseline (%)
- Scope 1, Direct emissions (1,000 tons CO₂e)
- Scope 2, Indirect emissions (1,000 tons CO₂e) (location and market-based approach)
- Scope 3, Third party emissions (1,000 tons CO₂e)

Wellbeing

- Reduction in calories per liter (%)
- Products which are no- or low-calorie (<40 calories per 250ml) (%)
- Full sugar brands with a no- or low-calorie alternative (%)
- Products in packs that are 250ml or less (%)
- Number of people engaged in active lifestyle programs

We understand that the reported financial data and information are based on data from Coca-Cola Enterprises' 2015 Annual Report, which is subject to a separate independent audit process. The review of financial data taken from the Annual Report is not within the scope of our work.

We planned and performed our work to obtain the evidence we considered necessary to provide a basis for our assurance opinion. We are providing a 'moderate level' of assurance. A 'high level' of assurance would have required additional work at Group and site level to gain further evidence to support the basis of our assurance opinion.

RESPONSIBILITIES OF THE BOARD OF DIRECTORS AND MANAGEMENT OF COCA-COLA ENTERPRISES AND OF THE ASSURANCE PROVIDERS

The Management of Coca-Cola Enterprises have sole responsibility for the preparation of the Report. In performing our assurance work, our responsibility is to the management of Coca-Cola Enterprises; however our statement represents our independent opinion and is intended to inform all Coca-Cola Enterprises' stakeholders. DNV GL was not involved in the preparation of any statements or data included in the Report except for this Assurance Statement.

This is the fourth year that we have provided assurance of Coca-Cola Enterprises' Report. Our assurance team also undertook a Scope 2 Readiness Assessment of Coca-Cola Enterprises' revised GHG Inventory emissions reporting methodology, supporting data and assumptions for compliance against the new Scope 2 requirements of the GHG Protocol Corporate Standard in January 2016. DNV GL provides a range of certification services to Coca-Cola Enterprises, none of which constitute a conflict of interest with this assurance work.

DNV GL's assurance engagements are based on the assumption that the data and information provided by the client to us as part of our review have been provided in good faith. DNV GL expressly disclaims any liability or co-responsibility for any decision a person or an entity may make based on this Assurance Statement.

BASIS OF OUR OPINION

A multi-disciplinary team of sustainability and assurance specialists performed work at corporate and site level. We undertook the following activities:

- Review of the current corporate responsibility and sustainability issues that could affect Coca-Cola Enterprises and are of interest to stakeholders;



- Review of Coca-Cola Enterprises' approach to stakeholder engagement and recent outputs;
- Review of information provided to us by Coca-Cola Enterprises on its reporting and management processes relating to the Principles;
- Interviews with ten selected Directors and senior managers responsible for management of corporate responsibility and sustainability issues and review of selected evidence to support issues discussed;
- Site visits to the following Coca-Cola Enterprises sites to review process and systems for preparing site level key performance data and implementation of corporate responsibility and sustainability strategy and initiatives:
 - Uxbridge, United Kingdom: European Headquarters
 - Paris, France: Corporate office
 - Dunkirque, France: Manufacturing site
 - Jordbro, Sweden: Manufacturing site
- Review of supporting evidence for key claims and data in the report. Our checking processes were prioritised according to materiality and we based our prioritisation on the materiality of issues at a consolidated corporate level;
- Review of the processes for gathering and consolidating the specified key performance data and, for a sample, checking the data consolidation; and
- An independent assessment of Coca-Cola Enterprises' reporting against the Global Reporting Initiative (GRI) G4 Guidelines, 'Core' level.

OPINION

On the basis of the work undertaken, nothing came to our attention to suggest that the Report does not properly describe Coca-Cola Enterprises' adherence to the Principles. In terms of reliability of the performance data, nothing came to our attention to suggest that these data have not been properly collated from information reported at operational level, nor that the assumptions used were inappropriate.

We believe that the Report is in line with the 'Core' requirements of the GRI G4 Guidelines.

OBSERVATIONS

Without affecting our assurance opinion we also provide the following observations.

The Report presents an update of the Coca-Cola Enterprises' activities and performance against its Sustainability Plan and we specifically welcome the introduction of a 10-year historic review of key milestones for the business (see Factsheet 05 – 10 Years of Sustainability). As this the last Corporate Responsibility and Sustainability Report of Coca-Cola Enterprises before becoming part of Coca-Cola European Partners, after the merger with Coca-Cola Erfrischungsgetränke and Coca-Cola Iberian Partners; we look forward to seeing how the Coca-Cola Enterprises' sustainability commitments will be embedded within the new organisation and the sharing and transfer of knowledge and expertise.

Stakeholder inclusiveness

The participation of stakeholders in developing and achieving an accountable and strategic response to sustainability.

We observed a good level of stakeholder engagement related to the commitments in Coca-Cola Enterprises' Sustainability Plan and day-to-day business activities at both the corporate and operational levels. The engagement considers the views of a wide range of internal and external stakeholders and is clearly disclosed in the Report through examples and case studies, as well as forward looking thought leadership pieces such as the 'Rethinking Business' executive roundtables in conjunction with the Financial Times, as well as the Sustainable Manufacturing for the Future whitepaper with Cranfield University, (see Factsheet 06 – Innovate for the Future).

Materiality

The process for determining the issues that are most relevant to an organisation and its stakeholders.

Coca-Cola Enterprises has demonstrated a robust and effective process for determining and prioritising material issues at corporate level, as part of the review of its Sustainability Plan in 2014. While there was no materiality update in 2015, the process in 2014 considered inputs from a wide range of sources, including the expectations of internal and external stakeholders, megatrends, financial considerations, policies and regulations, corporate and local environments, and overall sustainability context.

Responsiveness

The extent to which an organisation responds to stakeholder issues.

The Report presents a good overview of how Coca-Cola Enterprises has consulted with a wide range of key stakeholders and has engaged and responded to corporate responsibility and sustainability issues. The publication of responses to stakeholder feedback on key issues linked to its Sustainability Plan (see Factsheet 28 – Stakeholders and Materiality) is particularly effective and transparent.

Completeness

How much of all the information that has been identified as material to the organisation and its stakeholders is reported.

The Report provides a good overview of performance across the organisation, at corporate and operational levels, and includes upstream and downstream impacts of its operations and products. The Report covers the organisation's impacts over a longer time frame, including long-term targets and historic performance on key performance data.

Neutrality

The extent to which a report provides a balanced account of an organisation's performance, delivered in a neutral tone.

The tone in the Report is generally neutral and, with no obvious and deliberate intent to unduly influence the reader. The Report discloses both favourable and unfavourable performance data in accordance with the Sustainability Plan and its focus areas. However, we recommend Coca-Cola Enterprises provides more commentary on the challenges it faces in areas of less favourable performance, such as commercial lost-time accident rate, and disclose its plans for improvement going forward; and areas where further progress will become increasingly difficult, such as energy use and energy use ratio reduction.

Reliability

The accuracy and comparability of information presented in the report, as well as the quality of underlying data management systems.

Coca-Cola Enterprises has well-established processes for compilation, submission and approval of water use, carbon footprint, recycling and well-being performance data (see specific metrics above) from its operations to corporate level systems. We found a limited number of errors and omissions and these were corrected prior to inclusion in the Report.

We restate our recommendation that Coca-Cola Enterprises publishes and signposts its methodology for collecting and reporting key performance data included in the 'CRS data table' factsheet.

This was the first reporting period that Coca-Cola Enterprises have reported their Scope 2 GHG emissions using the market-based method following the amendment to the GHG Protocol Corporate Standard. Across Coca-Cola Enterprises' sites, we observed varying quality and detail in the energy certificates used for calculating this method. In subsequent reporting periods, as more sites begin reporting their Scope 2 emissions following the market-based method, we recommend Coca-Cola Enterprises seeks consistency in the quality of information used in all its sites' certificates.

We found a limited number of material errors as well as some non-material errors in the Lost-time Accident rate performance data,

and these were corrected prior to inclusion in the Report and corrective actions have been identified. These errors resulted from the inaccurate application of the Coca-Cola Enterprises internal reporting procedures, following a harmonisation of multiple safety data reporting systems into one global system. We recommend that Coca-Cola Enterprises considers providing further training to relevant employees on using the new safety systems and establishes stricter controls around the data collection and review mechanisms.

For and on behalf of DNV GL Business Assurance Services UK Limited London, UK

6 May 2016



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