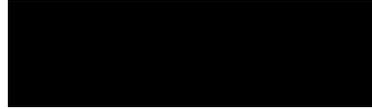


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May 17, 2021

James Quincey  
Chairman and Chief Executive Officer  
The Coca-Cola Company



HRW.org

Cc: Paul Lalli, Human Rights Director  
Shauna Byrnes, Human Rights Manager

Re: Human rights due diligence for 2022 Beijing Olympics

Dear Chairman Quincey,

We write to inquire about your company's human rights due diligence practices with respect to your sponsorship of the 2022 Beijing Olympics.

Human Rights Watch is an independent, nongovernmental organization that monitors and reports on human rights violations in more than 90 countries around the world. We have been reporting on, and advocating for, solutions to human rights abuses in China for over 30 years. In the interests of thorough and accurate reporting, we are writing to solicit further information and other perspectives you may have about your corporate activities in China.

The United Nations Guiding Principles on Business and Human Rights, adopted in 2011, create a responsibility for companies to assess their operations and supply chains to ensure that they do not create or contribute to human rights violations, and that if such violations are found, remedies are provided. Companies are expected to make these assessments public.

Human Rights Watch [wrote to](#) and met with the Olympic Partner (TOP) Sponsors around the 2008 Beijing Olympics. Sponsors [largely dismissed](#) those concerns, citing their adherence to robust, individual Environmental, Social and Governance (ESG) commitments, or noting that their ESG commitments did not extend beyond their business operations to their sponsorship of the Games.

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Over the past several years [Human Rights Watch's research](#) on the Chinese government's abuses of surveillance technology has entailed communication with various companies, ranging from United States-based manufacturers of medical technology to European investment firms to Chinese social media platforms; few, if any, of these companies have explained their approach to human rights due diligence in their China operations.

The UN Guiding Principles impose a responsibility on companies to know the full extent of their supply chains, their sourcing, their financing, and the full scope of their activities, including their sponsorship of events, to assess whether human rights violations occur in those interactions. We were disappointed that the International Olympic Committee (IOC) itself [recently failed](#) to carry out this kind of assessment, choosing instead to assert that “in a complex world,” the Games are “a force for good.”

In the past year alone, Human Rights Watch has documented the Chinese authorities' [crimes against humanity](#) against Uyghurs, Kazakhs, and other Turkic communities. We have detailed the [deaths](#) of Tibetan mothers, monks, and peaceful activists in, or shortly after release from, detention. We have chronicled how the Chinese authorities are systematically and rapidly [dismantling a free society](#) in Hong Kong. We have watched Xi's government [crush](#) independent civil society, eradicate the modest progress of legal reform made during previous governments, and ensure that people across the country know their behavior can be, and is, tracked through [advanced surveillance](#) technology.

Human Rights Watch and other research organizations, journalists, and UN experts have [detailed concerns](#) not only about forced labor in such sectors as [apparel](#) and solar panels in the Xinjiang Uyghur Autonomous Region (XUAR) in northwest China, but also documented labor schemes through which Xinjiang officials [transfer workers](#) from that region to other parts of the country, often in highly coercive circumstances. We are a member of the [Coalition to End Forced Labor in the Uyghur Region](#) based on that information, but also based on concerns that few if any companies have been able to carry out meaningful human rights due diligence across the region. In September 2020, at least [five firms announced](#) that they would no longer conduct social audits in the region. A July 2020 US government [business advisory](#) warned that there have been reports that auditors going to Xinjiang may be detained, harassed, and intimidated by Chinese authorities, and may also be required to use government-provided interpreters.

Our broader conversations with companies suggest that even in other more open parts of China, human rights due diligence is either not pursued or not possible. Firms privately tell us that their efforts to better understand their own complex supply chains, financing arrangements, or business operations are often obstructed by local authorities. Yet, a failure to make such an effort while continuing to do

business with partners in those areas compounds the problem, increasing reputational risk around such high-profile events as the Olympic Games.

As you know, International Labour Organization [Convention No. 190](#) on violence, harassment, and discrimination at work requires that your company also take measures to protect auditors who conduct social audits, regardless of whether these auditors are in-house or external.

As part of our ongoing research and advocacy around human rights violations in the context of the 2022 Beijing Olympics, we request answers on your company's role in this situation and would greatly appreciate your response to the following questions:

1. Has your company conducted human rights due diligence for the 2022 Beijing Olympics?
2. If so, please explain what this assessment entailed, including supply chain assessments, interviews with workers, reviews of financing and investment arrangements, etc. Please provide a copy of the report.
3. Does your firm source products or services from suppliers in China, and especially from Xinjiang? If yes, please explain.
4. Did your firm itself conduct social audits of its business partners in China, including in Xinjiang, or did it hire an outside auditor? Please provide copies of audit reports and provide the additional following details:
  - a. A list of all facilities audited in China, including any in Xinjiang, indicating when the audit was conducted, by whom, over what period, and against what auditing or certification standard.
  - b. How many of these audits were announced, unannounced, or semi-announced? Please explain.
  - c. For each of these audits, what measures did your company take to examine how many members were part of the audit teams and how many interpreters the audit team included, to eliminate the need for government-provided interpreters? Do you have the breakdown of this information on file for every facility-based audit conducted in China?
  - d. On average, for each of these audits, how many workers did the auditors interview? How did the auditors ascertain that workers gave interviews without fear of reprisal?
  - e. What steps did your company take to ensure that the auditors and workers continue to receive anti-retaliation protection after audit completion, and for what period did such protection extend?

5. If you have not conducted human rights due diligence, why not? Do you plan to do so before the February 2022 opening of the Beijing Games?

We would welcome a response to these questions and any other information you would like to provide by June 1, 2021, so that it may be reflected in our reporting.

Thank you for your assistance in these matters. If you wish to contact us, please find our information below.

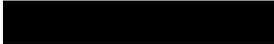
Sincerely,



Sophie Richardson  
China Director  
Human Rights Watch



Arvind Ganesan  
Business and Human  
Rights Director  
Human Rights Watch



Minky Worden  
Global Initiatives Director  
Human Rights Watch

