

### Data Description for the Income Statement

	Description
Revenues	Total income generated from sales of goods or services during a specific period
Cost of Goods Sold (COGS)	Direct costs attributable to the production of goods sold by a company, including materials and direct labour
Gross Profit	Revenue minus the cost of goods sold. (COGS)
Selling, General, and Administrative Expenses	Operating expenses incurred by a company that are not directly tied to production, including salaries, advertising, and office supplies
Other Operating Charges	Additional expenses related to operations not classified under COGS or SG&A
Operating Income:	Gross profit minus operating expenses.
Interest Income	Income earned from investments in interest-bearing assets, such as bonds or savings accounts.
Interest Expense	Cost of borrowing money, typically related to debt obligations.
Equity Income (Loss) - Net	Income or losses from investments in other companies where the investor has significant influence but not control.
Other Income (Loss) - Net	Miscellaneous income or losses not directly related to core business operations.
Income Before Income Taxes	Total earnings before deducting income taxes.
Income Taxes	Expenses incurred due to corporate income taxes.
Consolidated Net Income	Net income after deducting income taxes and other expenses.
Net Income (Loss) Attributable to Noncontrolling Interest	Portion of net income attributable to minority shareholders in subsidiaries not wholly owned by the parent company.
Net Income Attributable to Shareowners of The Coca-Cola Company	Total net income available to common shareholders after deducting noncontrolling interests.
Basic Net Income per Share	Net income attributable to common shareholders divided by the average number of shares outstanding during the period, without considering dilution.
Diluted Net Income per Share	Net income attributable to common shareholders divided by the average number of shares outstanding during the period, adjusted for the potential impact of dilutive securities.
Average Shares Outstanding - Basic	The average number of common shares outstanding during the period, used to calculate basic EPS.
Average Shares Outstanding - Diluted	The average number of common shares outstanding during the period, adjusted for the dilutive effects of stock options, warrants, convertible securities, or other potential dilutive instruments
Earnings per Share (EPS)	Division of net income by the total number of outstanding shares

### Data description for Balance Sheet

	Description
Cash & Cash Equivalents	Monetary assets that can be readily converted into cash, including cash on hand and short-term investments with high liquidity.
Short-term Investments	Investments expected to be converted into cash or used within one year, such as marketable securities or bonds
Total Cash, Cash Equivalents, and Short-term Investments:	Sum of cash, cash equivalents, and short-term investments, reflecting total liquid assets
Marketable Securities	Financial instruments like stocks or bonds that can be traded on a public exchange
Inventories	Goods held by the company for sale, including raw materials, work-in-progress, and finished goods
Total Current Assets	Sum of all assets expected to be converted into cash or used within one year, including cash, inventories, and receivables
Equity Method Investments	Investments where the company has significant influence but not control over another company.
Other Investments	Non-current investments not classified under equity method investments or marketable securities.
Other Noncurrent Assets	Long-term assets not expected to be converted into cash within one year, including long-term receivables and fixed assets
Deferred Income Tax Assets	Future tax benefits resulting from temporary differences between book and tax accounting
Property, Plant, and Equipment — Net	Tangible assets like land, buildings, and machinery, net of accumulated depreciation.
Trademarks with Indefinite Lives	Intangible assets representing brand names or trademarks with no foreseeable limit on their useful life.
Goodwill	Intangible asset reflecting the excess of purchase price over the fair value of identifiable net assets acquired in a business combination
Other Intangible Assets	Non-physical assets like patents, copyrights, and customer relationships.
Total Assets	Sum of all current and noncurrent assets, representing the total resources owned by the company.
Accounts Payable & Accrued Expenses	Short-term liabilities owed to suppliers for goods and services purchased, and accrued expenses.
Loans and Notes Payable	Short-term and long-term borrowings from banks or financial institutions.
Accrued Income Taxes	Taxes owed to government authorities but not yet paid.
Total Current Liabilities	Sum of all obligations expected to be settled within one year, including accounts payable, short-term borrowings, and accrued expenses.
Long-term Debt	Borrowings with maturities longer than one year, such as bonds or long-term loans.
Other Noncurrent Liabilities	Long-term obligations not classified under current liabilities, including deferred revenue and long-term lease liabilities.
Deferred Income Tax Liabilities	Future tax obligations resulting from temporary differences between book and tax accounting
Capital Surplus	Amount received from investors in excess of the par value of shares issued

Reinvested Earnings	Portion of net income reinvested back into the business rather than paid out as dividends.
Accumulated Other Comprehensive Income (Loss)	Cumulative changes in equity from non-owner sources, such as gains or losses on hedging instruments.
Equity Attributable to Shareowners of The Coca-Cola Company	Portion of total equity belonging to shareholders.
Equity Attributable to Noncontrolling Interests	Portion of equity owned by minority shareholders in subsidiaries.
Total Equity	Sum of equity attributable to shareowners and noncontrolling interests.
Total Liabilities & Equity	Sum of all liabilities and equity, representing the total claims against the company's assets.