A REPORT OF THE FEDERAL COMPETITION AND CONSUMER PROTECTION COMMISSION'S INVESTIGATION INTO MISLEADING BRANDING AND LABELLING PRACTICES AND ALLEGATIONS OF ANTICOMPETITIVE CONDUCTS BY COCA-COLA NIGERIA LIMITED AND THE NIGERIAN BOTTLING COMPANY LIMITED

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EXECUTIVE SUMMARY

In June 2019, the Commission became aware that Coca-Cola Nigeria Limited (Coca-Cola Nigeria) and the Nigerian Bottling Company (NBC) had produced and introduced Coke Original Taste- Less Sugar (Coke Less Sugar) to the market as a new variant of its Coca-Cola (Coke) drink, without any publicity, nor prior information to consumers. This new variant was bottled in a packaging that was nearly identical to the packaging of the Coke Original. Subsequently, in September 2019, the Commission also discovered that the Limca lemon-lime flavoured drink appeared to have two variants which are not distinguished. These which products tasted significantly different, have different compositions and nutritional value, were packaged in identical bottles, with identical brand design and the same National Agency for Food and Drug Administration and Control (NAFDAC) registration numbers. The Commission therefore commenced an investigation into the misleading labelling and branding practices of Coca-Cola Nigeria and NBC.

In January 2021, during the pendency of the investigation, the Commission received a complaint alleging that Coca-Cola Nigeria offered its products (particularly Coke) at significantly different prices in different locations across the country and that the product quality varies from location to location. This prompted the Commission to expand the scope of the investigation, and as a result, the investigation sought to determine the following issues:

1. Whether the labelling, packaging and branding of Coca-Cola products are misleading or likely to mislead consumers.
2. Whether the Companies provided misleading and or false information to the Commission.
3. Whether Coca-Cola's product pricing is indicative of an abuse of market dominance.

During the course of the investigation the Commission requested and received several documentary, visual and audiovisual information from the Companies; conducted a site visit to the NBC Abuja plant on the 2nd of August 2019; and held several meetings with the Companies, including on 11th June 2020, 26th June 2020, 6th February 2023, and 22nd June 2023. Notably, on 21st September 2020, the Commission approved a new packaging design for Coke Less Sugar which was presented by the Companies, as being sufficiently distinguished from the packaging design of Coke Original, in a bid to ensure that consumers were no longer misled. The Companies subsequently sought and received permission from the Commission to effect the changes by the third week of December 2020, however, they never eventually proceeded to implement this differentiation, and rather communicated to the Commission in January 2021 that they had made a business decision to discontinue all the Coke Original PET SKUs, while continuing to produce the variant in the Can packaging only. The Commission was however still of the opinion that this did not eliminate the potential for consumers to be misled and rather perpetuated it further. The Commission thereafter shared its preliminary investigation report with Coca-Cola Nigeria.

Subsequently, the Companies sought a meeting with the Commission, and this took place on the 6th of February 2023. At the meeting, the Companies informed the Commission of their intention to reintroduce the discontinued Coke Original variant in PET and sought the Commission's approval for a new set of designs to be used for the new production. The designs, by the Commission's assessment overlooked the progress made by the earlier approved design (on 21st September 2020) and raised the exact same concerns as the original designs which the Commission had long determined to be misleading. Therefore, the Commission declined to approve the new set of designs.

However, on 10th February 2023, the Commission discovered that the Companies had already reintroduced the Coke Original variant in PET and that the designs in respect of which approval was sought by the Companies were already being used for the production, marketing and distribution of both Coke Original and Coke Less Sugar. Not only does this deliberate and misleading action appear to ridicule the efforts of the Commission, but more significantly, it demonstrates their lack of regard for Nigerian consumers and the law as it continues to perpetuate the deception of consumers on a larger scale. Specifically, market surveillance by the Commission discovered that a batch of Coke Original in the 35cl PET bottle which was produced on 29th January 2023 and a batch of Coke Less Sugar in 50cl PET bottle which was produced on 10th January 2023, were being sold in Victoria Island area of Lagos State. The Commission noted that these products carried the brand designs in respect of which the Companies sought approval on 6th February 2023, and that these products were produced eight days and twenty-seven days, respectively, before the request for the Commission's approval.

The Commission having considered all the issues formulated for determination, made its findings. On May 30 and 31, 2023 the Commission issued its Interim Investigation Report and an Order and Notice to Show Cause (ONSC) to the Companies. In response, via letters dated July 3, 2023, the Companies informed the Commission about the commencement of their efforts to enable consumers to clearly distinguish the two Coca-Cola Original Taste variants. The Commission therefore set out to access the sufficiency of these efforts to adequately sensitize consumers about how to distinguish between the two products, and also compare the efforts made by the sensitisation campaign which they tagged "Coke with Meals", to other campaigns run by the Companies. The Commission requested and received information from the Companies regarding the budget and implementation details of the campaign as well as other relevant campaigns. By the Commission's assessment, the efforts made by the Companies with respect to the "Coke with Meals" campaign pale in comparison when compared to efforts taken in respect of other campaigns, and were also insufficient to adequately alert consumers to the relevant distinguishing factors between the two variants.

The Commission's findings include:

a) That Companies knowingly and intentionally applied a trade description to the Coca-Cola Less Sugar variant that could reasonably mislead consumers as to the nature and feel of the drink, in such a manner that consumers would assume that the product was the Coca-Cola Original Taste variant, in violation of Section 116 (1) and (2) of the FCCPA.

b) That NBC, by producing and distributing the two variants of Limca Lime-Lemon flavoured drink in the same packaging and brand design, and using the same NAFDAC registration number for both products, impliedly and falsely communicated to the consumer that both products are the same and thus misled and deceived consumers, in violation of Section 123 (1) (a), (b) and (c) of the FCCPA and Regulation 2 (a) of the National Agency For Food And Drug Administration and Control Act (2004), Pre-packaged Food (Labelling) Regulations.

c) That NBC, on at least four occasions, provided false and misleading information to the Commission, in violation of Section 112 of the FCCPA; and That Coca-Cola Nigeria, on at least one occasion, misled the Commission, in violation of Section 112 of the FCCPA.

d) That the available pieces of information regarding the pricing patterns of Coca-Cola products are, by themselves, insufficient to demonstrate any abuse of market dominance, but they however raise some concerns around the pricing in Ebonyi State in 2019. Though concerning, the astronomical price increases observed in Ebonyi State cannot (by itself) sustain a finding of excessive pricing, as several factors must be considered in determining whether there was excessive pricing. Therefore, the Commission may conduct further investigations into the issue of whether Coca-Cola Nigeria's product pricing is indicative of an abuse of market dominance.

Having therefore extensively considered all the issues, the Commission concludes this investigation by the issuance of this Report and Order & Notice to the Companies.

INTRODUCTION / BACKGROUND

The Commission, through a routine market surveillance in June 2019, became aware that Coca-Cola Nigeria Limited (Coca-Cola Nigeria/ CCNL) and the Nigerian Bottling Company (NBC) had introduced Coke Original Taste- Less Sugar (Coke Less Sugar) to the market as a new variant of its Coca-Cola (Coke) drink. This new variant was not announced to consumers and is bottled in a packaging that is identical to the packaging of the Coke Original. The only distinguishing factor on the packaging and label design is the inclusion of the phrase "Less Sugar" in an inconspicuous manner after the words "Original Taste". Further, the nutritional information shows that both products have different ingredients and nutritional value.

Following a complaint from a consumer in September 2019, the Commission carried out a market survey and discovered that the Limca lemon-lime flavoured drink appeared to have two variants which are not distinguished. These products taste different, have different ingredients and nutritional value but were packaged in identical bottles, with identical brand design and the same National Agency for Food and Drug Administration and Control (NAFDAC) registration numbers.

Furthermore, the Commission received several consumer complaints about the quality of Coke Original drink, specifically, they noted that it tasted markedly different from what they were used to consuming. Preliminary investigation by the Commission showed that these consumers assumed that they purchased and consumed the Coke Original drink, when in reality, they had unknowingly purchased and consumed the Coke Less Sugar drink.

Both Coke and Limca are produced, marketed and distributed by Coca-Cola Nigeria Limited and the Nigerian Bottling Company (the Companies). The Companies did not appear to have done any advertorials or branding differentiation to appropriately educate consumers about these variants, and the Commission was therefore concerned that such product branding and marketing practices could mislead consumers and amount to an unfair tactic, in violation of the Federal Competition and Consumer Protection Act, 2018 (FCCPA), particularly Sections 116, 123 and 124.

Pursuant to its mandate in Section 17 (g) of the FCCPA, to wit:

> *"The Commission shall eliminate anti-competitive agreements, misleading, unfair, deceptive, or unconscionable marketing, trading and business practices",*

the Commission commenced this investigation into the labelling, branding, marketing and advertisement practices of Coca-Cola Nigeria Limited and the Nigerian Bottling Company (NBC), in June 2019.

While this investigation was ongoing, the Commission received another complaint in January 2021 alleging that Coca-Cola Nigeria offered its products (particularly Coke) at significantly different prices in different locations across the country and that the product quality varies from location to location. This complaint prompted a further investigation into the question of whether the Coca-Cola Nigeria's pricing model is indicative of any anti-competitive conduct, such as the abuse of a dominant market position in violation of Section 72 of the FCCPA.

<u>Issues for determination</u>

Based on the foregoing, the Commission formulated the following issues for determination:

4. Whether the labelling, packaging and branding of Coca-Cola products are misleading or likely to mislead consumers.
5. Whether the Companies provided misleading and or false information to the Commission.
6. Whether Coca-Cola's product pricing is indicative of an abuse of market dominance.

ISSUE 1 - WHETHER THE LABELLING, PACKAGING AND BRANDING OF COCA-COLA PRODUCTS ARE MISLEADING OR LIKELY TO MISLEAD CONSUMERS

Relevant provisions of the FCCPA:

Section 116 (2):

“An undertaking shall not knowingly apply to any goods a trade description that is likely to mislead consumers as to any matter implied or expressed in that trade description or alter, deface, cover, remove or obscure a trade description or trademark applied to any goods in a manner calculated to mislead consumers.”

Section 116 (3):

“An undertaking shall not supply, offer to supply or display any goods if the undertaking knows, reasonably could determine, or has reason to suspect, that-

(a) A trade description applied to those goods is likely to mislead consumers as to any matter implied or expressed in that trade description”.

Section 123(1) (a), (b) & (c):

“A producer, importer, distributor, retailer, trader or service provider shall not, in pursuance of trade and for the purpose of promoting or marketing, directly or indirectly, goods or services make any representation to a consumer –

(a) in a manner that is likely to imply any false or incorrect representation concerning those goods or services;

(b) that is reasonably misleading or likely to be misleading in any material respect concerning those goods or services;

(c) in a manner that is erroneous, fraudulent or deceptive in any way, including in respect of – (i) the nature, properties, advantages or uses of the goods or services.”

Section 124 (1) (a):

"An undertaking or any person acting on its behalf shall not use physical force, coercion, undue influence or pressure, harassment, unfair tactics or any other similar conduct against any person in connection with – (a) marketing of any goods or services".

Section 131 (1) (a):

"Every consumer has a right to receive goods that – (a) are reasonably suitable for the purpose for which they are generally intended".

Background information

Between December 2017 and October 2019, the Companies began and concluded the process of reducing or eliminating the sugar content of some of their carbonated soft drink brands (Fanta, Sprite and Limca) and introducing sweeteners such as Acesulfame-K and Sucralose in the formulation of the drinks. Though relevant NAFDAC approvals for product formulation changes were obtained prior to the production and distribution of the new formulations, in some cases, the Companies continued to produce and market the old formulation while simultaneously producing and marketing the new formulation without alerting consumers that they were putting out different variants on the market in the same or similar packaging. Table 1 below, according to the Companies, shows the dates for the last production of the "old" formulation of Fanta Orange, Sprite and Limca and the first production for their then "new" formulations in plants across the country. It is important to note that in 2019, the Companies once again switched the formulation of this Limca Lemon-lime flavoured drink to the 50-50 sugar variant after obtaining relevant NAFDAC approval on the 28th of October 2019, which in essence reintroduced the "old" formulation.

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S/No.	PLANT	LAST PRODUCTION DATE FOR OLD LIMCA FORMULATION	FIRST PRODUCTION DATE FOR NEW LIMCA FORMULATION
1	MAIDUGURI	18th October 2018	24th December 2018
2	ASEJIRE	26th November 2018	10th December 2018
3	IKEJA	5th July 2018	9th August 2018
4	OWERRI	23rd September 2018	11th October 2018
5	CHALLAWA	24th August 2018	23rd November 2018
6	PORTHARCOURT	19th October 2018	22nd October 2018
7	ABUJA	5th July 2018	19th December 2018
8	BENIN	18th September 2018	12th October 2019

S/No.	PLANT	LAST PRODUCTION DATE FOR OLD FANTA FORMULATION	FIRST PRODUCTION DATE FOR NEW FANTA FORMULATION
1	MAIDUGURI	2th February, 2018	15th February, 2018
2	ASEJIRE	30th January 2018	11th January 2018
3	IKEJA	13th December 2017	29th December 2017
4	OWERRI	26th January 2018	1st february 2018
5	CHALLAWA	5th January 2018	1st february 2018
6	PORTHARCOURT	11th October 2019 (running today)	11TH October 2019 (commenced today)
7	ABUJA	11th Feb ,2018	11th Feb,2018
8	BENIN	22nd January 2018	1st february 2018

S/No.	PLANT	LAST PRODUCTION DATE FOR OLD SPRITE FORMULATION	FIRST PRODUCTION DATE FOR NEW SPRITE FORMULATION
1	MAIDUGURI	10th October, 2018	24th October, 2018
2	ASEJIRE	7th May 2018	18th May 2018
3	IKEJA	26th March 2018	31st March 2018
4	OWERRI	N/A	N/A
5	CHALLAWA	28th March 2018	11th April 2018
6	PORTHARCOURT	18th September 2018	26th September 2018
7	ABUJA	29th Sept,2018	19th Oct ,2018
8	BENIN	22nd March 2018	8th April 2018

Table 1: Production Data Submitted by Coca-Cola Nigeria to the Commission via email on October 11, 2019.

From Table 1 above, it can be observed that in Port Harcourt, NBC produced the old and new formulation of Limca within 3 days of each other – on 19th and 22nd October 2018, respectively. Similarly, they produced both old and new formulations of Fanta Orange on the same days in Port Harcourt and Abuja on 11th October 2019 and 11th February 2018, respectively. Furthermore, the Asejire plant produced the old formulation of Fanta on 30th January 2018, while having commenced production of the new formulation on 11th January 2018 - precisely 19 days earlier. In the Case of Sprite most plants produced the new formulation within two weeks of producing the old formulation. These different formulations were typically packaged in identical material using identical branding design information as well as NAFDAC registration numbers, and thus offering no alert, signal or warnings to the consumer about the difference in formulation. Indeed, the ingredients section of the label typically states the content of each product, but this does not constitute sufficient warning or alert, because an unsuspecting consumer is very unlikely to read the ingredients list of a familiar product every time s/he is buying a new bottle, unless some alert about the variations had earlier been provided to that consumer. Such an alert could be by way of commercials or new and bold branding information on the product packaging that puts the consumer on immediate alert.

Further, given that the usual life span for the drinks is up to four months in the case of those in PET bottles and up to one year in the case of RGB packaging, the production of both variations on the same day, or just days and weeks apart leads to the reasonable assumption that they were marketed to consumers at the same time, or within relatively close or overlapping time frames.

With respect to Sprite, Fanta and Limca, the companies retained the initial NAFDAC registration numbers because the products were all eventually migrated to a new formulation. In the case of Coke however, the Companies continued producing the old full sugar formulation while introducing a less sugar variant to the market. The Companies therefore registered the Coke Less Sugar with NAFDAC as a different product, and began production of same in PET 35cl and PET 1ltr packaging in January 2019. The Companies also continued to produce the full sugar variant of Coke (Coke Original) in RGB 50cl, PET 60cl, and Can 33cl packaging up till December 2020. Information about production dates for Coke Less Sugar provided to the Commission by the Companies also indicates that between June and

December 2019, they began producing Coke Less Sugar in PET 60cl and RGB 50cl packaging.[1] In January 2021, the Companies restricted the production of Coke Original to the 33cl Can packaging only. Both Coke Less Sugar and Coke Original have very similar brand and packaging design, but distinct NAFDAC registration numbers.

Relevant information:

This issue affects four products produced by the Companies with respect to two flavours, and they are:

A. Coke Original and Coke Less Sugar
B. Limca Lime-Lemon flavour (2kcal) and Limca Lime-Lemon flavour (53kcal)

A. Failure to adequately distinguish between the Coke Original Taste and Coke Less Sugar

With respect to the Coke variants - Original and Less Sugar, the nutritional information for both products differ significantly, and both have distinct NAFDAC registration numbers. Further, Coca-Cola Nigeria, in its submissions to the Commission, rightly lists them as different variations of the Cola flavour. However, there is very little distinction in the packaging and advertisement of these products.

Branding similarities and distinguishing factors of the different variants are as shown in Table 2 below. Advertising efforts are as detailed thereafter.

Product	Similarities (PET bottles)	Distinguishing factor
A. Coke Original	Bottle shape Red bottle cap Red label with white texts Content colour	“ORIGINAL TASTE” is written on the top line of the label.

[1] Email of November 20, 2019 – from Coca-Cola

B. Coke Less Sugar	Bottle shape Red bottle cap Red label with white texts Content colour	"ORIGINAL TASTE- LESS SUGAR" is written on the top line of the label.
C. Coke Zero	Bottle shape Content colour	• "ZERO SUGAR" is written on the bottle cap (RGB). • "Zero Sugar" is written on the top line of the label (PET). • Black bottle cap (RGB). • Red label with black top bar and white texts (PET).

Table 2: Branding and packaging distinction for the Coca-Cola variants.

<u>Available advertisements for Coke Variants</u>

i. Advertising the Coke Less Sugar in 1 Litre PET bottle:

Figure 1: Trade poster to advertise the launch of 1L pack- Less Sugar

Though the trade poster in Figure 1 was submitted to the Commission by Coca-Cola Nigeria and tagged as "*<u>trade poster to advertise the launch of our 1L pack -Less Sugar</u>*", it only introduces a "New 1Litre" bottle, and it is silent on the fact that this product is a new less sugar variant. A consumer would have to look closely at the bottle, to see the less sugar written on it, while the same consumer need not look closely at the bottle before being aware of the new size offering.

Therefore, the Commission concludes that this poster only draws attention to the size of the bottle not the change in content. Secondly the “also available” information below only includes Coke-Zero, Fanta and Sprite. This does not give any indication that there are three variants of Coke, rather, it suggests there are only two, the one being advertised in the poster (which the consumer may easily consider to be the Coke Original variant) and Coke Zero.

From the product information provided on June 24, 2019, only Coke Less Sugar appears to come in a 1 Litre bottle. Coke Zero and Coke Original are not listed as having 1 litre bottle options. However, this advert poster seems to suggest that Coke Zero is also available in 1 litre.

Figure 1:TV Commercial to advertise the launch of our 1L pack- Less Sugar. (Still image)

The TV commercial in Figure 2 was submitted in response to the Commission’s request for advertisements done in respect of the Coke Less Sugar variant.

Upon review of the video, the main message of the video is the introduction of a new packaging size called “Mama” and which is big enough for a family to enjoy together. Nothing in this video communicates that the content of the bottle is the Coke Less Sugar. Hence, a reasonable consumer would easily assume that this is the launch of a new packaging size for the Coke Original variant which they are used to consuming.

ii. Advertising the difference between Coke Original and Coke Zero Sugar

Figure 2: TVC to communicate the different Coca-Cola variants available (Coke regular & Coke Zero sugar) using the crown colour to differentiate. (Still Image)

This image is from a video advertisement that clearly demonstrates that there are two variants of Coke (Original and Zero Sugar). There is no mention of Coke Less Sugar (a third variant) here. The description of the video provided by Coca-Cola Nigeria also does not acknowledge Coke Less Sugar as a third variant. Information on the record does not specifically address the relevant dates for this advert, and introduction of the third variant (Less Sugar). As such, the Commission is unable to determine if at the time of this advert, the Companies failed to sufficiently provide information about the third variant. In any case, even if the advert pre-dates the third variant, it was not updated upon the introduction of that variant.

iii. Advertising Coke Zero Sugar

Figure 3: Posters to advertise Coca-Cola Zero Sugar.

Figure 4 is an image of two posters that place emphasis on the black cap as the identifier of Coke Zero Sugar. This is a clear effort to educate consumers on how to differentiate this variant from the Coke Original.

From the reviewed advertisement material, it is apparent that Coca-Cola made deliberate efforts to introduce Coke Zero Sugar to consumers and appropriately distinguish it from Coke Original, through the use of a black bottle cap for RGB and the addition of black strip to the label design for PET bottles. The company also did a TV commercial highlighting the distinction between the Zero Sugar and the Original variants. This same level of effort was clearly not made to distinguish the Coke Less Sugar variant from the Coke Original. Rather, it appears, from the TV commercial and poster for Mama that there is an attempt to [mis]lead the consumer to assume that the Coke Less Sugar is the same product as the Coke Original.

The disparity in the approach to distinguishing Coke Zero Sugar from Coke Original, and distinguishing Coke Less Sugar from Coke Original, constitutes a lack of adequate distinction that appears deliberate and not inadvertent. This conclusion is strengthened by the failure of the TV and Poster commercials to clearly communicate the distinct names or description of the Coke Less Sugar, not boldly highlighting the less sugar description, and also including "Zero sugar" as an alternative to the product being advertised in Figure 1, while not including "Original taste" as a third variant. The emphasis placed on a new bottle size only suggests to the consumer that the size is all that has changed.

This conduct is consistent with patterns of migration adopted by the Companies with respect to Fanta, Sprite and Limca products, where they simultaneously distributed and marketed different products (old and new variants) as the same product, in order to mislead consumers so as to take advantage of the brand equity generated by the various versions of those products that consumers have become accustomed to, in the sale of the new products. In a subsequent engagement with the Commission, it became apparent that the Companies sought to progress this deceptive migration process by expanding the Coke Less Sugar to other SKUs and also eliminate the Coke Original variant from those SKUs.

Upon observing this concern and in a bid to ensure that the Companies were transparent, and consumers not misled, the Commission engaged the Companies with respect to the need to appropriately brand Coke Less Sugar in a manner that sufficiently distinguishes it from Coke Original. These engagements which occurred between June and September 2020, included two meetings on June 11 and June 26, as well as several email correspondence between the Commission and the Companies. The Commission, in seeking a differentiation method that was consistent with how Coke Zero is distinguished from the other Coke variants, proposed to the Companies that the packaging of Coke Less Sugar variant should incorporate a white cap, because that would be an easy identifying feature for consumers to easily remember. However, the Companies noted that the white cap was reserved for seasonal product promotions and that assigning it to a product variant might lead to more difficulty to distinguish the products during such seasonal promotions.

On 21st September 2020, the Commission approved the new packaging design for Coke Less Sugar presented by the Companies, as being sufficiently distinguished from the packaging design of Coke Original (see Figure 5 below). This new design incorporated a white strip for the Coke Less Sugar variant.

Figure 4: FCCPC Approved packaging design for Coke Less Sugar (middle) with the inclusion of a white band to distinguish it from Original variant.

After the Commission's approval of the proposed design, Coca-Cola sought and received permission from the Commission to effect the changes by the third week of December 2020. Rather than implement the packaging changes as agreed with the Commission, in January 2021, Coca-Cola limited its production of Coke Original to only those packaged in the 33cl

Can, while the RGB and PET packaging options are limited to the Less Sugar variant (essentially eliminating the Coke Original variant, and effectively nearly concluding the migration), though retaining the packaging design in which the Companies hitherto packaged and marketed the Coke Original variant and which design continues to be used for the 33cl Can packaging of the Coke Original variant. The purport of this is that the Companies have never actually complied with any differentiation requirements whether prior to the Commission's observation and challenge, or after they presented proposed modifications and received approval from the Commission.

B. Failure to distinguish between the zero sugar variant and the 50:50 sugar variant of Limca Lemon-Lime flavour drink.

With respect to the Limca products - Limca Lime-Lemon (zero sugar) and that Limca Lime-Lemon (50:50 sugar), the ingredients and nutritional information for both products differ significantly, though bearing identical branding and the same NAFDAC registration number. The 50:50 variant has sugar and sweeteners listed as ingredients and provides 53 kcal of energy, while the Zero sugar variant has only sweeteners and no sugar listed as ingredients, and provides only 2kcal of energy.

Branding similarities and distinguishing factors of the two variants are as below in Table 3 below:

Product	Similarities (PET bottles)	Distinguishing factor
D. Limca Lime-Lemon (2kcal)	• Name: Limca Lemon-Lime Flavoured Drink • Bottle shape • Grey or white bottle caps • Green, red and yellow label	None

A. Limca Lime-Lemon (53kcal)	• Name: Limca Lemon-Lime Flavoured Drink • Bottle shape • White bottle cap • Green, red and yellow label	None

Table 3: distinction between Limca Lemon-Lime variants.

In a letter dated August 2, 2019, NBC confirmed to the Commission its ownership of the following batch of products:

- P140619 AZ2, BB 141019 07:02 (Limca Lime-Lemon flavoured drink; 53kcal; contains 13g of sugar per 25cl) – White bottle cap;
- P020719 AZ5, BB 021119 07:43 (Limca Lime-Lemon flavoured drink; 2kcal; contains 0g of sugar per 25cl) – Grey bottle cap;
- P270419 AZ5, BB 270819 04:13 (Limca Lime-Lemon flavoured drink; 2kcal; contains 0g of sugar per 25cl) – White bottle cap.

In the letter, NBC stated as follows:

"We hereby confirm that based on our product traceability records, products with the above referenced batch codes were produced in our Abuja factory."

Further to the above, during the Commission's visit to the Abuja plant, the team saw samples of both the 53kcal and the 2kcal Limca Lemon-Lime Flavoured drink in a display shelf (along with other current products of the company). The Plant staff also provided the team with a sample of the 2kcal variant that was bottled at their Lagos plant (AF).

In furtherance of the concern that the Companies are producing and marketing two variants of Limca Lemon-Lime Flavour using the same brand identity and NAFDAC registration number, the Commission directed Coca-Cola Nigeria to conduct relevant laboratory testing of some of its product samples. The specified samples included a 60cl PET Bottle Limca

Lemon-Lime flavoured drink – P140619 AZ2 BB141019 06:36. Both bottles however had different ingredients listed on their labels. While one label declared sugar as an ingredient and that the drink provided 53kcal of energy, the other one's label declared that it had 0g of sugar and provided only 2kcal energy.

On November 20, 2019, Coca-Cola Nigeria, in an email informed the Commission as follows:

> *"Please kindly note and as stated in the result, there was a case of wrong labelling (Limca) that was mistakenly done for a very short period and was immediately corrected with the right labels. We had already commenced bottling of Zero Limca formulation, but had labels for the 50:50 Sugar[2] formulation in the Plant, which were erroneously used on the Zero Limca formulation and was immediately corrected."*

The same email conveyed the results of a laboratory testing commissioned by Coca-Cola Nigeria, dated November 20, 2019. This testing was carried out by Triskelion B. V. Initiative, in The Netherlands. On page 2 of the laboratory result, Triskelion B.V. reported that, *"Nigerian Bottling Company stated that by mistake the wrong label was attached to the bottle of the samples with Triskelion sample code ERS 37691. For reference purposes, Nigerian Bottling Company provided photos (see figure 4) of an unopened 60cl PET bottle of Limca Lemon-Lime to which the correct label was attached and which came from the same batch of the sample with the Triskelion sample code ERS 37691."*

According to the test result, the contents of the bottle did not correspond with the attached label. The results indicated that the product did not contain as much energy kJ/kcal as was declared on the label. By extension, this implies that the product did not contain the amount of sugar declared on the product label, if at all it contained any sugar. Therefore, this laboratory finding corroborates the Companies' claim that the formulations was that of Zero

[2] Note that 50:50 sugar formulation refers to the 53kcal Limca Lemon-Lime flavoured drink.

Limca, albeit, the Companies purportedly claim there was a labelling error. See Figure 6 below.

Table 4.1

Triskelion sample code			ERS 37691	
Sample description			60 cL Limca Lemon-Lime	
Nutrional values			Declaration on the label attached to the bottle [2)]	Results of analyses
Energy [1)]		kcal/100 mL	21	0
		kJ/100 mL	90	0
Protein (Nx6.25)		g/100 mL	0	< 0.1
Total carbohydrates		g/100 mL	5.2	< 0.03
Glucose		g/100 mL		< 0.01
Fructose		g/100 mL		< 0.01
Sucrose		g/100 mL		< 0.01
Fat		g/100 mL	0	< 0.2
Sodium (Na)	Analysis 1	mg/100 mL	6	13
	Analysis 2			13

[1)] Calculated on the basis of: carbohydrate = 4 kcal/g, protein = 4 kcal/g and fat = 9 kcal/g and 1 kcal = 4.184 kJ

[2)] On the basis of the bottle provided by Nigerian Bottling Company

Figure 5: Laboratory Testing results submitted by Coca-Cola

In an email correspondence on 29th June 2021 the Companies confirmed to the Commission that they switched back to producing and marketing of Limca 50:50 after obtaining another product reformulation approval from NAFDAC on 21st October 2019. This switching was again done without any warning or notice to consumers.

Coca Cola Nigeria did not submit any evidence that it provided relevant information or warnings to consumers about any change in composition of these products. Rather, from the look and design of the product branding and packaging, the Companies marketed the new product as being the same with the old one, without any demonstrated consideration for potential harm to consumers resulting from a lack of distinction and or the pre-emption/elimination of the exercise of prerogative based on transparent and full material disclosure by consumers.

The Commission is not able to accept the Companies' explanation about a labelling error for the following reasons –

i. Both products tasted markedly different to consumers and the Commission's mystery shoppers.

ii. The Companies provided no context or reasonable basis to demonstrate how the error occurred, neither did they demonstrate that they took any steps to recall the affected products at the time, nor put measures in place to prevent future reoccurrence.

iii. The availability of evidence of similar conduct by the Companies with respect to the earlier migration of Fanta Orange, Sprite and Limca between 2017 and 2019, demonstrates that producing and marketing both old and new formulations of the same product at the same time, is a behavioural pattern that the Companies have adopted in the migration process for their products. That the Companies subsequently obtained relevant NAFDAC approval to resume production of the 50:50 sugar variant in October 2019, suggests that the conduct in question was part of a process of migrating back to the old 50:50 sugar formulation after an experimental stint with the Zero sugar variant.

The Commission therefore concludes that this explanation is untenable and does not accept same.

<u>Findings</u>

In view of the foregoing, the Commission finds as follows:

1. That the Companies knowingly applied a trade description to the Coke Less Sugar variant which could reasonably mislead consumers as to the nature and feel of the drink, in such a manner that consumers would assume that the product was the Coke Original variant, in violation of Section 116 (1) and (2) of the FCCPA. Based on complaints received from consumers, the Commission is also able to conclude that consumers have been misled by the label applied to the Coke Less Sugar product. This violation which commenced in January 2019, persists till date.
2. That though the Companies could reasonably determine that branding the Coke Less Sugar variant in a manner so identical to the Coke Original variant is likely to mislead

consumers as to the actual content and feel of the product, the companies knowingly supplied, displayed and distributed these products with the misleading labels to consumers, in violation of Section 116(3)(a) of the FCCPA. This violation which commenced in January 2019, persists till date.

3. That the Companies in pursuance of trade and for the purpose of promoting and marketing Coke Less Sugar made advertorial (video and poster) presentations of the 1 litre bottle, in manners that are misleading because they falsely represent that the product is the same as the Coke Original variant in a new larger bottle. This false representation is deceptive and reasonably misleading with respect to the product's nature, content and taste, in violation of Section 123 (1) (a), (b) & (c) of the FCCPA.
4. That the Companies adopted an unfair tactic in the marketing of its product, by intentionally marketing Coke Less Sugar in packaging that is very similar to that of Coke Original, deliberately deceived its consumers into unknowingly purchasing the Coke Less Sugar variant when those customers intended to purchase the Coke Original variant. The use of such an unfair tactic in the marketing of the Coke Less Sugar variant is a violation of Section 124 (1) (a) of the FCCPA. This violation which commenced in January 2019, persists till date.
5. That the Companies having consistently marketed and distributed the Zero variant of Limca Lime-Lemon flavoured drink for at least a period of 10 months, in its usual packaging, could reasonably determine that using the same packaging for, and applying an identical label to the 50% sugar variant was misleading. The Commission finds that the Companies deliberately engaged in this deceit because they were seeking to surreptitiously re-introduce the 50% sugar variant to the market, after an experimental stint with the zero sugar variant. The application of such deceptive trade description violates the provisions of Section 116 (1) and (2) of the FCCPA.
6. That the companies, having applied the deceptive trade descriptions to the two variants of Limca Lime-Lemon flavoured drink, then proceeded to supply these products to consumers, knowing that such deceptive labelling is likely to mislead consumers as to

the contents of the bottle. This conduct violates the provision of Section 116(3) of the FCCPA.

7. That the Companies, by marketing and distributing the two variants of Limca Lime-Lemon flavoured drink in the same packaging and brand design, and using the same NAFDAC registration number for both products, impliedly and falsely communicated to the consumer that both products are the same and thus reasonably misled and deceived consumers, in violation of Section 123 (1) (a), (b) and (c) of the FCCPA.
8. That the Companies marketed and distributed two variants of Limca Lime-Lemon flavoured drink – zero sugar variant and the 50:50 sugar variant, in identical packaging and label design. The marketing and supply of these two different products in such a deceptive manner is an unfair marketing tactic in violation of Section 124 (1) (a) of the FCCPA.

ISSUE 2 – WHETHER THE COMPANIES PROVIDED MISLEADING AND OR FALSE INFORMATION TO THE COMMISSION.

Relevant provisions of the FCCPA

Section 112 - *"An undertaking that gives to the Commission or an authorised officer of the Commission, any information which the undertaking knows to be false or misleading commits an offence"*

Relevant information:

In some of its written and oral correspondence to the Commission, the Nigerian Bottling Company provided inconsistent/contradictory, misleading and false information.

A. Misleading information relating to production schedule:

In its letter dated August 02, 2019, NBC confirmed to the Commission that it bottled products (Limca Lemon- Lime flavoured drink) with the following batch code – P020719 AZ5, BB 021119 07:43 on 02/07/2019. This information is also corroborated by the Production Log for Abuja Plant, submitted to the Commission by a letter dated August 8, 2019. However, when the Commission visited the Abuja Plant (AZ) on August 2, 2019, NBC employees informed the Commission that the last time the plant produced Limca Lemon-Lime flavoured drink was on June 27th, 2019. Batch information on sample products and information contained in the NBC letter of August 2, 2019 are therefore inconsistent with information provided to Commission by NBC employees at the Abuja plant.

B. Misleading information relating to the operation of production lines:

In response to the Commission's request, dated August 5, 2019, for a log of the production which occurred at the Abuja Plant (AZ) in the preceding 90 days, NBC by its letter of August 8, 2019, provided the requested log for its four production lines for a 90-day period. The log which though titled "COCA COLA NIGERIA PRODUCED AT ABUJA PLANT FROM 01/05/2019 TO 31/07/2019", included entries up till August 5, 2019. This log contained only 33 production entries, and there was no entry for August 2, 2019, the same day the Commission visited the plant.

During the Commission's visit to the Abuja Plant on August 2, 2019, production lines 2 and 4 were operating, while NBC staff informed the Commission that line 1 was off for the day, and line 5 had developed a fault while the Commission's staff were at the Plant.

In addition to the missing production record for August 2, 2019, the Commission also observed that production operation (as presented in the log) appeared quite infrequent for the 90 day period. In summary, the log showed that across all four production lines, there were four (4) productions in May; twelve (12) productions in June 2019; fifteen (15) productions in July 2019, and two (2) productions between August 1 and 5, 2019.

In furtherance of the investigation, the Commission cross referenced the log with product samples it collected during the visit to the Abuja Plant on August 2, 2019. Below is an analysis of the information contained in the log, and the production information which the Commission has identified as missing from the log, following cross referencing with product samples.

Analysis of the Abuja Plant 90 day production log, cross referenced with product samples

Note: Abuja Plant is referred to as AZ for product labelling purposes

- May
  - There were only 4 production days recorded for the month of May.
  - According to the record, production lines 1 and 4 did not operate in May.
- June
  - There were 11 production days recorded for the month of June.
  - There were 12 productions recorded in June. Six of these were on line 1, Four were on line 2, and only Two were on line 5.
  - According to the record, production line 4 did not operate in June.
- July
  - According to the record, all production lines 1,2,4 and 5 operated in July.
  - There were 10 production days recorded for the month of July.
  - There were 15 productions recorded in July. Six of these were on line 5, four were on line 2, three were on line 1, while only two were on line 4.
  - July 19th - no production was recorded. Samples taken from the Abuja Plant on August 2 include:
    - Fanta Apple RGB 50cl, with date code P190719 AZ1; BB 190720 02:31.

- July 20th - no production was recorded. Samples taken from the Abuja Plant on August 2 include:
    - Fanta Orange PET 60cl, with date code P200719 AZ2; BB201119 01:57.
- July 21st - no production was recorded. Samples taken from the Abuja Plant on August 02 include:
    - Coca-Cola Zero Sugar RGB 35cl, with date code P210719 AZ1; BB211119 11:59.
- July 22nd - no production of Sprite Lemon-Lime was recorded. Samples taken from the Abuja Plant on August 02 include:
    - Sprite Lemon-Lime PET 60 cl, with date code P220719 AZ2; BB221119 00:44.
- July 30th - no production was recorded for production lines 1 and 5. Samples taken from the Abuja Plant on August 02 include:
    - Coke Original – Less Sugar PET 35cl, with date code P300719 AZ5; BB301019 03:57.
    - Sprite Zero RGB 50cl, with date code P300719 AZ1; BB301119 07:47.
- July 31st - no production was recorded. Samples taken from the Abuja Plant on August 2 include the following:
    - Sprite Lemon-Lime PET 35cl, with date code P310719 AZ5; BB311019 04:50.
    - Sprite Zero Sugar RGB 35cl, with date code P310719 AZ1; BB011219 13:35.
    - Coke Original RGB 50cl, with date code P310719 AZ4; BB310720 06:18.

- 1- 5 August
    - August 1 - no production was recorded. Samples taken from the Abuja Plant on August 2 include:

        - Fanta Orange PET 35cl, with date code P010819 AZ5; BB011119 22:22.
    - August 2 - No production was recorded. This was the same day the Commission visited the Plant and on which at least 3 lines operated. Samples taken from the Abuja Plant on that day included:
        - Coke Original PET 60cl, with date code P020819 AZ2; BB021219 16:22
        - Fanta Orange RGB 50cl, with date code P020819 AZ1; BB020820 13:48.

Considering the above analysis, it is clear that the information provided to the Commission by NBC as being its *"log of products manufactured at the Abuja plant within the last **90** days"* (01/05/2019 to 05/08/2019) is false and misleading.

Furthermore, NBC (in response to request for further information from the Commission), subsequently provided a log of downtimes experienced at all production facilities owned by NBC in Nigeria. While this log recorded four down times (total of 337 minutes) on Abuja Plant's production Line 1, on August 2, 2019, there was no log entry that indicated the line was shut down on the same day. Further, the log did not record any downtime for production Line 5 on that day. Specifically, the 4 downtimes recorded on Line 1 are: QA tests /measures (27 minutes); Bad bottles (240 minutes); Conveyor - bottles (blockage / adjustment) (10 minutes); and Preventive Maintenance (60 minutes).

This conflict of information demonstrates that claims by NBC's personnel at Abuja Plant that Production Line 5 developed a fault during FCCPC's inspection of the plant, and that Line 1 was inoperative on the said day were either false or that the downtime log submitted by NBC is false and misleading.

Furthermore, the conflicting information demonstrates that the document submitted to the Commission as the production log for NBC's Abuja Plant is fraught with omissions that render the document false and grossly misleading.

Finding

In view of the foregoing, the Commission finds as follows:

1. That NBC on at least three occasions, provided false and misleading information to the Commission, in violation of Section 112 of the FCCPA, as follows:
    a. When it claimed that its Production Line 5 at the Abuja Plant developed a fault and was therefore temporarily inoperative during the Commission's inspection on August 2, 2019
    b. When it informed the Commission that the Production Line 1 was inoperative for the whole day (August 2, 2019), when the Commission inspected the Abuja Plant.
    c. By submitting to the Commission, a document titled "*COCA COLA NIGERIA PRODUCED AT ABUJA PLANT FROM 01/05/2019 TO 31/07/2019",* which provided incomplete and grossly misleading information to the Commission.

ISSUE 3 - WHETHER COCA-COLA NIGERIA'S PRODUCT PRICING IS INDICATIVE OF AN ABUSE OF MARKET DOMINANCE.

Relevant provisions of the FCCPA

Section 72 (1) – *"Subject to the provisions of subsection (3), any abuse by one or more undertakings of a dominant position in a market is prohibited."*

Section 72 (2) (a) – "For the purposes of this Act, an abuse of dominant position occurs where one or more undertakings in a dominant position – charge an excessive price to the detriment of consumers".

Relevant Information

There are three major producers and marketers of carbonated soft drinks in Nigeria – Coca-Cola, The Seven-Up Bottling Company and Rite Foods Limited, and each of these enjoy substantial amount of popularity amongst consumers in different geographical markets in Nigeria. While Coca-Cola can reasonably be considered to have significantly penetrated most geographical markets across the country and enjoys substantial consumer loyalty, this in itself is not evidence that it dominates in all or any such geographic markets.

To properly examine whether Coca-Cola Nigeria is abusing a dominant market position, the question of whether it is a dominant entity in any geographic market must necessarily be considered. Evidence available to the Commission at the time of this investigation suggests that Coca-Cola within the period in view (2017- 2020) enjoyed a dominant position in some markets in the Northern parts of the country, but this is not conclusive. With respect to the Southern parts of the country, the Commission is aware that carbonated soft drinks produced by both Rite Foods Limited and The Seven-up Bottling Company enjoy substantial popularity and thus fiercely compete with Coca-Cola brands in markets in that region.

Further evidence is required to determine the market share of each major operator, in order to arrive at a definitive answer to the question of whether Coca-Cola enjoys any dominant position. Nevertheless, the question of whether an abuse of any such dominant position could have been occasioned by conducts of Coca-Cola is considered below.

In response to the Commission's requests for information, on May 30th, 2021, NBC provided information relating to its product distribution network, pricing and volume of sale for all products between 2017 and 2020. The pricing pattern appeared to be similar for most carbonated soft drinks. Using 35cl PET Coke Less Sugar (the Product) as a sample for the purpose of this analysis, the data showed that product prices were not always the same across the country, and in some years, there seemed to be some pricing differentiation across geographical markets. Figure 7 below presents a chart representative of average pricing for the Product from 2017 to 2020 across Nigeria.

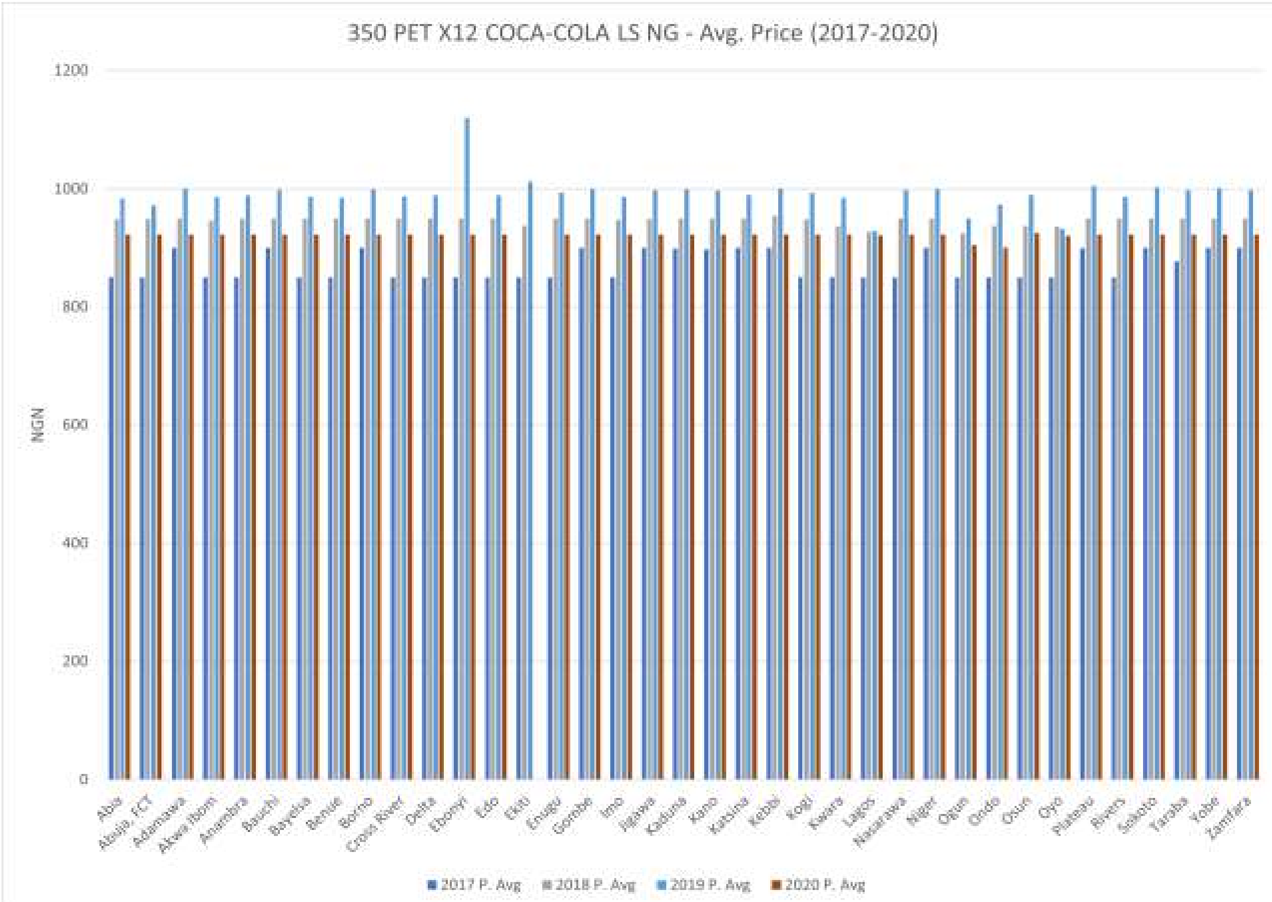


Figure 7: Average product pricing across Nigeria from 2017 to 2020.

Some pricing differentiations across states of the country became apparent once the data was sorted yearly for each state. Below is a summary of the data for each year.

2017

There were two (2) price clusters in this year. The data showed a clear disparity between product pricing in the northern and southern regions of the country. In most Northern states a 12-bottle pack of the Product was sold for an average of ₦900 while in all southern states and in Benue, Nasarawa, FCT, Kogi and Kwara, same was sold for an average of ₦850. Only Taraba had a year average of ₦877. There is a 5.88% difference between the lowest average price and the highest average price. See Figure 8 below for details of the product pricing across the country in 2017.

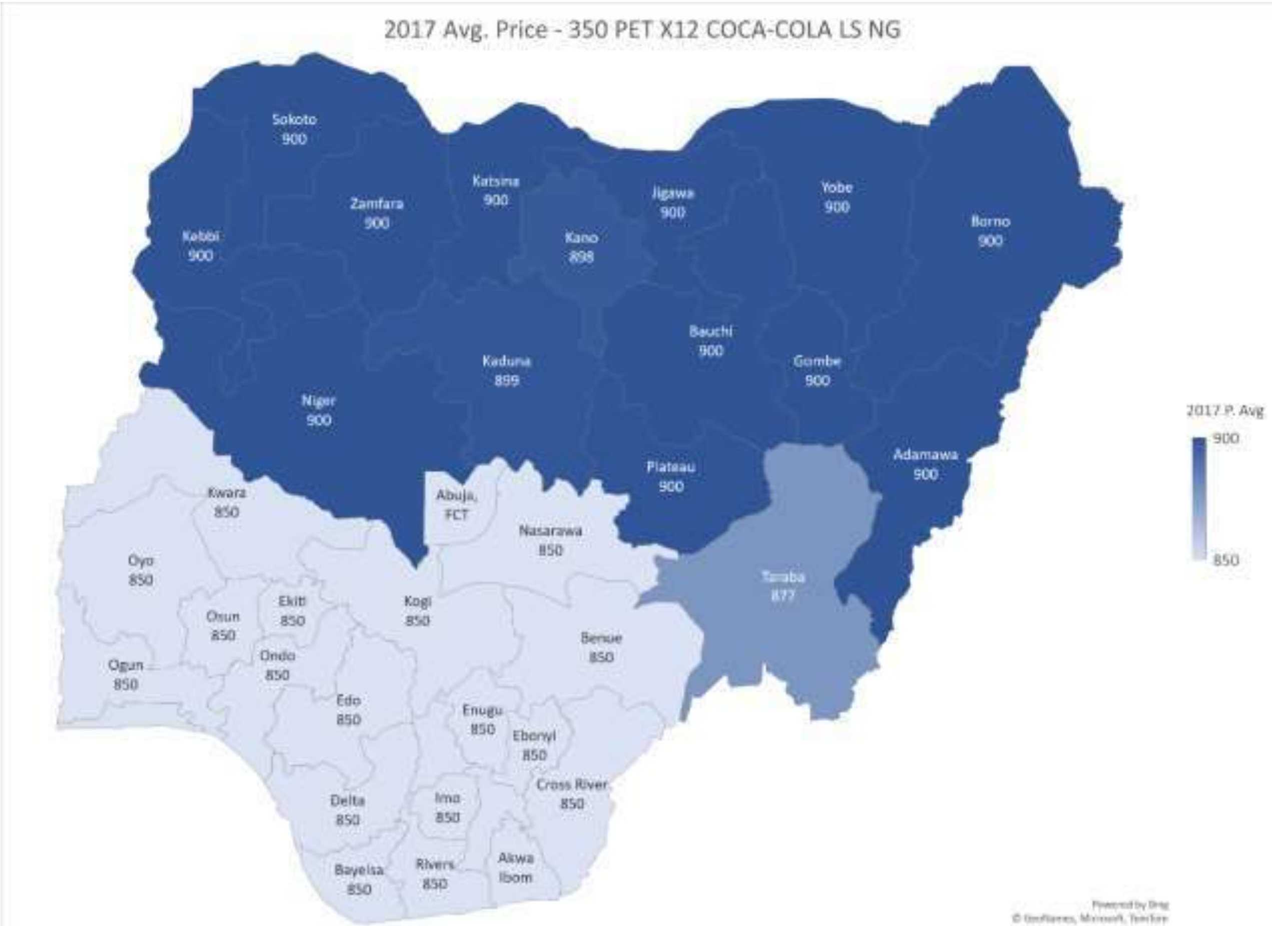


Figure 8: Average product pricing across Nigeria in 2017. Average pricing in Lagos, Anambra, Akwa Ibom and Abia States was ₦850 each.

<u>2018</u>

There were at least two (2) price clusters for this year. The highest average selling price for 2018 was ₦955 and the lowest was ₦924. In Seven states (most of which are in the South-West) a pack of the Product sold for between ₦924 and ₦937, Kebbi had the highest value of ₦955, while all other states had prices ranging from ₦946 to ₦950. There was a 3.35% difference between the lowest average price and the highest average price. See Figure 9 below for details of the product pricing across the country in 2018.

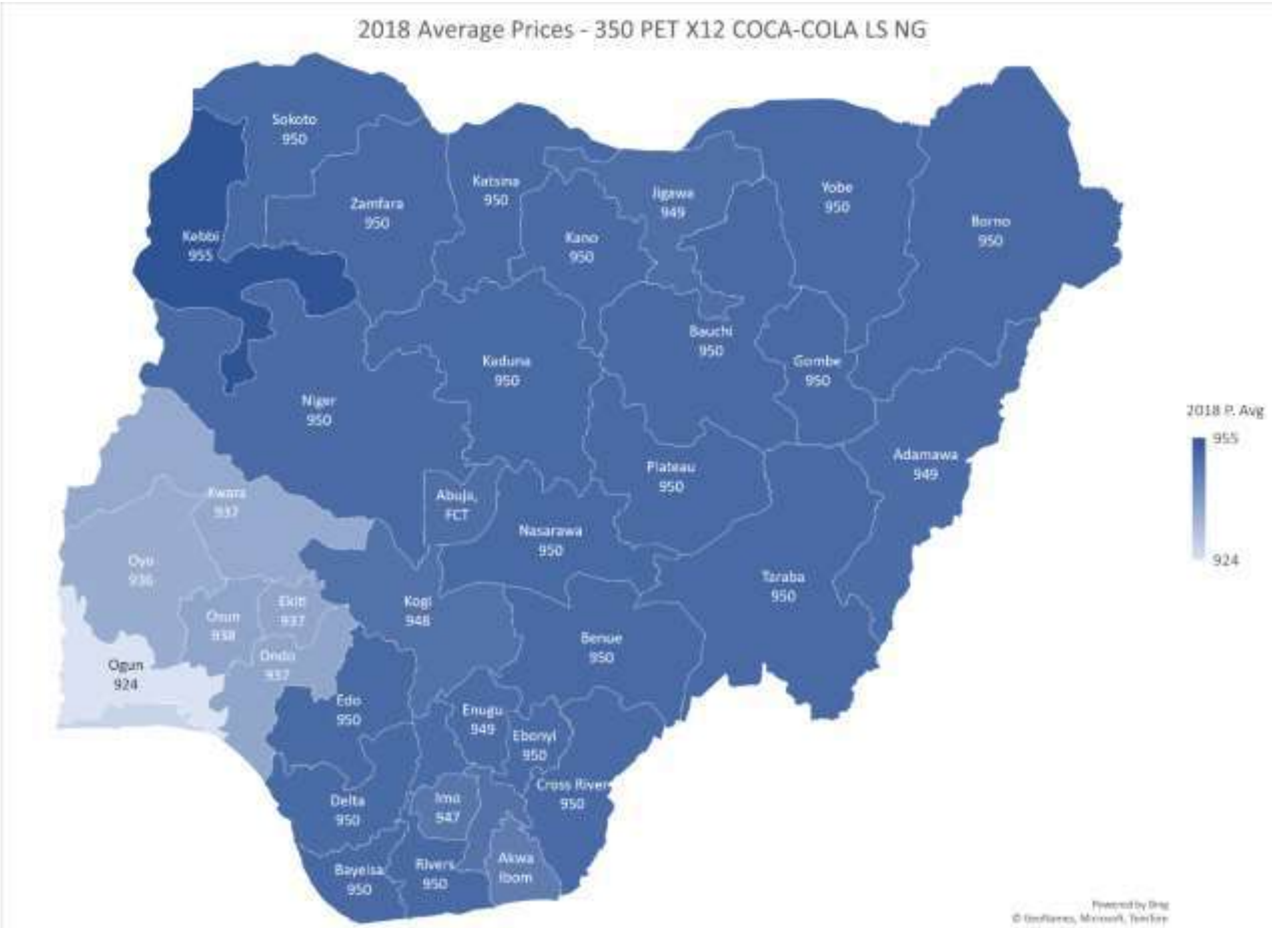


Figure 9: Average product pricing across Nigeria in 2018. Average prices in Lagos, Anambra, Akwa Ibom and Abia States were ₦928, ₦949, ₦946 and ₦948 respectively.

2019

No price clusters were observed for this year. The price map for this year appears to be evenly coloured for the most parts. However, Ebonyi stood out as having the highest year average, which was ₦107 above the next highest; while Lagos and Oyo States also stood out as having had the lowest year averages of ₦929 and ₦932 respectively. There was a 20.45% difference between the lowest average price and the highest average price.

Notably, in May 2019, a pack of the Product was sold in Ebonyi for ₦1750, while in other states it sold for between ₦900 and ₦1,102. It's not clear what caused the price for Ebonyi State to increase by 94.4%. Again, in October, a pack of the Product sold in Ebonyi for ₦1239, while in other states, it sold for between ₦900 and ₦932, making the Ebonyi prices 37.6% higher than the lowest selling price. See Figure 10 below for details of the product pricing across the country in 2019.

Figure 10: Average product pricing across Nigeria in 2019. Average prices in Lagos, Anambra, Akwa Ibom and Abia States were ₦929, ₦993, ₦986 and ₦984 respectively.

This high price noted in Ebonyi State in 2019 becomes even more curious when compared with the 2018 pricing in the same State. In 2018, the product sold consistently for ₦900 from January to September and ended at ₦1100 by December. This pricing was similar to the Product's prices in other states, for the same period. Interestingly, sales volume in 2019 did not drop in response to this price increase, in fact the volume of sales for this product went up from 128,403 in 2018 to 129,704 in 2019. See Figure 11 below for a comparison of 2018 and 2019 product pricing and sales volume in Ebonyi State.

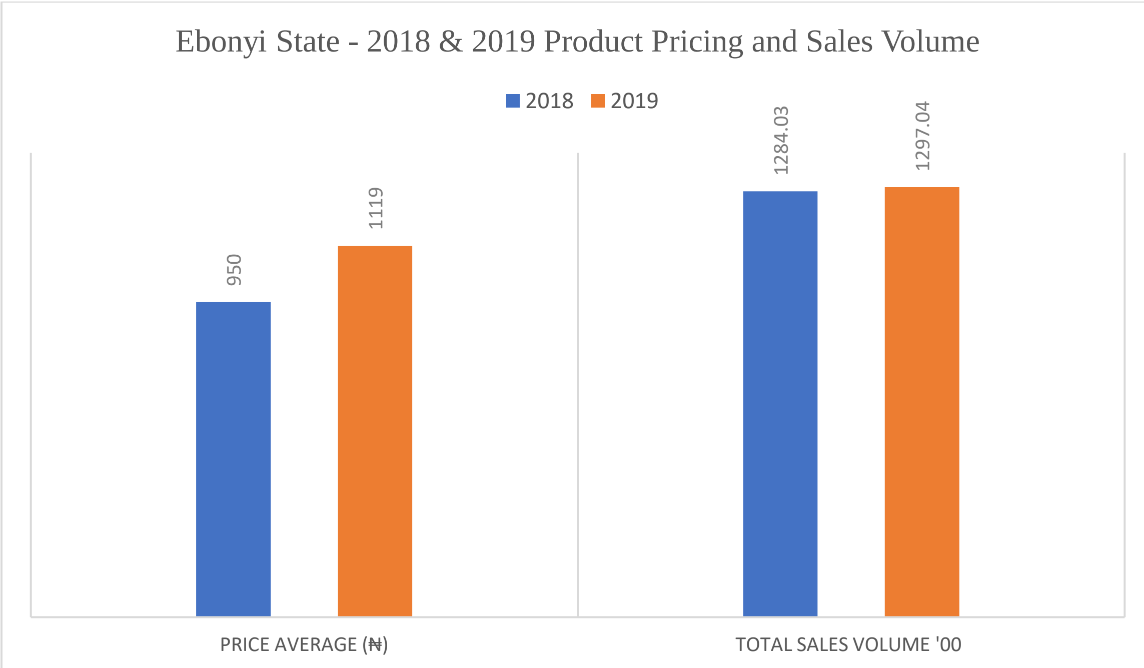


Figure 11: Chart showing the product price differentiation and the corresponding sales volume in Ebonyi State, between 2018 and 2019

<u>*2020*</u>

No price cluster was observed for this year, as the average sale price across the country appeared quite even. 31 states had an average price of ₦923, Oyo and Lagos States had an average price of ₦921, Osun State had the highest average price of ₦925, while Ondo and Ogun States had average prices of ₦901 and ₦905, respectively. No values (price and sales volume) were provided for Ekiti State in 2020. There was a 2.66% difference between the lowest average price and the highest average price. See Figure 12 below for details of the product pricing across the country in 2020.

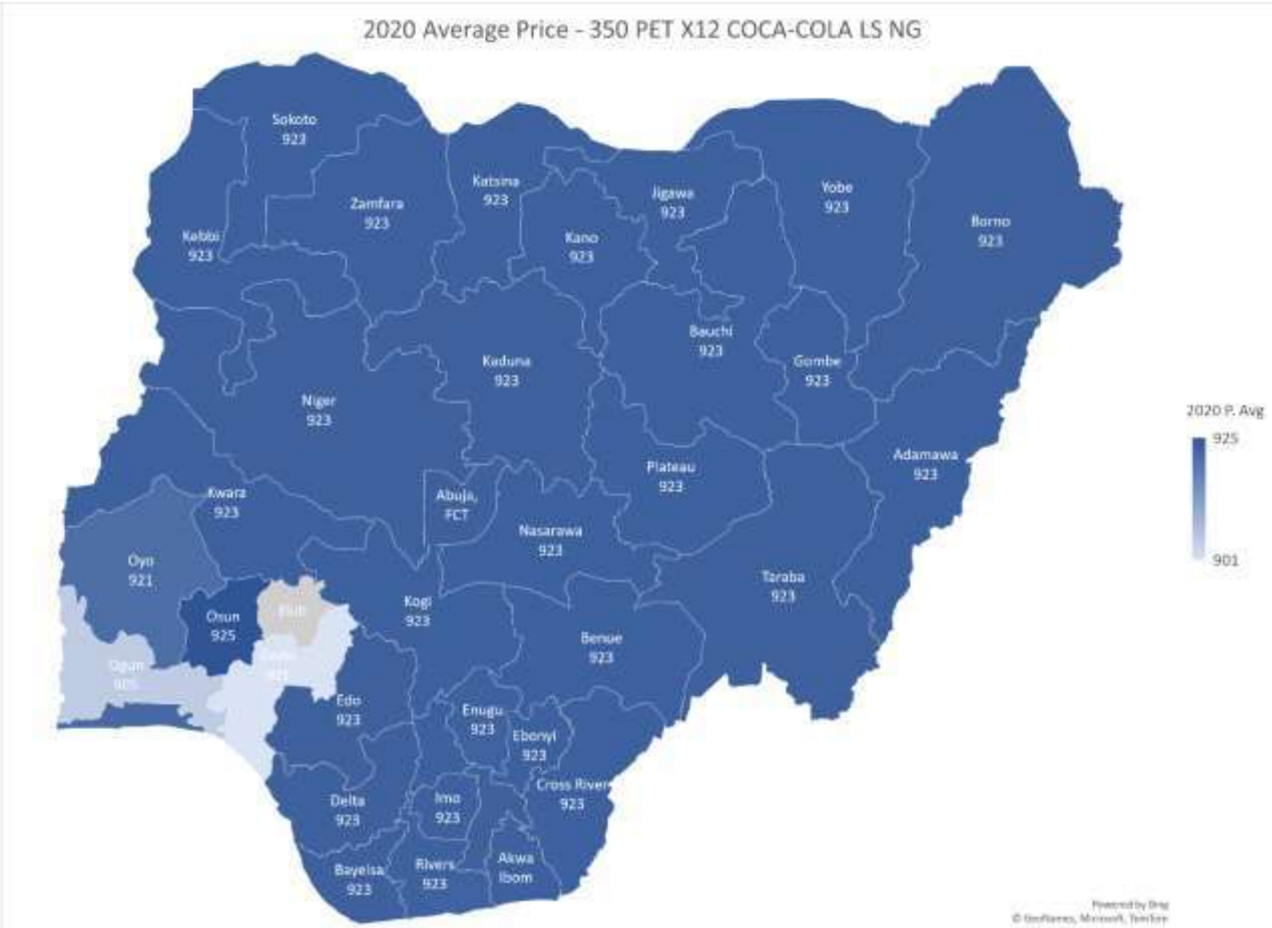


Figure 12: Average product pricing across Nigeria in 2020. Average prices in Lagos, Anambra and Abia States were ₦921, ₦923 and ₦923 respectively.

Further data maps showing volume of sale for 2017, 2018 and 2020 and other relevant data graphs are annexed to this report as Appendix 1.

Finding

1. The available pieces of information regarding the pricing patterns of Coca-Cola products are, by themselves, insufficient to demonstrate any abuse of market dominance, but they however raise some concerns around the pricing in Ebonyi State in 2019. Though concerning, the astronomical price increases observed in Ebonyi State cannot (by itself) sustain a finding of excessive pricing, as several factors must be

considered in determining whether there was excessive pricing. Therefore, the Commission may conduct further investigations into this issue.

Additional Consideration

The Commission notes that the Companies may not be dominant in many areas of Southern Nigeria as they appear to compete fiercely with other competitors who though have a strong presence in the South may not have a national footprint and coverage. However, on a national scale, it is conceivable and arguable that the Companies may hold a bigger market share.

As such, and in furtherance of the finding and recommendation for further investigation, it will be important to identify the Companies production and distribution footprints and infrastructure or apparatus in each geographic region individually, and as in appropriate market clusters, and nationally. Importantly, the Commission should also consider which other competitors have any or similar footprints, infrastructure or apparatus in comparison and in the same delineated geographical markets, and within the same time frame from 2018 till date.

Such further investigation will also consider whether restrictive agreements prohibited under Section 59 of the FCCPA and or conspiracies or conduct between or by the Companies prohibited under Section 108 of the FCCPA are implicated in the price disparities.

SUPPLEMENTARY REPORT ON DEVELOPMENTS DURING AND AFTER A MEETING OF THE COMPANIES AND THE COMMISSION, ON 6TH FEBRUARY 2023

Introduction

Upon a preliminary conclusion of the Commission's investigations into misleading branding and labelling practices and allegations of anticompetitive conducts by Coca-Cola Nigeria Limited and the Nigerian Bottling Company (the Companies), the Commission shared the preliminary investigation report with the Companies in adherence to the principles of fair hearing. In response to this, the Companies requested a meeting, and the Commission obliged this request.

The meeting which held on Monday 6th February, 2023 at the Commission's headquarters in Abuja, had in attendance the Chief Executive Officers, branding and legal officers of both Companies, amongst others. This supplementary report covers issues raised at that meeting and subsequent discoveries in the market.

New Branding Proposal: Request for Commission's approval

At the meeting, the Companies expressed an intention to correct the misleading branding issues raised by the Commission in respect to the Coke Original and Coke Less Sugar variants. To this end, they presented to the Commission what they described as the proposed new brand and packaging options and designs which would, in their opinion, sufficiently distinguish the two variants from one another. The Companies also informed the Commission that in response to consumer demand, they plan to reintroduce the Coke Original in the PET and RGB bottles. Specifically, their plans for distinguishing these products included:

1. To reintroduce the Coke Original in the PET 35cl and the 35cl RGB packaging, while also retaining the 33cl can option for this product. While in respect of the Coke Less

Sugar, the product will be available in the 50cl and 1ltr PET sizes as well as the 50cl RGB packaging only.

2. To apply new label designs to both products for RGB and PET packaging options.

The Companies thereafter requested the Commission's approval for these plans. The Commission noted that with respect to the plan to reintroduce the Coke Original in additional packaging options, it was not the Commission's place to approve or disapprove, because this was an entirely business decision within the prerogative of the Companies. With respect to the approval for the label designs, the Commission noted that its concern was to ensure that the designs sufficiently enabled consumers to distinguish between the two products. Figures 1 and 2 below show the designs presented by the Companies for the Commission's approval.

Figure 6: Coke Original Product Design proposed on 6th February 2023.

Figure 7: Coke Less Sugar Product Design proposed on 6th February 2023.

With respect to the RGB packaging option, the Companies proposed to indicate "Less Sugar" and "Original taste" on the necks of the glass bottles. While the Commission acknowledge that this additional effort demonstrated that the Companies were attempting to address the concern of the Commission, it will deliberate and give feedback to the Companies on whether the effort could sufficiently enable consumers to distinguish between the products and the Coke Original variant.

With respect to the options presented for the PET packaging, the Commission recalled that the Companies had previously sought the Commission's approval for packaging designs and that same was granted on 21st September 2020, however, the Companies did not go on to implement the approved design at the time. The Commission noted that the latest designs presented by the Companies, were significantly different from what was earlier approved by the Commission as sufficiently distinguishing, and that the new designs did not appear to be responsive to the Commission's concerns as it did not offer consumers sufficient distinctions between the two products. The Commission also noted that, not only did the new designs overlook the progress made by the earlier approved design, but that they raised the exact same concerns as the original designs which the Commission had long determined to be misleading. The Commission therefore could not approve the designs presented at the meeting.

At that meeting, the Commission expressly asked the companies whether these proposed designs were already being used on products in the market, and they companies responded in the negative. The Companies therefore committed to reworking the PET packaging designs and returning to the Commission with new design option for approval.

However, on 10th February 2023, the Commission discovered that the new design in respect of which approval was sought by the Companies were already being used for the production, marketing and distribution of both Coke original and Coke less sugar. Not only does this deliberate and misleading action appear to ridicule the efforts of the Commission, but more significantly, it demonstrates their lack of regard for Nigerian consumers and the law as it continues to perpetuate the deception of consumers on a larger scale. Specifically, market surveillance by the Commission discovered that a batch of Coke Original in the 35cl PET bottle which was produced on 29th January 2023 and a batch of Coke Less Sugar in 50cl PET bottle which was produced on 10th January 2023, were being sold in Victoria Island area of Lagos State. The Commission noted that these products carried the brand designs in respect of which the Companies sought approval on 6th February 2023, and that these products were produced eight days and twenty-seven days, respectively, before the request for the Commission's approval. See figures 3 and 4 below.

Figure 8: Coke Original packaged in a 35cl PET bottle, produced on 29th January 2023

Figure 9: Coke Less Sugar packaged in a 50cl PET bottle, produced on 10th January 2023.

That the Companies only requested the Commission's approval after proceeding to production and marketing, and deliberately misleading the Commission as to this fact does not demonstrate good faith on their parts, rather it demonstrates an attempt by the companies to make a mockery of the regulatory process.

On 17th February, 2023, the Commission received further designs from Coca-Cola Nigeria, via a letter dated 16th February, 2023. The new design, as shown in figure 5 below, incorporates a white stripe into the label design for the Coke Less Sugar variant, similar to the design earlier approved by the Commission in September 2020, as shown in figure 6 below.

Figure 10: Coke Less Sugar Product Design submitted on 16th February 2023.

Initial Label Proposal Submitted to FCCPC

Figure 11: Coke Less Sugar Product Design approved by the Commission in September 2020.

The Commission, upon review of all design proposals submitted, is of the view that the introduction of the white stripe in the brand design of the Coke Less Sugar, if implemented on all packaging options (including PET, RGB and Can) used for the Coke Less Sugar, and supported by a robust advertising campaign as in the case of coke zero, could aid the consumer in distinguishing between the products. However, the Commission notes that this measure does not meet the differentiation standard that the Companies have applied in the case of Coke Zero, which incorporates a distinctive black cap in addition to a black stripe.

Brand designs in other countries

At the meeting of 6th February 2023, the Companies informed the Commission that the branding for their products is determined by the branding decisions made by the global Coca Cola family, and that they were not at liberty to deviate from it. Hence, Nigeria was expected to adopt whatever branding options were implemented globally. The Companies also noted that there were other markets outside Nigeria in which both Coke original and Coke less sugar were present and that they did not offer any additional branding distinction on the packaging apart from the use of the phrase "Less Sugar", as is done in Nigeria.

The Commission noted that while it was willing to consider Coca Cola's branding practices in other countries, it is not bound by them, because the Commission's obligation is the protection of consumers in Nigeria, and with respect to the ongoing misleading of consumers, it is no defence that consumers are not offered any obvious distinctions between the products in other countries. The Commission thereafter requested the Companies to furnish the Commission with images of the brand designs used for the products in other markets where both the original and less sugar coke variants are present.

Coca Cola Nigeria Limited submitted brand designs used for both products in nine other markets to the Commission on 17th February 2023. After careful review of the submitted branding material used in other markets, the Commission observed clear and distinct differentiations of the products in some of the markets presented. These differentiations include with respect to brand design and bottle shapes. For instance, in South Africa, the bottle shapes used for both products differ, and the cap colour for the Less Sugar variant appears to be a darker shade of red when compared to the cap colour for the Original variant. See figure 7 below. Again, in the United Kingdom, Singapore and Philippines, there are some differences in the impressions made on the PET bottles used, as seen in figures 8 to 10 below. In Zambia, the brand design for the "Less Sugar" variant incorporates a yellow, blue and green colour patch with the letters BRA boldly written in green (this is suggestive of the Brazilian flag colours). See figure 11 below.

South Africa

Coca-Cola Original Taste Less Sugar

Coca-Cola Original Taste

Figure 12

United Kingdom

Coca-Cola Original Taste Less Sugar

Coca-Cola Original Taste

Figure 13

Figure 14

Figure 15

Figure 16

Further to the above, additional findings with respect **Issue 2** (already expanded upon in the earlier parts of this report) are now made as follows:

(SUPPLEMENTARY FINDINGS) ISSUE 2 – WHETHER THE COMPANIES PROVIDED MISLEADING AND OR FALSE INFORMATION TO THE COMMISSION.

1. NBC again misled the Commission when at the meeting of 6th February 2023, NBC falsely informed the Commission that it had not applied the proposed brand designs to any of its products which were already in the market prior to presenting same to the Commission for approval. (See earlier findings of misleading the Commission on page 26.)
2. *That **Coca-Cola Nigeria**, on at least one occasion, misled the Commission, in violation of Section 112 of the FCCPA, when at the meeting of 6th February 2023, it falsely*

informed the Commission that the proposed design it presented to the Commission for approval were not already in use on products circulating in the market.

FINDINGS AND RESPONSIBILITIES

This section of the report provides a collation of all findings in this report and ascribes responsibility to either or both companies.

Determining Responsibility

Though both companies have during this investigation presented a joint front as being collectively responsible for developing, branding, marketing and sale of the relevant products, there are clear lines of responsibility that relate to the violations identified by the Commission during the investigation.

To this end, the statement on the Nigerian Bottling Company's (NBC) website is very instructive on where those responsibilities lie. It states:

> *"The **Coca-Cola Company** owns, develops and markets its brands with the end consumer. We [**NBC**] are responsible for producing, distributing, and selling these beverages. We work together to ensure that we have the right portfolio for our markets and to ensure excellent, efficient execution."*[3]

Thus, the Commission takes these identified roles into consideration in assigning responsibility for action in respect of the violations identified by this investigation. Hence, the Commission determined that violations relating to production, distribution and sale are ascribable to the NBC, while violations relating to brand designs and

[3] https://ng.coca-colahellenic.com/en/about-us . underlines, bold and [insertions] are by the Commission.

marketing/advertising are ascribable to Coca-Cola Nigeria, and where the responsibilities overlap or the violation cuts across both sides of responsibilities, the Commission ascribed the violation to both companies. Thus, the Commission finds as follows with respect to the issues below:

Issue 1: Whether the labelling, packaging and branding of Coca-Cola products are misleading or likely to mislead consumers.

1. **The Companies** knowingly and intentionally applied a trade description to the Coca-Cola Less Sugar variant that could reasonably mislead consumers as to the nature and feel of the drink, in such a manner that consumers would assume that the product was the Coca-Cola Original Taste variant, in violation of Section 116 (1) and (2) of the FCCPA. The Commission received multiple complaints associated with this, and as such also concludes based on the evidence, that consumers were indeed, and as a matter of fact misled by the false and inaccurate portrayal of Coke Original Taste Less Sugar as Coke Original Taste. This portrayal, enterprise and infringement commenced in October 2018, and continues to date.

2. **The Companies** could reasonably determine, and did in fact become aware that branding the Coca-Cola Less Sugar variant in a manner so identical to the Coca-Cola Original Taste variant is likely to mislead consumers as to the actual content and feel of the product, yet, the Companies knowingly supplied, displayed, advertised and distributed these products with the misleading labels to consumers, in violation of Section 116(3)(a) of the FCCPA. This violation which commenced in October 2018, persists till date.

3. That **Coca-Cola Nigeria** in pursuance of trade and for the purpose of promoting and marketing Coca-Cola Less Sugar made advertorial (including video and poster) presentations of the 1 litre bottle, in manners that are misleading and which falsely represent that the product is the same as the Coca-Cola Original Taste variant in a new larger bottle. This false representation is deceptive and reasonably misleading with respect to the product's nature, content and taste, in violation of Section 123 (1) (a), (b) and (c) of the FCCPA.

4. **The Companies** adopted unfair tactics in marketing the Coke brand, by intentionally distributing and marketing Coca-Cola Less Sugar in packaging that is similar and mostly indistinguishable from that of Coca-Cola Original, thereby deliberately misleading consumers into purchasing the Coca-Cola Less Sugar variant when their intention, and understanding of what they are purchasing is the Coca-Cola Original variant in violation of Section 124 (1) (a) of the FCCPA. This violation commenced in October 2018, persists till date.

5. That **NBC** having consistently produced and distributed the zero sugar variant of Limca Lime-Lemon flavoured drink for at least a period of 10 months, in its usual packaging, could reasonably determine that using the same packaging for, and applying an identical label to the 50:50 sugar variant was misleading. The Commission finds that **NBC** deliberately engaged in this deceit in an effort to surreptitiously re-introduce the 50% sugar variant to the market, after experimentation with the zero sugar variant. The application of such deceptive trade description violates the provisions of Sections 17(g), 116 (1) and (2) of the FCCPA.

6. That **NBC**, having applied the deceptive trade descriptions to the two variants of Limca Lime-Lemon flavoured drink, then proceeded to supply these products to consumers, knowing that such deceptive labelling is likely to mislead consumers as to the contents of the bottle. This conduct violates the provision of Section 116(3) of the FCCPA.

7. That **NBC**, by producing and distributing the two variants of Limca Lime-Lemon flavoured drink in the same packaging and brand design, and using the same NAFDAC registration number for both products, impliedly and falsely communicated to the consumer that both products are the same and thus misled and deceived consumers, in violation of Section 123 (1) (a), (b) and (c) of the FCCPA and Regulation 2 (a) of the National Agency For Food And Drug Administration and Control Act (2004), Pre-packaged Food (Labelling) Regulations.

8. That **NBC** produced and distributed two variants of Limca Lime-Lemon flavoured drink – zero sugar variant and the 50:50 sugar variant, in identical packaging and label design. The producing and supplying these two different products in such a deceptive manner is an unfair marketing tactic in violation of Section 124 (1) (a) of the FCCPA.

9. When the deliberate, extensive and carefully orchestrated efforts made by the Companies to clearly distinguish Coke Zero from Coke Original, and additional efforts to adequately sensitize consumers on how to distinguish them, are compared with the misrepresentation of Coke Less-Sugar as Coke Original, it becomes clear that the latter is a deliberate business strategy and a demonstration of bad faith.

10. Upon regulatory action, intervention, engagement and accommodation, the Companies became acutely aware of these infringements, and the regulatory view based on evidence, but instead of concluding appropriate steps to modify this behaviour and ongoing infringement, declined the opportunity, and instead chose to modify its business in a manner that allows them to continue the misleading enterprise in further demonstration of a disinclination to transparently inform consumers about the differences in their products and further demonstration of bad faith. The Companies having agreed with the Commission sought approval for more differentiated and sufficiently descriptive labels, informed the Commission of a start date for the differentiation, and sought a moratorium of 90 days to exhaust existing stock and inventory, but thereafter abandoned this effort.

Issue 2: Whether the Companies provided misleading and or false information to the Commission.

1. That **NBC,** on at least four occasions, provided false and misleading information to the Commission, in violation of Section 112 of the FCCPA, as follows:
    a. NBC falsely claimed that its Production Line 5 at the Abuja Plant developed a fault and was therefore temporarily inoperative during the Commission's inspection on August 2, 2019, when the evidence is contrary to this assertion.
    b. NBC falsely informed the Commission that the Production Line 1 was inoperative for the whole day (August 2, 2019), when the Commission inspected the Abuja Plant, when evidence shows the contrary.
    c. NBC misled the Commission when it provided a document titled "*COCA COLA NIGERIA PRODUCED AT ABUJA PLANT FROM 01/05/2019 TO*

31/07/2019", which provided incomplete and grossly misleading information to the Commission.

d. NBC misled the Commission when at the meeting of 6th February 2023, NBC falsely informed the Commission that it had not applied the proposed brand designs to any of its products which were already in the market prior to presenting same to the Commission for approval.

2. That **Coca-Cola Nigeria**, on at least one occasion, misled the Commission, in violation of Section 112 of the FCCPA, when at the meeting of 6th February 2023, it falsely informed the Commission that the proposed design it presented to the Commission for approval were not already in use on products circulating in the market.

Issue 3 - Whether Coca-Cola Nigeria's product pricing is indicative of an abuse of market dominance.

11. The available pieces of information regarding the pricing patterns of Coca-Cola products are, by themselves, insufficient to demonstrate any abuse of market dominance, but they however raise some concerns around the pricing in Ebonyi State in 2019. Though concerning, the astronomical price increases observed in Ebonyi State cannot (by itself) sustain a finding of excessive pricing, as several factors must be considered in determining whether there was excessive pricing. Therefore, the Commission may conduct further investigations into this issue.

Additional Consideration

The Commission notes that the Companies may not be dominant in many areas of Southern Nigeria as they appear to compete fiercely with other competitors who though have a strong presence in the South may not have a national footprint and coverage. However, on a national scale, it is conceivable and arguable that the Companies may hold a bigger market share.

As such, and in furtherance of the finding and recommendation for further investigation, it will be important to identify the Companies production and distribution footprints and infrastructure or apparatus in each geographic region individually, and as in appropriate market clusters, and nationally. Importantly, the Commission should also consider which other competitors have any or similar footprints, infrastructure or apparatus in comparison and in the same delineated geographical markets, and within the same time frame from 2018 till date.

Such further investigation will also consider whether restrictive agreements prohibited under Section 59 of the FCCPA and or conspiracies or conduct between or by the Companies prohibited under Section 108 of the FCCPA are implicated in the price disparities.

UPDATE ON EFFORTS TO SUFFICIENTLY SENSITIZE CONSUMERS ON DISTINGUISHING BETWEEN THE COKE LESS SUGAR AND COKE ORIGINAL TASTE VARIANTS

On May 30 and 31, 2023, the Commission issued its Interim Investigation Report and an Order and Notice to Show Cause (ONSC) to the Nigerian Bottling Company Limited (NBC) and Coca-Cola Nigeria Limited (CCNL), collectively known as the Companies. They responded through their respective Counsels. In letters dated July 3, 2023, the Companies informed the Commission about the commencement of their efforts to enable consumers to clearly distinguish the two Coca-Cola Original Taste variants.

Specifically, the Companies initiated a label change for the Coca-Cola Original Taste-Less Sugar variant on PET and RGB. For RGB products, the Companies stated that a "bright shade of yellow ink" is printed on the neck of glass bottles. The Companies also initiated a Consumer Communication Plan (Coke with Meals campaign) which they said was aimed at raising consumer awareness regarding product differentiation. This plan involved the use of awareness materials at point-of-sale outlets nationwide, on trucks, on digital platforms (Facebook, Instagram and Google Display), and using Digital Out of Home (DOOH/digital billboards).

The objectives behind the Coke with Meals campaign as stated by the Companies was to "address the Commission's concerns regarding product differentiation; communicate to consumers the recently introduced distinguishing features for Coca Cola Less Sugar, being (i) the introduction of new labels for Coca Cola Less Sugar in PET bottles, (ii) the deployment of new crowns for RGB's across all NBC production plants, and (iii) the feature of a yellow ink on the neck of the bottle; and to drive the awareness of NBC's key stakeholders, including consumers to the choices available for the Coca Cola brand."

The Commission, via letters dated October 11, 2023, and November 22, 2023, requested for detailed information regarding the said Consumer Communication Plan and previous communication plans, including strategies, budgets, implementing individuals/organizations.

The Companies responded on October 23, 2023, and December 8, 2023, providing information in respect of the Coke with Meals campaign and only two previous campaigns - "Best Coke Ever" and "Take a Taste."

While acknowledging the Companies' efforts to increase consumer awareness of product variants, the Commission notes that the Companies failed to provide any information about a recent Schweppes' "Born Social" campaign. This campaign, spanning digital, cable TV, DOOH, and trade/paid-digital, demonstrated extensive effort and significant investment by the Companies to promote consumer awareness about the target products.

Through a review of the documentation provided and the Commission's own research, the Commission observed that the Companies made significant efforts in respect of other product campaigns - "Take a Taste," "Best Coke Ever," and "Born Social" to boost product awareness, including awareness of different variants. When compared to these other campaigns, the efforts in respect of the Coke with Meals campaign do not demonstrate sufficient commitment to fully sensitizing consumers on how to appropriately distinguish between the Coke Original and the Coke Less Sugar variants.

The table below captures the efforts and budgetary allocation for the different communication plans.

Campaign	**NBC Budget (₦)**	**NBC Budget ($)**	**CCNL Budget (₦)**	**CCNL Budget ($)**	**Combined Efforts of the Companies**	**Timeline**
Coke with Meals	111,457,682	144,750	883,512,296	1,147,419	Truck branding; Billboards, including Digital Out of Home/digital billboards; social media	.

Best Coke Ever	244,442,650	531,397	575,378,823	1,250,824	Truck branding; Billboards, including digital billboards; 701 TV spots; 8,422 radio station spots; 12,960 instore radio spots; 38,298,394 estimated impressions on social media	Jan-Dec 2022
Take a Taste	111,988,345	202,511	703,458,543	1,272,077	The information provided is not very clear, however CCNL's letter dated Dec 8, 2023, suggests that efforts for this campaign were similar to the" Best Coke Ever" campaign.	May -July 2023
Born Social	Not provided	Not provided	Not provided	Not provided	Use of celebrities as brand ambassadors and a partnership with a popular fashion designer to promote the campaign; a campaign launch event attended by many celebrities;	Not Provided

					use of audiovisual materials, digital, cable TV, digital out-of-home, in-trade, and paid digital	

Note: *NBC's budget for the Coke with Meals campaign as reflected in the table above, do not include expenses related to writing off old crowns and labels, as well as the ink print equipment for RGB, amounting to $889,054 (₦684,571,628). These expenses were excluded because the Commission prioritizes the budget and efforts directed towards consumer sensitization regarding the distinction between the product variants, rather than costs of equipment and unrelated labelling material.*

When compared to efforts made in respect of other campaigns, it is clear that the Companies have not expended an equivalent level of effort to raise awareness among consumers on how to clearly distinguish the Coke Original Taste-Less Sugar variant from the Coke Original variant. For instance, in the "Best Coke Ever" campaign targeting the Coke Zero Sugar variant, substantial efforts were made to reach consumers across various popular media platforms like Trace TV, MTV Base, and Africa Movie Channel, to mention but a few. In contrast, efforts made in respect of the Coke Less Sugar variant are only limited to posters, truck branding, Billboards, including Digital Out of Home/digital billboards and social media. Further, in the “Born Social” campaign targeting the Schweppe brand variants, significant efforts were deployed including the use of celebrities as brand ambassadors and a partnership with a popular fashion designer to promote the campaign, as well as a widely publicized campaign launch event which was attended by many celebrities.

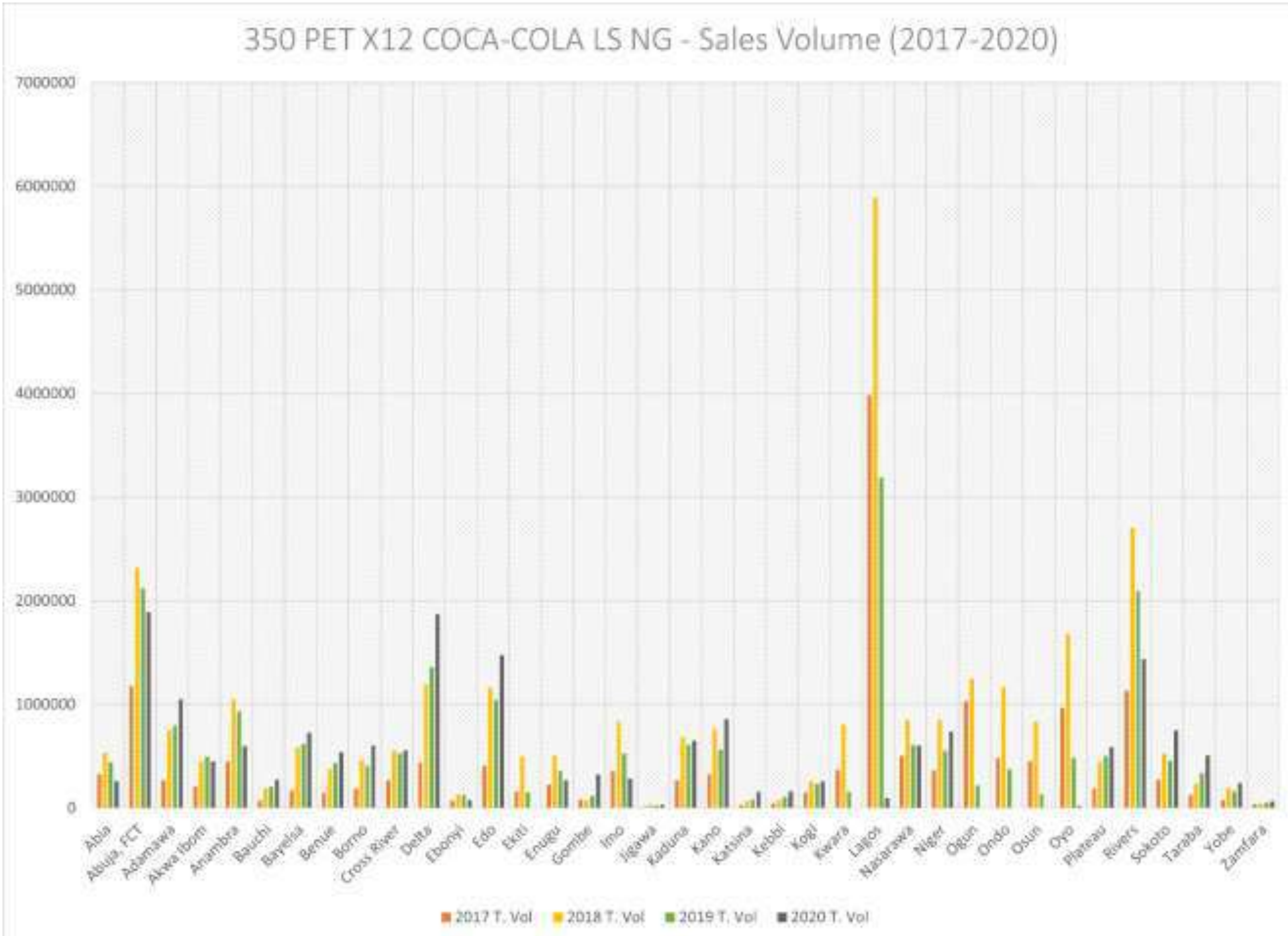
These differences in efforts demonstrate an insufficient commitment on the part of the Companies to sensitizing consumers about the Coca-Cola Original Taste-Less Sugar variant. The Commission notes their efforts to distinguish the products by the introduction of new labels, however, for such efforts to effectively result in the consumers' ability to sufficiently distinguish between the affected products, and thereby not be misled, the companies must committedly and consistently deploy sufficient effort and strategy to sensitize consumers. Furthermore, the fact that the companies only eventually introduced the new labels following the Commission's insistence also suggests that the Companies are not, on their own, sufficiently motivated to make the necessary efforts in this regard. When their efforts in respect of the Coke with Meals campaign are compared to their efforts in respect of other campaigns that were not initiated at the Commission's insistence, the passion and motivation for consumer awareness, in the present case, appears lacking or at best lukewarm.

The Commission had hitherto emphasized that the then proposed changes to the packaging of the Less Sugar variant would only sufficiently aid consumers ability to easily and quickly distinguish the product from the Coke Original variant, if combined with a robust sensitization campaign. The Companies' apparent lack of commitment to this sensitization campaign leaves the Commission no choice other than to place the Companies under monitorship for a period of time, in order to ensure that consumers are fully sensitized and no longer misled about the distinction between both products.

APPENDIX 1: PRESENTATION OF DATA RELATING TO THE PRICING AND VOLUME OF SALE OF 35CL PET COKE LESS SUGAR

Product	State	2017 P. Avg	2017 T. Vol	2018 P. Avg	2018 T. Vol	2019 P. Avg	2019 T. Vol	2020 P. Avg	2020 T. Vol
350 PET X12 COCA-COLA LS NG	Abia	850	323946	948	532,893	984	441527	923	258654
350 PET X12 COCA-COLA LS NG	Abuja, FCT	850	1179875	949	2,319,129	972	2122821	923	1893267
350 PET X12 COCA-COLA LS NG	Adamawa	900	270839	949	752,143	1000	797733	923	1052282
350 PET X12 COCA-COLA LS NG	Akwa Ibom	850	209266	946	446,688	986	496153	923	449459
350 PET X12 COCA-COLA LS NG	Anambra	850	450350	949	1,049,427	989	936272	923	599227
350 PET X12 COCA-COLA LS NG	Bauchi	900	72823	950	194,839	998	205274	923	274311
350 PET X12 COCA-COLA LS NG	Bayelsa	850	163690	950	586,054	987	616991	923	728328
350 PET X12 COCA-COLA LS NG	Benue	850	146155	950	379,289	985	435314	923	537696
350 PET X12 COCA-COLA LS NG	Borno	900	189476	950	463,124	1000	409531	923	607150
350 PET X12 COCA-COLA LS NG	Cross River	850	269989	950	557,782	988	527455	923	558562
350 PET X12 COCA-COLA LS NG	Delta	850	443378	950	1,200,025	989	1359139	923	1871513
350 PET X12 COCA-COLA LS NG	Ebonyi	850	73184	950	128,403	1119	129704	923	79095
350 PET X12 COCA-COLA LS NG	Edo	850	410785	950	1,162,587	989	1041171	923	1477215
350 PET X12 COCA-COLA LS NG	Ekiti	850	157399	937	496,489	1012	150332	-	-
350 PET X12 COCA-COLA LS NG	Enugu	850	225042	949	506,048	994	363181	923	270788
350 PET X12 COCA-COLA LS NG	Gombe	900	81553	950	74,499	1000	117909	923	323921
350 PET X12 COCA-COLA LS NG	Imo	850	358065	947	839,773	986	528102	923	287796
350 PET X12 COCA-COLA LS NG	Jigawa	900	13550	949	38,247	998	26356	923	35206
350 PET X12 COCA-COLA LS NG	Kaduna	899	270051	950	682,249	999	610421	923	650157
350 PET X12 COCA-COLA LS NG	Kano	898	326004	950	760,979	997	562232	923	857416
350 PET X12 COCA-COLA LS NG	Katsina	900	27795	950	67,711	990	80580	923	159414
350 PET X12 COCA-COLA LS NG	Kebbi	900	39741	955	79,278	1001	107042	923	161592
350 PET X12 COCA-COLA LS NG	Kogi	850	149299	948	261,116	993	233074	923	256882

350 PET X12 COCA-COLA LS NG	Kwara	850	370856	937	805,386	985	158251	923	2236
350 PET X12 COCA-COLA LS NG	Lagos	850	3983394	928	5,893,655	929	3191378	921	96134
350 PET X12 COCA-COLA LS NG	Nasarawa	850	502485	950	849,690	999	610663	923	600767
350 PET X12 COCA-COLA LS NG	Niger	900	366443	950	851,710	1000	554594	923	739534
350 PET X12 COCA-COLA LS NG	Ogun	850	1030378	924	1,251,901	950	216736	905	1536
350 PET X12 COCA-COLA LS NG	Ondo	850	483268	937	1,168,470	973	375506	901	217
350 PET X12 COCA-COLA LS NG	Osun	850	452260	938	839,617	990	135262	925	793
350 PET X12 COCA-COLA LS NG	Oyo	850	970800	936	1,676,967	932	486952	921	18975
350 PET X12 COCA-COLA LS NG	Plateau	900	191405	950	446,978	1006	502665	923	589752
350 PET X12 COCA-COLA LS NG	Rivers	850	1130610	950	2,703,175	986	2094186	923	1440892
350 PET X12 COCA-COLA LS NG	Sokoto	900	272565	950	525,990	1003	453744	923	748704
350 PET X12 COCA-COLA LS NG	Taraba	877	129892	950	238,235	998	337325	923	511894
350 PET X12 COCA-COLA LS NG	Yobe	900	77359	950	198,843	1001	159676	923	240619
350 PET X12 COCA-COLA LS NG	Zamfara	900	38963	950	45,110	998	47779	923	65306


350 PET X12 COCA-COLA LS NG - Sales Volume (2017-2020)
7000000
6000000
5000000
4000000
3000000
2000000
1000000
0
Abia
Abuja, FCT
Adamawa
Akwa Ibom
Anambra
Bauchi
Bayelsa
Benue
Borno
Cross River
Delta
Ebonyi
Edo
Ekiti
Enugu
Gombe
Imo
Jigawa
Kaduna
Kano
Katsina
Kebbi
Kogi
Kwara
Lagos
Nasarawa
Niger
Ogun
Ondo
Osun
Oyo
Plateau
Rivers
Sokoto
Taraba
Yobe
Zamfara
2017 T. Vol
2018 T. Vol
2019 T. Vol
2020 T. Vol


2017 Sales Volume - 350 PET X12 COCA-COLA LS NG
Sokoto
272565
Katsina
27795
Zamfara
38963
Kebbi
39741
Kano
326004
Jigawa
13550
Yobe
77359
Borno
189476
Bauchi
72823
Gombe
81553
Kaduna
270051
Niger
366443
Adamawa
270839
Plateau
191405
Kwara
370856
Abuja,
FCT
Nasarawa
502485
Oyo
970800
Taraba
129892
Ekiti
157399
Osun
452260
Kogi
149299
Benue
146155
Ondo
483...
Ogun
1030378
Edo
410785
Enugu
225042
Ebonyi
73184
Cross River
269989
Delta
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Imo
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Akwa
Ibom
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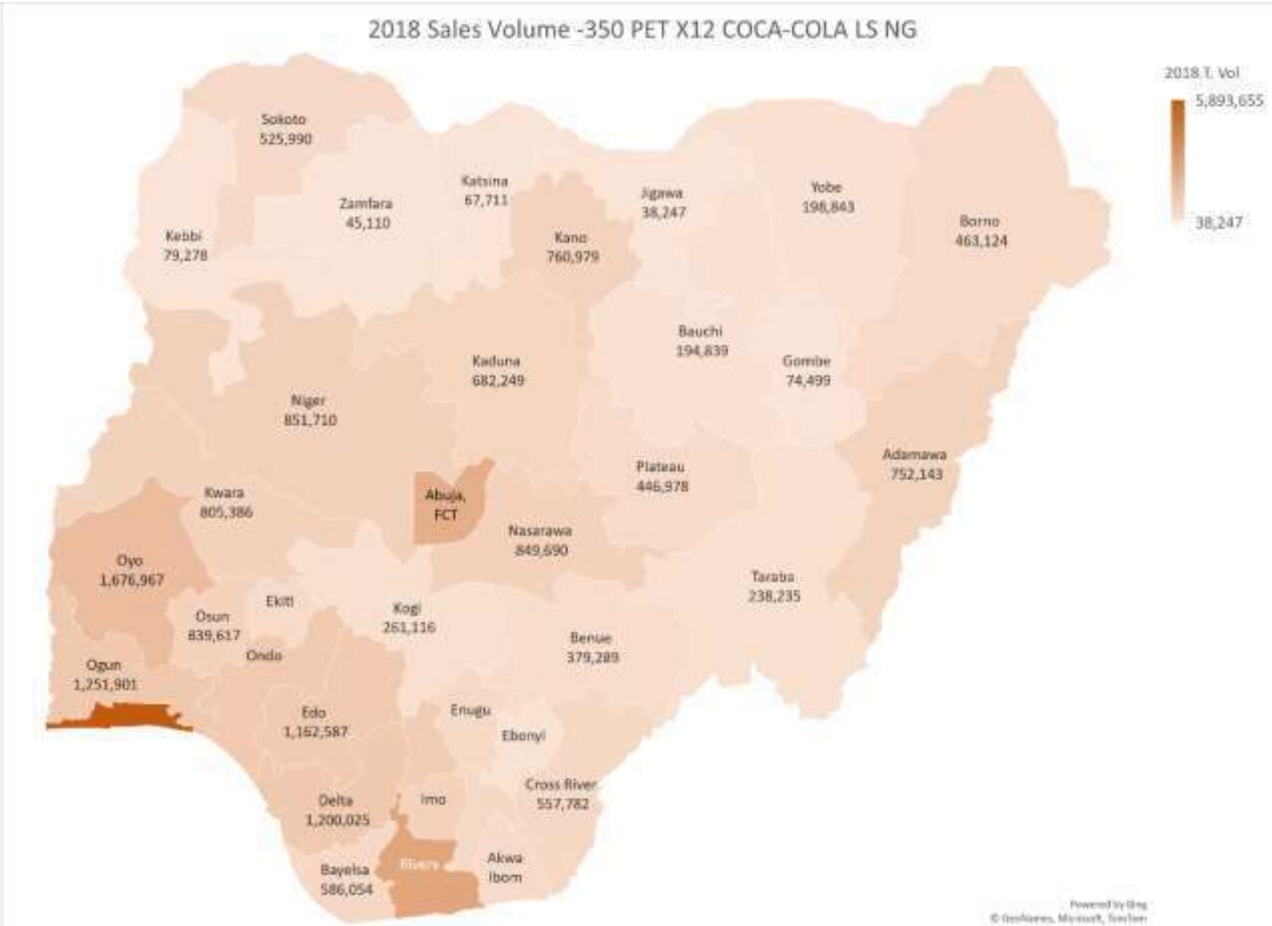
163690
Rivers
1130610
2017 T. Vol
3983394
13550


2018 Sales Volume -350 PET X12 COCA-COLA LS NG
2018 T. Vol
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38,247
Sokoto
525,990
Kebbi
79,278
Zamfara
45,110
Katsina
67,711
Kano
760,979
Jigawa
38,247
Yobe
198,843
Borno
463,124
Bauchi
194,839
Gombe
74,499
Kaduna
682,249
Niger
851,710
Adamawa
752,143
Plateau
446,978
Kwara
805,386
Abuja,
FCT
Nasarawa
849,690
Oyo
1,676,967
Taraba
238,235
Ekiti
Osun
839,617
Kogi
261,116
Benue
379,289
Ondo
Ogun
1,251,901
Edo
1,162,587
Enugu
Ebonyi
Cross River
557,782
Delta
1,200,025
Imo
Bayelsa
586,054
Akwa
Ibom


2019 Sales volume - 350 PET X12 COCA-COLA LS NG
2019 T. Vol
3191378
26356
Sokoto
453744
Zamfara
47779
Katsina
80580
Kebbi
107042
Kano
562232
Jigawa
26356
Yobe
159676
Borno
409531
Bauchi
205274
Gombe
117909
Kaduna
610421
Niger
554594
Adamawa
797733
Plateau
502665
Kwara
158251
Abuja,
FCT
Nasarawa
610663
Oyo
486952
Taraba
337325
Ekiti
150332
Kogi
233074
Osun
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Benue
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Ondo
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Enugu
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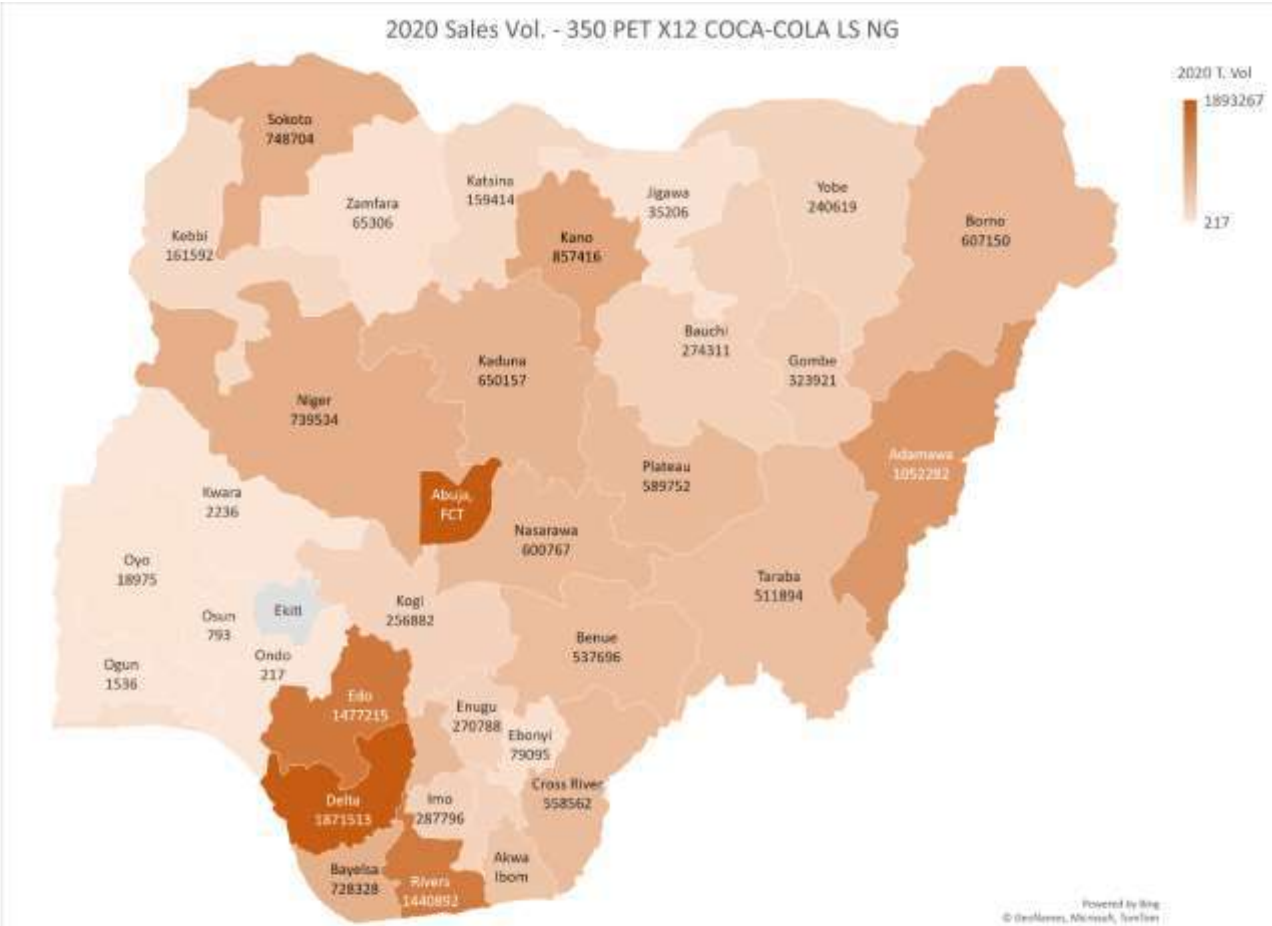
2020 Sales Vol. - 350 PET X12 COCA-COLA LS NG
2020 T. Vol
1893267
217
Sokoto 748704
Kebbi 161592
Zamfara 65306
Katsina 159414
Kano 857416
Jigawa 35206
Yobe 240619
Borno 607150
Bauchi 274311
Gombe 323921
Kaduna 650157
Niger 739534
Adamawa 1052282
Plateau 589752
Abuja, FCT
Kwara 2236
Nasarawa 600767
Oyo 18975
Taraba 511894
Osun 793
Ekiti
Kogi 256882
Benue 537696
Ogun 1536
Ondo 217
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Ebonyi 79095
Delta 1871513
Imo 287796
Cross River 558562
Akwa Ibom
Bayelsa 728328
Rivers 1440892