



Coca-Cola HBC AG

# 2024 CDP Corporate Questionnaire 2024

Word version

**Important: this export excludes unanswered questions**

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

# Contents

## C1. Introduction

### (1.3) Provide an overview and introduction to your organization.

#### (1.3.2) Organization type

Select from:

Publicly traded organization

#### (1.3.3) Description of organization

*Coca-Cola HBC (Coca-Cola Hellenic Bottling Company) is a leading bottling partner of The Coca-Cola Company and growth-focused consumer packaged goods (CPG) business. The Coca-Cola Company owns and develops its brands while Coca-Cola HBC is responsible for producing, distributing, and selling these beverages, using concentrate we buy from The Coca-Cola Company under an incidence-based pricing model. Selling more than 2.8 billion unit cases annually, we're one of the world's largest bottlers of The Coca-Cola Company's brands. We operate in 29 countries, serving 740 million potential consumers across three continents. We bottle, sell and distribute the world's most recognised soft drink: Coca-Cola. Along with Coca-Cola Light, Sprite and Fanta, also licensed to us by The Coca-Cola Company, these are four of the world's five best-selling non-alcoholic ready-to drink beverages. Still drinks (water (hydration), juices, tea) and energy drinks make up to 24 percent of our revenue. This diverse portfolio means that we're a strong partner for our customers and provide great choice for consumers. We've integrated sustainability into every part of our business, aiming to build long-term value for our stakeholders. Coca-Cola HBC is headquartered in Zug, Switzerland and has a premium listing on the London Stock Exchange and secondary listing on the Athens Exchange.*

[Fixed row]

### (1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

#### (1.4.1) End date of reporting year

12/31/2023

#### (1.4.2) Alignment of this reporting period with your financial reporting period

Select from:

Yes

**(1.4.3) Indicate if you are providing emissions data for past reporting years**

Select from:

Yes

**(1.4.4) Number of past reporting years you will be providing Scope 1 emissions data for**

Select from:

5 years

**(1.4.5) Number of past reporting years you will be providing Scope 2 emissions data for**

Select from:

5 years

**(1.4.6) Number of past reporting years you will be providing Scope 3 emissions data for**

Select from:

5 years

[Fixed row]

**(1.5) Provide details on your reporting boundary.**

	<p>Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?</p>
	<p>Select from: <input checked="" type="checkbox"/> Yes</p>

[Fixed row]

**(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

**ISIN code - bond**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

No

**ISIN code - equity**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

Yes

**(1.6.2) Provide your unique identifier**

CH0198251305

**CUSIP number**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

No

**Ticker symbol**

**(1.6.1) Does your organization use this unique identifier?**

*Select from:*

No

## SEDOL code

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## LEI number

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## D-U-N-S number

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

## Other unique identifier

**(1.6.1) Does your organization use this unique identifier?**

Select from:

No

[Add row]

**(1.8) Are you able to provide geolocation data for your facilities?**

**(1.8.1) Are you able to provide geolocation data for your facilities?**

Select from:

No, this is confidential data

## (1.8.2) Comment

*We have all the data per facility and we use them when we assess the water and biodiversity risks for our facilities (bottling plants), however due to confidentiality, we are not able to provide the data here.*

*[Fixed row]*

**(1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure?**

### Production

#### (1.11.1) Relevance of emissions and/or water-related impacts

Select from:

Value chain (excluding own land)

#### (1.11.2) Primary reason emissions and/or water-related impacts from this activity are not relevant

Select from:

Do not own/manage land

#### (1.11.3) Explain why emissions and/or water-related impacts from this activity are not relevant

*We don't have our own farms/land/forests and hence we don't conduct any agricultural, forestry activity. We buy from our suppliers the ingredients needed for our production such as sugar, juice concentrates, sweeteners. Land is owned by our Tier 2 and 3 suppliers. As a company in food and beverage sector, however in our GHG emissions reporting we consider FLAG emissions, including the ones from land use and land management. We work with credible external consultants that perform full Life Cycle Analysis (LCA) and we know the FLAG emissions of each of the agricultural and forest-based ingredient we use. Also, in our total water footprint we consider the water used for agricultural ingredients – again by using the expertise of credible consultants we calculate the grey, green and blue water of each of the agricultural ingredients. Besides, to understand more about our impact, we used the methodology of the Natural Capital Protocol, and evaluated our environmental impact across our entire value chain – twelve environmental externalities were evaluated, and this study translates LCA indicators into a monetary value.*

## Processing/ Manufacturing

### (1.11.1) Relevance of emissions and/or water-related impacts

Select from:

- Both direct operations and upstream/downstream value chain

## Distribution

### (1.11.1) Relevance of emissions and/or water-related impacts

Select from:

- Both direct operations and upstream/downstream value chain

## Consumption

### (1.11.1) Relevance of emissions and/or water-related impacts

Select from:

- Yes

[Fixed row]

**(1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?**

## Cattle products

### (1.23.1) Produced and/or sourced

Select from:

- No

## Cocoa



### (1.23.1) Produced and/or sourced

Select from:

No

### Coffee

### (1.23.1) Produced and/or sourced

Select from:

No

### Cotton

### (1.23.1) Produced and/or sourced

Select from:

No

### Dairy & egg products

### (1.23.1) Produced and/or sourced

Select from:

No

### Fish and seafood from aquaculture

### (1.23.1) Produced and/or sourced

Select from:

No

### Fruit

### (1.23.1) Produced and/or sourced

Select from:

Sourced

### (1.23.2) % of revenue dependent on this agricultural commodity

Select from:

1-10%

### (1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

Yes

### (1.23.4) Please explain

*We source fruit juice concentrate from our suppliers and use this concentrate in our beverages as an ingredient. We don't process/manufacture any raw oranges, apples, peach or any other fruit. Around 8% of our portfolio in 2023 are Juices, so less than 10% of our revenue depends on this ingredient.*

## Maize/corn

### (1.23.1) Produced and/or sourced

Select from:

Sourced

### (1.23.2) % of revenue dependent on this agricultural commodity

Select from:

11-20%

### (1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

Yes

#### (1.23.4) Please explain

We source sugar syrup from our suppliers and use the ingredients for production of our beverages. We don't process/manufacture HFCS from corn/maize. Most of our Sparkling Soft Drinks (SSD) use sugar and they represent around 70% of our revenue. 21% are low or no sugar beverages that used a very small or no amount of sugar. High Fructose Corn Syrup (HFCS) purchased is around 22% out of all sweeteners we purchase, which gives around 40-60% dependence of the revenue from HFCS ( $70\% * (100\% - 21\%) * 22\% = 12.2\%$ ).

### Nuts

#### (1.23.1) Produced and/or sourced

Select from:

No

### Other grain (e.g., barley, oats)

#### (1.23.1) Produced and/or sourced

Select from:

No

### Other oilseeds (e.g. rapeseed oil)

#### (1.23.1) Produced and/or sourced

Select from:

No

### Palm oil

#### (1.23.1) Produced and/or sourced

Select from:

No

## Poultry & hog

### (1.23.1) Produced and/or sourced

Select from:

No

## Rice

### (1.23.1) Produced and/or sourced

Select from:

No

## Soy

### (1.23.1) Produced and/or sourced

Select from:

No

## Sugar

### (1.23.1) Produced and/or sourced

Select from:

Sourced

### (1.23.2) % of revenue dependent on this agricultural commodity

Select from:

41-50%

### (1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

Yes

### (1.23.4) Please explain

*We source crystal sugar from our suppliers and use the ingredients for production of our beverages. We don't process/manufacture sugar cane or sugar beet. Most of our Sparkling Soft Drinks (SSD) use sugar and they represent around 70% of our revenue. 21% are low or no sugar beverages that used a very small or no amount of sugar. Crystal sugar purchased is around 78% out of all sweeteners we purchase, which gives around 40-60% dependence of the revenue from sugar ( $70\% * (100\% - 21\%) * 78\% = 43.1\%$ ).*

## Tea

### (1.23.1) Produced and/or sourced

Select from:

No

## Timber products

### (1.23.1) Produced and/or sourced

Select from:

No

## Tobacco

### (1.23.1) Produced and/or sourced

Select from:

No

## Vegetable

### (1.23.1) Produced and/or sourced

Select from:

No

### Wheat

### (1.23.1) Produced and/or sourced

Select from:

No

### Other commodity

### (1.23.1) Produced and/or sourced

Select from:

No

[Fixed row]

## (1.24) Has your organization mapped its value chain?

### (1.24.1) Value chain mapped

Select from:

Yes, we have mapped or are currently in the process of mapping our value chain

### (1.24.2) Value chain stages covered in mapping

Select all that apply

Upstream value chain

Downstream value chain

### (1.24.3) Highest supplier tier mapped

Select from:

Tier 2 suppliers

### (1.24.4) Highest supplier tier known but not mapped

Select from:

Tier 3 suppliers

### (1.24.7) Description of mapping process and coverage

*We have a solid list of all T1 suppliers in our company and they are formally registered in SAP. For these suppliers with significant impact and high criticality in our business we look further down to collect information on their T2 suppliers and the Sustainability (including Climate & Water) risk that those may oppose, which is performed as part of the Supply Base Assessment (SBA) process that we are conducting on annual basis (reference: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/about-us/what-we-do/supply-chain/sustainability-monitoring-program.pdf> ) Cola-Cola HBC Sustainability Monitoring Program (including Climate & Water Risks) includes both methodology and results, Summary of all Supplier Screening and Assessment methodology we apply according to supplier Criticality and Significance (Supplier Segmentation) including Country, Sector and Commodity risks identification process. SBA pages results 13, methodology 34 -78. For the more detailed and specific water risks we use WWF Water Risk Filter (page results14, methodology 45-52). The WWF Tool for water help us identify what suppliers are working high risks basins and then discuss in more details about their specific mitigation plans. In CCHBC we have a robust program in place to review every year the Social, Climate & Water risks and performance of all our suppliers against our Supplier Guiding Principles (SGPs), Principles for Sustainable Agriculture (PSA) for ingredients and Water Risk as well as other important aspects with impact such as Supply Risk and Financial stability. Sustainability (including Climate & Water Risks) is a key criterion in supplier selection for critical supply base. In order to secure that supplier, demonstrate ESG requirements compliance we rely in multiple screening and assessment practices performed annually, that offers us a holistic view of their performance. The Sustainable Agriculture program secures ESG monitoring through PSA certification process of The Coca-Cola System (TCCS) across all agricultural commodities. For the remaining supply base, we have designed a robust assessment journey leveraging ESG physical audits as well as a number of globally recognized screening and assessment tools such as EcoVadis IQ Plus, EcoVadis Assessments, SEDEX, Supply Based Assessment executed by specialist consultants, Resilinc Event Watch, Exiger, WWF Water Risk Filter Assessment and Moody's Analytics.*

*[Fixed row]*

**(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?**

#### (1.24.1.1) Plastics mapping

Select from:

- Yes, we have mapped or are currently in the process of mapping plastics in our value chain

#### (1.24.1.2) Value chain stages covered in mapping

*Select all that apply*

- Upstream value chain
- Downstream value chain
- End-of-life management

#### (1.24.1.4) End-of-life management pathways mapped

*Select all that apply*

- Preparation for reuse
- Recycling
- Waste to Energy

*[Fixed row]*



## **C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities**

**(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?**

### **Short-term**

**(2.1.1) From (years)**

1

**(2.1.3) To (years)**

2

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*Annual business planning cycle which includes consideration of short term risks and opportunities that affect annual performance objectives*

### **Medium-term**

**(2.1.1) From (years)**

3

**(2.1.3) To (years)**

5

**(2.1.4) How this time horizon is linked to strategic and/or financial planning**

*Long range planning that includes consideration of risks and opportunities that may affect medium term objectives, financial viability assurances and allocation of capital for medium term investments,*

## Long-term

### (2.1.1) From (years)

6

### (2.1.2) Is your long-term time horizon open ended?

Select from:

No

### (2.1.3) To (years)

10

### (2.1.4) How this time horizon is linked to strategic and/or financial planning

*Long term strategic planning including capital investments, mergers and acquisitions, impact of climate change, including meeting our NetZero40 commitments*  
[Fixed row]

## (2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[Fixed row]

**(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?**

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.**

**Row 1**

**(2.2.2.1) Environmental issue**

Select all that apply

- Climate change

**(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue**

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

### (2.2.2.3) Value chain stages covered

*Select all that apply*

- Direct operations
- Upstream value chain
- Downstream value chain

### (2.2.2.4) Coverage

*Select from:*

- Full

### (2.2.2.5) Supplier tiers covered

*Select all that apply*

- Tier 1 suppliers

### (2.2.2.7) Type of assessment

*Select from:*

- Qualitative and quantitative

### (2.2.2.8) Frequency of assessment

*Select from:*

- Annually

### (2.2.2.9) Time horizons covered

*Select all that apply*

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific

### (2.2.2.12) Tools and methods used

#### Commercially/publicly available tools

- TNFD – Taskforce on Nature-related Financial Disclosures

#### Enterprise Risk Management

- Enterprise Risk Management

#### International methodologies and standards

- ISO 14001 Environmental Management Standard
- Life Cycle Assessment

#### Other

- Materiality assessment
- Scenario analysis

### (2.2.2.13) Risk types and criteria considered

#### Acute physical

- Drought
- Wildfires
- Heat waves
- Heavy precipitation (rain, hail, snow/ice)
- Storm (including blizzards, dust, and sandstorms)

- Flood (coastal, fluvial, pluvial, ground water)

### **Chronic physical**

- Heat stress
- Water stress
- Change in land-use
- Increased severity of extreme weather events
- Changing temperature (air, freshwater, marine water)

- Changing precipitation patterns and types (rain, hail, snow/ice)

### **Policy**

- Carbon pricing mechanisms
- Changes to national legislation

### **Market**

- Availability and/or increased cost of raw materials
- Changing customer behavior

### **Reputation**

- Increased partner and stakeholder concern and partner and stakeholder negative feedback

### **Technology**

- Transition to lower emissions technology and products

### **Liability**

- Non-compliance with regulations

## **(2.2.2.14) Partners and stakeholders considered**

*Select all that apply*

- NGOs
- Customers
- Employees
- Regulators
- Local communities

Investors

Suppliers

### (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

No

### (2.2.2.16) Further details of process

*In 2023, we updated our assessment of the dependencies, impact, risks and opportunities associated with managing carbon emissions. Our production processes and those of our suppliers require significant amounts of energy, we operate large fleets of trucks to distribute our products and coolers are critical for our sales channels. Energy is a critical dependency for our business. Those emissions also add to the amount of GHG in the atmosphere and have a critical impact on the environment as reflected in our impact materiality assessment conducted by surveying key stakeholders. We estimated the future cost of carbon to 2040 under multiple climate scenarios; using short, medium and long term horizons to align with our commitment to achieve NetZero by 40. These estimates considered changes to government regulations, pressure on industries to decarbonise, increases in carbon costs via taxes and carbon trading schemes. We applied these costs against projections of Scope 1, 2 and 3 emissions to 2040 to meet our business requirements and our commitments to carbon neutrality and assess the impact of changes to our annual operating costs assuming carbon emissions of our suppliers would be passed on in higher prices, our scope 1 and 2 emissions would attract carbon costs either in the form of carbon taxes or participation in carbon trading schemes. We were also able to estimate the opportunity associated with reducing our carbon emissions through improved energy efficiency and savings, as well as supporting our reputation with key stakeholder groups such as consumers and their willingness to purchase which impacts sales. We have a dependency on relatively stable weather conditions to produce and distribute our products. Extreme weather events such as storms, flooding, droughts and wildfires impact our ability to produce and distribute product. Some of our plants are located in areas that are exposed to increased water stress and therefore impact the natural environment and which was reflected in the results of our impact materiality assessment. We updated our assessment of the impact of climate change on our production and distribution, as well as the impact of climate change on the cost and availability of key ingredients. Increased frequency or severity of drought, flooding or storms in the agricultural sector could affect supply of raw materials (upstream) or physical damage or disruption to our own production facilities and distribution systems (direct), or changes to our customer channels as a result of changing consumption patterns (downstream). We assessed the impact of extreme weather events such as extreme precipitation and consequent flooding, drought and wildfires on our production facilities. We conducted an initial assessment of all of our 62 plants using projections of the impact of climate change of the likelihood and severity of hazards such as extreme precipitation, flood, drought and wildfires under multiple climate scenarios using an external database used by the insurance industry. This initial assessment enabled us to identify 17 plants that may be at greater risk over the medium to long term and developed mitigation and adaptation plans and estimated the capital expenditure requirements to implement those plans over the next 5 years. This also provides an opportunity in reducing projected increases in insurance premiums as we are able to show insurers that we have taken appropriate action to mitigate climate change risks.*

## Row 2

### (2.2.2.1) Environmental issue

*Select all that apply*

- Water

### **(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue**

*Select all that apply*

- Dependencies
- Impacts
- Risks
- Opportunities

### **(2.2.2.3) Value chain stages covered**

*Select all that apply*

- Direct operations
- Upstream value chain

### **(2.2.2.4) Coverage**

*Select from:*

- Full

### **(2.2.2.5) Supplier tiers covered**

*Select all that apply*

- Tier 1 suppliers

### **(2.2.2.7) Type of assessment**

*Select from:*

- Qualitative and quantitative

### **(2.2.2.8) Frequency of assessment**



Select from:

- Annually

### (2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

### (2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

### (2.2.2.11) Location-specificity used

Select all that apply

- Site-specific

### (2.2.2.12) Tools and methods used

#### Commercially/publicly available tools

- WRI Aqueduct
- WWF Water Risk Filter

#### Enterprise Risk Management

- Enterprise Risk Management
- Internal company methods
- ISO 31000 Risk Management Standard
- Stress tests

#### International methodologies and standards

- IPCC Climate Change Projections

- ☑ Life Cycle Assessment

#### **Other**

- ☑ Scenario analysis
- ☑ Source Water Vulnerability Assessment

### **(2.2.2.13) Risk types and criteria considered**

#### **Acute physical**

- ☑ Drought
- ☑ Flood (coastal, fluvial, pluvial, ground water)
- ☑ Heat waves
- ☑ Heavy precipitation (rain, hail, snow/ice)

#### **Chronic physical**

- ☑ Water stress
- ☑ Groundwater depletion
- ☑ Increased ecosystem vulnerability
- ☑ Rationing of municipal water supply
- ☑ Water quality at a basin/catchment level
- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)

#### **Policy**

- ☑ Increased pricing of water
- ☑ Changes to national legislation
- ☑ Regulation of discharge quality/volumes
- ☑ Limited or lack of river basin management
- ☑ Changes to international law and bilateral agreements

#### **Market**

- ☑ Availability and/or increased cost of raw materials

- ☑ Precipitation or hydrological variability
- ☑ Increased severity of extreme weather events
- ☑ Water availability at a basin/catchment level
- ☑ Seasonal supply variability/interannual variability
- ☑ Changing temperature (air, freshwater, marine water)
  
- ☑ Increased difficulty in obtaining water withdrawals permit
- ☑ Statutory water withdrawal limits/changes to water allocation
- ☑ Mandatory water efficiency, conservation, recycling, or process standards
- ☑ Uncertainty and/or conflicts involving land tenure rights and water rights

- Inadequate access to water, sanitation, and hygiene services (WASH)

### Reputation

- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
- Stakeholder conflicts concerning water resources at a basin/catchment level

### Technology

- Transition to water efficient and low water intensity technologies and products

### Liability

- Non-compliance with regulations

## (2.2.2.14) Partners and stakeholders considered

Select all that apply

- |   |  |
|---|--|
| <input checked="" type="checkbox"/> NGOs      | <input checked="" type="checkbox"/> Regulators                                     |
| <input checked="" type="checkbox"/> Customers | <input checked="" type="checkbox"/> Local communities                              |
| <input checked="" type="checkbox"/> Employees | <input checked="" type="checkbox"/> Water utilities at a local level               |
| <input checked="" type="checkbox"/> Investors | <input checked="" type="checkbox"/> Other water users at the basin/catchment level |
| <input checked="" type="checkbox"/> Suppliers |  |

## (2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

## (2.2.2.16) Further details of process

*In 2023, we updated our risk assessment of the dependencies, impact, risks and opportunities associated with water use. Our water risk assessment enabled us to estimate the impact that increasing water stress associated with climate change would have on our production in terms of costs and availability of water. Our assessment involves considering the projected impact of different climate scenarios to 2050 on the watersheds that support our plants using Aqueduct Water Atlas*

projections under multiple climate scenarios. We identified 19 of our 62 plants – we refer to these as “water priority plants” – that may come under additional water stress as a result of climate change, to the point that the existing watersheds may no longer meet the requirements of our estimated volume increases, or the needs of the local community. We have estimated the capital expenditure costs of water saving initiatives and infrastructure costs to support the watershed of these areas to meet our needs and those of the local community. We have estimated increases in annual operating costs associated with water by multiplying projected water usage by an internal metric – “True cost of water”, which takes into account potential additional water availability and usage costs, including regulatory-related costs. (N.B.: not all of those 19 plants are with water stress/scarcity risk, some of them are with water quality risk, others are with WASH risk, some - with reputational/perception risk). WWF Water Risk Filter (WRF) is a leading online tool that enables companies and investors to explore, assess, and respond to water risks. The WRF risk assessment is based on a Supplier’s geographic location(s). With its unique ability to combine state-of-the-art basin data with industry-weightings & operational information, the tool helps us better understand important aspects of water challenges across our supply chain and strategically plan for actions to mitigate these risks. Suppliers receive a questionnaire to fill in which we subsequently upload in the WRF on-line tool to generate the respective Risk Profile per Supplier location. ESG screening is conducted for T1 suppliers. We use the WRF to Direct & specific Indirect suppliers with potential water impact. High Risks we consider those with average total score 3.4.

[Add row]

## **(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?**

### **(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed**

Select from:

Yes

### **(2.2.7.2) Description of how interconnections are assessed**

*In considering which risks and/or opportunities may impact our business and therefore subject to assessment and management, we first consider a range of elements that we are dependent on. These dependencies are taken into account in creating our “risk universe” which is made up of a series of risk and opportunity categories that relate to each of our strategic objectives and a series of risks and opportunities within each category. In addition, we consider both likelihood and impact in assessing all risks and opportunities to our business. One of the impact factors we consider in those assessments is the impact on the environment. Dependencies and impacts are therefore woven into our risk and opportunity assessment processes. For example, water is fundamental to our business and without reasonable access to good quality water, we would not be able to produce our beverages. It is therefore a key dependency. We also recognise that we have an impact on water resources through our use of a resource that we share with our local communities, and ensuring we do not pollute water in our production processes. The cost and availability of water is therefore both a risk and opportunity for us. A risk in that we may not have sufficient availability of a resource we are dependent on or that increasing water stress may reduce the availability of the resource. Our risk assessment takes into account a range of factors including the potential impact on the environment of our own actions. It is an opportunity as we save on expenses by reducing water usage but we also maintain and enhance our licence to operate in local communities if we can find innovative ways to return water to the watershed for local community use. Stable weather patterns are a key dependency for us to produce and distribute our products and generate revenue. We know for example that consumption patterns change in different weather conditions. We generally see an increase in consumption in hotter temperatures and our planning takes into account seasonal weather patterns. Significant changes in weather patterns create volatility for our production and distribution plans and increasing risk of disruption to supply and therefore considered a risk. Climate change is increasing*

temperatures in southern Europe and therefore may also be considered an opportunity, however we also know that extreme hot weather starts to decrease demand as people stay indoors.

[Fixed row]

## **(2.3) Have you identified priority locations across your value chain?**

### **(2.3.1) Identification of priority locations**

Select from:

- Yes, we have identified priority locations

### **(2.3.2) Value chain stages where priority locations have been identified**

Select all that apply

- Direct operations
- Upstream value chain

### **(2.3.3) Types of priority locations identified**

#### **Sensitive locations**

- Areas important for biodiversity
- Areas of limited water availability, flooding, and/or poor quality of water
- Other sensitive location, please specify :Areas with WASH limitations (water access for sanitation and hygiene)

#### **Locations with substantive dependencies, impacts, risks, and/or opportunities**

- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water
- Locations with substantive dependencies, impacts, risks, and/or opportunities relating to biodiversity

### **(2.3.4) Description of process to identify priority locations**

For our own operations, in general our water risk assessment includes not only water stress but also other criteria such as water quality, WASH etc. We assess water risks at our bottling facilities (plants), with recognized assessment tools such as, WWF's Water Risk Filter and WRI Aqueduct Water Risk Atlas and validate the results locally with a Source Vulnerability Assessment (SVA) performed for each production plant in 5-year cycle by independent water resource experts. Our criteria

for water risk plants: Basin risk (WWF Water Risk Filter) 2.8, Physical risk (WWF Water Risk Filter) 2.8, Scarcity (WWF Water Risk Filter) 2.4; Access to water, WASH (WWF Water Risk Filter) 4.0 For the Suppliers, we have a solid list of all T1 suppliers in our company and they are formally registered in SAP. For these suppliers with significant impact and high criticality in our business we look further down to collect information on their T2 suppliers and the Sustainability (including Climate & Water) risk that those may oppose, which is performed as part of the Supply Base Assessment (SBA) process that we are conducting on annual basis (reference: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/about-us/what-we-do/supply-chain/sustainability-monitoring-program.pdf.downloadasset.pdf> ) Cola-Cola HBC Sustainability Monitoring Program (including Climate & Water Risks) includes both methodology and results, Summary of all Supplier Screening and Assessment methodology we apply according to supplier Criticality and Significance (Supplier Segmentation) including Country, Sector and Commodity risks identification process. SBA pages results 13, methodology 34 -78. For the more detailed and specific water risks we use WWF Water Risk Filter (page results 14, methodology 45-52). The WWF Tool for water help us identify what suppliers are working high risks basins and then discuss in more details about their specific mitigation plans.

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

Yes, we will be disclosing the list/geospatial map of priority locations

### (2.3.6) Provide a list and/or spatial map of priority locations

Water Priority Locations & WWF Map of Areas with Water Footpring.pptx  
[Fixed row]

## (2.4) How does your organization define substantive effects on your organization?

### Risks

#### (2.4.1) Type of definition

Select all that apply

Qualitative

Quantitative

#### (2.4.2) Indicator used to define substantive effect

Select from:

EBITDA

### (2.4.3) Change to indicator

Select from:

- % decrease

### (2.4.4) % change to indicator

Select from:

- 1-10

### (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring
- Other, please specify :Potential positive/negative impact on the business and operating environment

### (2.4.7) Application of definition

*In assessing risks and opportunities, and in line with accepted standards in risk management, we consider both the likelihood of the risk or opportunity materialising, and the impact on the business if it did. These two factors enable us to calculate inherent risk/opportunity – or the level of risk/opportunity before mitigation/leverage actions. In evaluating impact, we use a table that considers impact on 6 different factors in both quantitative and qualitative terms. Those factors are reputation, financial, health and safety, the environment and our sustainability targets, management effort and business interruption. Each factor is evaluated on a 5 point scale from Insignificant (1) through to Critical (5). For each level of each factor, we have defined each level using quantitative data as much as possible. We have agreed with the Board that any risk or opportunity that is evaluated as “Major” (4) or “Critical” (5) is potentially material. When evaluating potential financial impact, we have defined “Major” as having a potential impact of between 5% and 10% on comparable EBIT and “Critical” as having a potential impact of more than 10% on comparable EBIT. From a financial perspective then, any risk or opportunity that may have potential impact of more than 5% of comparable EBIT, is considered both material and substantive.*

## Opportunities

### (2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

### (2.4.2) Indicator used to define substantive effect

Select from:

- EBITDA

### (2.4.3) Change to indicator

Select from:

- % increase

### (2.4.4) % change to indicator

Select from:

- 1-10

### (2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring
- Other, please specify :Potential positive/negative impact on the business and operating environment

### (2.4.7) Application of definition

*In assessing risks and opportunities, and in line with accepted standards in risk management, we consider both the likelihood of the risk or opportunity materialising, and the impact on the business if it did. These two factors enable us to calculate inherent risk/opportunity – or the level of risk/opportunity before mitigation/leverage actions. In evaluating impact, we use a table that considers impact on 6 different factors in both quantitative and qualitative terms. Those factors are reputation, financial, health and safety, the environment and our sustainability targets, management effort and business interruption. Each factor is evaluated on a 5 point scale from Insignificant (1) through to Critical (5). For each level of each factor, we have defined each level using quantitative data as much as possible. We have agreed with the Board that any risk or opportunity that is evaluated as “Major” (4) or “Critical” (5) is potentially material. When evaluating potential financial impact, we have defined “Major” as having a potential impact of between 5% and 10% on comparable EBIT and “Critical” as having a potential impact of more than 10% on*



comparable EBIT. From a financial perspective then, any risk or opportunity that may have potential impact of more than 5% of comparable EBIT, is considered both material and substantive.

[Add row]

## **(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?**

### **(2.5.1) Identification and classification of potential water pollutants**

Select from:

Yes, we identify and classify our potential water pollutants

### **(2.5.2) How potential water pollutants are identified and classified**

*Potential water pollutants are identified through the environmental risk assessment process, part of ISO14001 standard, which is implemented in all our plants. During the environmental risk assessment, we focus upon the technical data sheets and safety data sheets of the materials and incoming goods used in our operations, and appropriate management decisions are made considering the relevant risks, such as: phasing out the use of specific hazardous materials, operational procedures for storing and handling of hazardous chemicals, management of hazardous waste, inspection of sewage network, design and operation of wastewater treatment plants, disposal of solid waste, etc. The most common indicators used to identify potential water pollutants are the "R phrases" and "S phrases" as provided by the supplier's Safety Data Sheets (SDS). At plant level, there are chemical registers defined with all substances used in the location, and based on the R and S phrases, there are appropriate management rules established for each substance. In case of waste management, usually the environmental legislation specifies which type of residues are considered hazardous and therefore, there are special disposal rules which are introduced.*

[Fixed row]

## **(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.**

Row 1

### **(2.5.1.1) Water pollutant category**

Select from:

- Other synthetic organic compounds

### (2.5.1.2) Description of water pollutant and potential impacts

*The main source of organic and inorganic compounds is related to cleaning chemicals and maintenance substances. The improper use, handling and storing conditions will have a direct negative impact in the wastewater effluent quality, impacting either the natural receiving body or the 3rd party wastewater treatment plant. Our industrial wastewaters are characterized by variable pH generated by chemicals used in the cleaning processes, peaks of organic load generated by the discharge of sweeteners and juices, and traces of different organic substances originating from the cleaning and maintenance processes. All these critical parameters are monitored, buffered, neutralized and/or treated to the defined discharge limits. In case of exceeded values of discharge to the natural environment there will be direct deterioration of the biotope conditions, resulting in loose of aquatic life, for both natural vegetation and animal species. In case of exceeded values of discharge to the 3rd party, these peaks will be neutralized since we are generally a small contributor to the municipal wastewater treatment plants. Therefore, we do not expect to have negative consequence when discharge is done to the municipal wastewater treatment plants, other than higher chemical/energy consumption on the treatment plant side.*

### (2.5.1.3) Value chain stage

*Select all that apply*

- Direct operations

### (2.5.1.4) Actions and procedures to minimize adverse impacts

*Select all that apply*

- Reduction or phase out of hazardous substances
- Provision of best practice instructions on product use
- Implementation of integrated solid waste management systems
- Requirement for suppliers to comply with regulatory requirements
- Industrial and chemical accidents prevention, preparedness, and response
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

### (2.5.1.5) Please explain

*For all bottling operations we have implemented ISO14001 environmental management system, with proper risk assessment, operational procedures and continuous improvement rules. The cleaning chemicals used for bottling lines, syrup room and processing equipment and the substances used for regular maintenance are a must for the beverage industry and there is a full set of own quality and food safety and environmental requirements besides the mandatory legal requirements that are implemented. Our organization is minimizing the adverse impacts of potential water pollutants by: 1. Establish strict limits for discharged wastewater: the most strict out of legal requirements and own company requirements. 2. Implement monitoring programs for all parameters with established maximum limit. 3. Introduce*

operational procedures for wastewater management, prevention program of accidental spills and management of hazardous materials and waste. Success of minimising adverse impacts is measured and evaluated by the waste water compliance ratio which we track and monitor monthly and in case of deviation immediate actions are taken. Other measure of success is the maintaining ISO 14001 certification scheme in all production plants. In 2022, 99.8% of production volume is certified against ISO 14001.

### Row 3

#### (2.5.1.1) Water pollutant category

Select from:

Inorganic pollutants

#### (2.5.1.2) Description of water pollutant and potential impacts

*For agricultural suppliers, if agricultural chemicals are used improperly they could potentially pollute the soil and run-off water. Impact of excess nitrogen and phosphorus nutrient emissions in marine water, stimulating excessive algae growth and affecting other species. Our industrial wastewaters are characterized by variable pH generated by chemicals used in the cleaning processes, peaks of organic load generated by the discharge of sweeteners and juices, and different hazardous organic substances originating from the cleaning and maintenance processes. All these critical parameters are monitored, buffered, neutralized and/or treated to the defined discharge limits. In case of exceeded values of discharge to the natural environment there will be direct deterioration of the biotope conditions, resulting in loose of aquatic life, for both natural vegetation and animal species. In case of exceeded values of discharge to the 3rd party, these peaks will be neutralized since we are generally a small contributor to the municipal wastewater treatment plants. Therefore, we do not expect to have negative consequence when discharge is done to the municipal wastewater treatment plants, except than higher chemical/energy consumption on the treatment plant side.*

#### (2.5.1.3) Value chain stage

Select all that apply

Direct operations

#### (2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

Requirement for suppliers to comply with regulatory requirements

#### (2.5.1.5) Please explain

*Agricultural ingredients account for a large portion of our environmental footprint, & directly impact water. Agricultural Ingredients are governed by the Principles for Sustainable Agriculture (PSA). The PSA aim at farm level & form the basis for our engagement with suppliers to achieve compliance, transparency & continuous improvement. Suppliers need to ensure long-term sustainability of water resources in balance with community & ecosystem needs by measuring their water use & quality where crops are irrigated, maximizing water use efficiency & minimizing water quality impacts from wastewater discharges, erosion & nutrient/agrochemical runoff. Examples of our requirements: a) Implement a Nutrient Management Plan based on an integrated Nutrient Management approach to maintain and enhance soil quality and minimize impacts on air, water and biodiversity; b) Follow national and/ or local regulations and label requirements for safe and proper use of all agrochemicals, in accordance with label directions, to ensure proper protection of farm personnel and the environment. Success is measured and evaluated through the PSA Certification scheme. PSA can be found in our website: <https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/principles-for-sustainable-agriculture>*

*[Add row]*

### C3. Disclosure of risks and opportunities

**(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?**

	Environmental risks identified
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain
Plastics	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, both in direct operations and upstream/downstream value chain

*[Fixed row]*

**(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.**

#### Climate change

##### (3.1.1.1) Risk identifier

*Select from:*

Risk2

##### (3.1.1.3) Risk types and primary environmental risk driver

## Chronic physical

- Changing precipitation patterns and types (rain, hail, snow/ice)

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Upstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Italy
- Brazil
- Cyprus
- Greece
- Poland
- Ukraine

### (3.1.1.9) Organization-specific description of risk

*Our assessment indicates that chronic changes in precipitation patterns and extreme weather could significantly impact the productive capacity of some existing growing regions. Brazil for example, which is a primary source of our cane sugar, is expected to be negatively impacted under most climate scenarios. Italy, a key source of sugar from sugar beet, is also likely to be negatively impacted. However, our assessment also shows that other growing regions for both sugar cane and sugar beet are likely to be positively impacted by climate change, increasing their productive capacity. Assuming those regions leverage that potential productive capacity to fill any gaps in existing regions, the impact of climate change is currently considered to be neutral. To manage the disruption in our supply of beet and cane sugar caused by current suppliers operating in high-risk areas, we would need to switch to new suppliers. In this case, we would need to ensure that the new suppliers are compliant with our Principles for Sustainable Agriculture (PSA), by applying a Supplier Development Programme. While we are concerned about the impact of climate change on ingredients, as all companies in the food and beverage industries are, physical risks are more likely to have an impact over a longer timeframe. We therefore have more time to better understand the potential impact and find ways to adapt to changing conditions and create appropriate contingency plans.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

Long-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

More likely than not

### (3.1.1.14) Magnitude

Select from:

Medium-low

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The primary financial effect of this risk is the potentially higher cost of goods sold (COGS) for the relevant raw materials. In CCH, we follow a robust rolling estimate process every quarter. As part of this process, we estimate sales volume for the year (Actuals for the YTD projections for the YTG period), which is then translated to a revised production plan. The volume of raw materials (such as Sugar and HFCS) are then calculated based on the product mix and the respective recipes, so we are able to calculate in an accurate manner the quantities of each material needed per country and per plant, even all the way down to the SKU level. We manage supply base risks via multiple supply points to ensure we have alternatives in case of disruption. We are also performing regular supply base risk assessments and mitigation plans to ensure supplier locations are in low-risk areas. Prices are tendered and matched to respective contracts per location/ plant for all identified materials per country & supply point. This means prices & total costs are known well in advance and we have agreements to secure volumes between multiple sources for multiple locations. We may rarely have to look for a new supply point, primarily in cases where our volume growth has by far exceeded the planned expectations for sales. Availability, quality, and transport are key elements for adding a new supply point. In any case, the new supply point would be a known and established CCH supplier, that is asked to support a new location not yet allocated to them. The estimated cost difference in case of change of established supply points is calculated as 0.3% (min) to 0.8% (max) of the relevant COGS of the raw material. This represents primarily transport and conversion costs, as for a number of raw materials, we make use of available tools to actively manage the commodity pricing risk as per CCH Treasury Policy.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

21530000

### (3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

21530000

### (3.1.1.25) Explanation of financial effect figure

*Estimated risk impact is driven by the switch of the supply point to new alternative suppliers and increased cost from the new supply point. The increase in cost is mainly driven by transport and conversion costs. Based on experience, this increase is in the range of 0.3-0.8% of the relevant COGS (Cost of Goods Sold) due to the wide range of suppliers available for Sugar & Sweeteners. Based on our assessments, physical risks are more likely to have an impact over a longer timeframe. The cumulative impact of this risk over the long-term (6-10 years) period is 5 times the annual impact. Total COGS for Sugar & Sweeteners in 2023 was 783 million EUR. A 0.3%-0.8% increase in annual COGS would result in between 783 million EUR\*0.3% 2.349 million EUR and 783 million EUR\*0.8% 6.264 million EUR impact on COGS. On average, the annual risk would be calculated as  $((0.3\%+0.8\%)/2 = 0.55\%) \times 783 \text{ million EUR} = 4.306 \text{ million EUR}$  per year. To summarise, the anticipated financial effect figure in the long-term is:  $5 * 0.55\% * 783 \text{ million EUR} = 21.530 \text{ million EUR}$*

### (3.1.1.26) Primary response to risk

#### **Diversification**

Increase supplier diversification

### (3.1.1.27) Cost of response to risk

2000000

### (3.1.1.28) Explanation of cost calculation

*Estimated cost of the PSA development program is 1 to 3 million EUR representing ca. 0.3%-1% of the total spending per supplier. Or Mitigation cost 2 million EUR per one supplier.*

### (3.1.1.29) Description of response

*Our strategy is to contract multiple suppliers per commodity to ensure the availability of alternative options in case of shortage in our standard supply for key agricultural ingredients, including Sugar. Sourcing 100% of key agricultural ingredients (Sugar, HFCD & Juice) in line with PSA is part of our Mission 2025*



sustainability commitments. To meet our commitment, when we engage with new suppliers, we engage them to the PSA development program. This has a cost that is estimated on average as 2 million EUR per supplier.

## Water

### (3.1.1.1) Risk identifier

Select from:

- Risk6

### (3.1.1.3) Risk types and primary environmental risk driver

#### Chronic physical

- Increased severity of extreme weather events

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Italy
- Cyprus
- Greece
- Armenia
- Nigeria
- Bulgaria
- Russian Federation

### (3.1.1.7) River basin where the risk occurs

Select all that apply

- Niger
- Other, please specify :**Cyprus, Appennino Meridionale, Aspos**

- Volga
- Danube
- Lake Chad
- Kura - Ozero Sevan

### (3.1.1.9) Organization-specific description of risk

*Availability and quality of clean water is fundamental to our business, our suppliers, and the local communities in which we operate. Climate change has significant impact on water availability and usage. We have identified that 7 countries and 19 of our plants, including two key ones in Schimatari, Greece and Asejire, Nigeria, are located in water stress areas (numbers excluding Egypt which is not part of Mission 2025; however its locations are also priority ones). We have assessed that water stress in our water priority locations will continue to increase because of climate change. The extent of that increase will depend both on our actions and on the global response to climate change. We will need to invest in both Opex and Capex to ensure sufficient water volumes to service our needs, the needs of our suppliers and the needs of the local communities. Failure to do so will have a negative impact to our reputation. We also expect that regulatory pressure will increase and that will flow through to additional operating costs associated with water.*

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased production costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Long-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Likely

### (3.1.1.14) Magnitude

Select from:

- Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The primary financial effect of this physical risk is the exposure to higher production costs due to increased cost of water, but also due to higher capital investments required to meet our needs and to replenish watersheds for local communities in water priority areas. In 2023, we updated our water risk assessment based on revised data and including our Egyptian plants. That assessment did not identify any material changes to our 2021 and 2022 assessments. The financial impact of climate change on water availability is calculated using an own-developed methodology, considering several inputs, such as: data from Aqueduct Water Risk Atlas to assess impact of climate change on water stress in the area plants were located within under Optimistic (RCP2.6) and Pessimistic (RCP8.5) climate scenarios, current water sources capacity, production volume increase forecast, water stress increase in the watersheds, and the local economic value of water (true cost of water). In general, the negative impact of increased water stress coupled with higher production volume demand, will result in increasing the utilization rate of our water sources from current average value of 55% to 94% in 2030, meaning that until 2030 there will be primarily an Opex financial impact due to more intense use of the current sources. After 2030, the current capacity of our water sources will not be sufficient to cope with increased demand for production and increased water stress in the watersheds, therefore, Capex investment programs will be introduced to ensure the expansion of the water infrastructure and optimization of water processes.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

20000000

### (3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

20000000

### (3.1.1.25) Explanation of financial effect figure

*We estimate that annual baseline costs related to water usage will increase by 10 million by 2030 following the current climate scenario, due to a variety of reasons, including increased water fees, internal cost of water treatment, wastewater disposal fees. Under the RCP8.5 climate scenario, we estimate that this incremental annual cost would further increase by 40%, thus the risk related to climate change is estimated at 4 million per year. (10m \* 40% = 4m). We have categorized this risk as having long term impact; hence, the cumulative impact of the risk will be calculated as follows: •Average annual financial impact 4.0 million per year •Long term impact (6-10 years) 5 x 4.0 million = 20.0 million*

### (3.1.1.26) Primary response to risk

## Infrastructure, technology and spending

- Adopt water efficiency, water reuse, recycling and conservation practices

### (3.1.1.27) Cost of response to risk

3200000

### (3.1.1.28) Explanation of cost calculation

*In 2023, we invested 3.2 million in water sustainability projects, mostly in Egypt and Nigeria. Main projects: new water treatment facilities and upgrade of existing ones. Mitigation cost 3.2m annually*

### (3.1.1.29) Description of response

*We estimate that there is a requirement of 111 million in capital expenditure until 2040 to meet our production needs and to also replenish watersheds for local communities in water priority areas. The additional Capex will be required to expand the water infrastructure with new water sources, pipelines, water storage or water treatment facilities. With our current assessment, the 111million investments will not be evenly distributed throughout the 16 years until 2040 but will accelerate after 2030. We have public sustainability commitments (Mission 2025) to achieve 20% water reduction in plants located in water-risk areas and to help secure water availability for all our communities in these areas. These objectives are under close monitoring and actions tracking. To meet our sustainability commitments, we invest in water sustainability projects, such as new water treatment facilities and upgrade of existing ones. In 2023, we continued to implement water usage reduction plans across our operations, we implemented water stewardship programs in water priority locations to mitigate shared water risks and we updated source vulnerability assessments for all plants. We also evolved our plans, including identification of additional capex required for enhancing infrastructure, made good progress on improving water use ratio in Egypt with a 10% reduction vs. 2022 and integrated environmental KPIs monitoring and reporting for all plants. In 2023, we invested 3.2 million in water sustainability projects, focusing mainly on Egypt (due to the new acquisition we want to bring the new plants to CCH standards) and Nigeria. In 2024, we will further implement innovations to reduce our water usage, particularly in water priority locations, which will also include our Egyptian plants. We will implement additional community water projects to help secure water availability for local communities in an additional two locations, totaling 14 projects.*

## Plastics

### (3.1.1.1) Risk identifier

Select from:

- Risk7

### (3.1.1.3) Risk types and primary environmental risk driver

## Policy

- Carbon pricing mechanisms

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Downstream value chain

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> Egypt              | <input checked="" type="checkbox"/> Poland   |
| <input checked="" type="checkbox"/> Italy              | <input checked="" type="checkbox"/> Serbia   |
| <input checked="" type="checkbox"/> Cyprus             | <input checked="" type="checkbox"/> Armenia  |
| <input checked="" type="checkbox"/> Greece             | <input checked="" type="checkbox"/> Austria  |
| <input checked="" type="checkbox"/> Latvia             | <input checked="" type="checkbox"/> Belarus  |
| <input checked="" type="checkbox"/> Croatia            | <input checked="" type="checkbox"/> Nigeria  |
| <input checked="" type="checkbox"/> Czechia            | <input checked="" type="checkbox"/> Romania  |
| <input checked="" type="checkbox"/> Estonia            | <input checked="" type="checkbox"/> Ukraine  |
| <input checked="" type="checkbox"/> Hungary            | <input checked="" type="checkbox"/> Bulgaria   |
| <input checked="" type="checkbox"/> Ireland            | <input checked="" type="checkbox"/> Slovakia   |
| <input checked="" type="checkbox"/> Slovenia           | <input checked="" type="checkbox"/> Republic of Moldova                                  |
| <input checked="" type="checkbox"/> Lithuania          | <input checked="" type="checkbox"/> Bosnia & Herzegovina                                 |
| <input checked="" type="checkbox"/> Montenegro         | <input checked="" type="checkbox"/> United Kingdom of Great Britain and Northern Ireland |
| <input checked="" type="checkbox"/> Switzerland        |  |
| <input checked="" type="checkbox"/> Russian Federation |  |

### (3.1.1.9) Organization-specific description of risk

*Packaging represents over 30% of CCH emissions, hence managing the risk and opportunity associated with sustainable packaging directly impacts and is impacted by our future business strategy. Changes to our packaging mix can drive longer-term capital investment in production and distribution and can also influence the achievement of our NetZero40 commitment. Plastic is one of the key packaging materials we are using, accounting for 52.8% of total packaging units introduced*

across CCH territory in 2023. Key drivers behind this risk are the low collection rates in high plastic volume markets, low access to quality feedstock to accelerate the shift to rPET that leads to price increases, new European regulation on plastics and packaging waste, as well as consumers' concerns on waste and its influence on perceptions of our environment performance. We expect to continue seeing high stakeholder concerns over the medium term and increased regulation across EU markets. In addition, the price of good quality recycled material will continue to rise over the medium term as industries focus on increasing recycled content. In order to manage this principal risk, we track specific KPIs relating to collection of packaging, use of rPET and % of recyclable packaging, all of which are part of our Mission 2025 targets.

### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased direct costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term
- Long-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Virtually certain

### (3.1.1.14) Magnitude

Select from:

- High

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We expect that costs for our packaging materials will increase as the result of climate change. On top of this, we expect capital expenditure related to changes in the packaging mix, as new equipment will be required to accommodate changes in packaging materials. We also appreciate that failing to respond to consumers' concerns on packaging materials will have an impact on reputation and ultimately on the consumer base. Finally, we cannot ignore the very significant opportunity associated with innovative and profitable solutions that address concerns related to packaging footprint. This is why we invest a lot of resources in broad based projects such as the Package mix of the future.

### (3.1.1.26) Primary response to risk

#### Infrastructure, technology and spending

- Take action to switch to recycled content to reduce virgin plastic

### (3.1.1.29) Description of response

*Packaging plays a central role in delivering our Mission 2025 commitments and CO2 emissions reduction target, as it accounts for over a third of our scope 3 emissions. Our Mission 2025 sustainable packaging vision is built on three main pillars: a. Recovering our primary packaging for recycling or reuse, b. Making our primary packaging fully recyclable, c. Increasing the percentage of rPET in our bottles. Using recycled content is a key part of our approach to making our packaging circular. In 2023, 16.1% of the PET that we used was rPET. This represented a significant increase compared with our 2022 performance and solid progress towards our 2025 target to have 35% rPET usage across our Group (excl. Egypt). To date, we have invested over 50 million in in-house rPET production facilities in Italy, Poland and Romania. In-house rPET production helps us reduce costs compared with buying from third-party suppliers and eliminates extra transport costs. We are on track to achieve 50% rPET in our plastic bottles across our portfolio in EU markets and Switzerland by 2025. Packaging can only be circular if it is recyclable. Since 2022, 100% of our primary packaging – PET, glass, aluminium and aseptic cartons – has been recyclable by design. In 2023, we kick-started the Pack Mix of the Future program across all EU geographies. It sets out our vision of pack mix to continue profitable growth while reducing our CO2 footprint through packaging. We continued to explore the role of dispensers and reusable vessels to assess how they could contribute to increasing reusable packaging. We are leading industry efforts to introduce effective and efficient collection systems in all our markets. These include Deposit Return Schemes (DRS) in most of our EU markets. Romania became the first market in our Group in 2023 to combine all three key ingredients of plastic packaging circularity: a. A 100% rPET local bottle portfolio, b. An in-house rPET facility, c. A Deposit Return Scheme.*

## Climate change

### (3.1.1.1) Risk identifier

Select from:

- Risk5

### (3.1.1.3) Risk types and primary environmental risk driver

#### Policy

- Carbon pricing mechanisms

### (3.1.1.4) Value chain stage where the risk occurs

Select from:

- Direct operations

### (3.1.1.6) Country/area where the risk occurs

Select all that apply

- Egypt
- Italy
- Cyprus
- Greece
- Latvia
- Croatia
- Czechia
- Estonia
- Hungary
- Ireland
- Slovenia
- Lithuania
- Montenegro
- Switzerland
- North Macedonia
- Poland
- Serbia
- Armenia
- Austria
- Belarus
- Nigeria
- Romania
- Ukraine
- Bulgaria
- Slovakia
- Russian Federation
- Republic of Moldova
- Bosnia & Herzegovina
- United Kingdom of Great Britain and Northern Ireland

### (3.1.1.9) Organization-specific description of risk

*Managing our carbon footprint is one of the principal risks for CCH. In 2023, we updated our comprehensive quantitative assessment of the risks associated with managing our carbon footprint in line with our continuing refinement of our NetZeroBy40 transition plan and carbon reduction glidepath. Following the ERM process, all business units are expected to have country-specific emissions reduction targets and roadmaps supported by decarbonization plans in place to contribute to the Company's NetZeroBy40 commitment. Residual risk should remain at or below our 'low' rating. There are several drivers that influence the carbon footprint risk for CCH, such as a. increasing pressure for transparency on our emissions and actions to reduce those emissions, b. legal requirements – linking sustainability with financial reporting and investments, c. increasing scrutiny on use of offsets to meet net zero targets and d. increasing use of carbon taxes and trading schemes to reduce carbon emissions. We also recognize that potential inability to meet our NetZeroBy40 commitment will have significant impact on the environment and our reputation. As a result of all the above, we continued investing in mitigation actions in 2023, such as implementing NetZeroBy40 transition plans, enhancing public transparency and communication of climate change risks, integrating Egyptian operations in our climate plans and preparing for meeting the new EU regulatory requirements.*



### (3.1.1.11) Primary financial effect of the risk

Select from:

- Increased indirect [operating] costs

### (3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

### (3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- Virtually certain

### (3.1.1.14) Magnitude

Select from:

- Medium-high

### (3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*The primary financial effect of this transition risk is the exposure to higher operating costs due to carbon taxes or other GHG regulation applied to CCH. In 2023, we updated the comprehensive quantitative assessment of the risks associated with managing our carbon footprint in line with our continuing refinement of the NetZero40 transition plan and carbon reduction glidepath. For the quantification of the risk of managing our carbon footprint, we foresee that the impact on our operating costs will be triggered by GHG regulation mechanisms linked to scope 1 & 2 emissions. In doing so, we estimated the future cost of carbon under multiple climate scenarios, including RCP1.9 (Paris Ambition), RCP4.5 (stated policy) and RCP8.5 (current policy), as well as a number of transition scenarios including the NGFS transition scenarios and IEA transition scenarios. For scope 1 emissions, we used projected carbon pricing for the beverage industry and for scope 2 we used projected carbon pricing for utilities. We used these projections to estimate the impact of climate change on future annual operating costs for generating carbon and applied that to our projected carbon emissions based on our NetZero40 glidepath. For Scope 3 emissions, we expect that ingredients and materials will continue to be subject to normal market forces but, in isolating the effect of climate change, the most significant will be the cost of carbon emissions. The key opportunity in reducing our scope 3 emissions is working closely with our long-term suppliers and customers, including potential joint investment in low-carbon initiatives.*

### (3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

### (3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

85500000

### (3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

85500000

### (3.1.1.25) Explanation of financial effect figure

To quantify the financial effect of this transition risk, we have used estimates of carbon cost and applied them to Scope 1 & 2 emissions, as per our NetZero40 roadmap, to estimate the impact of climate change on future annual operating costs for generating carbon. In detail, • In 2023, we updated the net zero roadmap to include Egyptian operation and FLAG targets. The new roadmap was then submitted to SBTi for validation and approval, in January 2024. In 2030, we forecast Scope 1 and 2 emissions under this new carbon reduction glidepath to meet NetZero40 commitment to be 241,230 tons of CO2. In 2040, we forecast Scope 1 and 2 emissions under this new carbon reduction glidepath to meet NetZero40 commitment to be 54,540 tons of CO2. • We have used data from an external consultant who specializes in risk assessments to estimate carbon costs in our territories to 2040 under multiple climate scenarios RC1.9 (Paris Ambition), RCP2.6 (Paris Agreement), RCP4.5 (Stated Policy) and RCP8.5 (Current Policy). For the quantification of this risk, we used the prices formed under the Paris Ambition scenario, that is aligned with our Net Zero commitment. Carbon price per ton of CO2 for scopes 12 is estimated to reach 164.0 /tCO2 in 2030 and 316.40/tCO2 in 2040. • We used projected carbon costs as a proxy for increased cost – we considered that other cost variables are market driven, not climate change related and therefore out of scope. As a result of the above, we have calculated the annual financial impact of our exposure to carbon tax for Scope 12 to be: • 2030: 241,230 tCO2 x 164.0/tCO2 39.6 million • 2040: 54,540 tCO2 x 316.40/tCO2 17.3 million Taking the average of the financial risk in 2030 & 2040, we estimate the annual figure of: (39.6million 17.3 million )/2 28.5million We have categorized this risk as having medium term impact; hence, the cumulative impact of the risk will be calculated as follows: • Average annual financial impact 28.5 million • Medium term impact (3-5 years) 3 x 28.5 million 85.5 million

### (3.1.1.26) Primary response to risk

#### Policies and plans

Develop a climate transition plan

### (3.1.1.27) Cost of response to risk

31100000

### (3.1.1.28) Explanation of cost calculation

*In 2023, we invested 29.0 million Eur to implement energy saving programs and solutions in our plants and 1.2million euro for green buildings and fleet. In addition, we paid 0.9 million Eur to sourcing renewable electricity in our operations. Thus, mitigation cost is 31.1 million EUR annually.*

### (3.1.1.29) Description of response

*We have 2030 carbon emission targets approved by the SBTi, covering the entire value chain (Scope 12 and Scope 3) and we have submitted to SBTi for validation and approval the new carbon roadmap to 2040, as per our NetZeroBy40 commitment. We have public sustainability commitments to reduce carbon emissions in our own operations (Scope 12) and increase the use of renewable energy and electricity use in our operations. We also have internal target on the energy use ratio per liter of beverage produced. These goals and objectives are under close monitoring and actions tracking. In addition, since 2015, we use shadow carbon pricing to embed sustainability considerations in CAPEX investment assessments.*

*[Add row]*

## **(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.**

### **Climate change**

#### **(3.1.2.1) Financial metric**

Select from:

OPEX

#### **(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)**

1392000000

#### **(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue**

Select from:

21-30%

### (3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

783000000

### (3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

11-20%

### (3.1.2.7) Explanation of financial figures

a. % of total financial metric vulnerable to transition risks for this environmental issue: For the quantification of the transition risk related to climate change, we foresee that the impact on our operating costs will be triggered by GHG regulation mechanisms linked to scope 1 & 2 emissions. This leads to higher operating costs. Scope 12 reflect our own operations, ie. the operating cost is related to production overhead and haulage. This cost for 2023 was 1,392 million EUR. Total Cost of Goods Sold (COGS) for the CCH group was 6,626.6 million. Hence, the % of OPEX (COGS in our specific case) that is vulnerable to the transition risks is  $1,392/6,626.6$  21% b. % of total financial metric vulnerable to physical risks for this environmental issue: To assess the effect of changes to weather on the cost and availability of key ingredients and raw materials, we are focusing on Sugar, as this is the most significant component of our ingredient spending. Total spend for Sugar & Sweeteners in 2023 was 783 million. Total Cost of Goods Sold (COGS) for the CCH group was 6,626.6 million. Hence, the % of OPEX (COGS in our specific case) that is vulnerable to the physical risks is  $783/6,626.6$  11.8%

## Water

### (3.1.2.1) Financial metric

Select from:

OPEX

### (3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

45800000

### (3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

### **(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)**

0

### **(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue**

Select from:

Less than 1%

### **(3.1.2.7) Explanation of financial figures**

*The primary financial effect of the physical risk related to water availability and usage is the exposure to higher production costs due to the increased cost of water. Based on our internal cost of water per plant, the total cost of water for 2023 was 45.8million euro. Considering that total COGS was 6,626.6million euro, the % of COGS that is vulnerable to the transition risks for Water is 0.7%.*

[Add row]

## **(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

### **Row 1**

#### **(3.2.1) Country/Area & River basin**

**Greece**

Other, please specify :Aspos river

#### **(3.2.2) Value chain stages where facilities at risk have been identified in this river basin**

Select all that apply

- Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

- 1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

- Less than 1%

### (3.2.11) Please explain

*Facility for us means a manufacturing plant. Our plant in Schimatari (Greece) is among the megaplants within Coca-Cola Hellenic, and main facilities for the Greek business. If there would be disruption in plant operation, the potential implication on COGS would be less than 1%. Based on WRI Aqueduct and WWF Water Risk Filter used at the time plant was defined to be in water risk location, it was assessed that in 2025 the Annual Renewable Water Supply per Person could be less than 500 m3/year/person, which is considered high stress. This could lead to business interruptions, such as stoppages of the lines, out of stock, loss of sales and revenue, and other business impacts, such as negative reputation. We implemented management tools to decrease water consumption - we have comprehensive range of efficiency programs at plant to: - increase recycling of water, - improve efficiency of CIP by re-use of water from final rinse cycle, - increase water re-use in indirect production scope such as rinsing of bottles and packages before filling, - improve efficiency of water use from water treatment processes, i.e. data driven backwash of carbon and sand filters, - data driven performance monitoring, such as daily water consumption monitoring data review, - setting corrective action plans, - detection of water leakages and immediate closure, - installing "dry" technologies such as dry lubrication instead of water lubrication of equipment, - cooling water re-use and cooling tunnels optimization. We have annual contingency planning process to ensure alternative sourcing plans for the business interruptions.*

## Row 2

### (3.2.1) Country/Area & River basin

**Nigeria**

- Niger

### (3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply

Direct operations

### (3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

### (3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

1-25%

### (3.2.10) % organization's total global revenue that could be affected

Select from:

Less than 1%

### (3.2.11) Please explain

*Facility for us means a manufacturing plant. Our plant located in Asejire area in Nigeria is among the big ones within the country and important for both for Coca-Cola Hellenic Nigerian Business Unit and Group. Based on WRI Aqueduct and WWF Water Risk Filter, this plant is located in a watershed with exposed to water quality issues and lack of WASH services for local communities, which could potentially lead to production interruptions, such as stoppages of the lines, lower production and sales volume, negative impact to NSR and other business impacts, such as negative reputation. If there would be a disruption in plant operation, the potential implication on total COGS would be less than 1%. We implemented management tools to decrease water consumption - we have comprehensive range of efficiency programs at plant to: - increase recycling of water, - improve efficiency of CIP by re-use of water from final rinse cycle, - increase water re-use in indirect production scope such as rinsing of bottles and packages before filling, - improve efficiency of water use from water treatment processes, i.e. data driven backwash of carbon and sand filters, - data driven performance monitoring, such as daily water consumption monitoring data review, - setting corrective action plans, - detection of water leakages and immediate closure, - installing "dry" technologies such as dry lubrication instead of water lubrication of equipment, - cooling water re-use and cooling tunnels optimization. We have annual contingency planning process to ensure alternative sourcing plans for the business interruptions.*

[Add row]

**(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?**

### (3.3.1) Water-related regulatory violations

Select from:

No

### (3.3.3) Comment

We have monthly monitoring and tracking process in place to capture any environmental non-compliances, violations or fines occurring in any of our facilities. This information is shared with senior management, including ARC on quarterly bases. In 2023 we did not have any reported violations, non-compliances or issues resulted with fine.

[Fixed row]

### (3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	Select from: <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

#### (3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change



### (3.6.1.1) Opportunity identifier

Select from:

- Opp2

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### Resource efficiency

- Other resource efficiency opportunity, please specify :Customer improvements in sustainability and partnership in assets optimization

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Downstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Egypt
- Italy
- Cyprus
- Greece
- Latvia
- Croatia
- Czechia
- Estonia
- Hungary
- Ireland
- Slovenia
- Lithuania
- Switzerland
- Russian Federation
- Poland
- Serbia
- Armenia
- Austria
- Belarus
- Nigeria
- Romania
- Ukraine
- Bulgaria
- Slovakia
- Bosnia & Herzegovina
- United Kingdom of Great Britain and Northern Ireland

- Republic of Moldova

### **(3.6.1.8) Organization specific description**

*Investing in energy efficient coolers. This opportunity brings dual positive impacts; from lower cost of energy for our customers and from reducing scope 3 emissions for CCH. We are committed to achieving net zero emissions by 2040 across our value chain. One of the key drivers to reduce scope 3 emissions is the investment in energy-efficient coolers, as they contribute 19% of total emissions. At the end of 2023, 55% of all coolers in our markets (excluding Egypt) were energy efficient, reducing greenhouse gas emissions by 127,461 tonnes compared with our 2017 baseline. Customers are striving towards environmentally friendly and cost-efficient solutions - they are looking for equipment that will help them to reduce emissions as part of their sustainability commitments and reduce operating costs. Coolers placed in customer outlets and energy used is part of these outlets' operating costs, so our investment in energy efficient coolers supports our customers' commitments.*

### **(3.6.1.9) Primary financial effect of the opportunity**

Select from:

- Other, please specify :Reduced energy consumption (and thus emissions) and lower operating costs (e.g., through efficiency gains and cost reductions)

### **(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization**

Select all that apply

- Medium-term

### **(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon**

Select from:

- Very likely (90–100%)

### **(3.6.1.12) Magnitude**

Select from:

- Medium

### **(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

Energy consumption of our coolers in the market contributes significantly to our Scope 3 emissions and accounts for approx. 19% of our carbon footprint, therefore capturing and realizing this opportunity is very important. The anticipated effect to our financial performance is expected to be indirect for CCH and will be driven by two factors. a. Lower energy consumption of our customers; coolers are placed in customer outlets and energy consumed is part of their operating costs. Hence, if we provide them with energy efficient coolers that significantly decrease energy consumption, this brings direct benefits to their performance. b. Lower energy will lead to lower emissions, and thus will help in avoiding potential carbon taxes in the medium term.

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

232200000

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

232200000

### (3.6.1.23) Explanation of financial effect figures

We have dual positive impact, with annualized benefits calculated as described below. a. If we did not install energy-efficient coolers in our 29 markets, our customers would be using 348 Million kWh more of electricity. Applying to this quantity of energy saved, the 2023 average electricity price of 0.19 EUR per kWh, the calculated electricity saving is 66.1 million EUR (348million kWh x 0.19EUR/kWh). b. The respective total carbon emissions reduction from energy-efficient coolers is 127,461 tonnes of CO<sub>2</sub>e (here the greening of the electricity grid in each country also plays a role in the calculation, as we consider the electricity CO<sub>2</sub>e factor for the last available year as published by the International Energy Agency IEA). Applying to these emissions saved our internal carbon price @ 89EUR/tCO<sub>2</sub>e, we get an estimated opportunity from avoided emissions tax of 11.3million EUR (127,461tCO<sub>2</sub>e x 89/tCO<sub>2</sub>e) As a result, total opportunity on an annual basis is 77.4 million EUR (66.1 million EUR + 11.3million EUR). Given that we consider this opportunity to apply in the medium term, the cumulative benefit would be calculated as follows: Medium term benefit (3-5 years) 3 x 77.4 million = 232.2 million

### (3.6.1.24) Cost to realize opportunity

91000000

### (3.6.1.25) Explanation of cost calculation

*In 2023, we invested 91 million in energy efficient coolers, as part of the Capex investments we do to achieve our Mission 2025 sustainability commitments (50% of our refrigerators in customer outlets will be energy efficient) and to meet our NetZero40 target (in 2023, coolers contributed 19% of our total CO2 emissions).*

### **(3.6.1.26) Strategy to realize opportunity**

*Our business strategy is to provide long-term value to our customers therefore we engage and partner with them in different areas, including climate and sustainability. We have full commitment to responding to our customers' needs and expectations and collaborating with them to create value through different strategic priorities including climate change and business decarbonization. In 2023, we exceeded our Mission 2025 target of having 50% of energy-efficient coolers in shops and outlets by five percentage points, bringing the total to 55%. As a result, we reduced carbon emissions by 127,461 tonnes compared with our 2017 baseline. To do this, we regularly invest in energy efficient coolers. In 2023, we invested 91 million euro in new energy-efficient and HFC-free cold drink equipment (CDE). The coolers' strategy is closely monitored by the central CDE team, with a detailed business plan for each country. Given its significance in meeting our NetZero40 commitment, we will continue providing more energy efficient coolers to our customers. We will also remain in close cooperation with the Coca-Cola System to promote innovation with our suppliers and further reduce the coolers' energy consumption and related carbon footprint.*

## **Water**

### **(3.6.1.1) Opportunity identifier**

Select from:

Opp1

### **(3.6.1.3) Opportunity type and primary environmental opportunity driver**

#### **Resource efficiency**

Water recovery from sewage treatment

### **(3.6.1.4) Value chain stage where the opportunity occurs**

Select from:

Direct operations

### **(3.6.1.5) Country/area where the opportunity occurs**

Select all that apply

Greece

- Nigeria

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Lake Chad
- Niger
- Other, please specify :Aspos

### (3.6.1.8) Organization specific description

*Investing in wastewater recovery and reuse technology for our priority locations, in order to improve the specific water usage ratio. For our water priority locations, we have been successful in implementing the standard efficiency practices, such as transition to dry technologies or recovery of backwash and rinsing waters, and the next big size opportunity identified by us is the circularity of water use for utilities, derived from recovery and advanced treatment of the wastewater streams.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced indirect (operating) costs

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Very likely (90–100%)

### (3.6.1.12) Magnitude

Select from:

- High

### **(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons**

*The anticipated effect of this environmental opportunity is to offset the trend of true cost of water increase, therefore aiming to preserve the current operating cost associated with the water use in our bottling facilities on the medium term time horizons. Based on our financial modelling of the climate change impact on water use and availability, we could identify an overlapping effect between increased future water costs and higher water stress in the areas where we operate. The operational mitigation of this increased financial impact is through a step-change of the water usage ratio, by ensuring full circularity of water use for utilities, and the newly developed wastewater recovery and treatment technologies are capable to ensure a constant source of renewed water.*

### **(3.6.1.15) Are you able to quantify the financial effects of the opportunity?**

Select from:

Yes

### **(3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)**

1500000

### **(3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)**

2000000

### **(3.6.1.23) Explanation of financial effect figures**

*The financial effect figures are calculated based on the saved water volume on a yearly basis. The reduction in water use will be 75000 m<sup>3</sup>/year for each production site, which will be produced from renewed wastewater (instead of fresh new water supply). The minimum and maximum anticipated financial effects are calculated based on the true cost of water for the saved water amounts, which range between 4 and 5.3 EUR/m<sup>3</sup>.*

### **(3.6.1.24) Cost to realize opportunity**

5000000

### **(3.6.1.25) Explanation of cost calculation**

*The anticipated cost of the wastewater recovery systems is at 1 mil EUR for each production sites. We are estimating to introduce such water efficiency systems in 5 of our production sites from Greece and Nigeria by 2030.*

### (3.6.1.26) Strategy to realize opportunity

*It is part of our policy and commitment for water stewardship to constantly reduce the amount of water we use in our priority locations, and after implementing the conventional water efficiency practices, the next big opportunity resides in the circular water use for utilities, ensured by wastewater recovery.*

## Climate change

### (3.6.1.1) Opportunity identifier

Select from:

Opp3

### (3.6.1.3) Opportunity type and primary environmental opportunity driver

#### Resilience

Increased upstream value chain resilience

### (3.6.1.4) Value chain stage where the opportunity occurs

Select from:

Upstream value chain

### (3.6.1.5) Country/area where the opportunity occurs

Select all that apply

Italy

Poland

Romania

### (3.6.1.8) Organization specific description

*Developing in-house recycling capabilities in three plants (Italy, Romania & Poland), helps us achieve lower cost of recycled PET (rPET) compared to sourcing it from external suppliers, reduce emissions and secure better access to feedstock in a market with tight supply.*

### (3.6.1.9) Primary financial effect of the opportunity

Select from:

- Reduced direct costs

### (3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Medium-term

### (3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

- Virtually certain (99–100%)

### (3.6.1.12) Magnitude

Select from:

- Medium-low

### (3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

*By developing in-house recycling capabilities in three plants (Italy, Romania & Poland), we achieve lower cost of recycled PET (rPET) compared to sourcing it from external suppliers while reducing emissions. With the new investments, we can use Hot Washed Flakes (HWF) that have a lower price point and better availability in the market, decontaminate them in-house and produce food grade rPET that we then use in the production of our PET bottles. On top of the benefit of lower cost, in the medium term we can also benefit from avoidance of potential carbon taxes that will be applied in our industries. Lower energy will lead to lower emissions, and thus will help in avoiding potential carbon taxes in the medium term. rPET production powered by 100% renewable electricity can lead to a reduction in CO2 emissions of producing a preform by up to 70% compared with virgin plastic.*

### (3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

- Yes



### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

59400000

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

59400000

### (3.6.1.23) Explanation of financial effect figures

*We have dual positive impact, with annualized benefits calculated as described below. CO2 saving is the difference between the CO2 factor of the rPET (0.67) vs. vPET (2.19) as per the LCA by IFEU, for the 44,000 MT of rPET. We use CCH Internal Carbon Price to quantify the carbon emissions cost. a. Lower cost of rPET 315.8/Metric Ton [average cost per Metric Ton of rPET purchased - (minus) average cost per Metric Ton of rPET in-house produced], multiplied by the volume production capacity @ 44,000MT 13.9 million b. CO2 emissions saving: 44,000MT multiplied by the difference of emission factors @1.52 44,000MT x (2.19-0.67) 66,880 tonnes of CO2e saved multiplied by CCH internal carbon price @ 89/tonne CO2e 5.9 million As a result, total medium-term opportunity on an annual basis is 19.8 million EUR (13.9 million EUR 5.9million EUR). The cumulative benefits would be calculated as follows: Medium term benefit (3-5 years) 3 x 19.8 million 59.4 million*

### (3.6.1.24) Cost to realize opportunity

12500000

### (3.6.1.25) Explanation of cost calculation

*Over the last four years, we have invested more than 50 million in three in-house recycled plastic (rPET) production units in Italy, Poland and Romania. These investments reflect our commitment to a circular economy, while allowing us to decrease the cost of buying rPET from outside and enhancing our security of supply in a tight market. The relevant investments have now been completed and all plants are fully operational as of the end of 2023. As a result, we should not expect any further major investment in these plants as we move forward. Cost associated with developing the opportunity 50 million / 4 years (2020-2023) 12.5million annually on average*

### (3.6.1.26) Strategy to realize opportunity

*We have publicly committed as part of our Mission 2025, to source 35% of the total PET we use from recycled PET and/or PET from renewable material. Switching to rPET also supports the decarbonisation path to achieve NetZero by 40 commitments. Developing in-house recycling capabilities in three plants (Italy, Romania & Poland), helps us achieve lower cost of recycled PET (rPET) compared to sourcing it from external suppliers, reduce emissions and secure better access to feedstock in a market with tight supply. In the past few years, we have invested more than 50 million in the three in-house rPET production capabilities, with the biggest investment happening in Italy. In Italy in 2022, we converted an old factory in Gaglianico into an innovative hub, which transforms up to 30,000 tonnes of PET per*

year into new 100% recycled PET preforms, enough to meet our beverage bottling needs in the country. The site is fully powered by electricity from 100% renewable sources leading to a reduction in the CO2 emissions of producing a preform by up to 70% compared with virgin plastic. The site employs around 40 people and uses advanced recycling technologies. It is able to produce nine types of preforms, performing 4,700 quality checks per day in order to ensure that our high-quality standards are met. This is enabling our Italian operation to shift its non-Water portfolio to 100% rPET. In 2023, Romania became the first market in CCH to combine all three key ingredients of plastic packaging circularity: a. a 100% rPET local bottle portfolio, b. an in-house rPET facility and c. a Deposit Return Scheme.  
[Add row]

### **(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.**

#### **Climate change**

##### **(3.6.2.1) Financial metric**

Select from:

CAPEX

##### **(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)**

91000000

##### **(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue**

Select from:

11-20%

##### **(3.6.2.4) Explanation of financial figures**

*In 2023, we invested 91 million euro in cooling equipment that we install at our customers. Total 2023 cash CAPEX for CCH amounted to 674.9million euro. Hence, the % of CAPEX aligned with opportunities for climate change is  $91/674.9 = 13.5\%$*

#### **Water**

### (3.6.2.1) Financial metric

Select from:

CAPEX

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

0

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

### (3.6.2.4) Explanation of financial figures

*For the reporting period this new environmental opportunity was only subject to business case development, not yet implemented.*

## Climate change

### (3.6.2.1) Financial metric

Select from:

Assets

### (3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

50000000

### (3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

#### (3.6.2.4) Explanation of financial figures

*Over the last four years, we have invested more than 50 million in three in-house recycled plastic (rPET) production units in Italy, Poland and Romania. These investments reflect our commitment to a circular economy, while allowing us to decrease the cost of buying rPET from outside and enhancing our security of supply in a tight market. Total non-current assets in 2023 were 5,969.4million euro for total CCH. Hence, the % of non-current assets aligned with opportunities for climate change is  $50/5,969.4$  0.8%*

*[Add row]*

## C4. Governance

### (4.1) Does your organization have a board of directors or an equivalent governing body?

#### (4.1.1) Board of directors or equivalent governing body

Select from:

Yes

#### (4.1.2) Frequency with which the board or equivalent meets

Select from:

Quarterly

#### (4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

Independent non-executive directors or equivalent

#### (4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

#### (4.1.5) Briefly describe what the policy covers

*Diversity at the Board level acts as a key driver of Board effectiveness, helps to ensure that the Group can achieve its overall business goals especially considering our geographical footprint, and is critical in promoting a diverse and inclusive culture across the whole Group. The Board has adopted a Board Nomination Policy, which guides the Nomination Committee and the Board in relation to their approach to diversity in respect of succession planning and the selection process for the appointment of new Board members. It does not include targets for either gender or ethnicity. However, the Board is cognisant of the recommendations in the FTSE Women Leaders Review, as well as the targets for gender, ethnicity and persons in senior board positions in the FCA's Listing Rules, and these will be taken into*

consideration for succession planning and appointment of new Board members. The Nomination Committee is responsible for implementing this policy and for monitoring progress towards the achievement of its objectives. The requirements and objectives of the Board Nomination Policy include that the Nomination Committee is required to take into account all aspects of diversity, including age, ethnicity, gender, educational and professional background and social background when considering succession planning and new Board appointments.

**(4.1.6) Attach the policy (optional)**

Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf  
 [Fixed row]

**(4.1.1) Is there board-level oversight of environmental issues within your organization?**

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board’s oversight of environmental issues.**

**Climate change**

**(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue**

Select all that apply

- Board-level committee

#### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

#### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing and guiding public policy engagement
- Overseeing and guiding the development of a business strategy
- Overseeing and guiding acquisitions, mergers, and divestitures
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing and guiding public policy engagement
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Overseeing reporting, audit, and verification processes
- Monitoring the implementation of a climate transition plan

#### (4.1.2.7) Please explain

The Social Responsibility Committee (SRC) is a board-level committee with accountability for all environmental & social topics, including climate. The SRC approves and oversees the setting of corporate targets for reducing emissions, as well as monitoring progress towards these targets: in 2023 the SRC approved the detailed plans for delivery of our approved SBT and NetZero by 2040 commitment, including the Company's application for setting FLAG (Forest, Land & Agriculture) science-based targets. In 2023, the SRC continued its focus on the implementation of sustainability commitments and the overall integration of sustainability in the business strategy, with a core focus on net zero performance and Pack Mix of the Future initiatives, which help our business to decarbonise and contribute to a litter-free world. As part of the net zero transition plan developed as part of our commitment to reach net zero absolute emissions across all scopes by 2040, the Committee reviewed the proposed solutions and the capex needed for returnable glass bottles and packageless beverages, the pilot testing of Freestyle Compact machines, the approach to reusable vessels which contribute to GHG reduction, investment in solar panels in Nigeria, Egypt. Trade off: high cost of energy-efficient coolers we deliver to our customers, but also the improved energy resilience and delivered value to those customers. In 2023 the SRC approved the shifting of our commitment of no deforestation from 2030 to 2025, to align with the requirements of the FLAG science-based carbon reduction targets. The SRC meets 4 times a year and receives regular reports from the Chief Corporate Affairs & Sustainability Officer and Head of Sustainability. In 2023, our CEO was part of every meeting of the SRC. In 2021 we have introduced carbon emissions reduction as part of the LTIP (long-term incentive plan), endorsed by the SRC and 2023 results were part of the incentives of the eligible employees. Audit & Risk Committee (ARC) is another Board's committee that oversees the climate risks & opportunities as those are integrated within our overall enterprise risk management process – in 2023 they overseen and guided the process of updating of the climate scenarios related to physical risk and their impact on our business. These updates to the Committee are provided by the Chief Risk Officer (CRO). The ARC is overseeing all business risks, including environmental and climate risks. They met 8 times in 2023. The CRO reported quarterly to the ARC on related topics, he presented the comprehensive TCFD disclosure, including different climate-related scenario analysis, the impact from physical, transitional, reputational and other risks on the business and our mitigation strategy. e.g., in 2023, we updated our assessment of the potential impact of 3 different climate change scenarios (RCP1.9, RCP4.5, RCP8.5) relating to extreme weather on our plants, as well as transition scenarios (RCP1.9, RCP4.5, NGFS, IEA).

## Water

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

Board Terms of Reference



#### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in every board meeting (standing agenda item)

#### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing and guiding public policy engagement
- Overseeing and guiding acquisitions, mergers, and divestitures
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing and guiding public policy engagement
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy

#### (4.1.2.7) Please explain

*The Social Responsibility Committee (SRC) is a board-level committee with accountability for all environmental & social topics, including water. The SRC approves and oversees the setting of corporate targets for water reduction & water stewardship, as well as monitoring progress towards these targets. In 2023, the SRC continued its focus on the implementation of sustainability commitments and the overall integration of sustainability in the business strategy, with a core focus on net zero performance and Mission 2025, our sustainability commitments in 6 areas, including water reduction & stewardship. SRC guides the implementation of our sustainability strategy: water stewardship, water efficiency improvement, water risk management and community support in water priority areas; ensures that sustainability and water objectives are fully integrated in the business strategy; reviews rate of implementation and progress of sustainability goals; overseeing compliance to water stewardship certification in the plants. The SRC reviewed the progress and plans for the water stewardship projects and water reduction initiatives in our 19 manufacturing sites defined as water priority locations. These are part of our Mission 2025 sustainability commitments related to water. Water stewardship projects reviewed in 2023: WASH projects (sanitation/clean water facilities) in 5 communities as part of our 1mio investment in Nigeria, improved irrigation and water supply systems at 5 locations to save 14.5mio litres of water a year through our Zero Drop programme in Greece. In 2023 the most important decisions of the SRC concerned our water efficiency projects: commissioning a new water treatment in Sadat plant in Egypt to increase capacity and improve water efficiency; installing new in-line instrumentation in Alexandria plant to monitor raw water quality. The SRC meets 4 times a year and receives regular reports from the Chief Corporate Affairs & Sustainability Officer and Head of Sustainability. In 2023, our CEO was part of every meeting of the SRC. In 2021 we have introduced carbon emissions reduction as part of the LTIP (long-term incentive plan), endorsed by the SRC, and 2023 results were part of the incentives of the eligible employees. Besides, the annual achievement of our Mission 2025 commitments in their 6 areas, including water reduction, are part of the annual bonus of many groups of employees from top managers to production floor. Risks & opportunities, including water-related, are part of the overall enterprise risk management*

process, which are reviewed quarterly by the Audit and Risk Committee (ARC). These updates to the ARC are provided by the Chief Risk Officer. The ARC met 8 times in 2023. The CRO reported quarterly to the ARC. He presented the comprehensive water risk assessment and the updated assessments of Water availability and usage in our plants as coming from climate change physical scenarios (RCP1.9, RCP4.5, RCP8.5).

## Biodiversity

### (4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

### (4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

### (4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

### (4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

### (4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing and guiding scenario analysis
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Approving corporate policies and/or commitments
- Overseeing and guiding public policy engagement
- Overseeing and guiding public policy engagement
- Approving and/or overseeing employee incentives
- Overseeing and guiding major capital expenditures
- Overseeing reporting, audit, and verification processes
- Overseeing and guiding the development of a business strategy

- Overseeing and guiding acquisitions, mergers, and divestitures
- Overseeing and guiding the development of a climate transition plan
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

#### **(4.1.2.7) Please explain**

*The Social Responsibility Committee (SRC) is a board-level committee with accountability for all environmental and social topics, including biodiversity. The SRC approves and oversees the setting of corporate targets for biodiversity, as well as monitoring progress towards these targets. SRC guides the implementation of our sustainability strategy; ensures that sustainability and biodiversity objectives are fully integrated in the business strategy; reviews rate of implementation and progress of sustainability goals. In 2023 the SRC reviewed the biodiversity assessment done for the entire value chain as per the SBTN methodology, overseen the plans for water stewardship/replenish projects contributing to biodiversity, and suppliers engagement. The SRC meets 4 times a year and receives regular reports from the Chief Corporate Affairs & Sustainability Officer and Head of Sustainability. In 2023, our CEO was part of every meeting of the SRC. In 2021 we have introduced carbon emissions reduction as part of the LTIP (long-term incentive plan), endorsed by the SRC, and 2023 results were part of the incentives of the eligible employees. Risks & opportunities are part of the overall enterprise risk management process, which are reviewed quarterly by the Audit and Risk Committee (ARC). These updates to the ARC are provided by the Chief Risk Officer. The ARC met 8 times in 2023. The CRO reported quarterly to the ARC.*

[Fixed row]

## **(4.2) Does your organization's board have competency on environmental issues?**

### **Climate change**

#### **(4.2.1) Board-level competency on this environmental issue**

Select from:

- Yes

#### **(4.2.2) Mechanisms to maintain an environmentally competent board**

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

#### Experience

- Executive-level experience in a role focused on environmental issues
- Active member of an environmental committee or organization

#### Other

- Other, please specify :Co-founder of nature preservation fund

### Water

### (4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

### (4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Engaging regularly with external stakeholders and experts on environmental issues
- Integrating knowledge of environmental issues into board nominating process
- Regular training for directors on environmental issues, industry best practice, and standards (e.g., TCFD, SBTi)
- Having at least one board member with expertise on this environmental issue

### (4.2.3) Environmental expertise of the board member

#### Experience

- Executive-level experience in a role focused on environmental issues
- Active member of an environmental committee or organization

#### Other

- Other, please specify :Co-founder of nature preservation fund

[Fixed row]

**(4.3) Is there management-level responsibility for environmental issues within your organization?**

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).**

**Climate change**

**(4.3.1.1) Position of individual or committee with responsibility**

**Executive level**

Chief Executive Officer (CEO)

**(4.3.1.2) Environmental responsibilities of this position**

### **Dependencies, impacts, risks and opportunities**

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

### **Engagement**

- Managing public policy engagement related to environmental issues

### **Policies, commitments, and targets**

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental targets

### **Strategy and financial planning**

- Implementing a climate transition plan related to environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Conducting environmental scenario analysis
- Implementing the business strategy related to environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues

### **Other**

- Providing employee incentives related to environmental performance

## **(4.3.1.4) Reporting line**

*Select from:*

- Reports to the board directly

## **(4.3.1.5) Frequency of reporting to the board on environmental issues**

*Select from:*

- Quarterly

#### (4.3.1.6) Please explain

*At senior management level we have Sustainability Steering Committee (SSC) led by the CEO and it includes Executive Leadership Team members from various functions (Supply Chain, Procurement, Corporate Affairs & Sustainability, Finance, Risk, Commercial). SSC is responsible for execution of the Company's Sustainability Strategy (including Environmental strategy), provides strategic leadership decisions and execution support. Company's double materiality assessment, including the impact materiality on environment and people, and financial materiality (dependencies, risk, opportunities) is co-lead by the Sustainability Officer, CFO and Chief Risk Officer and presented to the SSC. The DIRO are updated annually. The SSC receives regular information and updates on environmental issues from various departments who own the respective environmental agenda, e.g.: Corporate Sustainability team, which monitors and reports on the company's Mission 2025 commitments (GHG emissions, renewable energy, water use, waste generation, recycled PET), packaging mix of the future, water stewardship projects, stakeholders engagement & external trends; Corporate Risk Management team, which identifies and assesses the environmental risks & opportunities (e.g., climate change scenarios impact); QSE and Engineering teams, which explore and evaluates new technologies & partnerships that can enhance the company's environmental performance and competitiveness, such as renewable energy and Top 20 energy savers in our manufacturing plants; Procurement team who monitors the sustainable sourcing and suppliers engagement etc. In 2023 a special focus was placed on net zero roadmap and net zero transition plan. Decision of the SSC are cascaded for execution to all functions and Business Units through the respective SSC member, e.g. Regional Directors are responsible for implementing the decisions in their region, CPO cascades the decision to the whole Procurement team. SSC meets at least 4 times/year.*

## Water

#### (4.3.1.1) Position of individual or committee with responsibility

##### Executive level

- Chief Executive Officer (CEO)

#### (4.3.1.2) Environmental responsibilities of this position

##### Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

##### Engagement

- Managing public policy engagement related to environmental issues

##### Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets

- Setting corporate environmental targets

### **Strategy and financial planning**

- Conducting environmental scenario analysis
- Implementing the business strategy related to environmental issues
- Managing acquisitions, mergers, and divestitures related to environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing major capital and/or operational expenditures relating to environmental issues

### **Other**

- Providing employee incentives related to environmental performance

## **(4.3.1.4) Reporting line**

Select from:

- Reports to the board directly

## **(4.3.1.5) Frequency of reporting to the board on environmental issues**

Select from:

- Quarterly

## **(4.3.1.6) Please explain**

*At senior management level we have Sustainability Steering Committee (SSC) led by the CEO and it includes Executive Leadership Team members from various functions (Supply Chain, Procurement, Corporate Affairs & Sustainability, Finance, Risk, Commercial). They meet at least 4 times/year. SSC is responsible for execution of the Company's Sustainability Strategy (including Environmental strategy), provides strategic leadership decisions and execution support. Company's double materiality assessment, including the impact materiality on environment and people, and financial materiality (dependencies, risk, opportunities) is co-lead by the Sustainability Officer, CFO and Chief Risk Officer and presented to the SSC. The DIRO are updated annually. The SSC receives regular information and updates on environmental issues from various departments who own the respective environmental agenda: Corporate Sustainability team, which monitors and reports on the company's Mission 2025 commitments (among them water use, water stewardship), community water access projects, stakeholders engagement & external trends; Corporate Risk Management team, which identifies & assesses the environmental risks & opportunities (e.g., climate change scenarios and their impact on water availability & quality); QSE and Engineering teams, which explore and evaluates new technologies & partnerships that can enhance the company's environmental performance & competitiveness, such as water projects, Top water savers in our plants; Procurement who monitors sustainable sourcing & suppliers engagement. In*



2023 a special focus was placed on water stewardship & replenish projects in priority locations (Nigeria, Greece) and waste water treatment in Egypt. Decision of the SSC are cascaded for execution to all functions and Business Units through the respective SSC member, e.g. Regional Directors are responsible for implementing the decisions in their region, CPO cascades the decision to the whole Procurement team.

## Biodiversity

### (4.3.1.1) Position of individual or committee with responsibility

#### Executive level

- Chief Executive Officer (CEO)

### (4.3.1.2) Environmental responsibilities of this position

#### Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

#### Engagement

- Managing public policy engagement related to environmental issues
- Managing supplier compliance with environmental requirements

#### Policies, commitments, and targets

- Measuring progress towards environmental corporate targets
- Measuring progress towards environmental science-based targets
- Setting corporate environmental targets

#### Strategy and financial planning

- Implementing a climate transition plan environmental issues
- Managing major capital and/or operational expenditures relating to environmental issues
- Conducting environmental scenario analysis
- Implementing the business strategy related to environmental issues
- Managing environmental reporting, audit, and verification processes
- Managing acquisitions, mergers, and divestitures related to environmental issues

## Other

- Providing employee incentives related to environmental performance

### (4.3.1.4) Reporting line

Select from:

- Reports to the board directly

### (4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Half-yearly

### (4.3.1.6) Please explain

*At senior management level we have Sustainability Steering Committee (SSC) led by the CEO and it includes Executive Leadership Team members from various functions (Supply Chain, Procurement, Corporate Affairs & Sustainability, Finance, Risk, Commercial). SSC is responsible for the execution of the Company's Sustainability Strategy (including Environmental strategy), provides strategic leadership decisions and execution support. Company's double materiality assessment, including the impact materiality on environment and people, and financial materiality (dependencies, risk, opportunities) is co-lead by the Sustainability Officer, CFO and Chief Risk Officer and presented to the SSC. The DIRO are updated annually. The SSC receives regular information and updates on environmental issues from various departments who own the respective environmental agenda, e.g.: Corporate Sustainability team, which monitors and reports on the company's Mission 2025 commitments (GHG emissions, renewable energy, water use, waste generation), packaging mix of the future, water stewardship projects, nature-based projects, stakeholders engagement & external trends; Corporate Risk Management team, which identifies and assesses the environmental risks & opportunities (e.g., climate change scenarios impacts, deforestation risk); QSE and Engineering teams, which explore and evaluates new technologies and partnerships that can enhance the company's environmental performance and competitiveness, such as renewable energy and Top environmental savers in our manufacturing plants; Procurement team who monitors the sustainable sourcing and suppliers engagement etc. In 2023 a special focus was placed on biodiversity impact assessment as per SBTN. Decision of the SSC are cascaded for execution to all functions and Business Units through the respective SSC member, e.g. Regional Directors are responsible for implementing the decisions in their region, CPO cascades the decision to the whole Procurement team.*

[Add row]

**(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?**

## Climate change

### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

15

### (4.5.3) Please explain

*We provide both monetary and non-monetary incentives for the management of climate-related issues across all organisational leadership layers, including the achievement of emission & energy reduction targets, not only on Group & C-suite level, but also on country and plant management levels down to production shop floor. We believe each employee plays an important role in the final achievement of our sustainability targets and has these goals embedded into one's work culture & ethic, therefore all employees can receive recognition for their performance minimizing our impact on climate. Since 2021, the reduction in greenhouse gas emissions metric was selected to directly align with and incentivize the delivery of the Company's ESG objectives, particularly our ambitious goal to achieve net zero emissions across our entire value chain by 2040. CO2 emissions are part of the LTIP (15% weight) and Performance Share Plan of all people eligible. Those include all C-suite and senior management.*

## Water

### (4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

Yes

### (4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

15

### (4.5.3) Please explain

*Sustainability performance is part of the annual incentive plan. Water reduction and Water stewardship are part of our Mission 2025 sustainability commitments, with specific targets by 2025 and annual roadmaps. The annual progress of these commitments is part of the annual objectives of our Executive Leadership Team (ELT)*

and on this way it is included in their annual incentives. Besides, with the NetZero40 commitment (on zero absolute emissions across all scopes by 2040), we touch the water stress linked to climate change across our territories: we use scenario analysis by 2040 and beyond to link our water targets with this net zero target and its achievement.

[Fixed row]

## **(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).**

### **Climate change**

#### **(4.5.1.1) Position entitled to monetary incentive**

##### **Board or executive level**

- Chief Executive Officer (CEO)

#### **(4.5.1.2) Incentives**

*Select all that apply*

- Bonus - % of salary
- Shares

#### **(4.5.1.3) Performance metrics**

##### **Targets**

- Achievement of environmental targets
- Reduction in absolute emissions in line with net-zero target

##### **Strategy and financial planning**

- Achievement of climate transition plan

#### **(4.5.1.4) Incentive plan the incentives are linked to**

Select from:

Both Short-Term and Long-Term Incentive Plan, or equivalent

#### (4.5.1.5) Further details of incentives

*Reduction in absolute CO2 emissions is part of the LTIP (PSP): the reduction in greenhouse gas emissions metric was selected to directly align with and incentivise delivery of the Company's ESG objectives, particularly our ambitious goal to achieve net zero emissions across our entire value chain by 2040. The CO2 emissions target in the PSP implicitly captures reduction in plastics. Also it captures water as linked to climate scenarios (both physical and transition). Our net zero goal by 2040 covers all scopes of emissions (scope 1,2,3) and includes all territories where we operate. It is with 15% weight. The vesting schedule for PSP performance conditions is a straight line between the threshold and maximum performance levels. For the first time the emissions reduction was introduced in the LTIP in 2021. Besides, Mission 2025 commitments achievements are part of the annual individual performance metrics measured, and the achievement of the commitments related to % renewable electricity and % energy-efficient coolers provided to our customers are included.*

#### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The reduction in greenhouse gas emissions metric was selected as part of the LTIP to directly align with and incentivise delivery of the Company's ESG objectives, particularly our ambitious goal to achieve net zero emissions across our entire value chain by 2040 and our approved by the SBTi science-based targets (2030 target year). Since its inclusion in the LTIP in 2021 till 2023 (or already third year) we have achieved our annual roadmap for absolute emissions reduction and we are progressing as per the net zero transition plan to reach our science-based absolute emissions reduction by 2030 and further to net zero by 2040. Mission 2025 sustainability commitments related to the % energy-efficient coolers are up to 55% in 2023 versus 49% in 2022 meaning that in 2023 we overachieved our 2025 target (2025 target was 50%); also we overachieved our 2025 targets for renewable and clean energy, reaching 100% renewable & clean electricity in our operations in EU and Switzerland (2025 target was 100%) and 55% total energy from renewable & clean sources across all direct operations (target 2025 was 50%).*

### Water

#### (4.5.1.1) Position entitled to monetary incentive

##### Board or executive level

Chief Executive Officer (CEO)

#### (4.5.1.2) Incentives

Select all that apply

Bonus - % of salary

- Shares

### (4.5.1.3) Performance metrics

#### Targets

- Achievement of environmental targets
- Reduction in absolute emissions in line with net-zero target

#### Pollution

- Reduction of water pollution incidents

### (4.5.1.4) Incentive plan the incentives are linked to

Select from:

- Both Short-Term and Long-Term Incentive Plan, or equivalent

### (4.5.1.5) Further details of incentives

*Reduction in absolute CO2 emissions is part of the LTIP (PSP): the reduction in greenhouse gas emissions metric was selected to directly align with and incentivise delivery of the Company's ESG objectives, particularly our ambitious goal to achieve net zero emissions across our entire value chain by 2040. The CO2 emissions target in the PSP implicitly captures reduction in plastics. Also it captures water as linked to climate scenarios (both physical and transition). Our net zero goal by 2040 covers all scopes of emissions (scope 1,2,3) and includes all territories where we operate. It is with 15% weight. The vesting schedule for PSP performance conditions is a straight line between the threshold and maximum performance levels. For the first time the emissions reduction was introduced in the LTIP in 2021. Besides, Mission 2025 commitments achievements are part of the annual individual performance metrics measured, and the achievement of the two water commitments from M2025 (reduction of water usage and help community in water risks via water stewardship projects) are included. No serious incidents or violation with water or waste water are allowed and they are like disqualifier for variable pay.*

### (4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

*The reduction in greenhouse gas emissions metric was selected as part of the LTIP to directly align with and incentivise delivery of the Company's ESG objectives, particularly our ambitious goal to achieve net zero emissions across our entire value chain by 2040 and our approved by the SBTi science-based targets (2030 target year). Climate goals are linked to water availability and our water scenarios by 2030, 2040 and 2050. Mission 2025 sustainability commitments related to the water reduction in water priority areas and water stewardship (helping each community in water priority locations by having water stewardship project) are progressing well,*

and we have 12 water stewardship projects out of 19 water priority locations by 2023, and 4 more projects are planned for 2024 which makes us confident in reaching our 2025 target in water stewardship.

[Add row]

#### (4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

#### (4.6.1) Provide details of your environmental policies.

##### Row 1

#### (4.6.1.1) Environmental issues covered

Select all that apply

Climate change

#### (4.6.1.2) Level of coverage

Select from:

Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

Direct operations

- ☑ Upstream value chain
- ☑ Downstream value chain

#### (4.6.1.4) Explain the coverage

*We have published our overall Environmental policy and a separate Climate change policy. Our climate change commitments there cover our entire company, all scope 123, and we aim to reach net zero emissions across the entire value chain by 2040 as per the 1.5 degree scenario, and our intermediate emission reduction target by 2030 is approved by the Science-based target initiative (SBTi). There is no greater threat to our collective future than climate change and at Coca-Cola HBC, we believe that industry has a key role to play in finding sustainable solutions to today's climate challenges. We were one of the first companies to commit to and deliver science-based carbon reduction targets back in 2016 immediately after COP21 in Paris and after reaching those first SBT we published our net zero commitment across the entire value chain. Moreover, in our Environmental policy, we cover also: Production operations and business facilities; Products and services; Distribution and logistics; Environmental due-diligence in each step of the value chain, including mergers and acquisitions, divestments and investments; Management of waste; Suppliers, service providers and contractors; Other key business partners (including co-packers, joint ventures etc.).*

#### (4.6.1.5) Environmental policy content

##### **Environmental commitments**

- ☑ Commitment to a circular economy strategy
- ☑ Commitment to comply with regulations and mandatory standards
- ☑ Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
- ☑ Commitment to stakeholder engagement and capacity building on environmental issues

##### **Climate-specific commitments**

- ☑ Commitment to net-zero emissions
- ☑ Commitment to not funding climate-denial or lobbying against climate regulations

##### **Social commitments**

- ☑ Adoption of the UN International Labour Organization principles
- ☑ Commitment to promote gender equality and women's empowerment
- ☑ Commitment to respect and protect the customary rights to land, resources, and territory of Indigenous Peoples and Local Communities
- ☑ Commitment to respect internationally recognized human rights

##### **Additional references/Descriptions**

- ☑ Description of impacts on natural resources and ecosystems



- Description of environmental requirements for procurement
- Description of grievance/whistleblower mechanism to monitor non-compliance with the environmental policy and raise/address/escalate any other greenwashing concerns
- Description of membership and financial support provided to organizations that seek to influence public policy
- Reference to timebound environmental milestones and targets

#### **(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals**

*Select all that apply*

- Yes, in line with the Paris Agreement
- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

#### **(4.6.1.7) Public availability**

*Select from:*

- Publicly available

#### **(4.6.1.8) Attach the policy**

*CCHBC\_Environmental Policies\_merged.pdf*

### **Row 2**

#### **(4.6.1.1) Environmental issues covered**

*Select all that apply*

- Water

#### **(4.6.1.2) Level of coverage**

*Select from:*

- Organization-wide

### (4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

### (4.6.1.4) Explain the coverage

*We have published our overall Environmental policy and a separate Water policy. Our water policy and commitments cover our entire company. Specifically, our 2025 goal for water cover water priorities areas, where we have identified certain water risk, so those are contextual-based goals. Water is vital to human and community development. It is also the primary ingredient of our products, central to our manufacturing process and necessary to grow the agricultural ingredients we use. Ensuring good quality safe water in sufficient quantities, as well as access to clean water & sanitation are essential to the health of people and ecosystems and vital for sustaining communities and supporting economic growth. Conversely, climate change and excessive water consumption can have a profound impact on the availability of water in a catchment area. Along with local water communities, national and local regulators and international organisations, the industry has a key role in finding solutions for sustainable watersheds. Therefore, our policy supports a creating a more positive impact on society and communities. Overall in our Environmental policy, we cover: Production operations/business facilities; Products&services; Distribution& logistics; Environmental due-diligence in each step of the value chain, incl. mergers & acquisitions, divestments & investments; Management of waste; Suppliers, service providers, contractors; Other key business partners (co-packers, joint ventures etc.)*

### (4.6.1.5) Environmental policy content

#### **Environmental commitments**

- Commitment to comply with regulations and mandatory standards
- Commitment to engage in integrated, multi-stakeholder landscape (including river basin) initiatives to promote shared sustainability goals
- Commitment to implementation of nature-based solutions that support landscape restoration and long-term protection of natural ecosystems
- Commitment to stakeholder engagement and capacity building on environmental issues

#### **Water-specific commitments**

- Commitment to reduce water consumption volumes
- Commitment to reduce water withdrawal volumes
- Commitment to control/reduce/eliminate water pollution
- Commitment to safely managed WASH in local communities
- Commitment to the conservation of freshwater ecosystems
- Commitment to water stewardship and/or collective action

### Additional references/Descriptions

- Description of environmental requirements for procurement

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with the Paris Agreement
- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

#### (4.6.1.7) Public availability

Select from:

- Publicly available

#### (4.6.1.8) Attach the policy

*CCHBC\_Environmental Policies\_merged.pdf*

### Row 3

#### (4.6.1.1) Environmental issues covered

Select all that apply

- Biodiversity

#### (4.6.1.2) Level of coverage

Select from:

- Organization-wide

#### (4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

#### (4.6.1.4) Explain the coverage

*We have published our overall Environmental policy and a separate Biodiversity statement: Our goal is to achieve a net positive impact on biodiversity in critical areas in our operations and supply chain by 2040 and eliminate deforestation in our supply chain by 2025. A key part of growing our business sustainably for the long term is to preserve ecosystems for future generations. Forests, grasslands and other natural habitats are essential to life, supporting biodiversity and providing vital ecosystem services. These landscapes play an important role in the global water and carbon cycles, sequestering terrestrial carbon, producing oxygen, replenishing soils and helping maintain and regulate water flows, quantity and quality. Destruction of forests and degradation and conversion of land not only has severe impacts on communities, but also on the ecosystem services upon which we depend. As part of our Mission 2025, we are committed to enhancing biodiversity by reducing emissions and water use, preserving and re-instating water priority areas, and by sourcing agricultural ingredients sustainably. Our aim is to leave nature in a state better than the one we found it in, and in so doing, building adaptation and resilience into our key sourcing and operating areas.*

#### (4.6.1.5) Environmental policy content

##### **Environmental commitments**

- Commitment to a circular economy strategy
- Commitment to comply with regulations and mandatory standards
- Commitment to Net Positive Gain
- Commitment to stakeholder engagement and capacity building on environmental issues

##### **Additional references/Descriptions**

- Description of biodiversity-related performance standards
- Description of environmental requirements for procurement

#### (4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

*Select all that apply*

- Yes, in line with the Paris Agreement
- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

#### (4.6.1.7) Public availability

Select from:

Publicly available

#### (4.6.1.8) Attach the policy

CCHBC\_Environmental Policies\_merged.pdf

[Add row]

### (4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

#### (4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

#### (4.10.2) Collaborative framework or initiative

Select all that apply

CEO Water Mandate

Global Reporting Initiative (GRI) Community Member

UN Global Compact

We Mean Business

Race to Zero Campaign

Science-Based Targets for Nature (SBTN)

#### (4.10.3) Describe your organization's role within each framework or initiative

*We Mean Business Coalition: we committed to the initiatives of the We Mean Business back in 2015, prior to the COP21 in Paris, when there was a call for action to companies (business). Then (Jan 2016) we became one of the first companies globally with approved science-based carbon reduction targets. Our case study for setting SBT (from 2016) is still on the website of the science-based target initiative (SBTi). SBTN: We joined the SBTN as Community member in 2022 and we started applying their methodology for setting science-based targets for nature. Currently we have implemented the first two steps from their methodology (1. Assess and identify the most material dependencies and impact across the entire value chain and 2. Identify and prioritise the key contributors by location for target setting). UN GC: we have participated in the UN GC since 2005 and we continuously working to implement and promote the 10 Principles in support of human rights, labour rights, the environment and anti-corruption. As part of this, we are engaged in Caring For Climate; CEO Water Mandate and Carbon Pricing Champions. Our recent 2023 UNGC Communication on progress (COP) report is available on the UNGC website. GRI Community Member: we are Community member for more than a decade, we use the GRI Standards for our Integrated Annual Reporting, we present our practices during the GRI webinars and events and we take part in the*

learning/knowledge transfer which GRI performs. Business Ambition for 1.5C: we are member of the Business Ambition for 1.5C since 2021 (reference - <https://sciencebasedtargets.org/companies-taking-action#dashboard>) and we are committed to achieve net zero emissions across the value chain (scope 1, 2 and 3) by 2040.

[Fixed row]

#### **(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?**

##### **(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment**

Select all that apply

- Yes, we engaged directly with policy makers
- Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

##### **(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals**

Select from:

- Yes, we have a public commitment or position statement in line with global environmental treaties or policy goals

##### **(4.11.3) Global environmental treaties or policy goals in line with public commitment or position statement**

Select all that apply

- Paris Agreement
- Sustainable Development Goal 6 on Clean Water and Sanitation

##### **(4.11.4) Attach commitment or position statement**

[public-policy-engagement-2023-update.pdf.downloadasset.pdf](#)

##### **(4.11.5) Indicate whether your organization is registered on a transparency register**

Select from:

Yes

#### (4.11.6) Types of transparency register your organization is registered on

Select all that apply

Mandatory government register

#### (4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

EU Transparency Register, registration number 514843450302-55

#### (4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

*We continuously strive to maximise energy efficiency and minimise the impact of our manufacturing and distribution infrastructure, as well as actively participate in policy discussions that have the potential to impact these areas. We support public policies that deal in a balanced way with water quality, carbon emissions, packaging, agriculture and ingredients, as well as other environmental policies and/or actions that are directly, or indirectly relevant to our business. All our direct or indirect advocacy is aligned with our commitment to achieve NetZero by 2040. We regularly review, monitor and assess our memberships to ensure that any trade associations we are members of, share the Paris Agreement goals. In case of misalignment between the climate change policy positions of trade associations with the Paris Agreement, we have a compliance framework at executive level which covers the countries we operate in. In case of misalignment between the climate change policy positions of trade associations with the Paris Agreement, our compliance framework led by the Chief Corporate Affairs and Sustainability Officer foresees various possible actions such as: a) direct engagement with the trade association with clear timelines to address these differences; b) public statements distancing the company from the misalignment and c) remedial actions such as leaving the trade association and/or b) forming proactive coalitions to counter the lobbying as ultimate measures. You can follow the link for more details about our commitments: <https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/water-reduction-and-stewardship>*

[Fixed row]

#### (4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

#### (4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

*Packaging and Packaging Waster Regulation*

#### (4.11.1.2) Environmental issues the policy, law, or regulation relates to

*Select all that apply*

- Climate change

#### (4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

##### **Low-impact production and innovation**

- Circular economy
- Extended Producer Responsibility (EPR)
- Recycling and recyclability
- Sustainable production and consumption

#### (4.11.1.4) Geographic coverage of policy, law, or regulation

*Select from:*

- Regional

#### (4.11.1.5) Country/area/region the policy, law, or regulation applies to

*Select all that apply*

- EU27
- Europe

#### (4.11.1.6) Your organization's position on the policy, law, or regulation

*Select from:*

- Support with minor exceptions



#### **(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation**

*We supported the overall proposal of the regulation since we are in line with its aspiration for a circular economy leading to achieving our net zero commitments and because we support the proposal. We believed that there were additions that could be made to it in order to make it more robust and enable true circular economy to take place. These additions are the following: - Environmental and economic impact assessments for reuse targets; - Broad base definition of reuse, to include refill in general but also refill at home options; - Average recycled content targets, not per unit since this is in contradiction with the existing Single Use Plastics Directive; - Fair and preferential access to feedstock for recycling for beverage bottle producers in order to be able to achieve recycled content targets taking into consideration food safety requirements; - Enhancing the minimum requirements for deposit return systems to ensure effective operation, with items such as National Mandatory, owned and operated by the obliged industry, material ownership with the Deposit Operator, Fair and preferential access to feedstock, net cost principle to be maintained, separate collection for high quality recycling.*

#### **(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation**

*Select all that apply*

- Ad-hoc meetings
- Participation in working groups organized by policy makers
- Submitting written proposals/inquiries

#### **(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)**

0

#### **(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement**

*This regulation is targeting circular economy and packaging waste minimization, which is a central part of our carbon emission reduction efforts. Packaging is a significant portion of our carbon emissions and a good regulation which ensures packaging minimization, packaging waste reuse or recycling and effective design for recycling criteria will enable us to decrease emissions from this part of the carbon emissions portfolio while also allowing us to continue doing business - the essence of sustainability.*

#### **(4.11.1.11) Indicate if you have evaluated whether your organization's engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals**

*Select from:*

Yes, we have evaluated, and it is aligned

#### (4.11.1.12) Global environmental treaties or policy goals aligned with your organization's engagement on this policy, law or regulation

*Select all that apply*

Paris Agreement

[Add row]

**(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.**

#### Row 1

##### (4.11.2.1) Type of indirect engagement

*Select from:*

Indirect engagement via a trade association

##### (4.11.2.4) Trade association

#### Europe

Other trade association in Europe, please specify :Union of European Beverages Associations

##### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

*Select all that apply*

Climate change

Water

##### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly promoted their current position

#### **(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*Our organization's position is consistent with UNESDA. From UNESDA's website: "Sustainability is a key priority for Europe's soft drinks industry and has become even more central to our business with the launch of the EU Green Deal and EU's Circular Economy Action Plan. For our industry, sustainability is essentially linked to beverage packaging collection and recycling: the more bottles we collect, the more bottles we can recycle and reuse. Ensuring bottle-to-bottle recycling and truly closing the loop are crucial steps in making circularity a reality. To accelerate the transition to a circular economy, our sector has outlined a new Circular Packaging Vision 2030 build around the three pillars of collect, recycled and reduce/reuse. Each pillar plays an important role and we have decided to move well beyond existing EU targets to demonstrate our believe that circularity in Europe works. It's just time we all commit to giving it a chance. In the sustainable society we are building all together we should make sure packaging is never wasted, because it is a valuable resource that is fully recyclable, entirely collected and then completely reused as recycled content. We are taking actions to make beverage packaging more sustainable and fully circular". [Source: <https://www.unesda.eu/sustainable/>]*

#### **(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

177118

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*Through our annual membership fee we aim that Unesda promotes the interests of consumers and producers of non-alcoholic beverages across Europe. The association has done so by building a constructive conversation with key stakeholders, and by proactively implementing bold EU-wide sectoral initiatives, often outpacing the rhythm of legislation. The result? UNESDA members now lead the way in integrating environmental and social commitments into their business model. Reflecting society's thirst for smarter consumption, UNESDA plays a pivotal role in bringing businesses, civil society, and EU decision-makers together to ensure that the production and distribution of soft drinks become ever more sustainable. UNESDA aims at addressing those imperatives while also striving to make the industry more competitive in the international marketplace.*

#### (4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

- Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

- Paris Agreement
- Sustainable Development Goal 6 on Clean Water and Sanitation

### Row 2

#### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

#### (4.11.2.4) Trade association

##### Europe

- Other trade association in Europe, please specify :The European Organization for Packaging and the Environment

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly promoted their current position

#### **(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*Our organization's position is consistent with EUROOPEN. From EUROOPEN website: "At EUROOPEN, we believe that packaging enables the transition to a climate neutral, circular and competitive EU economy while ensuring goods are delivered safely to EU citizens and businesses. Our vision rests on four main pillars: 1) A commitment to climate neutrality by 2050 - Strive towards carbon neutrality of the packaging value chain and provide solutions to reduce the carbon footprint of packaging and packaged products. 2) Protecting natural resources - Develop optimal packaging solutions that prevent resource depletion, food and product waste and packaging entering the environment. 3) Accelerating circularity - Drive the uptake of innovative packaging design for increased reuse and recycling and contribute to the development of new sorting, collection and recycling technologies. 4) Strengthening EU competitiveness - Advocate to achieve a strong and resilient single market for packaging and packaging goods and drive investments in innovation". [Source: <https://www.europen-packaging.eu/about-us/>]*

#### **(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

23176

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*EUROOPEN conveys expert information, data, opinions and policy options to our members and EU policy stakeholders about the environmental, economic and social aspects of sourcing, manufacturing, marketing, distribution and end of life of packaging and packaged products. EUROOPEN promotes legislation that is transparent, effective, and proportionate in relation to packaging and packaging waste and thus enables its members to innovate, compete and operate in a resource efficient, competitive and sustainable way.*

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

- Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

- Paris Agreement

### Row 3

#### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

#### (4.11.2.4) Trade association

##### Europe

- Other trade association in Europe, please specify :Industry Association of non-Alcoholic Beverages in Italy

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

Yes, we publicly promoted their current position

#### **(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*Our position is consistent with Assobibe. See ASSOBIBE website: "ASSOBIBE and its members support, in line with UNESDA, the EU's commitment to a zero-emission Europe by 2050 through the creation of circularity in soft drink packaging." [Source: <https://www.assobibe.it/ambiente/>]*

#### **(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

326745

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*Through our annual membership fee we aim to be represented at ASSOBIBE, which is the national trade association representing companies that produce and sell non-alcoholic beverages in Italy, bringing together small, medium and large enterprises operating along the entire supply chain, located throughout the country. As a member of CONFINDUSTRIA, it protects the interests of its members at national, European and international institutions; provides services to support enterprises in their activities; promotes the development of the Sector; and stipulates collective labor agreements and trade union agreements of a national nature. Innovation is increasingly synonymous with sustainable growth. ASSOBIBE member companies are constantly engaged in developing actions to reduce the environmental impact of their activities and in creating value on a social and economic level. ASSOBIBE and its members support, in line with UNESDA, the EU's commitment to a zero-emission Europe by 2050 through the creation of circularity in soft drink packaging.*

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### (4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

- Paris Agreement

#### Row 4

#### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

#### (4.11.2.4) Trade association

##### Europe

- Other trade association in Europe, please specify :ASSOLOMBARDA

#### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

#### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

#### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:



Yes, we publicly promoted their current position

**(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*Our position above is consistent with Assolombarda. "The Roadmap to 2050 Looking even further ahead, the Roadmap 2050 outlines a long-term strategic vision "for a prosperous, modern, competitive and climate-neutral economy by 2050". [Source: <https://genioimpresa.it/article/3113/2030-l-europa-nella-transizione-energetica/>]*

**(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

145189

**(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*Through the annual membership fee at Assolombarda, we support the association's roadmap 2050 which outlines a a long-term strategic vision "for a prosperous, modern, competitive and climate-neutral economy by 2050".*

**(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

**(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

Paris Agreement

**Row 5**

**(4.11.2.1) Type of indirect engagement**

Select from:

- Indirect engagement via other intermediary organization or individual

#### **(4.11.2.2) Type of organization or individual**

Select from:

- Non-Governmental Organization (NGO) or charitable organization

#### **(4.11.2.3) State the organization or position of individual**

*World Economic Forum*

#### **(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position**

Select all that apply

- Climate change
- Water

#### **(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with**

Select from:

- Consistent

#### **(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year**

Select from:

- Yes, we publicly promoted their current position

#### **(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position**

*From the World Economic Forum's Annual Report: "The vision of the Centre for Nature and Climate is to protect, restore and regenerate the global commons. The mission is to build knowledge and share insights, to engage diverse stakeholders in co-creating solutions and to catalyse bold, action-oriented partnerships. The centre's work includes three priorities: – Accelerating industry decarbonization for net zero: Increasing climate ambition, governance and fiduciary duties, and decarbonization pathways; greening value chains; and innovating finance, digitization and technology, including carbon markets' – Increasing system transitions to nature positive: Adopting business, investment and policy pathways to protect, sustainably manage and restore forests, oceans and other ecosystems' – Promoting resource stewardship for better living: Transforming production and consumption patterns in regenerative and circular water, food and material systems, and building community resilience and health". [Source: [https://www3.weforum.org/docs/WEF\\_Annual\\_Report\\_2022-23.pdf](https://www3.weforum.org/docs/WEF_Annual_Report_2022-23.pdf)]*

#### **(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

215302

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*With the funding provided as annual membership fee, we are able as associate partner of WEF to participate at its Annual Meeting with our CEO, where he attend also the meeting of the WEF CEO Alliance of Climate Leaders, a CEO-led community committed to raising bold climate ambition and accelerating the net zero transition by setting science-based targets, disclosing emissions and catalysing decarbonization and partnerships across global value chains. The World Economic Forum is committed to supporting global efforts in the private and public sectors to limit global temperature rise and stave off disaster. WEF aims to work with leaders to increase climate commitments, collaborate with partners to develop private initiatives, and provide a platform for innovators to realize their ambition and contribute solutions.*

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### **(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

Paris Agreement

Sustainable Development Goal 6 on Clean Water and Sanitation

## Row 6

### (4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via a trade association

### (4.11.2.4) Trade association

Europe

- Other trade association in Europe, please specify :Confindustria system (Regions: Verona, Basilicata, L'Aquila, Biella, Cuneo, Federazione Gomma Plastica)

### (4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change

### (4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

### (4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- Yes, we publicly promoted their current position

### (4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

From the document "A joint call for European energy and climate innovation leadership": "The BDI, Confindustria and Medef jointly call on Europe to boost its leadership in energy and climate innovation to ensure security of supply, energy resilience, climate neutrality and global competitiveness of EU industries. [Source: [https://www.confindustria.it/wcm/connect/9a68afbe-bf99-47af-ac69-921ad7930d8d/JointBDI\\_Confindustria\\_MEDEF\\_Call\\_\\_EU\\_Climate\\_Energy\\_Innovation\\_Leadership\\_2021\\_06\\_04\\_FINAL.pdf?MODAJPERES&CACHEIDROOTWORLDSPACE-9a68afbe-bf99-47af-ac69-921ad7930d8d-nDnc9q8](https://www.confindustria.it/wcm/connect/9a68afbe-bf99-47af-ac69-921ad7930d8d/JointBDI_Confindustria_MEDEF_Call__EU_Climate_Energy_Innovation_Leadership_2021_06_04_FINAL.pdf?MODAJPERES&CACHEIDROOTWORLDSPACE-9a68afbe-bf99-47af-ac69-921ad7930d8d-nDnc9q8)]

#### **(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)**

129650

#### **(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment**

*Confindustria is the main association representing manufacturing and service companies in Italy. The association's activities are aimed at guaranteeing the central importance of companies, the driver's of Italy's economic, social and civil development. By representing companies and their values at institutions of all levels, Confindustria contributes to social well-being and progress, and from this standpoint guarantees increasingly diversified, efficient and modern services. Among other things, Confindustria represents and defends the interests of Italian industries to the European Institutions by carrying out integration activities between the European institutions and the Italian business fabric in order to make information, insights and monitoring of community environmental policies available to the latter.*

#### **(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals**

Select from:

Yes, we have evaluated, and it is aligned

#### **(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation**

Select all that apply

Paris Agreement

[Add row]

**(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.**

## Row 1

### (4.12.1.1) Publication

Select from:

- In mainstream reports, in line with environmental disclosure standards or frameworks

### (4.12.1.2) Standard or framework the report is in line with

Select all that apply

- GRI
- TCFD

### (4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

### (4.12.1.4) Status of the publication

Select from:

- Complete

### (4.12.1.5) Content elements

Select all that apply

- Strategy
- Governance
- Emission targets
- Emissions figures
- Risks & Opportunities
- Value chain engagement
- Biodiversity indicators
- Water accounting figures
- Other, please specify :**Impact on business of different climate scenarios**

#### (4.12.1.6) Page/section reference

*p.54-68: strategy, emissions targets, actual numbers, activities; p.72-74 Mission 2025 commitments; p.83-85 Materiality section; p. 86-87 'Risk&Resilience'; p. 88-107 'Principal risks and opportunities'; p.108-112 'TCFD disclosure': governance, strategy, risks & opportunities, climate scenarios and their impact, mitigation, metrics&targets; p.151-152 'Social Responsibility Committee of the Board': Governance; p.67-68: Biodiversity; p.61-62: Water; p.63 tackling food waste; 2023 GRI Content Index*

#### (4.12.1.7) Attach the relevant publication

*Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf*

#### (4.12.1.8) Comment

*Our 2023 Integrated Annual Report (IAR) and the 2023 GRI Content Index are publicly available. We include a comprehensive summary of our strategy, governance, risks and opportunities, climate scenarios, mitigation, action plans, programmes and their status related to climate and water; emissions figures, emissions and water commitments/goals and targets and their performance, emissions and energy reduction and other environmental-related metrics (e.g., water security, water stewardship, waste management, biodiversity, packaging recycling, packaging collection). We also describe our initiatives, programs and projects related to environment, climate, emissions, energy reduction, renewable energy, water, biodiversity, etc. We comply with the TCFD recommendations as well as part of the comprehensive Risk section in the 2023 IAR. 2023 GRI Content Index is an integrated part of the 2023 IAR, and it is published separately on our website. It contains more details on emissions, energy, water, waste figures for the last 3 years, their targets and achievements: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf>; ... <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf>  
[Add row]*

## C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

### Climate change

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Annually

### Water

#### (5.1.1) Use of scenario analysis

Select from:

Yes

#### (5.1.2) Frequency of analysis

Select from:

Annually

[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change



### (5.1.1.1) Scenario used

#### Physical climate scenarios

- RCP 8.5

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

- SSP5

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical
- Policy
- Reputation
- Technology

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 4.0°C and above

### (5.1.1.7) Reference year

2017

### (5.1.1.8) Timeframes covered

*Select all that apply*

- 2025
- 2030
- 2040
- 2050

### (5.1.1.9) Driving forces in scenario

#### **Local ecosystem asset interactions, dependencies and impacts**

- Climate change (one of five drivers of nature change)

#### **Finance and insurance**

- Other finance and insurance driving forces, please specify :Potential increases in insurance premiums to cover property loss and business interruption

#### **Stakeholder and customer demands**

- Consumer sentiment
- Consumer attention to impact

#### **Regulators, legal and policy regimes**

- Global regulation
- Level of action (from local to global)
- Global targets
- Methodologies and expectations for science-based targets

#### **Relevant technology and science**

- Granularity of available data (from aggregated to local)

## Direct interaction with climate

- On asset values, on the corporate

## Macro and microeconomy

- Domestic growth

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*We used a variety of climate scenarios in conducting our assessment of the potential impact of climate change on our business, including RCP1.9, RCP4.5 and RCP8.5. This enabled us to consider a broad range of drivers and their potential impact. In considering the cost of carbon emissions, these scenarios assume a greater amount of government use of regulation, taxes and levies the more ambitious the scenario and hence the higher the costs of carbon. However, we also assumed that government intervention would not be consistent across all of our markets given our diverse operating territories and therefore countries were grouped into leaders, followers and laggards in evaluating potential increases in taxes and levies. As around 90% of our carbon emissions are Scope 3, we are dependent on suppliers and customers reducing their carbon emissions. In estimating the reduction in overall carbon emissions and our ability to meet our NetZero by 40 targets, we used NGFS data to estimate industry decarbonisation rates which are assumptions built into our internal plans for meeting our NetZero by 40 target. Included in our assessment of the impact of climate change on our production and distribution, we used external data used by the insurance industry which we consider to be robust. However, we note that climate related data can project general changes under different climate scenarios but cannot predict the timing and severity of extreme events which our facilities are most at risk from. We used assumptions on projected increases in insurance premiums from statements made by the insurance industry on the impact of climate change, however we note the impact that those projections are based on may not apply to us and do not take into account the actions we are taking to adapt to and mitigate the impact of environmental changes. We used a number of internal assumptions about production volume increases to 2040 in order to estimate carbon emissions and resource usage but recognise that a considerable number of variables such as domestic growth rates in each of operating countries, changes in consumer demand and preferences, weather, industry actions and competition and government regulations may affect those estimates.*

### (5.1.1.11) Rationale for choice of scenario

*We used a variety of scenarios in our analysis in order to get a broader perspective on potential outcomes and impacts. We used RCP1.9 in order to be consistent with our SBTi commitment and as representation of a best case scenario from a climate action point of view. This scenario is also likely to lead to more stringent government regulations and upward pressure on carbon taxes and levies. We used RCP4.5 as it represents the current policy position and provides a midpoint scenario. We used RCP8.5 as the “worst-case” or “extreme” scenario, particularly for physical risks.*

## Water

### (5.1.1.1) Scenario used

#### Physical climate scenarios

- RCP 8.5

### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP5

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

4.0°C and above

### (5.1.1.7) Reference year

2015

### (5.1.1.8) Timeframes covered

Select all that apply

2025

- ☑ 2030
- ☑ 2040
- ☑ 2050

### (5.1.1.9) Driving forces in scenario

#### Local ecosystem asset interactions, dependencies and impacts

- ☑ Climate change (one of five drivers of nature change)

#### Stakeholder and customer demands

- ☑ Consumer sentiment
- ☑ Consumer attention to impact
- ☑ Impact of nature footprint on reputation

#### Regulators, legal and policy regimes

- ☑ Global regulation
- ☑ Level of action (from local to global)

#### Relevant technology and science

- ☑ Granularity of available data (from aggregated to local)

#### Macro and microeconomy

- ☑ Domestic growth
- ☑ Globalizing markets

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*In 2023, we conducted a detailed assessment of the impact of climate change on the availability and cost of water across all of our markets under different climate scenarios. Several major assumptions were used, such as production volume growth rate per individual market, climate change scenarios, source water future capacity and real economic value of water. All these assumptions are further extrapolations of the current, baseline conditions. Any future unpredicted events, leading to disruptions in global supply chain, socio-economic factors and environmental conditions, are not considered and likely to impact the environmental outcomes. To conduct the 2023 assessment, we estimated annual production volumes up to 2030 and 2040 for each plant, based on long-range planning estimates. We then determined the water utilisation rates for each plant for normal and peak production as well as the capacity of our water sources without considering the impact of climate change. This allowed us to create a baseline model. We then used data available from the World Resources Institute's (WRI) Aqueduct Water Risk Atlas to*

identify the impact of climate change on the watersheds supporting each plant using both an optimistic and a pessimistic scenario for climate change impact. In this assessment, the impact of climate change is the difference between water utilisation rates in our baseline and the WRI scenarios. The additional increase in water utilization rates, converted into water volume, was multiplied by the 'true cost of water' to provide an estimate of the financial impact of both increased production demand and climate change. For plants in water-stressed areas – our water priority plants – the cost of replenishing the watershed based on water withdrawal was added. We estimated the additional operating expense required for each plant to meet additional water needs, as well as one-off CapEx requirements where appropriate to support our risk mitigation programme. 2 scenarios were used: The pessimistic scenario (RCP8.4 - the most extreme one, especially for physical risks) used in our analysis represents a world with uneven economic development, including higher population growth but lower GDP growth. Globally, carbon emissions continue to rise and average temperature rises between 2.6 and 4.8 degrees (RCP8.5). The optimistic scenario (most likely to happen), under RCP4.5 is described in row 4 below (water).

### (5.1.1.11) Rationale for choice of scenario

WRI Aqueduct scenario was chosen based on the specific timeframes 2030 and 2040, having the possibility to forecast the change in baseline water stress and seasonal variability comparing to the initial conditions. The baseline water stress is the equivalent of the industry source water utilization rate, extended at watershed scale, while the seasonal variability is very relevant for the beverage sector. The chosen scenario is relevant to the resilience of our organization strategy since it is providing valuable input on the availability of our water resources, which represents one of the most important ingredients of our finished goods. By implementing these scenarios, we are therefore modeling the production growth critical assumption against the ingredient (water resource) availability.

## Climate change

### (5.1.1.1) Scenario used

#### Climate transition scenarios

NGFS scenarios framework, please specify :NZ50

### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

### (5.1.1.7) Reference year

2017

### (5.1.1.8) Timeframes covered

Select all that apply

- 2025
- 2030
- 2040
- 2050

### (5.1.1.9) Driving forces in scenario

#### Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

#### Finance and insurance

- Other finance and insurance driving forces, please specify :Potential increases in insurance premiums to cover property loss and business interruption

#### Stakeholder and customer demands

- Consumer sentiment

- ☑ Consumer attention to impact

#### **Regulators, legal and policy regimes**

- ☑ Global regulation
- ☑ Level of action (from local to global)
- ☑ Global targets
- ☑ Methodologies and expectations for science-based targets

#### **Relevant technology and science**

- ☑ Granularity of available data (from aggregated to local)

#### **Direct interaction with climate**

- ☑ On asset values, on the corporate

#### **Macro and microeconomy**

- ☑ Domestic growth

### **(5.1.1.10) Assumptions, uncertainties and constraints in scenario**

*We used a variety of climate scenarios in conducting our assessment of the potential impact of climate change on our business. One of the scenarios used was an RCP1.9 scenario in keeping with our commitment to SBTi. In this scenario we assumed there would be more stringent government intervention in order to meet the ambitious goal of keeping global warming to 1.5 degrees. One of the key levers that government has available is the use of taxes and levies to encourage more rapid adoption of carbon reduction initiatives. However, we also assumed that government intervention would not be consistent across all of our markets and therefore countries were grouped into leaders, followers and laggards in evaluating potential increases in taxes and levies. As around 90% of our carbon emissions are Scope 3, we are dependent on suppliers and customers reducing their carbon emissions. In estimating the reduction in overall carbon emissions and our ability to meet our NetZero40 targets, we used NGFS data to estimate industry decarbonisation rates. These factors were considered in estimating carbon costs to 2040 which is a key element of our estimate of the financial impact on our business of managing our carbon footprint and meeting our NetZero40 commitment. We used a number of internal assumptions about production volume increases to 2040 in order to estimate carbon emissions and resource usage but recognise that a considerable number of variables such as changes in consumer demand and preferences, weather, industry actions and competition and government regulations may affect those estimates. We made a number of assumptions around packaging mix and the availability of recycled and recyclable materials. As packaging makes up a considerable (36%) of our emissions, significant changes to pack mix can affect our estimates. Included in our assessment of the impact of climate change on our production and distribution, we used external data used by the insurance industry which we consider to be robust. However, we note that climate related data can project general changes over time but cannot predict the timing and severity of extreme events which we are most at risk from.*

### **(5.1.1.11) Rationale for choice of scenario**



We updated our comprehensive quantitative assessment of the risks associated with managing our carbon footprint in line with our continuing refinement of our NetZero40 transition plan and carbon reduction glidepath. We estimated the future cost of carbon under multiple climate scenarios, including RCP1.9 (Paris Ambition), RCP4.5 (stated policy) and RCP8.5 (current policy), as well as a number of transition scenarios including the NGFS transition scenarios and IEA transition scenarios. For scope 1 emissions, we used projected carbon pricing for the beverage industry and for scope 2 we used projected carbon pricing for utilities. We used these projections to estimate the impact of climate change on future annual operating costs for generating carbon and applied that to our projected carbon emissions to 2040 to meet our NetZero40 goal as set out in our NetZero40 Roadmap. This enabled us to create an internal pricing mechanism so that we could align our capital expenditure investments with our carbon reduction targets. For scope 3 emissions, we conducted a deeper assessment of the costs of packaging and key ingredients that included estimates of the cost of carbon. All ingredients and materials will continue to be subject to normal market forces but, in isolating the effect of climate change, the most significant will be the cost of carbon emissions. The key opportunity in reducing our scope 3 emissions is working closely with our long-term suppliers and customers, including potential joint investment in low-carbon initiatives. Increased costs of scope 1 and 2 emissions that, under an RCP1.9 scenario, we have estimated to peak at an additional annual cost of around 39.6m by 2030, reducing to 17.3m annually by 2040. Under an RCP4.5 scenario, we have estimated the additional costs to be around 18.8m annually by 2030, reducing to additional annual cost of 6.2m by 2040.

## Water

### (5.1.1.1) Scenario used

#### Physical climate scenarios

- RCP 4.5

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

- SSP2

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

*Select all that apply*

- Policy
- Market
- Reputation
- Technology

### (5.1.1.6) Temperature alignment of scenario

*Select from:*

- 2.0°C - 2.4°C

### (5.1.1.7) Reference year

2015

### (5.1.1.8) Timeframes covered

*Select all that apply*

- 2025
- 2030
- 2040
- 2050

### (5.1.1.9) Driving forces in scenario

#### **Local ecosystem asset interactions, dependencies and impacts**

- Climate change (one of five drivers of nature change)

#### **Stakeholder and customer demands**

- Consumer sentiment
- Consumer attention to impact

- ☑ Impact of nature footprint on reputation

#### **Regulators, legal and policy regimes**

- ☑ Global regulation
- ☑ Level of action (from local to global)

#### **Relevant technology and science**

- ☑ Granularity of available data (from aggregated to local)

#### **Macro and microeconomy**

- ☑ Domestic growth
- ☑ Globalizing markets

### **(5.1.1.10) Assumptions, uncertainties and constraints in scenario**

*In 2023, we conducted a detailed assessment of the impact of climate change on the availability and cost of water across all of our markets under different climate scenarios. Several major assumptions were used, such as production volume growth rate per individual market, climate change scenario. We then determined the water utilisation rates for each plant for normal and peak production as well as the capacity of our water sources without considering the impact of climate change. This allowed us to create a baseline model. We then used data available from the WRI Aqueduct Water Risk Atlas to identify the impact of climate change on the watersheds supporting each plant using both an optimistic and a pessimistic scenario for climate change impact. In this assessment, the impact of climate change is the difference between water utilisation rates in our baseline and the WRI scenarios. The additional increase in water utilization rates, converted into water volume, was multiplied by the 'true cost of water' to provide an estimate of the financial impact of both increased production demand and climate change. For plants in water-stressed areas – our water priority plants – the cost of replenishing the watershed based on water withdrawal was added. We estimated the additional opex required for each plant to meet additional water needs, as well as one-off CapEx requirements where appropriate to support our risk mitigation programme. 2 scenarios used: 1) The optimistic scenario (RCP 4.5 which is most likely to happen) we used for assessment purposes represents a world with stable economic growth and global and national institutions making slow but steady progress towards achieving development goals. Globally, carbon emissions start declining by 2040 and temperature increases are limited to between 1.1 and 2.6 degrees. Transition risk: a) Increased water prices & introduction of bigger taxes would increase our operational cost. It was evaluated for Schimatari plant, Greece, that the economic value of water is one of the highest across our territories. In case of limited water availability, the additional water cost of supply will increase from 1.74 EUR/m<sup>3</sup> to 6.58 EUR/m<sup>3</sup>; b) Failure to meet our stakeholders' expectations in making a positive contribution to the sustainability agenda, incl. water, could negatively impact our reputation in the long term. This could reduce the number of consumers & customers which currently have positive attitude to our brands and services.*

### **(5.1.1.11) Rationale for choice of scenario**

*WRI Aqueduct scenario was chosen based on the specific timeframes 2030 and 2040, having the possibility to forecast the change in baseline water stress and seasonal variability comparing to the initial conditions. The baseline water stress is the equivalent of the industry source water utilization rate, extended at watershed*

scale, while the seasonal variability is very relevant for the beverage sector. The chosen scenario is relevant to the resilience of our organization strategy since it is providing valuable input on the availability of our water resources, which represents one of the most important ingredient of our finished goods. By implementing this scenarios, we are therefore modeling the production growth critical assumption against the ingredient (water resource) availability.  
[Add row]

## **(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.**

### **Climate change**

#### **(5.1.2.1) Business processes influenced by your analysis of the reported scenarios**

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

#### **(5.1.2.2) Coverage of analysis**

Select from:

- Organization-wide

#### **(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues**

*Our scenario analysis indicated that while there would be significant additional annual costs associated with remaining carbon emissions, particularly under RCP1.9 and RCP2.6 scenarios, and significant investment would be needed in lower carbon heating and cooling and general energy usage, there are also significant opportunities in reducing our energy costs as well as enhancing our reputation with customers and consumers which could lead to significant increases in sales. While our analysis indicated carbon costs would be much lower under RCP4.5 and RCP8.5 scenarios, we chose to focus our planning on developing strategy under more stringent scenarios in order to meet and exceed consumer expectations, as well as maintaining our reputation with the investment community as an environmental leader. In considering our planned packaging strategy, our analysis indicated that we may see a 15% increase in annual packaging costs by 2030, reducing to 1.8% increase by 2040 under a Paris Ambition scenario; and a 9% increase in annual packaging costs by 2030 and 1% by 2040 under an RCP4.5 scenario. Our assessment also indicated significant opportunities in terms of costs and securing availability of recycled packaging through DRS participation and developing additional in-house recycling capacity. We also identified opportunities in enhancing our refillable strategy particularly under RCP1.9 and RCP2.6 scenarios where government regulations are expected to be even more stringent and consumer demand become higher. In terms of physical risks we identified 19*

plants that may be at greater risk over the medium to long term under mainly RCP4.5 and RCP8.5 scenarios. Those scenario analysis helped us to build our water strategy and financial planning in those 19 locations. For example, we continued to implement water stewardship projects to mitigate shared water risks and as part of our 1 million EUR commitment for community benefits in Nigeria, in 2023 we invested in new projects in Maiduguri and we delivered solar-powered boreholes with overhead tanks in four communities. This gave 14,000 local people access to safe WASH services. Besides, we developed adaptation plans and estimated the capital expenditure requirements to implement those plans over the next 5 years in order to mitigate the risk: We identified 17 plants that require additional capex to reduce their vulnerability to climate related events primarily wildfires, flooding and intense precipitation. Also, we are developing adaptation plans such as fire suppression and landscaping changes, flood mitigation works and stormwater upgrade systems. We estimate that the costs of these adaptation plans will amount to 32m over the next five years, of which 5.7m is required as a direct result of climate change.

## Water

### (5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

- Risk and opportunities identification, assessment and management
- Strategy and financial planning
- Resilience of business model and strategy
- Capacity building
- Target setting and transition planning

### (5.1.2.2) Coverage of analysis

Select from:

- Organization-wide

### (5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

We have assessed both transitional and physical scenarios. Transitional: A) Increased water prices & the introduction of bigger taxes would increase our operational cost. It was evaluated for Schimatari plant, Greece, that the economic value of water is one of the highest across our territories. In case of limited water availability, the additional water cost of supply will increase from the current 1.74 EUR/m<sup>3</sup> to the estimated - 6.58 EUR/m<sup>3</sup>; B) Failure to meet our stakeholders' expectations in making a positive contribution to the sustainability agenda, incl. related to water, could negatively impact our reputation in the long term. This could reduce the number of consumers&customers which currently have positive attitude to our brands and services. Physical: A) Water scarcity could restrict the ability of individual sites to produce. It was evaluated for Challawa plant, Nigeria, combining the current production growth with climate change impact, that by 2030 the water availability will be less than the production demand, so contingency measures have to be implemented in order to offset the negative water stress trend; B) Poor weather conditions create significant volatility in our sweetener and fruit costs by affecting yields of beet and/or cane crops. This could impact COGS and could cause business disruptions. Under both scenarios that we assessed, our operations in Armenia, Bulgaria, Greece, Cyprus, Russia, Italy and Nigeria would be located in

water-risk areas, so for those sites we evaluated the Capex and Opex needed by 2030 and by 2040 and it is included in strategy and long-range financial planning. Within this scenarios we also assessed climate change water related risks and their financial impact to the company: (1) Optimistic scenario: By 2030, average baseline water stress is expected to increase by 30%. To meet our production needs as well as replenish the local watersheds in our water priority areas, we estimate our annual water costs will increase by 46% over and above our baseline costs, and additional one-off CAPEX costs in the lead-up to 2030 of 36million will be required. By 2040 under this scenario, average baseline water stress is expected to increase by 48%. (2) Pessimistic scenario: By 2040, average baseline water stress is expected to increase by 46%. We estimate our annual water costs to meet our production needs as well as replenish the local watersheds in our water priority areas will increase by 38% over and above our baseline costs and additional one-off CapEx costs in the lead-up to 2040 of 95million will be required. All above risk scenarios are mitigated by site specific water management plans, which are renewed every 5 years as part of source vulnerability assessment and source water protection plans. Those are included in the Company's' long-range financial planning. Besides, we use an Excel-based calculator tool to forecast the expected water usage ratio (WUR) for each plant depending on the water-risk category of the location and the manufacturing complexity. We use the WUR value calculated by the Water Targeting tool in our yearly business planning and target setting for each plant. To mitigate the risk based on the scenarios above, in 2023 we invested 3.2 million in water saving and water efficiency programmes that helped us to reduce water usage. For example in Bulgaria, we improved the overall water usage by 5% compared with 2022 and in Greece and Cyprus, we improved the overall water usage by 6% compared with 2022.

[Fixed row]

## **(5.2) Does your organization's strategy include a climate transition plan?**

### **(5.2.1) Transition plan**

Select from:

Yes, we have a climate transition plan which aligns with a 1.5°C world

### **(5.2.3) Publicly available climate transition plan**

Select from:

Yes

### **(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion**

Select from:

Yes

## (5.2.5) Description of activities included in commitment and implementation of commitment

*We committed to NetZero40 in October 2021. Since, we developed detailed climate transition plan to enable delivery of commitment. 1. We developed carbon emission roadmap including our base year results, Year-on-Year emissions targets, 2030 near-term and 2040 our Net Zero year targets. We have cascaded the roadmaps to each of our country. 2. In transition plan, we focus to 5 main value chain pillars: ingredient, packaging, manufacturing, logistics & fleet, drinks equipment. 3. We built strategies under each pillar to enable decarbonisation. Our climate targets are closely linked to energy goals. Our own operations' carbon footprint, Scope 12 is ca' 90% dependent on energy goals, roadmap and strategic improvement initiatives. We aim continuously to improve energy use ratio in our plants reducing total energy consumption and mitigate cost impact. The energy performance is managed and improved through principles of reducing, removing and recovering energy, as well as 'greening' and renewing energy sources. We have developed internal energy-saving programme, #Top20EnergySavers, providing mandatory energy-saving solutions to all plants. We are also looking solutions to replace fossil fuels with renewable and low-carbon alternative in full alignment with our decarbonisation journey to reach Net Zero Plants. In 2021 we launched Green Fleet Program aiming company fleet conversion to EVs and other low carbon alternatives. To decarbonise our Scope 3 emissions, we have many strategies: 1) World Without Waste for Packaging Circularity includes packaging weight reductions, plastics removals, developments & implementation of collection & recycling systems, innovations with secondary packaging, refillable and packaging strategy; 2) Energy Efficiency Drink Equipment conversion & Electricity renewing with customers 3) Ingredients Supply include Product re-formulations to reduced, low and no-calories versions; TCC System Collaboration on Supplier- Specific Emissions Program (SSEF) to drive industry transition, suppliers energy renewal, and sustainable regenerative agricultural best-practises development with suppliers; 4) Green logistics collaboration for EVs and Renewable fuels transition, Route-to-Market collaboration with customers. 4. Carbon emissions target setting, performance management is integral of our annual business plan. This includes management long term incentive plan (LTIP) targets setting. 15% of incentive is allocated to climate targets.*

## (5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

We have a different feedback mechanism in place

## (5.2.8) Description of feedback mechanism

*We have a number of routines in place to capture the feedback, inputs, improvement suggestions from internal and external stakeholders. We are performing annual materiality assessment for sustainability issues for more than a decade, where we do engage large number of external stakeholders. Based on this process output, climate change is a critical business issue to us and its criticality has increased over last years. We have an annual Stakeholder Forum and Suppliers Sustainability Day, where we have an open dialog with our suppliers and other collaboration partners and we capture all their feedback and inputs. We do have regular, quarterly meetings with investors and analysts and through this routine we do share all our critical business results and topics with them and capture all inputs. These updates are always cover sustainability, including climate performance, key achievements, projects and challenges updates. We do have the The Coca-Cola System meetings with our key suppliers to work with them on specific sustainability projects and indicatives, including climate change and carbon emissions goals, targets, strategies, key collaboration and partnership actions.*

## (5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

### (5.2.10) Description of key assumptions and dependencies on which the transition plan relies

*We have been taking account the following assumptions & dependencies while developing our climate, which are reviewed as part of transition plan on 1-3 years bases: 1. Energy market transition and trend to support Paris agreement 2. Availability of stable and cost-efficient sustainable, RE energy supply and needed infrastructure 3. Availability of governmental and financials institution financial instruments and funds to invest in energy efficiency improvement, innovations and renewable energy solution 4. Availability of the locally produced affordable biofuels and alternative low carbon fuels 5. Continued validity of market-based mechanisms for renewable energy. This includes the validity of unbundled Energy Attribute Certificates (EACs) within reporting frameworks such as the GHG Protocol for renewable electricity sourcing. 6. Logistics industry pace up transition to low carbon alternative and new fuels, EV, and efficient infrastructure development to support transition 7. Key Ingredient and packaging materials suppliers motivation to set up compatible climate targets and decarbonization plans 8. Industry aligned requirements and methodologies for PCF data (PACT) 9. Suppliers commitment in Deforestation free supply chain and FLAG emissions targets 10. Country's regulators and industry commitment and willingness to implement Deposit Return Schemes (DRS) and/ or Extended Producer Responsibility (EPR) schemes 11. Technological advancement and innovative solution deployment by our suppliers, including agri-supplier 12. Legal frameworks and long-term commitments by EU, WEF members 13. TCCC system common goals and recourses to engaged collaboration with other industry leaders and stakeholder*

### (5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

*We made significant progress in 2023: 1) Continued our decarbonisation journey in alignment with our NetZero40 roadmap, 2) Focused on packaging decarbonisation using a higher percentage of recycled materials, 3) Supported further roll-out of Deposit Return Schemes in our EU markets, 4) Promoted Extended Producer Responsibility (EPR) policies and the launch of new packaging collection systems in priority markets, 5) Completed biodiversity impact study following the SBTN methodology, 6) Expanded our partnerships in water and waste reduction. In 2021, we committed to achieve net zero emissions across entire value chain by 2040. This is our most ambitious, complex and forwardlooking commitment. We were among the first companies to adopt science-based reduction targets. In our net zero roadmap, our starting point is 2017, the baseline for our science-based targets. We have halved direct emissions and reduced our absolute total value chain emissions in scopes 1, 2 and 3 by a 30% from 2010 to the end of 2023. These results come from our sustained investment and focus, and highlight our consistent approach to decarbonisation. Reducing carbon emissions is the non-negotiable goal for our business. We continued to work across our value chain to reduce emissions, with a particular focus on energy efficiency and renewal, packaging, coolers and ingredients. We do this because we will make the biggest progress by delivering sustainable solutions in these parts of our value chain. By the end of 2023, we had reduced emissions from scope 1 and 2 from our direct operations by 36% and in all three scopes, our absolute emissions, by 16.4% compared with 2017, base year of our Science-Based Target initiative approved targets. Looking ahead to 2024: In 2023, we updated our net zero roadmap with two important changes. We integrated our Egyptian operations into our 2030 and NetZero2040 climate targets and, in January 2024, we submitted them to the SBTi for validation and approval. We also added new Forest, Land and Agriculture (FLAG) targets. After SBTi validation, these changes will be reflected in our net zero roadmap: 1) In scope 1 and 2, we integrated Egypt and follow the already established pathway (1.5C pathway) for 2030 and 2040. 2) In scope 3, we integrated Egypt and split our targets into two categories: energy and FLAG. 3) In scope 3, our energy-related targets will follow the newly established pathway Well-Below-2-Degrees (WB2D) until 2030 and then the 1.5C pathway until 2040. The SBTi introduced FLAG targets in 2023. This new standard guides businesses to split greenhouse gas emissions (GHG) into non-FLAG and FLAG-related categories. For us, this means scope 3 packaging, wood and paper pulp, and sugar and fruit juices. We do not have any FLAG -related business or activity under our own operational control. However, those are in our upstream value chain in forestry and agricultural commodities (scope 3). We will update our climate transition plan.*



## (5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

*NetZeroBy40\_Transition Plan\_2023.pdf.downloadasset.pdf,NetZeroBy40-road-map (2).pdf*

## (5.2.13) Other environmental issues that your climate transition plan considers

*Select all that apply*

- Forests
- Plastics
- Water
- Biodiversity

## (5.2.14) Explain how the other environmental issues are considered in your climate transition plan

*In our updated Climate Transition Plan (CTP) we are integrating Forest, plastics, water and biodiversity goals as all those areas are interlinked and dependent on the climate change. We have 2 strategic sustainability goals, NetZeroBy40 and Mission 2025. Netzero is focusing to climate targets and Mission 2025 covers 6 main commitment areas, including water reduction & stewardship. We have several priorities for the water in our sustainability strategy: water stewardship, water efficiency improvement, water risk management and community support in water priority areas. We have integrated our sustainability and water objectives fully into the business strategy. We monitor implementation rate and progress of sustainability goals and overseeing compliance to water stewardship certification in the plants. We establish plans for the water stewardship projects and water reduction initiatives in our 19 plants defined as water priority locations. These are part of our Mission 2025 sustainability commitments. In 2023 we had several water stewardship projects, WASH projects (sanitation/clean water facilities) in 5 communities in Nigeria; improved irrigation and water supply systems Zero Drop project in Greece. In our own operations, we started water efficiency projects in Egypt, in Sada plant we installed new water treatment to increase capacity and improve water efficiency, in Alexandria plant we are installing new in-line equipment to monitor raw water quality. In 2023 we did biodiversity assessment for the entire value chain as per the SBTN methodology, closely linked with our water stewardship/replenish projects contributing to biodiversity, and suppliers engagement. Our newly developed and currently validated emissions targets by SBTi are including energy and Flag targets. Part of new targets development we updated our deforestation commitment, changing from 2030 to 2025. We are also developing internal processes to be fully comply to EU deforestation legal requirements enforced in 2025. Packaging is critical pillar under our NetZeroBy40 strategy. It involves 3 main area of packaging circularity activities for our business: 1) design - refillable and packageless, new type of plastics, 2) production and use, 3) collection and recycling. Those 3 areas are covering our full packaging system, primary, secondary and tertiary. Plastics are significant part in our packaging systems and closely linked with our climate strategy. [Fixed row]*

## (5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

### (5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

## (5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

[Fixed row]

### (5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

#### Products and services

##### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

##### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

##### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Products: low carbon products could potentially attract more consumers followed by increased customer expectation to provide such products. This is mitigating resilience and mitigating upstream value chain risks. In 2023, the most substantial business decision made in the area of products and services as a result of climate risks was to continue investing into low carbon products, such as 100% recycling PET bottles used for all locally produced product portfolio in Switzerland, Austria and Italy\*, Italy excludes natural mineral water, and Romania, reducing use of virgin plastic packaging. This strategy is continuation of 100% recycled PET bottled natural mineral water since 2019 in Austria, Republic of Ireland, Northern Ireland, Switzerland, Romania and Czech Republic and first sparkling products launched in*

2022, in Italy. Introduction of recycled 100% PET for our brands is critical part of our World Without Waste and packaging circularity strategy as well as critical action in our Net Zero by 2040 transition plan. We went one step further with our recycled PET strategy and started in-house rPET production in 2022 in Italy to ensure high quality food grade material availability. In 2023 we have started the in-house production of recycled PET also in Romania and Poland. With these initiatives, we almost doubled the percentage of rPET in EU markets and Switzerland in the last year, achieving 42% rPET in December 2023 and brings us closure to achieve our 50% target by the end of 2025. In 2023 we continued innovating with application of KeelClip™, packaging solution replacing plastic film on multi-can packs with an innovative paperboard. In 2023, we launched this paperbased holder for smaller multipacks, Keel Clip in Hungary, Greece, Italy, Poland, Romania, Northern Ireland and Austria, while also looking into further optimising the solution to improve use of the material and minimise emissions. In 2023, we extensively rolled out tethered (attached) closures to over 80% of our beverage containers in scope, so we were prepared for this EU Directive. This roll-out covered our EU markets and Bosnia, North Macedonia, Serbia and Switzerland. This solution aims full collection of the packaging materials for the recycling. In 2023, we have continued implementation of refillable and packagelss solution, important part of our 2030 strategy, and integrates packaging environmental footprint assessment, part of business goals and Net Zero 2040 transition plan. In 2023 we have invested 12 million in Austria to new high capacity returnable glass bottling line to expend volumes in existing one litre and new 400ml resealable bottles. In 2023, we have also introduced an industry-leading, innovative solution to replace plastic shrink film with 100%-recyclable paper on 1.5 litre multi-packs. These innovations help us improve packaging circularity and win in the marketplace as they meet our consumers' demand for glass packaging and no-plastic packaging.

## Upstream/downstream value chain

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Our long term business strategy and objectives include water stewardship. They address key issues related to water: availability, access, quality. We implement the strategy and business objectives in the following way: we communicate our strategy and commitments internally to all employees and externally to our stakeholders. Based on strategic objectives we set specific goals and targets to organisational levels within company that contribute to achieving those strategic goals. Those targets are integrated in relevant employees personal incentivised objectives acc. to company remuneration policy. We assign leaders responsible for driving and facilitating execution of water related goals in all appropriate levels of organization: group, region, country, plant, and external partners. In our yearly business planning process, water related goals are incorporated and we assure CAPEX and OPEX required for delivering set goals. We set the governance and monitoring progress and status on monthly basis internally and quarterly with external partners. Progress reports are provided to senior leadership. In case of risk of not

delivering the expected target, we set mitigation plan and implement even stricter progress tracking. Our strategy covers 11 years, as water programs are long term actions and some programs run for several years, i.e. replenishment of used water, improve quality of discharge water beyond legal requirements, apply sustainable agriculture requirements at suppliers.

## Investment in R&D

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Investment in R&D is critical for climate-related risk mitigation to limit the use of natural resources, mitigating upstream value chain risks and reduce GHG emissions resulting from the management and processing of natural resources, such as crude oil used for the PET production. Striving for circular economy as business imperative, we have evaluated the need to innovate products and packaging and related R&D impacts. Although the owner and developer of the brands is The Coca-Cola Company, our in-house process is starting from commercialisation of products and packaging introduction. Over the last couple of years, our main focus has been introduction of 100% rPET packages and in-house rPET production capability development. 100% rPET packaging introduction for the mineral water brands is captured under the strategy related to products and services climate-related risks and opportunities. In 2020, the most substantial business decision made in this area as a result of the R&D-related climate risk was the in-house production capability development by introducing SIPA/EREMA technology for the HotWashFlakes, non-food grade PET material decontamination to high quality food grade recycled PET. The first installation has been taking place end of 2020 in our plant in Cracow, Poland. In 2021, we continued to extend similar technologies for our operations in Italy, and in 2023 in Romania. In 2023, we have started production in Romania and similarly to Italian solution, we have applied 100% Renewable energy as part of designed for the material production. This enables to achieve the lowest possible carbon footprint of the material produced. We also host an annual supplier innovation day where we engage with key partners and potential new suppliers in area of sustainable packaging and commodities solution.

## Operations

### (5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Water

### (5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

*Our long term business strategy and objectives include water stewardship. They address key issues related to water: availability, access, quality. We implement the strategy and business objectives in the following way: we communicate our strategy and commitments internally to all employees and externally to our stakeholders. Based on strategic objectives we set specific goals and targets to organisational levels within company that contribute to achieving those strategic goals. Those targets are integrated in relevant employees personal incentivised objectives acc. to company remuneration policy. We assign leaders responsible for driving and facilitating execution of water related goals in all appropriate levels of organization: group, region, country, plant, and external partners. In our yearly business planning process, water related goals are incorporated and we assure CAPEX and OPEX required for delivering set goals. We set the governance and monitoring progress and status on monthly basis internally and quarterly with external partners. Progress reports are provided to senior leadership. In case of risk of not delivering the expected target, we set mitigation plan and implement even stricter progress tracking. Our strategy covers 11 years, as water programs are long term actions and some programs run for several years, i.e. replenishment of used water, improve quality of discharge water beyond legal requirements, apply sustainable agriculture requirements at suppliers.*

[Add row]

### (5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

#### Row 1

### (5.3.2.1) Financial planning elements that have been affected

Select all that apply

- Direct costs
- Indirect costs
- Capital expenditures
- Capital allocation

### (5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

### (5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change
- Water

### (5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

*Managing the risks and opportunities of climate change is a principal risk for CCH. Our response to climate change transcends all areas of our strategy and operations. We have identified 8 potentially material risks relating to the physical and transitional impact of climate change. We use clear KPIs in the management of our risks to continually measure risk drivers and their potential impact (including financial), to ensure we are managing risks effectively. While there are numerous costs associated with managing climate change risks, we also recognize that there are significant opportunities for our business in continuing to meet the needs and expectations of our stakeholders. We have been increasing our investment in initiatives designed to mitigate the risks associated with climate change. In 2023, we invested 220.3 million in capex initiatives aligned with our sustainability strategy, reaching 33% of our total capex. This included investments in recycled PET manufacturing to increase food grade rPET availability. We expect almost 50% of our requirement for rPET will be served in-house by the end of 2024 which also reduces costs. Our investment in energy efficient coolers decreases our carbon emissions and also improves our sales. Investments in more energy efficient equipment improves our manufacturing capabilities as well as reduces emissions and delivers cost savings. As part of our climate transition plan, we plan to increase the allocation of annual capex to investments aligned with our sustainability strategy, expecting to reach 40% of capex by 2025 and 50% of capex by 2030. This demonstrates our commitment to manage climate-related risks using a well-thought-out programme of capital expenditure over the medium to long term. When it comes to Water, we recognise that availability and quality of clean water is fundamental to our business, our suppliers and the local communities in which we operate. We closely monitor this risk by tracking relevant KPIs, such as Water use ratio in each plant, proceeding with investments to improve water use efficiency. We maintain a strategic business planning process which has formed the basis of the Board's quantitative assessment of the Group's viability, with the plan reflecting our current strategy over a rolling five-year period. The financial forecasts in the plan are based on assumptions for some critical factors for CCH, including the quantitative impact of climate change under multiple climate scenarios*

[Add row]

**(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?**

	Identification of spending/revenue that is aligned with your organization's climate transition	Methodology or framework used to assess alignment with your organization's climate transition
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Other methodology or framework

[Fixed row]

**(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization's climate transition.**

**Row 1**

**(5.4.1.1) Methodology or framework used to assess alignment**

Select from:

Other, please specify :Alignment with our climate transition plan

**(5.4.1.5) Financial metric**

Select from:

CAPEX

**(5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)**

220300000

**(5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)**

33

**(5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)**

### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*As part of our efforts to embed sustainability in CAPEX decision-making, we have developed internal definitions of sustainability-driven investments. During the CAPEX/financial business planning process, all projects that meet these definitions are flagged, enabling the tracking of performance throughout the year. This process is integrated into our ERP system, enabling us to provide management with regular reports and updates. As a result, we can ensure that we allocate appropriate funds to projects contributing to our climate transition plan. The allocation of capex is important in meeting our sustainability commitments (Mission2025 and NetZero40). In addition, we have been increasing our investment in initiatives designed to mitigate the risks associated with climate change. In 2023, we invested 220.3 million in Capex initiatives aligned with our sustainability strategy, which represents 33% of our total Capex. We are planning to increase the allocation of our annual Capex to investments aligned with our sustainability strategy, expecting to reach 40% of Capex by 2025 and 50% of Capex by 2030. This demonstrates our commitment to manage climate-related risks using a gradual, well-thought-out program of capital expenditure over the medium to long term based on our assessment of the risks to our business and stakeholders. All numbers disclosed here are part of the 2023 Integrated Annual Report and have been subject to limited assurance by an independent auditor. In 2023, our sustainability-driven investments included a variety of projects. Energy-efficient coolers remained a top priority. We also expanded our reusable packaging, with 11.7% of the drinks we sold being in returnable containers and 4.3% through dispensers (excluding beer, coffee, and spirits). To further reduce unnecessary packaging, we introduced innovative secondary packaging for multi-packs of 1.5-liter bottles for Coca-Cola, Fanta and Sprite. This new type of cardboard packaging - LitePac Top - is easy to carry and recycle. Additionally, we invested further in in-house recycled PET production technology. By the end of 2023, we had transitioned our locally produced plastic bottles to 100% rPET in Austria, Italy (excluding water), the Republic of Ireland and Northern Ireland, Romania, and Switzerland. A significant focus was placed on the Italian market, where we have transformed an old factory into an innovative hub capable of converting up to 30,000 tonnes of post-consumer PET per year into new 100% recycled PET preforms, fulfilling the country's needs. Other investments included various energy efficiency projects and initiatives to expand our green fleet. The net zero roadmap was also updated with two significant developments. First, we incorporated our Egyptian operations into our 2030 and NetZero2040 climate targets, and in January 2024 we submitted these to the SBTi for validation. We also introduced new targets for Forest, Land, and Agriculture (FLAG) to further strengthen our environmental commitments. It is important to note that sustainability criteria are embedded in all CAPEX appraisals. However, for a project to qualify as contributing to our sustainability strategy, it needs to be sustainability driven. For example, an investment in a new production line that yields environmental benefits, such as lower carbon intensity and water use ratio, is not considered sustainability driven if it primarily aims to meet increasing sales volume.*

*[Add row]*

**(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?**



### (5.9.1) Water-related CAPEX (+/- % change)

0

### (5.9.2) Anticipated forward trend for CAPEX (+/- % change)

15

### (5.9.3) Water-related OPEX (+/- % change)

0

### (5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

### (5.9.5) Please explain

*For CAPEX we expect an increase as we will invest in our Egyptian operations to speed up the water efficiency & water stewardship initiatives. In 2023 we had a priority based approach and several water challenges have been addressed, e.g. new water treatment plant in Sadat (2 mil EUR). OPEX is flat vs. 2022, due to 1) increased production volume & low input cost in Russia, Egypt & Nigeria; 2) overall improved efficiency of water use, which supports the reduction of OPEX cost & offsets the negative impact of increased raw water fees & price increase for utilities. E.g., In Bulgaria we improved water efficiency by 5% vs. 2022, in Greece & Cyprus we improved it by 6% vs. 2022 due to our top 10 water savers: cleaning process optimisations, chemical-free water treatment technologies & circular water used for utilities, etc. The anticipated OpeX forward trend is also flat, due to the long-range planned accelerated volume increase in Russia, Egypt & Nigeria, that will keep flat the Group balance.*

*[Fixed row]*

### (5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Carbon <input checked="" type="checkbox"/> Water

[Fixed row]

### (5.10.1) Provide details of your organization's internal price on carbon.

#### Row 1

##### (5.10.1.1) Type of pricing scheme

*Select from:*

- Shadow price

##### (5.10.1.2) Objectives for implementing internal price

*Select all that apply*

- Drive low-carbon investment
- Incentivize consideration of climate-related issues in risk assessment
- Identify and seize low-carbon opportunities
- Influence strategy and/or financial planning
- Navigate regulations

##### (5.10.1.3) Factors considered when determining the price

*Select all that apply*

- Scenario analysis

#### (5.10.1.4) Calculation methodology and assumptions made in determining the price

Climate change is a top priority for CCH, and our commitment to the 'NetZero40' Program, drives our proactive climate risk management approach to achieve these ambitious goals. To estimate the future country level carbon price, we engaged with an external provider in 2022 to analyse various publications and assimilated the results in terms of EUR per tCO<sub>2</sub>e extending to the year 2040. The process involved a top-down assessment of the required global average carbon price per tonne to incentivise the level emissions reduction consistent with the emissions pathways we assessed, ie. Paris ambition and RCP4.5. This data was collected from various sources including the International Monetary Fund (IMF), the International Energy Agency (IEA), the Inevitable Policy Response (IPR), the High-level Commission on Carbon Pricing (CPLC), and the Network of Central Banks and Supervisors for Greening the Financial System (NGFS). Carbon prices are updated at 5-year intervals. To simplify the analysis and account for the expected similarity in carbon prices across the EU, we used the EU average price evolution and applied it to our footprint. We differentiated prices for Scope 1 and Scope 2 emissions based on sector-specific data. For Scope 1 we used the beverages sector and for Scope 2 the utilities sector.

#### (5.10.1.5) Scopes covered

Select all that apply

- Scope 1
- Scope 2

#### (5.10.1.6) Pricing approach used – spatial variance

Select from:

- Uniform

#### (5.10.1.8) Pricing approach used – temporal variance

Select from:

- Evolutionary

#### (5.10.1.9) Indicate how you expect the price to change over time

We expect the price to change in alignment with the projected EU carbon price trajectories. For Scope 1, beginning in 2023 at 89/MT, carbon price is expected to reach a high of 134/MT in 2030 and 278/MT in 2040 under the Paris ambition scenario & 48/MT in 2030 and 75/MT in 2040 under the RCP4.5 scenario. For Scope 2, beginning in 2023 at 89/MT, carbon price is expected to reach a high of 217/MT in 2030 and 361/MT in 2040 under the Paris ambition scenario & 131/MT in 2030 and 158/MT in 2040 under the RCP4.5 scenario.

#### (5.10.1.10) Minimum actual price used (currency per metric ton CO<sub>2</sub>e)

**(5.10.1.11) Maximum actual price used (currency per metric ton CO2e)****(5.10.1.12) Business decision-making processes the internal price is applied to**

Select all that apply

- Operations
- Risk management
- Other, please specify :TCFD scenarios

**(5.10.1.13) Internal price is mandatory within business decision-making processes**

Select from:

- Yes, for some decision-making processes, please specify :Risk management

**(5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers****(5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives**

Select from:

- Yes

**(5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives**

*The pricing approach is reviewed annually with the help of external consultants. We use the ICP for various purposes, including the quantitative assessment of climate-related risks. Under an RCP1.9 scenario (Paris ambition), we estimate that the additional costs for Scope 1 and 2 emissions will peak at approximately 39.6 million annually by 2030, then decrease to 17.3 million annually by 2040. Under an RCP4.5 scenario, the additional costs are estimated to be around 18.8 million annually by 2030, reducing to 6.2 million annually by 2040. Using the ICP for climate risk quantification has allowed us to fully comply with TCFD guidance and has provided management with valuable information for assessing and managing climate-related risks and opportunities. Additionally, CCH has a well-established strategic business planning process that forms the basis of the Board's quantitative assessment of the Group's viability. This plan reflects our current strategy over a*

rolling five-year period and includes the impact of climate change under multiple scenarios. The annual operating costs of Scope 1 and 2 carbon emissions, calculated using the ICP methodology, are integrated into the financial forecasts used for the viability assessment.

## Row 2

### (5.10.1.1) Type of pricing scheme

Select from:

- Shadow price

### (5.10.1.2) Objectives for implementing internal price

Select all that apply

- Drive energy efficiency
- Stress test investments
- Drive low-carbon investment
- Conduct cost-benefit analysis
- Influence strategy and/or financial planning
- Incentivize consideration of climate-related issues in decision making
- Other, please specify :**Reduce downstream supply chain emissions**

### (5.10.1.3) Factors considered when determining the price

Select all that apply

- Alignment with the price of allowances under an Emissions Trading Scheme

### (5.10.1.4) Calculation methodology and assumptions made in determining the price

Since 2015, we have introduced an Internal Carbon Price (ICP, shadow price) as part of the 'Accounting for sustainability' program, to capture the risk of incremental costs due to additional regulation on GHG emissions and to support our NetZeroBy40 commitment. We align the ICP calculation mechanism with EU ETS price levels, using the historical six-month average, revised twice per year. This alignment ensures that our pricing mechanism remains consistent with current market conditions and regulatory expectations.

### (5.10.1.5) Scopes covered

Select all that apply

- Scope 1

- Scope 2
- Scope 3, Category 13 - Downstream leased assets

#### (5.10.1.6) Pricing approach used – spatial variance

Select from:

- Uniform

#### (5.10.1.8) Pricing approach used – temporal variance

Select from:

- Static

#### (5.10.1.10) Minimum actual price used (currency per metric ton CO2e)

89

#### (5.10.1.11) Maximum actual price used (currency per metric ton CO2e)

89

#### (5.10.1.12) Business decision-making processes the internal price is applied to

Select all that apply

- Capital expenditure
- Opportunity management

#### (5.10.1.13) Internal price is mandatory within business decision-making processes

Select from:

- Yes, for some decision-making processes, please specify :Capital expenditure

#### (5.10.1.14) % total emissions in the reporting year in selected scopes this internal price covers

100

### (5.10.1.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

Yes

### (5.10.1.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*We monitor the static pricing approach through annual reviews to evaluate its impact. The ICP is an integral part of the business planning process related to CAPEX investment assessment and CAPEX decision-making for the short/medium term. The internal price currently covers Scope 1, Scope 2, and downstream Scope 3 emissions, particularly promoting investments in energy-efficient coolers. This comprehensive coverage ensures that carbon costs are integrated into business decisions, helping to align our investment decisions with our carbon reduction goals. The ICP not only promotes low-carbon investments and innovative technologies, but also raises awareness and drives behavioral changes among our employees.*

[Add row]

## (5.10.2) Provide details of your organization's internal price on water.

### Row 1

#### (5.10.2.1) Type of pricing scheme

Select from:

Shadow price

#### (5.10.2.2) Objectives for implementing internal price

Select all that apply

Drive water efficiency

Conduct cost-benefit analysis

Drive water-related investment

Influence strategy and/or financial planning

Identify and seize low-water impact opportunities

Setting and/or achieving of water-related policies and targets

Incentivize consideration of water-related issues in decision making

Incentivize consideration of water-related issues in risk assessment

#### (5.10.2.3) Factors beyond current market price are considered in the price

Select from:

- Yes

#### (5.10.2.4) Factors considered when determining the price

Select all that apply

- Existing water tariffs
- Costs of treating water
- Costs of disposing water
- Anticipated water tariffs
- Benchmarking against peers
- Costs of transporting water
- Existing or pending legislation
- Alignment to scientific guidance
- Alignment to international standards
- Cost of required measures to achieve water-related targets

#### (5.10.2.5) Calculation methodology and assumptions made in determining the price

*To support the water stewardship strategy, we made fundamental changes in our financial evaluations of capital projects by applying the ‘true cost’ of water concept. The true cost of water is a holistic approach taking into consideration internal costs and the monetized external value at stake. The internal cost of water, is calculated by the sum of the cost for acquiring water, wastewater disposal costs and the variable costs occurring in the plant through the use of water (operational costs). External cost of water, is the value at stake, in other words, the water-related external risks/vulnerabilities. To calculate the external cost of water, we utilized “Water Credit Risk Score” which is an industry develop methodology for monetization of the water-related risks based on baseline water stress where the facility is located. Plus, we value the use of water as higher if the facility has a high risk score for community/watershed and WASH aspects.*

#### (5.10.2.6) Stages of the value chain covered

Select all that apply

- Direct operations

#### (5.10.2.7) Pricing approach used – spatial variance

Select from:

- Differentiated

#### (5.10.2.8) Indicate how and why the price is differentiated

*The price is differentiated since it is plant-specific. The price, called The True Cost of Water is calculated through the elements of internal and external cost of water. The true cost of water is a holistic approach taking into consideration internal costs and the monetized external value at stake for each location.*



### (5.10.2.9) Pricing approach used – temporal variance

Select from:

- Evolutionary

### (5.10.2.10) Indicate how you expect the price to change over time

*Our methodology consists in calculating the "True cost of water" which is composed of the internal cost of water (meaning the current water fees and associated operational costs) and the external cost of water - which is impacted by the current economical value of water in the watershed where we operate multiplied by a specific factor depending on the water stress level of the watershed. The true cost of water is updated on annually basis for all our bottling facilities. Based on the multiannual evolution of the true cost of water, we expect this value to be stable in the future, influenced positively by the on-going water use optimization and upgrade to more efficient water technologies, that will offset the negative impact of price increase and overall water stress increase.*

### (5.10.2.11) Minimum actual price used (currency per cubic meter)

0.92

### (5.10.2.12) Maximum actual price used (currency per cubic meter)

14.2

### (5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

- Operations
- Procurement
- Risk management
- Impact management
- Capital expenditure
- Opportunity management
- Dependencies management

### (5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

- Yes, for some decision-making processes, please specify :Business case (Capex/Opex) for water impact related projects.

### (5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

Yes

### (5.10.2.16) Details of how the pricing approach is monitored and evaluated to achieve your objectives

*The true cost of water is updated on yearly basis for each bottling facility, therefore, tracking the impact of water efficiency projects into the true cost of water. The true cost of water is an excel tool which is update by each plant. This represents an essential requirement of our Group Water Stewardship Program. The implementation level of the Group Water Stewardship Program is monitored and verified through the internal auditing process, and included in the water stewardship external certification. The true cost of water represents a more realistic price for each m<sup>3</sup> of water to be paid in comparison to e.g., the sole water fees. Thus, the Return on Investment (ROI) can be calculated more realistically driving the projects. This approach helps properly accounting water-related risks/vulnerabilities (internal and external) and reflecting the financial implications for the business/facility which provides the opportunity to prioritize the investments and optimize the decision making for water efficiency projects and proper resource allocation where matter the most.*

[Add row]

### (5.11) Do you engage with your value chain on environmental issues?

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Suppliers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Customers	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

	Engaging with this stakeholder on environmental issues	Environmental issues covered
Investors and shareholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics
Other value chain stakeholders	<i>Select from:</i> <input checked="" type="checkbox"/> Yes	<i>Select all that apply</i> <input checked="" type="checkbox"/> Climate change <input checked="" type="checkbox"/> Water <input checked="" type="checkbox"/> Plastics

[Fixed row]

### (5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

#### Climate change

##### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

*Select from:*

- Yes, we assess the dependencies and/or impacts of our suppliers

##### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

*Select all that apply*

- Contribution to supplier-related Scope 3 emissions
- Other, please specify :Human Rights

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

76-99%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Assessment criteria as per GHG Protocol for carbon accounting. Corporate emissions are split in SC1,2 Direct Ops & SC3 Up & Downstream. Impact per supplied product is calculated based on Volume & Industry Average emissions factor to find most impactful categories & we target to engage suppliers representing 80% of Sc3. Ingredients, Packaging, Energy, Distribution Refrigeration represent 89% of Sc3 emissions. For Human Rights we aim 100% of suppliers to accept our Supplier Guiding Principles*

### (5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

1-25%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

2686

## Water

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Basin/landscape condition

- Dependence on water
- Impact on water availability

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

- 76-99%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Water Foot Print (WF): the volume of freshwater used to produce a product, measured over the full supply chain, showing H2O consumption volumes by source & polluted volumes by type of pollution. WF we use to analyze supplies related to water scarcity & pollution. We target to cover 90% of our WF and this includes all suppliers over 7 commodities: beet, cane sugar, HFS, orange juice, apple, coffee, cardboard. High Risk Definition: using the WWF Water Risk Filter suppliers with basin score 3.4*

### (5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

- 1-25%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

278

## Plastics

### (5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

- Yes, we assess the dependencies and/or impacts of our suppliers

### (5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Contribution to supplier-related Scope 3 emissions

### (5.11.1.3) % Tier 1 suppliers assessed

Select from:

76-99%

### (5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

*Assessment criteria as per GHG Protocol for carbon accounting. Corporate emissions are split in SC1,2 Direct Ops & SC3 Up & Downstream. Impact per supplied product is calculated based on Volume & Industry Average emissions factor to find most impactful categories & we target to engage suppliers representing 80% of Sc3. Ingredients, Packaging, Energy, Distribution Refrigeration represent 89% of Sc3 emissions. Plastic Suppliers are included under Packaging*

### (5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

1-25%

### (5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

317

[Fixed row]

## (5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

### Climate change

#### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- Procurement spend
- Product lifecycle
- Regulatory compliance
- Strategic status of suppliers
- Supplier performance improvement
- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

### (5.11.2.4) Please explain

*We have annual program to review the Social, Climate & Water risks and performance of all our Critical suppliers against our Supplier Guiding Principles (SGPs), Principles for Sustainable Agriculture (PSA) for ingredients, Water Risk & Emissions. To secure that supplier, demonstrate ESG requirements compliance we rely in multiple screening & assessment practices performed that offer a holistic view such as 3rd party audits, EcoVadis IQ Plus, EcoVadis Assessments, SEDEX, Supply Based Assessment executed, Resilinc Event Watch, Exiger, WWF Water Risk Filter Assessment and Moody's Analytics (<https://www.coca-colahellenic.com/en/about-us/what-we-do/supply-chain>). In Oct'21, we committed to achieving net zero emissions across our entire value chain by 2040. 90% of emissions in Scope 3 result from Critical Suppliers in ingredients, packaging, manufacturing, distribution & refrigeration, so we initiated targeted partnership approach with suppliers on 2030 SBTi targets and longer-term net zero aspirations, reflecting our joint commitment. In 2022 we launched with The Coca-Cola System framework to calculate emissions using the Supplier-Specific method (SSEF) by gathering operational activity data, identifying the right emissions factor(s), and converting the activities to CO2e for suppliers. Less mature suppliers, we engaged with Guidehouse on the SLoCT program (Supplier Leadership on Climate Transition) and offer training every year on emissions*

## Water

### (5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

### (5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

- In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water
- Business risk mitigation

- Procurement spend
- Strategic status of suppliers
- Supplier performance improvement

#### **(5.11.2.4) Please explain**

*We have annual program to review the Social, Climate & Water risks and performance of all our Critical suppliers against our Supplier Guiding Principles (SGPs), Principles for Sustainable Agriculture (PSA) for ingredients, Water Risk & Emissions. To secure supplier compliance we rely in screening & assessment practices performed that offer a holistic view such as 3rd party audits, EcoVadis IQ Plus, EcoVadis Assessments, SEDEX, Supply Based Assessment executed, Resilinc Event Watch, Exiger, WWF Water Risk Filter Assessment (WRF) & Moody's Analytics Cola-Cola HBC Sustainability Monitoring Program (including Climate & Water Risks) (<https://www.coca-colahellenic.com/content/dam/cch/us/documents/about-us/what-we-do/supply-chain/sustainability-monitoring-program.pdf.downloadasset.pdf>) includes methodology & results, Summary of all Screening & Assessments as per supplier Criticality (Supplier Segmentation) including Country, Sector & Commodity risks identification. The WRF is based on Suppliers' geographic locations, combines state-of-the-art basin data with industry-weightings and operational information & helps us better understand important aspects of water challenges across our relevant suppliers and strategically plan for actions to mitigate these risks. For the more detailed specific water risks under WRF (page 4 results, methodology 45-52). WRF we use to assess all Direct Suppliers and specific Indirect Suppliers with potential water impact (after water footprint analysis)*

## **Plastics**

#### **(5.11.2.1) Supplier engagement prioritization on this environmental issue**

Select from:

- Yes, we prioritize which suppliers to engage with on this environmental issue

#### **(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue**

Select all that apply

- Material sourcing
- Procurement spend
- Product lifecycle
- Regulatory compliance
- Reputation management
- Business risk mitigation
- Strategic status of suppliers



In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to plastics

#### **(5.11.2.4) Please explain**

*In Coca-Cola HBC we segment suppliers into the following categories based on criticality and potential opportunities: Group Critical Suppliers are those that fulfil any of the following criteria: high percentage of spend, serve critical components, limited alternatives and partnership supporting our business strategies. Plastic materials suppliers are normally considered Group Critical. For these suppliers with significant impact and high criticality in our business we look further down to collect information also on their T2 suppliers and the Sustainability (including emissions glidepaths). In Oct'21, we committed to achieving net zero emissions across our entire value chain by 2040. 90% of emissions in Scope 3 result from Critical Suppliers and PET suppliers were the biggest contributors on emissions under Packaging so we initiated targeted partnership approach with suppliers on 2030 SBTi targets and longer-term net zero aspirations, reflecting our joint commitment & worked with them to calculate emissions using the Supplier-Specific method (SSEF) by gathering operational activity data, identifying the right emissions factor(s), and converting the activities to CO2e. Less mature suppliers, we engaged with Guidehouse on the SLoCT program (Supplier Leadership on Climate Transition) and offer training every year on emissions*

*[Fixed row]*

#### **(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?**

##### **Climate change**

#### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

#### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

Yes, we have a policy in place for addressing non-compliance

#### **(5.11.5.3) Comment**

*We require all suppliers to adhere to the climate, water & human rights practices. To ensure proper governance and that our suppliers meet our standards, we have implemented policies including our Coca-Cola HBC Supplier Guiding Principles (SGP) and Coca-Cola HBC Principles for Sustainable Agriculture (PSA) and we assess on an annual basis. A prerequisite to become listed as new supplier is to commit to the SGPs and aim to achieve 100% of our suppliers adopting SGP.*

Suppliers of agricultural ingredients have the obligation to report annually on their alignment to the PSA and continuous improvement programs & are responsible for ensuring info provided to CCH is accurate and complete. Supporting evidence, include third-party independent certifications i.e. SAI FSA, ISCC Plus, BONSUCRO, Rainforest Alliance, etc. In The above requirements constitute a contractual commitment or have to be signed off from their legal representative(s) as part of the contracting and/or vendor creation process. October 2021, we committed to achieving net zero emissions by 2040. So Procurement initiated in Q4 the work with our key packaging & ingredients partners to reflect our joint commitment to reduce emissions, collect their operational activity data, and convert the activities to CO2e. Until end 2023, we have recruited 189 significant suppliers in the CDP of which 117 have already set or committed to the SBTi, and on average 26% of their energy they source from renewable sources.

## Water

### (5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### (5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

Yes, we have a policy in place for addressing non-compliance

### (5.11.5.3) Comment

*We require all suppliers to adhere to the climate, water & human rights practices. To ensure proper governance and that our suppliers meet our standards, we have implemented policies including our Supplier Guiding Principles (SGP) and Principles for Sustainable Agriculture (PSA) and we assess on an annual basis. A prerequisite to become listed as new supplier is to commit to the SGPs and aim 100% of our suppliers adopting SGP. For agricultural ingredients, they have to report annually on alignment to the PSA, continuous improvement programs & ensure info provided to CCH is accurate & complete. Supporting evidence, include 3rd-party independent certifications i.e. SAI FSA, ISCC, BONSUCRO, RFA etc. With PSA we ensure long-term sustainability of water resources in balance with community and ecosystem needs by measuring their water use & quality where crops are irrigated, maximizing water use efficiency and minimizing water quality impacts from wastewater discharges, erosion and nutrient/agrochemical runoff. Farms located in water-stressed areas actively manage their source water to highest standards & build resilience to climate change by managing for uncertainty, extremes and gradual change. Farms avoid converting important water-related areas. Reduce, reuse and recycle waste, where possible, and no waste is incinerated on farm or disposed via freshwater ecosystems. Leakage of plastics, liquid waste or manure from farms into soil or watercourses are prevented.*

[Fixed row]

**(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.**

## **Climate change**

### **(5.11.6.1) Environmental requirement**

*Select from:*

- Adoption of the UN International Labour Organization Principles

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- Certification
- Off-site third-party audit
- On-site third-party audit
- Supplier scorecard or rating
- Supplier self-assessment

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

*Select from:*

100%

#### (5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

100%

#### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

Retain and engage

#### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

100%

#### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- Providing information on appropriate actions that can be taken to address non-compliance

#### (5.11.6.12) Comment

*We promote 100% quality culture with “0”tolerance for failure to meet standards and extend this to our Suppliers. We monitor compliance through 3rd parties leveraging multiple credible sources such as TCCC SGP Audits, SEDEX SMETA 6.0 and EcoVadis (EV) CSR assessment. Suppliers are required to submit corrective actions to the 3rd party audit bodies when a non-conformance is identified during the audits as a remediation activity. CCH reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the requirements of these Supplier Guiding Principles. These minimum requirements are part of all agreements between Coca-Cola Hellenic and its direct suppliers. For suppliers that demonstrate high risks & low maturity we introduced in 2023 specific trainings under the theme: “Driving ESG Improvement”. Also, we offer ESG performance debrief sessions carried out by EV specialists and vendor’ teams to help suppliers develop in depth understanding on how they can improve and accelerate on their action plan and ESG improvements. We also have EV Academy for knowledge building. Moreover, CCH with EV we have developed a series of customized educational trainings i.e Modern Slavery Act, Carbon &GHG Emissions, EV*

Assessment and Corrective Actions, EUDR, SUP Directive. By end of 2023, 1667 of our critical suppliers were assessed using EV (18% vs YA). (reference; <https://www.coca-colahellenic.com/en/about-us/what-we-do/supply-chain> OUR SUPPLIERS)

## Water

### (5.11.6.1) Environmental requirement

Select from:

Compliance with an environmental certification, please specify :ISO14001, SAI FSA, ISCC Plus, BONSUCRO, REDcert2, Rainforest Alliance, FairTrade International, Global GAP+GRASP, Global GAP+FSA, FSC, PEFC etc.

### (5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

- Certification
- Off-site third-party audit
- On-site third-party audit
- Supplier scorecard or rating

### (5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

- 26-50%

### (5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

- 26-50%

### (5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

- 100%

### (5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

- 51-75%

### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

- 100%

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Providing information on appropriate actions that can be taken to address non-compliance
- Other, please specify :Request for certifications as part of tender process

### (5.11.6.12) Comment

*The numbers represent supplier universe associated with high water intensity and sourcing categories. WRF is a leading tool that enables to Explore, Assess, and Respond to water risks & the assessment is based on a Supplier's geographic location(s) collection of water data. The tool helps us better understand important aspects of water challenges across our supply chain and strategically plan for actions to mitigate these risks. We are aligned with TCCC system Principles for Sustainable Agriculture (PSA) for certification, & aim 100% certification. We drive positive impact in suppliers' innovations by promoting ISO 14001, Rain Forest Alliance, Fair Trade, Bonsucro, SAI Platform, ISCC etc. PSA Program: with suppliers & the support of certification bodies we work to drive innovations in water management, impact water security, help reduce consumption. Sugar beet suppliers are producing water, securing positive balance. Recruiting under i.e. Bonsucro, we leverage specialists on farm level to deliver training, & run impact projects. Certified members perform better after 5y, i.e. 41% reduction in water consumption, 17% reduction in emissions, 11% reduction of N fertiliser use/ha etc. (reference; <https://www.coca-colahellenic.com/en/about-us/what-we-do/supply-chain> - OUR SUPPLIERS)*

## Climate change

### **(5.11.6.1) Environmental requirement**

Select from:

- Setting a science-based emissions reduction target

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

- Certification
- Off-site third-party audit
- On-site third-party audit
- Supplier self-assessment

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

- 51-75%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

- 26-50%

### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

- 76-99%

### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

- 51-75%

### (5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

- Retain and engage

### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

- 76-99%

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

- Assessing the efficacy and efforts of non-compliant supplier actions through consistent and quantified metrics
- Providing information on appropriate actions that can be taken to address non-compliance

### (5.11.6.12) Comment

*October 2021, we committed to achieving net zero emissions by 2040. Firm towards our commitment together with The Coca-Cola System, we engage with our most critical suppliers that represent 70% of Sc3 emissions in CCH, on how to measure GHG and prompt them to actively disclose in the CDP and develop SBTi. This requirement has been extended to 400 suppliers that are representing significant spend within primarily key ingredients & packaging categories. We work with our key partners to collect operational activity data & convert the activities to CO2e. Until end 2023, we recruited 189 significant suppliers in the CDP of which 117 have already set or committed to the SBTi, and appr. 26% of their energy they source from renewable. Moreover, we have teamed up with reputable consultancy to developed category specific methodology for capturing emissions data and calculate Supplier Specific Emissions Factors as pilot with our most sustainably mature suppliers. For less mature suppliers we have engaged with Guidehouse & offered training leveraging the SLoCT program (Supplier Leadership on Climate Transition) that helps our suppliers build a strong foundation to start reducing GHG emissions. We also offer introductory lesson on emissions management as CCH with the support of EcoVadis through introductory trainings available to all our critical supply base. (reference; <https://www.coca-colahellenic.com/en/about-us/what-we-do/supply-chain - OUR SUPPLIERS>)*

## Water

### (5.11.6.1) Environmental requirement

Select from:

- Substitution of hazardous substances with less harmful substances



### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

*Select all that apply*

- Certification
- Off-site third-party audit
- Supplier scorecard or rating

### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

*Select from:*

- 26-50%

### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

*Select from:*

- 26-50%

### **(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement**

*Select from:*

- 100%

### **(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement**

*Select from:*

- 51-75%

### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

*Select from:*

- Retain and engage

### (5.11.6.10) % of non-compliant suppliers engaged

Select from:

100%

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Providing information on appropriate actions that can be taken to address non-compliance

Other, please specify :Request for certifications as part of tender process

### (5.11.6.12) Comment

*We are aligned with TCCC system Principles for Sustainable Agriculture (PSA) for certification, & we aspire 100% of key ingredients by 2025. We drive positive impact by promoting ISO 14001, Rain Forest Alliance, Fair Trade, Bonsucro, SAI Platform, ISCC etc. By promoting PSA we help suppliers embrace the water management tools, drive new mindset & water use reduction projects. Key deliverable of the PSA is to maintain and improve soils and prevent degradation, minimize greenhouse gas emissions, protect soil biodiversity and enhance soil structure. Implement a Nutrient Management Plan based on an integrated Nutrient Management approach and incorporate the 'Four Rs of nutrient stewardship' to maintain and enhance soil quality and minimize impacts on air, water and biodiversity. Recruiting sugar suppliers under i.e. Bonsucro, we leverage specialists on farm level to improve, use their expertise to deliver training, develop resources & run impact projects. Certified members perform better than the average i.e. 41% reduction in average water consumption after 5y, improvements in min wage and working hours, 17% reduction in GHG emissions, 11% reduction of N fertiliser use / ha etc. We run assessments on WWF Water Risk Filter: utilizing this we identified one supplier with highest exposure in area of interest Danube River basins and engaged them to join TCCC system efforts we run with the WWF to preserve the Danube River basin and related flora*

[Add row]

## (5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

### Climate change

#### (5.11.7.2) Action driven by supplier engagement

Select from:

Emissions reduction

#### (5.11.7.3) Type and details of engagement

### Capacity building

- Provide training, support and best practices on how to make credible renewable energy usage claims
- Provide training, support and best practices on how to measure GHG emissions
- Provide training, support and best practices on how to mitigate environmental impact
- Provide training, support and best practices on how to set science-based targets
- Support suppliers to set their own environmental commitments across their operations

### Innovation and collaboration

- Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms

#### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

#### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

#### (5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- 76-99%

#### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Partnering is the only way forward. In Nov'23, we held our 2nd Virtual Supplier Sustainability Event 'Opening up a more sustainable future together' where we invited all our Group Critical suppliers to talk about emissions reduction, biodiversity & deforestation. CDP and the World Economic Forum offered expert guidance, tools & tips to suppliers on climate action with focus on Emissions. Our suppliers Nordzucker, Ball & GPI shared their best practices. In 2022 we collaborated with our key GHG generating Suppliers to calculate CO2e using the Supplier-Specific method gathering operational data & converting the activities to tCO2e. For less mature suppliers with Guidehouse we offer training leveraging the Supplier Leadership on Climate Transition program to help build a strong foundation on emissions. Since Apr'21, we recruited 189 suppliers in CDP with 117 having set or committed to the SBTi, and 26% of their energy comes from RE. We engage across our BUs with our Suppliers to promote ESG joint innovation i.e. in 2023 we delivered preforms lightweight efforts in HU, CZ, PL, NIG, NI & GR saving over 600t of PET &*

1300tCO2e/y. We optimised aseptic plastic closures in HU, CZ, RO, PL & NIG saving 300t HDPE & 600 tCO2e. We assessed low-density film in the Biaxially Oriented Polypropylene labels & anticipate -12% of plastic in labels and 600tCO2e/y. Replaced plastic with corrugated cardboard and paper stretch solutions i.e. KeelClip and Litepack. We deployed in Q3'23 new cooling technology that reduces energy consumption by 40%. For corrugated cardboard we reached 80% of recycled content in Europe. In Logistics we introduced an extensive range of fully electric and other alternative power trains such as gas & plug-in hybrids. Agricultural certification i.e. Bonsucro, helps on farm level to improve, develop resources & run impact projects i.e. with 5y reduction 41% in average water consumption 17% reduction in emissions, 11% reduction of N fertiliser use / ha etc. EcoVadis (EV) goes beyond assessment and helps our Buyers & Suppliers develop their knowledge on ESG & Emissions with the EV Academy & we developed with EV a customized educational training, open to all on Carbon & GHG Emissions & offer ESG performance debrief sessions carried out between EV specialists and the responsible vendor' teams so they can improve and accelerate on their ESG journey. Quantitative threshold for measuring success is the achievement y-o-y of the Sc3 emissions glidepath of CCH

### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

Yes, please specify the environmental requirement :Emissions, SBTi, FLAG

### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

Yes

## **Water**

### **(5.11.7.2) Action driven by supplier engagement**

Select from:

Total water withdrawal volumes reduction

### **(5.11.7.3) Type and details of engagement**

#### **Capacity building**

- Provide training, support and best practices on how to mitigate environmental impact
- Support suppliers to set their own environmental commitments across their operations

## Information collection

- Collect water quantity information at least annually from suppliers (e.g., withdrawal and discharge volumes)

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers
- Tier 2 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 26-50%

### (5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

- 100%

### (5.11.7.8) Number of tier 2+ suppliers engaged

97385

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*We have aligned with TCCC system Principles for Sustainable Agriculture (PSA) for certification. We drive positive impact by promoting ISO 14001, Rain Forest Alliance, Fair Trade, Bonsucro, SAI Platform, ISCC etc. By promoting PSA we help suppliers embrace the water management tools, drive new mindset & water use reduction projects & programs that support farmer training and/or collaborations to address landscape or water resources challenges. PSA compliance ensure long-term sustainability of water resources in balance with community and ecosystem needs by measuring water use and quality where crops are irrigated, maximizing water use efficiency and minimizing water quality impacts from wastewater discharges, erosion and nutrient/agrochemical runoff. Farms located in water-stressed areas actively manage their source water to highest standards (e.g. using Alliance for Water Stewardship) and build resilience & Farms avoid converting important water-related areas (e.g. wetlands). We also focus on Waste Management including water aspect: Separate, classify, safely store, transport and dispose of all waste. Reduce, reuse and recycle waste, where possible, and no waste is incinerated on farm or disposed via freshwater ecosystems (rivers, lakes, etc.). Leakage of plastics, liquid waste or manure from farms into soil or watercourses are prevented. As an example, recruiting sugar suppliers under Bonsucro, we leverage*

*specialists on farm level to improve, use their expertise to deliver training, develop resources & run impact projects. Certified members perform better than the average i.e. 41% reduction in average water consumption after 5y, improvements in min wage and working hours, 17% reduction in GHG emissions, 11% reduction of N fertiliser use / ha etc. We run assessments on WWW Water Risk Filter: utilizing this we identified one supplier with highest exposure in area of interest Danube River basins and engaged them to join TCCC system efforts we run with the WWF to preserve the Danube River basin and related flora. Quantitative threshold for measuring success is 100% PSA compliance*

### **(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue**

Select from:

- Yes, please specify the environmental requirement :Water management optimisation

### **(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action**

Select from:

- Yes

## **Plastics**

### **(5.11.7.2) Action driven by supplier engagement**

Select from:

- Emissions reduction

### **(5.11.7.3) Type and details of engagement**

#### **Capacity building**

- Provide training, support and best practices on how to make credible renewable energy usage claims
- Provide training, support and best practices on how to measure GHG emissions
- Provide training, support and best practices on how to mitigate environmental impact
- Provide training, support and best practices on how to set science-based targets
- Support suppliers to set their own environmental commitments across their operations

## Innovation and collaboration

- Collaborate with suppliers on innovative business models and corporate renewable energy sourcing mechanisms

### (5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

### (5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 1-25%

### (5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

*Partnering is the only way forward. In Nov'23, we held our 2nd Virtual Supplier Sustainability Event 'Opening up a more sustainable future together' where we invited all our Group Critical suppliers to talk about emissions reduction, biodiversity & deforestation. CDP and the World Economic Forum offered expert guidance, tools & tips to suppliers on climate action with focus on Emissions. Our suppliers Nordzucker, Ball & GPI shared their best practices. In 2022 we collaborated with our key GHG generating Suppliers to calculate CO2e using the Supplier-Specific method gathering operational data & converting the activities to tCO2e. For less mature suppliers with Guidehouse we offer training leveraging the Supplier Leadership on Climate Transition program to help build a strong foundation on emissions. Since Apr'21, we recruited 189 suppliers in CDP with 117 having set or committed to the SBTi, and 26% of their energy comes from RE. We engage across our BUs with our Suppliers to promote ESG joint innovation i.e. Romania is the 6th country in Coca-Cola HBC Group to launch DRS after Croatia, Estonia, Latvia, Lithuania and Slovakia with our support. Romania has also become in 2023 the 1st market to combine all three key premises for plastic packaging circularity: 100% rPET portfolio, a DRS and in house facility for rPET. Bottles made from recycled PET have a 70% lower carbon footprint than virgin PET resin, and all electricity used by the production line is from 100% renewable sources. In 2023 we delivered preforms lightweight efforts in HU, CZ, PL, NIG, NI & GR saving over 600t of PET & 1300tCO2e/y. We optimised aseptic plastic closures in HU, CZ, RO, PL & NIG saving 300t HDPE & 600 tCO2e. We assessed low-density film in the Biaxially Oriented Polypropylene labels & anticipate -12% of plastic in labels and 600tCO2e/y. Replaced plastic with corrugated cardboard and paper stretch solutions i.e. KeelClip and Litepack. Romania's Deposit Return Scheme went live in Q4 2023. The S.U.P Directive we started early 2023 an extensive roll-out program, after 4 years of R&D with suppliers and detailed planning, that covered 80% of the volume in scope by the end of December 2023, e.g., 6 months ahead of the compulsory deadline. Notably, the scope of the project went well beyond EU countries to also include Serbia, Bosnia, N. Macedonia, and Switzerland closures. Quantitative threshold for measuring success is the achievement y-o-y of the Sc3 emissions glidepath of CCH*

### (5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

- Yes

[Add row]

## **(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.**

### **Climate change**

#### **(5.11.9.1) Type of stakeholder**

Select from:

- Customers

#### **(5.11.9.2) Type and details of engagement**

##### **Education/Information sharing**

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information on environmental initiatives, progress and achievements

##### **Innovation and collaboration**

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Run a campaign to encourage innovation to reduce environmental impacts

#### **(5.11.9.3) % of stakeholder type engaged**

Select from:

- 76-99%

#### **(5.11.9.4) % stakeholder-associated scope 3 emissions**

Select from:

- 1-25%

#### **(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement**



Customers need to obey to complex laws & regulations and understand the need to be successful in the market following own commitments around sustainability and answering to changed consumer expectations. Most of our customers started prioritising much more sustainability solutions which reduce energy and thus carbon emissions but also addressing recyclability of packaging. We also want to build and increase awareness of customers and encourage innovation to drive energy and emissions reductions that would help both our customers in their sustainability journey, but also would support our net zero commitment as over 90% of our emissions are scope 3, including coolers and packaging. As we equip our customers with energy-efficient and HFC-free coolers, we want to further accelerate positive impact so that customers run their own initiatives and programs to reduce climate impact, e.g. they can implement at their premises energy saving programs. In 2023, our continued investment in new energy-efficient coolers reached 87.4% coverage of our top customer outlets. The electricity consumed from the coolers we provide to our customers represents 20.9% of our Scope 3 emissions, so 87.4% of coverage means 18.3 % customer-related Scope 3 emissions. Our sales teams are actively engaging with customers to raise their awareness on different sustainability topics, including the use of energy-efficient coolers (refrigerators) in order to save energy (electricity) and thus carbon.

#### (5.11.9.6) Effect of engagement and measures of success

One of our Mission 2025 commitments is to increase the number of energy-efficient refrigerators to half of our coolers in the market by 2025. In 2023, we continued implementation of our sustainability strategy to improve energy efficiency of the Cold Drink Equipment placed at our customers. In 2023 we have exceeded our mission 2025 target by 5pp achieving 55% energy-efficient coolers vs. our 2025 target of 50%. As a result, we saved around 348.1million kWh electricity for our customers which reduced emissions by 127,461 tonnes. Significant increase of the number of energy efficient coolers in 2023 vs. 2022 was in Czech Republic from 54% to 61% (7pp), in Serbia from 55% to 62% (7pp), in Republic of Ireland from 63% to 72% (9pp).

## Water

#### (5.11.9.1) Type of stakeholder

Select from:

- Customers

#### (5.11.9.2) Type and details of engagement

##### Innovation and collaboration

- Collaborate with stakeholders on innovations to reduce environmental impacts in products and services
- Run a campaign to encourage innovation to reduce environmental impacts
- Other innovation and collaboration, please specify :Encourage stakeholders to work collaboratively with other users in their river basins toward sustainable water management

#### (5.11.9.3) % of stakeholder type engaged

Select from:

1-25%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Climate change affects water availability and water quality. Our commitment is to protect this valuable resource, especially in those areas of our operations where water is scarce or at risk. Also farmers, entire communities including customers and the tourism industry are seeing water scarcity as threat to be addressed. In some risk areas we shared water-saving advices with the local HORECA (Hotel, Restaurants, Cafeterias) customers and support education around this topic to address this threat expressed and help in water reduction.*

### (5.11.9.6) Effect of engagement and measures of success

*As part of a community program in Cyprus our system provides information how to act more sustainably to HoreCa businesses, benefitting the broader community and planet. This program is facilitated by a credible 3rd party NGO (AKTI) and funded by The Coca-Cola Foundation. Objective is to share information, reward & promote innovative ideas from HoReCa outlets to scale and share pragmatic and effective cases. One of the key pillars within this program is sharing practices around "saving water". Benefits resulting as synergy effect for customers are: Cost savings, inspirational practices to drive impact/scale, recognition and publicity for outlet ideally bringing new guests to the outlet and a value-adding platform/network supporting HoReCa outlets. By the end of 2023 over 33 mil litres of water were reported as saving between 2018 and the end of 2023. As an example, one practice was shared by an outlet awarded as champion in June 2023 (Avli Tis Nefelis café from Paphos) how a water drop system to water the garden can help to save water and also costs.*

## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

Investors and shareholders

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

1-25%

#### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

None

#### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*No emissions are associated with this stakeholder's group. We stepped up our ESG conversations with investors, opening up a two-way dialogue on a wide range of topics, including climate change, climate scenarios, water reduction and stewardship, biodiversity, packaging and waste, including Deposit Return Schemes (DRS). The aim is to ensure both good understanding of long-term Company strategy, ESG strategy/commitments, and that investor concerns are considered in decision making. How we engage: Communication during our Annual General Meetings, investor roadshows, individual calls with ESG experts of our investors on specific topics, press releases and results briefings and ongoing dialogue with analysts and investors – for example, held the first investor day in three years in May 2023.*

#### (5.11.9.6) Effect of engagement and measures of success

*Investors concerns are considered in our materiality analysis (impact materiality), also we have disclosed publicly information in our Net Zero Transition plan and TCFD disclosure. Measure of success: the actual absolute value chain emissions reaching the annual roadmap (so to prove we are on track with our NetZero40 commitment).*

### Water

#### (5.11.9.1) Type of stakeholder

Select from:

Other value chain stakeholder, please specify :Local Communities and NGOs in water risk areas

#### (5.11.9.2) Type and details of engagement

##### Education/Information sharing

Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services

##### Innovation and collaboration

Collaborate with stakeholders on innovations to reduce environmental impacts in products and services

- Run a campaign to encourage innovation to reduce environmental impacts

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 100%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*Water is the main component of our beverage production and is essential to our manufacturing processes. However, it is also vital for all communities where we operate. We are committed to protect this valuable resource and to reduce the amount of water we use in all our activities. The approach is holistic, covering the full value chain. Based on our comprehensive risk assessment, we have identified our water risk (or water priority) locations – those are 19 priority locations in 7 of the countries where we operate. These locations face specific stress factors such as: water being scarce; local communities lacking access to water and sanitation services; or deteriorating water quality in the watersheds. In these areas, we focus on water-replenishment activities, nature-based solutions and improving water quality. Together with our stakeholders and local communities, we want to make sure that people in water risk zones/locations where we operate have access to safe, clean water. One of our commitments from Mission 2025 is to help secure water availability for all our communities in water-risk areas (water priority locations). To do so, we are partnering with NGOs, with local municipality and other local players. Based on the specific local impact and context, we collaborate for finding innovative solutions (context-based approach) in order to reduce the impact, encourage interventions towards sustainable water management, water replenish and water saving. Together with water replenish initiatives, we also raise public awareness regarding water conservation and provide alternative solution to efficiently manage our existing resources. All of replenish projects are accompanied by education programmes for children and local communities. The scope of the engagement includes all 19 water priority locations, which means 100% of the water priority locations. In the rest of the sites which we don't consider as water priority locations, we collaborate and engage with NGOs and communities as part of our Source Vulnerability Assessment, Source Water Protection Plan and water stewardship certifications such as AWS (Alliance for Water Stewardship).*

### (5.11.9.6) Effect of engagement and measures of success

*In 2023, together with NGO Global Water Partnership – Med and the Municipality of Heraklion, we improved irrigation & water supply systems at 5 locations to save 14.5 million litres of water a year through our Zero Drop programme. We shared water-saving advice with the local community and a team of environmental educators taught schoolchildren about saving water. Educational displays at Chalkiadakis stores offered water-saving tips on promotional leaflets. We started new project in Maiduguri, Nigeria, delivering solar-powered boreholes with overhead tanks in 4 communities that gives 14,000 local people access to WASH services. We estimate our projects in Nigeria have provided about 4.8 billion litres of clean & safe water in the last 5 years. Water resources protection programme Zero Drop in Cyprus was completed in 2023 with Global Water Partnership-Med NGO in collaboration with the Municipality of Aglantzia and Coca-Cola Cyprus. The programme's technical interventions save an est. 3million litres of water annually, while improving the irrigation of the municipality's green spaces. From these interventions, about 10,000 people from the local community have benefited. Our measure of success: 100% completed projects and actions in all 19 water priority locations, annual water litres saved as per the project (i.e., 14.5 million litres for Heraklion (Greece), 3million litres in Cyprus), number of beneficiaries (i.e., 14000 in Maiduguri, Nigeria, 10000 in Cyprus).*

## Climate change

### (5.11.9.1) Type of stakeholder

Select from:

- Other value chain stakeholder, please specify :NGOs and Communities

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- Run an engagement campaign to educate stakeholders about the environmental impacts about your products, goods and/or services
- Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 51-75%

### (5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

- 26-50%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

*The biggest amount of our scope 3 emissions comes from the packaging (40% in 2023). Significant carbon reduction could be achieved if the packaging materials are circular, meaning when more recycled content is used but also when more post-consumer packaging waste is collected and landfill waste is avoided. To create awareness, share information on the importance of circular packaging and packaging collection, we are working with NGOs, and different community partners across all of our territories. We run educational campaigns and also share information about the importance of separate packaging collection. We also support different packaging recovery organisations to increase collection rate and implement Deposit Return Schemes (DRS). At least 75% of all our markets are covered by our work with community partners on different packaging awareness and educational campaigns \* 40% (the weight of packaging emissions in total scope 3) which mean 30% of scope 3 emissions covered.*

### (5.11.9.6) Effect of engagement and measures of success

One of our Mission 2025 commitment is to help collect the equivalent of 75% of our primary packaging by 2025. As a result of our engagement, in 2023 we have increased the primary packaging collection from 48% to 56% (8pp). In Egypt, we continued our partnership with recycler BariQ to collect and recycle more than 20,000 MT PET, while also engaging with the Egyptian government to offer our support in establishing a new national Packaging Recovery Organisation (PRO).

## Water

### (5.11.9.1) Type of stakeholder

Select from:

- Investors and shareholders

### (5.11.9.2) Type and details of engagement

#### Education/Information sharing

- Share information on environmental initiatives, progress and achievements

### (5.11.9.3) % of stakeholder type engaged

Select from:

- 1-25%

### (5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We stepped up our ESG conversations with investors, opening up a two-way dialogue on a wide range of topics, including climate change, climate scenarios, water reduction and stewardship, biodiversity, packaging and waste, including Deposit Return Schemes (DRS). The aim is to ensure both good understanding of long-term Company strategy, ESG strategy/commitments, and that investor concerns are considered in decision making. How we engage: Communication during our Annual General Meetings, investor roadshows, individual calls with ESG experts of our investors on specific topics, press releases and results briefings and ongoing dialogue with analysts and investors – for example, held the first investor day in three years in May 2023.

### (5.11.9.6) Effect of engagement and measures of success

Investors view and concerns are considered in our materiality analysis (impact materiality), also we have publicly disclosed information on the impact on water coming from climate change (mid- and long-term) based on different climate scenarios, and we disclosed the investments related to water by 2030, 2040 in our plants, we also disclosed this in our TCFD report. Measure of success: the water usage ratio improvement vs. our baseline of 2017 and number of running water stewardship projects in water risk (water priority) locations across our markets (so to prove we are on track with our water reduction and water stewardship commitments).

[Add row]

**(5.12) Indicate any mutually beneficial environmental initiatives you could collaborate on with specific CDP Supply Chain members.**

### Row 1

#### (5.12.1) Requesting member

Select from:

#### (5.12.2) Environmental issues the initiative relates to

Select all that apply

Climate change

#### (5.12.4) Initiative category and type

##### Innovation

New product or service that reduces customers' operational emissions

#### (5.12.5) Details of initiative

*We are offering to our customers Energy Efficient coolers, consuming as minimum 50% less energy vs convectional coolers. This project would enable both parties to save the energy and carbon emissions. As this initiative is at the proposal stage, exact CO2e savings needs to be calculated based on customer exact location, countries and the type and number of coolers in scope. We always strive energy reduction as step one in the projects to maximize the output at most optimal set up. This would be step one to move on with full decarbonization by applying renewable energy sourcing, available as the regular commodity in most of European countries.*

#### (5.12.6) Expected benefits

Select all that apply

Improved resource use and efficiency

- Reduction of customers' operational emissions (customer scope 1 & 2)
- Reduction of downstream value chain emissions (own scope 3)

### (5.12.7) Estimated timeframe for realization of benefits

Select from:

- 0-1 year

### (5.12.8) Are you able to estimate the lifetime CO2e and/or water savings of this initiative?

Select from:

- Yes, lifetime CO2e savings only

### (5.12.9) Estimated lifetime CO2e savings

750

### (5.12.11) Please explain

*Calculation is made based on example of 1 single door cooler carbon emissions saving for the 10 years period. Single door unit is most common we are placing to customers outlets and 10 years is taken as the lifetime of the equipment. Data units are kg of CO2e savings per 10 years. Calculation is made as an example based on one EU country actual data*

*[Add row]*

### (5.13) Has your organization already implemented any mutually beneficial environmental initiatives due to CDP Supply Chain member engagement?

#### (5.13.1) Environmental initiatives implemented due to CDP Supply Chain member engagement

Select from:

- No, but we plan to within the next two years

#### (5.13.2) Primary reason for not implementing environmental initiatives



Select from:

Other, please specify :geographical location of CCHBC operations

**(5.13.3) Explain why your organization has not implemented any environmental initiatives**

*We do collaborate with thousands of customers in CCHBC territories. Our aim is to provide the best-in-class services to all of them and we monitor and track our service quality by implementing regular surveys by collecting formal customer feedback in addition to regular frequent day- to-day interactions with them. The reasons for not having environmental initiatives with the customer could be the geographical location where CCHBC is operating.*

[Fixed row]

**(5.13.1) Specify the CDP Supply Chain members that have prompted your implementation of mutually beneficial environmental initiatives and provide information on the initiatives.**

	Requesting member
Row 1	Select from:

[Add row]

## C6. Environmental Performance - Consolidation Approach

### (6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

#### Climate change

##### (6.1.1) Consolidation approach used

Select from:

Operational control

##### (6.1.2) Provide the rationale for the choice of consolidation approach

*Sustainability disclosures in the Integrated Annual Report and the 2023 GRI Content Index (and GHG emissions reported there), contain information from all entities included in the financial statements with the exception of certain items described below, always considering materiality thresholds. Following the GHG Protocol we report all emissions under our operational control. In the scope are included all 29 countries and entire value chain. We also included the North Macedonia joint venture. Snacks manufacturing operations are not included in the environmental reporting, unless otherwise stated (due to their very small impact, less than the internal materiality threshold). We have selected operational control, considering all entities in our financial statement as we follow the GHG Protocol and Net Zero Guidelines by the SBTi. On this way we are able to tackle the biggest impact we have and thus to put all measures to reduce the impact (reduce emissions).*

#### Water

##### (6.1.1) Consolidation approach used

Select from:

Operational control

##### (6.1.2) Provide the rationale for the choice of consolidation approach

*Sustainability disclosures in the Integrated Annual Report and the 2023 GRI Content Index (and GHG emissions reported there), contain information from all entities included in the financial statements with the exception of certain items described below, always considering materiality thresholds. Following the GHG Protocol for emissions, we report also water, plastic, waste, biodiversity data for all entities that are under our operational control. In the scope are included all 29 countries and entire value chain. We also included the North Macedonia joint venture. Snacks manufacturing operations are not included in the environmental reporting, unless*

otherwise stated (due to their very small impact, less than the internal materiality threshold). We have selected operational control, considering all entities in our financial statement as on this way we are able to tackle the biggest impact we have and thus to put all measures to reduce the impact.

## Plastics

### (6.1.1) Consolidation approach used

Select from:

Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

Sustainability disclosures in the Integrated Annual Report and the 2023 GRI Content Index (and GHG emissions reported there), contain information from all entities included in the financial statements with the exception of certain items described below, always considering materiality thresholds. Following the GHG Protocol for emissions, we report also water, plastic, waste, biodiversity data for all entities that are under our operational control. In the scope are included all 29 countries and entire value chain. We also included the North Macedonia joint venture. Snacks manufacturing operations are not included in the environmental reporting, unless otherwise stated (due to their very small impact, less than the internal materiality threshold). We have selected operational control, considering all entities in our financial statement as on this way we are able to tackle the biggest impact we have and thus to put all measures to reduce the impact.

## Biodiversity

### (6.1.1) Consolidation approach used

Select from:

Operational control

### (6.1.2) Provide the rationale for the choice of consolidation approach

Sustainability disclosures in the Integrated Annual Report and the 2023 GRI Content Index (and GHG emissions reported there), contain information from all entities included in the financial statements with the exception of certain items described below, always considering materiality thresholds. Following the GHG Protocol for emissions, we report also water, plastic, waste, biodiversity data for all entities that are under our operational control. In the scope are included all 29 countries and entire value chain. We also included the North Macedonia joint venture. Snacks manufacturing operations are not included in the environmental reporting, unless otherwise stated (due to their very small impact, less than the internal materiality threshold). We have selected operational control, considering all entities in our financial statement as on this way we are able to tackle the biggest impact we have and thus to put all measures to reduce the impact.

[Fixed row]

## C7. Environmental performance - Climate Change

**(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?**

### **(7.1.1.1) Has there been a structural change?**

*Select all that apply*

Yes, an acquisition

### **(7.1.1.2) Name of organization(s) acquired, divested from, or merged with**

*Egyptian bottler, acquired in 2022 and integrated in our systems in 2023.*

### **(7.1.1.3) Details of structural change(s), including completion dates**

*We acquired the Egyptian bottling business in January 2022 and during the course of 2023 we have integrated their processes and data in our systems. In 2023 we report all environmental and social data including Egypt. For fair comparison, where relevant and applicable, we have recalculated the respected environmental data for 2022, to disclose the numbers with Egypt included (e.g., carbon emissions, water withdrawals, waste etc.).*

*[Fixed row]*

**(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?**

	Change(s) in methodology, boundary, and/or reporting year definition?
	<i>Select all that apply</i> <input checked="" type="checkbox"/> No

[Fixed row]

**(7.1.3) Have your organization’s base year emissions and past years’ emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?**

**(7.1.3.1) Base year recalculation**

Select from:

Yes

**(7.1.3.2) Scope(s) recalculated**

Select all that apply

Scope 3

**(7.1.3.3) Base year emissions recalculation policy, including significance threshold**

*We have recalculated in 2023 our scope 3 emissions for the one category: 1. Purchased Goods and Services. Reason for the recalculations Scope 3 category 1 emissions starting 2017 till 2023 (2017 is our Science based targets base year) is related to significant change in emission factor for one of the sweeteners, isoglucose from corn. The industry of this commodity has significant improvement in their data accuracy relevant to Life- Cycle Analysis (LCA) and therefore emissions factors. Emission factors change is captured based on the data published in WFDB3.9 (World Food Data Base), released in October 2023. Emission factors are provided to us by IFEU (Institute of Energy and Environment) assigned by The Coca-Cola Company and used as the emissions factors data source to The Coca-Cola Company and their bottling system for regular updates. Scope 1 and 2 emissions stayed unchanged. Coca-Cola Egypt, our new acquisition is integrated to our internal reporting processes and newly submitted carbon emissions and FLAG emissions targets, therefore base year and near term and NetZero, long-term targets are still without Egypt until validation and approval process is completed by Science Based targets initiative.*

### (7.1.3.4) Past years' recalculation

Select from:

Yes

[Fixed row]

### (7.3) Describe your organization's approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	Select from: <input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure	Select from: <input checked="" type="checkbox"/> We are reporting a Scope 2, market-based figure	

[Fixed row]

### (7.5) Provide your base year and base year emissions.

#### Scope 1

#### (7.5.1) Base year end

12/31/2017

#### (7.5.2) Base year emissions (metric tons CO2e)

280479

#### (7.5.3) Methodological details

## Scope 2 (location-based)

### (7.5.1) Base year end

12/31/2017

### (7.5.2) Base year emissions (metric tons CO2e)

362581

### (7.5.3) Methodological details

## Scope 2 (market-based)

### (7.5.1) Base year end

12/31/2017

### (7.5.2) Base year emissions (metric tons CO2e)

282130

### (7.5.3) Methodological details

## Scope 3 category 1: Purchased goods and services

### (7.5.1) Base year end

12/31/2017

### (7.5.2) Base year emissions (metric tons CO2e)

**(7.5.3) Methodological details**

*recalculation due to EFs change in 2023*

**Scope 3 category 2: Capital goods**

**(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

0.0

**(7.5.3) Methodological details**

**Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)**

**(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(7.5.3) Methodological details**

*redistribution according to new definition*

**Scope 3 category 4: Upstream transportation and distribution**



### **(7.5.1) Base year end**

12/31/2017

### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

### **(7.5.3) Methodological details**

## **Scope 3 category 5: Waste generated in operations**

### **(7.5.1) Base year end**

12/31/2017

### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

### **(7.5.3) Methodological details**

## **Scope 3 category 6: Business travel**

### **(7.5.1) Base year end**

12/31/2017

### **(7.5.2) Base year emissions (metric tons CO2e)**

1748

### **(7.5.3) Methodological details**

#### **Scope 3 category 7: Employee commuting**

##### **(7.5.1) Base year end**

*12/31/2017*

##### **(7.5.2) Base year emissions (metric tons CO2e)**

*0.0*

##### **(7.5.3) Methodological details**

#### **Scope 3 category 8: Upstream leased assets**

##### **(7.5.1) Base year end**

*12/31/2017*

##### **(7.5.2) Base year emissions (metric tons CO2e)**

*0.0*

##### **(7.5.3) Methodological details**

#### **Scope 3 category 9: Downstream transportation and distribution**

##### **(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

171430

**(7.5.3) Methodological details**

**Scope 3 category 10: Processing of sold products**

**(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

0.0

**(7.5.3) Methodological details**

**Scope 3 category 11: Use of sold products**

**(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

68156

**(7.5.3) Methodological details**

### **Scope 3 category 12: End of life treatment of sold products**

#### **(7.5.1) Base year end**

12/31/2017

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0.0

#### **(7.5.3) Methodological details**

### **Scope 3 category 13: Downstream leased assets**

#### **(7.5.1) Base year end**

12/31/2017

#### **(7.5.2) Base year emissions (metric tons CO2e)**

1569224

#### **(7.5.3) Methodological details**

### **Scope 3 category 14: Franchises**

#### **(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

0.0

**(7.5.3) Methodological details**

**Scope 3 category 15: Investments**

**(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

0.0

**(7.5.3) Methodological details**

**Scope 3: Other (upstream)**

**(7.5.1) Base year end**

12/31/2017

**(7.5.2) Base year emissions (metric tons CO2e)**

0.0

**(7.5.3) Methodological details**

### Scope 3: Other (downstream)

#### (7.5.1) Base year end

12/31/2017

#### (7.5.2) Base year emissions (metric tons CO2e)

0.0

#### (7.5.3) Methodological details

[Fixed row]

#### (7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

	Gross global Scope 1 emissions (metric tons CO2e)	End date	Methodological details
Reporting year	268849	Date input [must be between [10/01/2015 - 10/01/2023]	incl EGY
Past year 1	263125	12/30/2022	incl EGY
Past year 2	254835	12/30/2021	excl EGY
Past year 3	233500	12/30/2020	excl EGY
Past year 4	248872	12/30/2019	excl EGY
Past year 5	268720	12/30/2018	excl EGY

[Fixed row]

## **(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?**

### **Reporting year**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

381892

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

157165

#### **(7.7.4) Methodological details**

*incl EGY*

### **Past year 1**

#### **(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

384628

#### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

244637

#### **(7.7.3) End date**

12/30/2022

#### **(7.7.4) Methodological details**

*incl EGY*

### **Past year 2**

**(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

367015

**(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

170957

**(7.7.3) End date**

12/30/2021

**(7.7.4) Methodological details**

*excl EGY*

**Past year 3**

**(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

314395

**(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

198421

**(7.7.3) End date**

12/30/2020

**(7.7.4) Methodological details**

*excl EGY*

**Past year 4**



**(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

331181

**(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

232618

**(7.7.3) End date**

12/30/2019

**(7.7.4) Methodological details**

*excl EGY*

**Past year 5**

**(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)**

357330

**(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)**

269485

**(7.7.3) End date**

12/30/2018

**(7.7.4) Methodological details**

*excl EGY*  
*[Fixed row]*

## (7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

### Purchased goods and services

#### (7.8.1) Evaluation status

Select from:

Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

3073674

#### (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

Fuel-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

5

#### (7.8.5) Please explain

*The category includes all ingredients and packaging materials purchased for all our operation and from 2023 emissions from CO<sub>2</sub> production in cogeneration plants (fuel-based method), which was previously reported under Fuel-and-energy-related activities (not included in Scope 1 or 2). Under packaging we include all different type of materials, like primary, secondary and tertiary packaging. For emission quantification, we multiply the quantities of purchased materials by the respective ingredients/packaging GHG emissions factors. We use Ecoinvent Database and IFEU LCA assigned by The Coca-Cola Company as the source of emission factors. For Tetrapak we use supplier-specific emission factor. As of 2018, we include into this category also juice concentrates and recalculated emissions starting from 2010 and beyond. Therefore, the current methodology is average dataset method. In the near future we do expect this method developing to hybrid method as cooperation with key ingredients and packaging materials suppliers is already work in progress. We have recalculated in 2023 our scope 3 emissions for the one category: 1. Purchased Goods and Services, details provided under question 7.1.3. For certain types of packaging materials (PET preforms and aluminium cans) we are including in the calculation primary data obtained from suppliers regarding content of recycled materials used for the production of supplied packaging. Emissions calculated based on data obtained from suppliers correspond to 3.82% of total emissions of category 3.1 Purchased goods and services.*

## Capital goods

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Most of the capital-related equipment includes stainless steel items, such as vessels, pipework, filling machines. Quantification of GHG data from manufacturers of equipment is not yet available. We performed Coca-Cola Company materiality assessment for this category and concluded that this category is below materiality threshold, below 2% of reporting Scope 3 emissions. Therefore, we do not report it in 2023. This category is included to regular GHG emissions re-evaluation*

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*After the latest Materiality assessment, this category was determined to be below the threshold for reporting (the determined threshold is 3%). Based on the GHG Protocol Guideline, we have excluded categories below the threshold.*

## Upstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

The LCA for our ingredients and packaging materials includes also their transportation to our facilities (boundary of study is cradle-to-gate) and therefore is not captured under this emission category. Therefore, upstream transportation and distribution related GHG emissions are part of purchased ingredients and packaging materials captured under "Purchased goods and services" category in order to avoid double-counting.

## Waste generated in operations

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

The biggest part of the waste generated in our operations is coming from packaging materials and ingredients we purchase, so emissions are already included under "Purchased goods and services" category. The quantity of purchased materials and it is multiplied by the GHG factors which are based on LCA done by IFEU assigned by The Coca-Cola Company. Therefore we do not report it separately, as this would be double-counting.

## Business travel

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

2072

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Since 2018 we report GHG emissions from flights related to all company employees. We have flight primary data from the travel agencies with which we work: we use GHG factors based on the distance travelled and the travel class (from GHG Protocol). GHG factors used include Tank-To-Wheel emissions.*

### Employee commuting

#### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*We have performed materiality assessment for GHG emissions in 2021 with the Coca-Cola Company. This evaluation included employee commuting and results show the total emissions from employee commuting is considered very low,*

### Upstream leased assets

#### (7.8.1) Evaluation status

Select from:

Relevant, calculated

#### (7.8.2) Emissions in reporting year (metric tons CO2e)

8121

#### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

#### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

### (7.8.5) Please explain

*The quantity of GHG emissions reported is quantification of material multiplied by respective GHG emission factors. We use Market-Based emission factors for electricity used in rented and outsourced Remote Properties. The emissions captured under this category are emissions from electricity and fuel used (spend based) in rented and outsourced Remote Properties.*

## Downstream transportation and distribution

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

183576

### (7.8.3) Emissions calculation methodology

Select all that apply

Distance-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*Under this category, we quantify emissions captured from mileage driven by 3rd party fleet, including product Haulage and Distribution multiplying by the GHG factor (emissions based on distance from the calculation tool of WRI-WBCSD GHG Protocol Initiative). GHG factors used include Tank-To-Wheel emissions.*

## Processing of sold products

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*Our products are sold in a finished, ready-to-consume state. No further processing is required, that's why this category is not relevant for our activities.*

## Use of sold products

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO<sub>2</sub>e)

98484

### (7.8.3) Emissions calculation methodology

Select all that apply

Spend-based method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*In this category we include carbon dioxide used to carbonate our beverages. We quantify carbon dioxide based on the product formulations and multiply by the GHG factor. In case of carbon dioxide, the GHG emission factor is equal to 1.*

## End of life treatment of sold products

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*End of life treatment is included in the CO2 emission factor of packaging materials. Therefore, reporting it separately would be double-counting.*

## Downstream leased assets

### (7.8.1) Evaluation status

Select from:

Relevant, calculated

### (7.8.2) Emissions in reporting year (metric tons CO2e)

890616

### (7.8.3) Emissions calculation methodology

Select all that apply

Average data method

Asset-specific method

### (7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### (7.8.5) Please explain

*In this category we include emissions from electricity consumption related to downstream leased assets, which are coolers placed to the customers outlets in all our markets. We receive the information on electricity consumption by type of cooler from producers. We know number of coolers in each market and multiply electricity consumption of cooler by the number of coolers. Subsequently the total electricity consumption is multiplied by the country (location-based) grid factor. This factor is taken from IEA database.*



## Franchises

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*We do not operate any franchises.*

## Investments

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*After the latest Materiality assessment, this category was determined to be below the threshold for reporting (the determined threshold is 3%). Based on the GHG Protocol Guideline, we have excluded categories below the threshold.*

## Other (upstream)

### (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

### (7.8.5) Please explain

*No other upstream activities are operated by the company.*

## Other (downstream)

## (7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

## (7.8.5) Please explain

*No other downstream activities are operated by the company.*

*[Fixed row]*

## (7.8.1) Disclose or restate your Scope 3 emissions data for previous years.

### Past year 1

#### (7.8.1.1) End date

12/30/2022

#### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

2994620

#### (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

2088

#### (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

7734

#### (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

178916

#### (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

1005159

**(7.8.1.19) Comment**

Relevance as per materiality threshold (Y/N): 1. Category 1 Purchased goods and services: Y, Raw and Packaging materials and CO2 produced by 3rd-party CHP. 2. Category 2 Capital Goods: N, referring to latest Materiality Assessment done by TCCC. We have used CCH Capital Goods data. 3. Category 3 Fuel-and-energy-related activities (not included in Sc.1 or 2): N, Based on latest materiality assessment it is lower than the threshold. 4. Category 4 Upstream transportation and distribution: N, Raw and packaging materials factors include the transport to our factory gates (operational boundary for LCA is Cradle-to-Gate) 5. Category 5 Waste generated in operations: N, The biggest part of the waste generated comes from packaging materials and ingredients purchased, so emissions are already included 6. Category 6 Business travel: Y 7. Category 7 Employee commuting: N, referring to latest Materiality Assessment done by TCCC: below the threshold. CCH employees using company fleet is captured as part of Scope 1 emissions. 8. Category 8 Upstream leased assets: Y, Under this category we report electricity and heating/ cooling of the offices and regional warehouses rented/ leased by company. 9. Category 9 Downstream transportation and distribution: Y 10. Category 10 Processing of sold products: N, we sell Ready to Drink products, no processing required by consumers. 11. Category 11 Use of sold products: Y 12. Category 12 End of life treatment of sold products: N, End of life treatment is included in the CO2 emission factor of packaging materials. 13. Category 13 Downstream leased assets: Y 14. Category 14 Franchises: N, We do not operate any franchises. 15. Category 15 Investments: N, Company is not engaged in projects or business financing or other investment activities for specific GHG generating assets. 16. Other upstream: N, No other upstream activities are operated by the company. 17. Other downstream: N, No other downstream activities are operated by the company.

**Past year 2****(7.8.1.1) End date**

12/30/2021

**(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

2663842

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

1981

### (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

10902

### (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

174131

### (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

92170

### (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

1101787

### (7.8.1.19) Comment

Relevance as per materiality threshold (Y/N): 1. Category 1 Purchased goods and services: Y, Raw and Packaging materials and CO2 produced by 3rd-party CHP. 2. Category 2 Capital Goods: N, referring to latest Materiality Assessment done by TCCC. We have used CCH Capital Goods data. 3. Category 3 Fuel-and-energy-related activities (not included in Sc.1 or 2): N, Based on latest materiality assessment it is lower than the threshold. 4. Category 4 Upstream transportation and distribution: N, Raw and packaging materials factors include the transport to our factory gates (operational boundary for LCA is Cradle-to-Gate) 5. Category 5 Waste generated in operations: N, The biggest part of the waste generated comes from packaging materials and ingredients purchased, so emissions are already included 6. Category 6 Business travel: Y 7. Category 7 Employee commuting: N, referring to latest Materiality Assessment done by TCCC: below the threshold. CCH employees using company fleet is captured as part of Scope 1 emissions. 8. Category 8 Upstream leased assets: Y, Under this category we report electricity and heating/ cooling of the offices and regional warehouses rented/ leased by company. 9. Category 9 Downstream transportation and distribution: Y 10. Category 10 Processing of sold products: N, we sell Ready to Drink products, no processing required by consumers. 11. Category 11 Use of sold products: Y 12. Category 12 End of life treatment of sold products: N, End of life treatment is included in the CO2 emission factor of packaging materials. 13. Category 13 Downstream leased assets: Y 14. Category 14 Franchises: N, We do not operate any franchises. 15. Category 15 Investments: N, Company is not engaged in projects or business financing or other investment activities for specific GHG generating assets. 16. Other upstream: N, No other upstream activities are operated by the company. 17. Other downstream: N, No other downstream activities are operated by the company.

### Past year 3

### (7.8.1.1) End date

**(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

2429693

**(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

1251

**(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

12888

**(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

176116

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

78494

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

1203761

**(7.8.1.19) Comment**

Relevance as per materiality threshold (Y/N): 1. Category 1 Purchased goods and services: Y, Raw and Packaging materials and CO2 produced by 3rd-party CHP. 2. Category 2 Capital Goods: N, referring to latest Materiality Assessment done by TCCC. We have used CCH Capital Goods data. 3. Category 3 Fuel-and-energy-related activities (not included in Sc.1 or 2): N, Based on latest materiality assessment it is lower than the threshold. 4. Category 4 Upstream transportation and distribution: N, Raw and packaging materials factors include the transport to our factory gates (operational boundary for LCA is Cradle-to-Gate) 5. Category 5 Waste generated in operations: N, The biggest part of the waste generated comes from packaging materials and ingredients purchased, so emissions are already included 6. Category 6 Business travel: Y 7. Category 7 Employee commuting: N, referring to latest Materiality Assessment done by TCCC: below the threshold. CCH employees using company fleet is captured as part of Scope 1 emissions. 8. Category 8 Upstream leased assets: Y, Under this category we report electricity and heating/ cooling of the offices and regional warehouses rented/ leased by company. 9. Category 9 Downstream transportation and distribution: Y 10. Category 10 Processing of sold products: N, we sell Ready to Drink products, no processing required by consumers. 11.

Category 11 Use of sold products: Y 12. Category 12 End of life treatment of sold products: N, End of life treatment is included in the CO2 emission factor of packaging materials. 13. Category 13 Downstream leased assets: Y 14. Category 14 Franchises: N, We do not operate any franchises. 15. Category 15 Investments: N, Company is not engaged in projects or business financing or other investment activities for specific GHG generating assets. 16. Other upstream: N, No other upstream activities are operated by the company. 17. Other downstream: N, No other downstream activities are operated by the company.

## Past year 4

### (7.8.1.1) End date

12/30/2019

### (7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)

2609284

### (7.8.1.7) Scope 3: Business travel (metric tons CO2e)

4593

### (7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)

12972

### (7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)

188031

### (7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)

77405

### (7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)

1302308

## **(7.8.1.19) Comment**

Relevance as per materiality threshold (Y/N): 1. Category 1 Purchased goods and services: Y, Raw and Packaging materials and CO2 produced by 3rd-party CHP. 2. Category 2 Capital Goods: N, referring to latest Materiality Assessment done by TCCC. We have used CCH Capital Goods data. 3. Category 3 Fuel-and-energy-related activities (not included in Sc.1 or 2): N, Based on latest materiality assessment it is lower than the threshold. 4. Category 4 Upstream transportation and distribution: N, Raw and packaging materials factors include the transport to our factory gates (operational boundary for LCA is Cradle-to-Gate) 5. Category 5 Waste generated in operations: N, The biggest part of the waste generated comes from packaging materials and ingredients purchased, so emissions are already included 6. Category 6 Business travel: Y 7. Category 7 Employee commuting: N, referring to latest Materiality Assessment done by TCCC: below the threshold. CCH employees using company fleet is captured as part of Scope 1 emissions. 8. Category 8 Upstream leased assets: Y, Under this category we report electricity and heating/ cooling of the offices and regional warehouses rented/ leased by company. 9. Category 9 Downstream transportation and distribution: Y 10. Category 10 Processing of sold products: N, we sell Ready to Drink products, no processing required by consumers. 11. Category 11 Use of sold products: Y 12. Category 12 End of life treatment of sold products: N, End of life treatment is included in the CO2 emission factor of packaging materials. 13. Category 13 Downstream leased assets: Y 14. Category 14 Franchises: N, We do not operate any franchises. 15. Category 15 Investments: N, Company is not engaged in projects or business financing or other investment activities for specific GHG generating assets. 16. Other upstream: N, No other upstream activities are operated by the company. 17. Other downstream: N, No other downstream activities are operated by the company.

## **Past year 5**

### **(7.8.1.1) End date**

12/30/2018

### **(7.8.1.2) Scope 3: Purchased goods and services (metric tons CO2e)**

2691249

### **(7.8.1.7) Scope 3: Business travel (metric tons CO2e)**

5962

### **(7.8.1.9) Scope 3: Upstream leased assets (metric tons CO2e)**

0

### **(7.8.1.10) Scope 3: Downstream transportation and distribution (metric tons CO2e)**

**(7.8.1.12) Scope 3: Use of sold products (metric tons CO2e)**

73543

**(7.8.1.14) Scope 3: Downstream leased assets (metric tons CO2e)**

1395101

**(7.8.1.19) Comment**

Relevance as per materiality threshold (Y/N): 1. Category 1 Purchased goods and services: Y, Raw and Packaging materials and CO2 produced by 3rd-party CHP. 2. Category 2 Capital Goods: N, referring to latest Materiality Assessment done by TCCC. We have used CCH Capital Goods data. 3. Category 3 Fuel-and-energy-related activities (not included in Sc.1 or 2): N, Based on latest materiality assessment it is lower than the threshold. 4. Category 4 Upstream transportation and distribution: N, Raw and packaging materials factors include the transport to our factory gates (operational boundary for LCA is Cradle-to-Gate) 5. Category 5 Waste generated in operations: N, The biggest part of the waste generated comes from packaging materials and ingredients purchased, so emissions are already included 6. Category 6 Business travel: Y 7. Category 7 Employee commuting: N, referring to latest Materiality Assessment done by TCCC: below the threshold. CCH employees using company fleet is captured as part of Scope 1 emissions. 8. Category 8 Upstream leased assets: Y, Under this category we report electricity and heating/ cooling of the offices and regional warehouses rented/ leased by company. 9. Category 9 Downstream transportation and distribution: Y 10. Category 10 Processing of sold products: N, we sell Ready to Drink products, no processing required by consumers. 11. Category 11 Use of sold products: Y 12. Category 12 End of life treatment of sold products: N, End of life treatment is included in the CO2 emission factor of packaging materials. 13. Category 13 Downstream leased assets: Y 14. Category 14 Franchises: N, We do not operate any franchises. 15. Category 15 Investments: N, Company is not engaged in projects or business financing or other investment activities for specific GHG generating assets. 16. Other upstream: N, No other upstream activities are operated by the company. 17. Other downstream: N, No other downstream activities are operated by the company.

[Fixed row]

**(7.9) Indicate the verification/assurance status that applies to your reported emissions.**



	Verification/assurance status
Scope 1	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place
Scope 3	<i>Select from:</i> <input checked="" type="checkbox"/> Third-party verification or assurance process in place

[Fixed row]

**(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

### Row 1

#### (7.9.1.1) Verification or assurance cycle in place

*Select from:*

Annual process

#### (7.9.1.2) Status in the current reporting year

*Select from:*

Complete

#### (7.9.1.3) Type of verification or assurance

*Select from:*

Limited assurance

#### (7.9.1.4) Attach the statement

*Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf*

#### (7.9.1.5) Page/section reference

*Please see the Independent Auditor's Limited Assurance Report by PWC on pages 302-308 of the 2023 Integrated Annual Report.*

#### (7.9.1.6) Relevant standard

Select from:

ISAE3000

#### (7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

#### Row 1

#### (7.9.2.1) Scope 2 approach

Select from:

Scope 2 location-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

#### (7.9.2.3) Status in the current reporting year

Select from:

Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

#### (7.9.2.6) Page/ section reference

*Please see the Independent Auditor's Limited Assurance Report by PWC on pages 302-308 of the 2023 Integrated Annual Report.*

#### (7.9.2.7) Relevant standard

Select from:

ISAE3000

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

### Row 2

#### (7.9.2.1) Scope 2 approach

Select from:

Scope 2 market-based

#### (7.9.2.2) Verification or assurance cycle in place

Select from:

Annual process

#### (7.9.2.3) Status in the current reporting year

Select from:

Complete

#### (7.9.2.4) Type of verification or assurance

Select from:

Limited assurance

#### (7.9.2.5) Attach the statement

*Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf*

#### (7.9.2.6) Page/ section reference

*Please see the Independent Auditor's Limited Assurance Report by PWC on pages 302-308 of the 2023 Integrated Annual Report.*

#### (7.9.2.7) Relevant standard

Select from:

ISAE3000

#### (7.9.2.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Row 1**

#### (7.9.3.1) Scope 3 category

Select all that apply

- Scope 3: Franchises
- Scope 3: Investments
- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Waste generated in operations
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)
- Scope 3: Use of sold products
- Scope 3: Upstream leased assets
- Scope 3: Downstream leased assets
- Scope 3: Processing of sold products
- Scope 3: Purchased goods and services

### (7.9.3.2) Verification or assurance cycle in place

Select from:

- Annual process

### (7.9.3.3) Status in the current reporting year

Select from:

- Complete

### (7.9.3.4) Type of verification or assurance

Select from:

- Limited assurance

### (7.9.3.5) Attach the statement

*Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf*

### (7.9.3.6) Page/section reference

*Please see the Independent Auditor's Limited Assurance Report by PWC on pages 302-308 of the 2023 Integrated Annual Report. All the scope 3 categories are explained and disclosed in detail on pages 28 and 29 of our 2023 GRI Content Index (<https://www.coca->*

colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf) which is also verified as part of the overall assurance process of the 2023 Integrated Annual Report.

### (7.9.3.7) Relevant standard

Select from:

ISAE3000

### (7.9.3.8) Proportion of reported emissions verified (%)

100

[Add row]

**(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

### Change in renewable energy consumption

#### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

87043

#### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

#### (7.10.1.3) Emissions value (percentage)

17.1

#### (7.10.1.4) Please explain calculation

Emissions from supplied electricity Market Based 2022 - 207171.5t (Plants), 3113.7t (Remote Properties), emissions from supplied electricity Market Based 2023 - 121272.6t (Plants) and 1969.4t (Remote Properties). Total Scope 12 CO2 emissions in 2022 507763t (all numbers including new operation in Egypt). CO2, decreased emissions total 87043t (-85899 CO2 decreased in Plants and -1144t CO2 (decreased in Remote Properties). Then it is 87043/ 507763 17.1% vs 2022.

## Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO2e)

4673.09

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

0.92

### (7.10.1.4) Please explain calculation

*In addition to the savings in emissions from renewable energy, in 2023 by implementation of our “other emissions reduction activities”, despite increase in production volumes, we have reduced our Scope 1 and 2 emissions with additional 0.92%. Emissions from fuels used for owned and leased fleet: 2023 emissions80722.88 tCO2, 2022 emissions82775.79 tCO2, savings in emissions2052.90 tCO2; Emissions from losses of coolants in CDE: 2023 emissions4887.10 tCO2, 2022 emissions6070.97 tCO2, savings in emissions1183.88 tCO2; Emissions from fuels used in rented and leased remote properties: 2023 emissions6341.28 tCO2, 2022 emissions7348.47 tCO2, savings in emissions1007.19 tCO2; Emissions from supplied steam, hot water and cooling: 2023 emissions33922.96 tCO2, 2022 emissions34352.09 tCO2, savings in emissions429.13 tCO2; Total emissions saved 2052.90 1183.88 1007.19 429.13 4673.09 tCO2; Total Scope 1 and 2 emissions (including Egypt operation): 2023 emissions426014.25 tCO2, 2022 emissions507763.04 tCO2 Emissions value (percentage) 4673.09/507763.04\*1000.92%*

## Divestment

### (7.10.1.1) Change in emissions (metric tons CO2e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

No divestment

## Acquisitions

### (7.10.1.1) Change in emissions (metric tons CO2e)

68660.06

### (7.10.1.2) Direction of change in emissions

Select from:

Increased

### (7.10.1.3) Emissions value (percentage)

15.48

### (7.10.1.4) Please explain calculation

*Due to acquisition of CCH Egypt Operation and integration in 2023 calculation of CO2 emissions, our Scope 1 and 2 CO2 emissions have increased by 15.4843% compared to 2022 emissions without acquisition integrated. Scope 1 and 2 CO2 emissions of CCH Egypt Operation in 2023 68660.06 tCO2 Total Scope 1 and 2 emissions (excluding Egypt Operation) in 2022 443416.30 tCO2 Emissions value (percentage)  $68660.06 / 443416.30 * 100 = 15.4843\%$*

## Mergers



#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

No mergers

### Change in output

#### (7.10.1.1) Change in emissions (metric tons CO2e)

7775.82

#### (7.10.1.2) Direction of change in emissions

Select from:

Increased

#### (7.10.1.3) Emissions value (percentage)

1.53

#### (7.10.1.4) Please explain calculation

*Despite the increase of production volumes in 2023 compared to 2022, we have decreased our total Scope 1 and 2 CO2 emissions by implementing reduction activities described under Renewable energy and Other emission reduction activities. In case no measures had been implemented in 2023, due to increased*

production volumes our Total Scope 1 and 2 emissions would be increased by 1.5314% compared to emissions in previous year. Calculation steps (including Egypt Operation): Intensity of Scope 1 and 2 emissions per liter of produced beverage in 2022 33.3912 gCO<sub>2</sub>/liter of beverage Production volume in 2023 15439372502 liter Scope 1 and 2 emissions in 2023 if no measures were introduced: (15439372502 liter \* 33.3912 gCO<sub>2</sub>/liter)/1000000 515538.85 tCO<sub>2</sub> Total Scope 1 and 2 emissions (including Egypt operation 2022 emissions 507763.04 tCO<sub>2</sub> Emissions value (percentage) 515538.85 / 507763.04 \*100 1.5314%

## Change in methodology

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

### (7.10.1.4) Please explain calculation

No change in methodology

## Change in boundary

### (7.10.1.1) Change in emissions (metric tons CO<sub>2</sub>e)

0

### (7.10.1.2) Direction of change in emissions

Select from:

No change

### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No change in boundary*

#### Change in physical operating conditions

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

No change

#### (7.10.1.3) Emissions value (percentage)

0

#### (7.10.1.4) Please explain calculation

*No change in physical operating conditions*

#### Unidentified

#### (7.10.1.1) Change in emissions (metric tons CO2e)

0

#### (7.10.1.2) Direction of change in emissions

Select from:

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*No unidentified items*

**Other**

**(7.10.1.1) Change in emissions (metric tons CO2e)**

0

**(7.10.1.2) Direction of change in emissions**

*Select from:*

No change

**(7.10.1.3) Emissions value (percentage)**

0

**(7.10.1.4) Please explain calculation**

*No Other items*

*[Fixed row]*

**(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?**

**Fruit**

**(7.14.1) GHG emissions calculated for this commodity**

Select from:

Yes

### (7.14.2) Reporting emissions by

Select from:

Total

### (7.14.3) Emissions (metric tons CO2e)

430086.470190374

### (7.14.5) Change from last reporting year

Select from:

Higher

### (7.14.6) Please explain

*We report emissions from juice concentrates based on the origin of its production. CO2 factors used are from LCA assigned to IFEU by The Coca-Cola Company. In the near future we do plan to move hybrid method and we have started active engagement of our key commodities suppliers already. Our 2023 reported emissions for fruit juice concentrates are higher vs 2022 figure (0.6%), 2022 emissions were 427,555.04 tonnes, related to increased production volume 1.5% vs 2022 and product mix, therefore higher quantity of raw materials and ingredients purchased.*

## Maize/corn

### (7.14.1) GHG emissions calculated for this commodity

Select from:

Yes

### (7.14.2) Reporting emissions by

Select from:

Total

### (7.14.3) Emissions (metric tons CO2e)

260388.7517

### (7.14.5) Change from last reporting year

Select from:

Lower

### (7.14.6) Please explain

*In addition to sugar produced from cane and beet sugar, we do use the sweetener made from corn and delivered as High Fructose Corn syrup. CO2 factors used are from LCA assigned to IFEU by The Coca-Cola Company. In the near future we do plan to move hybrid method and we have started active engagement of our key commodities suppliers already. Our 2023 reported emissions for HFCS are lower vs 2022 figure (-20.8%), 2022 emissions from HFCS were 328,842.6 tonnes. Increase is caused due to country mix, which means that countries using HFCS as the sweetener had the lower share in the total production volume.*

## Sugar

### (7.14.1) GHG emissions calculated for this commodity

Select from:

Yes

### (7.14.2) Reporting emissions by

Select from:

Total

### (7.14.3) Emissions (metric tons CO2e)

672624.287

### (7.14.5) Change from last reporting year

Select from:

Higher

### (7.14.6) Please explain

*All sugar which we use is reported based on the origin of its production: from sugar cane or sugar beet. CO2 factors used are from LCA assigned to IFEU by The Coca-Cola Company. In the near future we do plan to move hybrid method and we have started active engagement of our key commodities suppliers already. Our 2023 reported emissions for sugar are higher vs 2022 figure (6.9%), 2022 emissions from sugar were 629,140.28 tonnes, related to increased production volume 1.5% vs 2022 and product mix, therefore higher quantity of raw materials and ingredients purchased.  
[Fixed row]*

### (7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

#### Row 1

#### (7.15.1.1) Greenhouse gas

Select from:

CO2

#### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

263959

#### (7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

#### Row 2

#### (7.15.1.1) Greenhouse gas

Select from:

CH4

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

3.255

### (7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

## Row 3

### (7.15.1.1) Greenhouse gas

Select from:

N2O

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)

0.4

### (7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

## Row 4

### (7.15.1.1) Greenhouse gas

Select from:

HFCs

### (7.15.1.2) Scope 1 emissions (metric tons of CO2e)



**(7.15.1.3) GWP Reference**

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

**(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.****Armenia****(7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)**

3055.27

**(7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)**

1316.59

**(7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)**

0

**Austria****(7.16.1) Scope 1 emissions (metric tons CO<sub>2</sub>e)**

6815.91

**(7.16.2) Scope 2, location-based (metric tons CO<sub>2</sub>e)**

3077.18

**(7.16.3) Scope 2, market-based (metric tons CO<sub>2</sub>e)**

0

## Belarus

### (7.16.1) Scope 1 emissions (metric tons CO2e)

6333.53

### (7.16.2) Scope 2, location-based (metric tons CO2e)

3412.64

### (7.16.3) Scope 2, market-based (metric tons CO2e)

5.87

## Bosnia & Herzegovina

### (7.16.1) Scope 1 emissions (metric tons CO2e)

2556.96

### (7.16.2) Scope 2, location-based (metric tons CO2e)

6791.59

### (7.16.3) Scope 2, market-based (metric tons CO2e)

0.8

## Bulgaria

### (7.16.1) Scope 1 emissions (metric tons CO2e)

4660.56

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

8834.48

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

381.84

**Croatia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

3826.24

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

1873.84

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Cyprus**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

1637.32

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

3069.95

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

15.17

## Czechia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

3174.18

### (7.16.2) Scope 2, location-based (metric tons CO2e)

15231.09

### (7.16.3) Scope 2, market-based (metric tons CO2e)

3106.18

## Egypt

### (7.16.1) Scope 1 emissions (metric tons CO2e)

42561.06

### (7.16.2) Scope 2, location-based (metric tons CO2e)

29011.5

### (7.16.3) Scope 2, market-based (metric tons CO2e)

26099.01

## Estonia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

139.85

### (7.16.2) Scope 2, location-based (metric tons CO2e)

1.66

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

1.66

**Greece**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

9718.99

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

14261.45

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

15.81

**Hungary**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

10646.47

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

7802.37

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

6.1

**Ireland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

1314.88

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

20.57

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0.12

**Italy**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

24774.97

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

14821.49

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

10304.34

**Latvia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

226.54

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

5.26

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

5.26

**Lithuania**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

445.76

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

221.25

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

2.19

**Montenegro**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

200.83

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

0

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

0

**Nigeria**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

20852.47

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

114029.86

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

100773

## **North Macedonia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

1907.48

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

3469.15

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

373.55

## **Poland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

23699.8

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

31901.94

**(7.16.3) Scope 2, market-based (metric tons CO2e)**



29.35

## Republic of Moldova

### (7.16.1) Scope 1 emissions (metric tons CO2e)

557.14

### (7.16.2) Scope 2, location-based (metric tons CO2e)

24.22

### (7.16.3) Scope 2, market-based (metric tons CO2e)

24.22

## Romania

### (7.16.1) Scope 1 emissions (metric tons CO2e)

14932.23

### (7.16.2) Scope 2, location-based (metric tons CO2e)

20154.03

### (7.16.3) Scope 2, market-based (metric tons CO2e)

9255

## Russian Federation

### (7.16.1) Scope 1 emissions (metric tons CO2e)

59714.89

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

57773

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

1208.32

**Serbia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

7201.04

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

24361.31

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

262

**Slovakia**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

598.77

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

2.15

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

2.15

## Slovenia

### (7.16.1) Scope 1 emissions (metric tons CO2e)

339.59

### (7.16.2) Scope 2, location-based (metric tons CO2e)

4.59

### (7.16.3) Scope 2, market-based (metric tons CO2e)

4.59

## Switzerland

### (7.16.1) Scope 1 emissions (metric tons CO2e)

2879.85

### (7.16.2) Scope 2, location-based (metric tons CO2e)

300.5

### (7.16.3) Scope 2, market-based (metric tons CO2e)

0

## Ukraine

### (7.16.1) Scope 1 emissions (metric tons CO2e)

10567.9

### (7.16.2) Scope 2, location-based (metric tons CO2e)

13490.88

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

43.28

**United Kingdom of Great Britain and Northern Ireland**

**(7.16.1) Scope 1 emissions (metric tons CO2e)**

3508.85

**(7.16.2) Scope 2, location-based (metric tons CO2e)**

6627.48

**(7.16.3) Scope 2, market-based (metric tons CO2e)**

5243.85

[Fixed row]

**(7.17.3) Break down your total gross global Scope 1 emissions by business activity.**

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	<i>Bottling plants (fossil fuel)</i>	124198
Row 2	<i>Losses of CO2 (used in manufacturing for product carbonation)</i>	52700
Row 3	<i>Transportation fleet (fossil fuel)</i>	80723

	Activity	Scope 1 emissions (metric tons CO2e)
Row 4	<i>Remote properties fuels</i>	6341
Row 5	<i>Losses of coolants in CDE equipment</i>	4887

[Add row]

**(7.18.2) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.**

### Row 1

#### (7.18.2.1) Activity

Select from:

Distribution

#### (7.18.2.3) Emissions (metric tons CO2e)

80722.882

#### (7.18.2.4) Methodology

Select all that apply

Default emissions factor

#### (7.18.2.5) Please explain

*We use our own and leased transportation to distribute products to our customers. The factors are coming from Mobile Combustion GHG Emissions Calculation Tool, Version 2.6, published on the web site of GHG Protocol. Each quantity of the fuel type used in our own/leased transport is multiplied by the respective factor.*

## Row 2

### (7.18.2.1) Activity

Select from:

Processing/Manufacturing

### (7.18.2.3) Emissions (metric tons CO<sub>2</sub>e)

124198.23

### (7.18.2.4) Methodology

Select all that apply

Default emissions factor

### (7.18.2.5) Please explain

*Fuels are used to generate energy needed in our manufacturing processes. We calculate emissions from fuels used in our bottling plants to generate energy by quantifying each type of fuel, converting it to energy used in MJ and multiplying by respective GHG factor. Respective GHG emission factors for all fuel types are derived from IPCC 2006 or 2013, Guidelines for National Greenhouse Gas Inventories.*

## Row 3

### (7.18.2.1) Activity

Select from:

Processing/Manufacturing

### (7.18.2.3) Emissions (metric tons CO<sub>2</sub>e)

52699.831

### (7.18.2.4) Methodology

Select all that apply

Default emissions factor

### (7.18.2.5) Please explain

This category is included to our scope 1 processing and manufacturing as CO2 is used as manufacturing aid to support filling process. Some part of the CO2 is also lost as part of the yield of product carbonation process. These losses of carbon dioxide are quantified based on purchased or self-manufactured CO2 minus CO2 used to carbonate beverage products as per product formulation. We multiply this quantity with GHG emission factor equal to 1.

[Add row]

### (7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Emissions from supplied electricity	344304.375	121272.597
Row 2	Emissions from supplied steam, hot water, cooling	33922.964	33922.964
Row 4	Emissions from electricity consumption in Remote Properties (Head Offices, Distribution Centers, Warehouses and Sales Offices)	3664.667	1969.37

[Add row]

### (7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

#### Consolidated accounting group

#### (7.22.1) Scope 1 emissions (metric tons CO2e)

268849

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

381892

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

157165

**(7.22.4) Please explain**

*Our sustainability reporting is fully aligned with our financial reporting, meaning that all CCH countries are included in calculations of CO2e emissions, including acquisition of CCH Egypt operation.*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

0

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

0

**(7.22.4) Please explain**

*All our entities are included in consolidated accounting group  
[Fixed row]*

**(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.**



## Row 1

### (7.26.1) Requesting member

Select from:

### (7.26.2) Scope of emissions

Select from:

Scope 3

### (7.26.3) Scope 3 category(ies)

Select all that apply

Category 6: Business travel

Category 9: Downstream transportation and distribution

Category 11: Use of sold products

Category 8: Upstream leased assets

Category 13: Downstream leased assets

Category 1: Purchased goods and services

### (7.26.4) Allocation level

Select from:

Company wide

### (7.26.6) Allocation method

Select from:

Allocation based on the volume of products purchased

### (7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Liters

### (7.26.8) Market value or quantity of goods/services supplied to the requesting member

1000

### (7.26.9) Emissions in metric tonnes of CO<sub>2</sub>e

0.276

### (7.26.10) Uncertainty (±%)

0

### (7.26.11) Major sources of emissions

*Under Scope 3 we do have 6 categories of carbon emissions captured relevant to our business. 2023FY Abs emissions data is as following in tonnes: 1. Purchased goods and services - all purchased a) ingredients, sugar, High Fructose Corn Syrup and fruit juice concentrates; b) all packaging materials used, primary, secondary and tertiary and c) emissions from CO<sub>2</sub> production in cogeneration plants: 3,073,674 tonnes 6. Business travel: emissions from our corporate business travel, including all countries: 2,072 tonnes 8. Upstream leased assets: emissions from electricity and fuel used (spend based) in rented and outsourced Remote Properties: 8,121 tonnes 9. Downstream transportation and distribution: emissions of the goods transport and logistics activities within our and customers supply network: 183,576 tonnes 11. Use of sold products: carbon Dioxide used for the product carbonation: 98,484 tonnes 13. Downstream leased assets: Cold drink equipment we provide to customers for the sales of our products: 890,616 tonnes We do use only primary data for most of the categories quantification, except category 6 and 9.*

### (7.26.12) Allocation verified by a third party?

Select from:

Yes

### (7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

*As we do not have the information from requester regarding amount of purchased products, we have calculated emissions related to 1000L of purchased products as a base that can be used by our customers to convert all products sourced from us to abs CO<sub>2</sub>e. Calculation steps: We have split our Scope 3 emissions by the categories of the Greenhouse Gas Protocol and converted those based on the produced liters to CO<sub>2</sub>e intensity, kg of CO<sub>2</sub>e/'000 L: 1. Purchased goods and services: 199.08 kg of CO<sub>2</sub>e/'000 L 6. Business travel: emissions from our corporate business travel, including all countries: 0.13 kg of CO<sub>2</sub>e/'000 L 8. Upstream leased assets: emissions from electricity and fuel used (spend based) in rented and outsourced Remote Properties: 0.53 kg of CO<sub>2</sub>e/'000 L 9. Downstream transportation and distribution: emissions of the goods transport and logistics activities within our and customers supply network: 11.89 kg of CO<sub>2</sub>e/'000 L 11. Use of*

*sold products: carbon Dioxide used for the product carbonation: 6.38 kg of CO2e/000 L 13. Downstream leased assets: Cold drink equipment we provide to customers for the sales of our products: 57.68 kg of CO2e/000 L With this indicator customer can convert all products sourced from us to abs CO2e.*

#### **(7.26.14) Where published information has been used, please provide a reference**

*We do disclose our carbon emissions in the Integrated Annual Report. The split per GHG category is available in the GRI report pg 28-29, part of IAR. Both documents are available in our company public website. To find the documents, please follow the link: <https://www.coca-colahellenic.com/en/investor-relations/2023-integrated-annual-report>*

[Add row]

### **(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?**

#### **Row 1**

#### **(7.27.1) Allocation challenges**

Select from:

Other, please specify :No info from the requester on amount of products purchased

#### **(7.27.2) Please explain what would help you overcome these challenges**

*The requestor doesn't provide any information about the amount of our beverages consumed/purchased, so for us is not possible to allocate exactly the emissions for the amount consumed/purchased by the requestor. We have available data for carbon emissions per litre of produced beverage (intensity figure per each scope), for each customer, after that we multiply this figures by the quantity of beverages purchased or consumed. That's why, in case we have consumption data from the requestor (customer), we will be able to provide the figures of CO2 emissions for the amount consumed/purchased.*

[Add row]

### **(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

#### **(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

Select from:

Yes

### (7.28.2) Describe how you plan to develop your capabilities

*By working for more comprehensive LCA and Products Environmental Footprint with internal resources and by using external experts. We have already starting building these capabilities internally and developed process to ensure sustainability, including product/ package LCAs are be fully integral part of the long-term commercial strategy and every business decision we take.*

[Fixed row]

### (7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> Yes
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

**Consumption of fuel (excluding feedstock)**

**(7.30.1.1) Heating value**

Select from:

HHV (higher heating value)

**(7.30.1.2) MWh from renewable sources**

0

**(7.30.1.3) MWh from non-renewable sources**

973308.87

**(7.30.1.4) Total (renewable and non-renewable) MWh**

973308.87

**Consumption of purchased or acquired electricity**

**(7.30.1.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.1.2) MWh from renewable sources**

602668.07

**(7.30.1.3) MWh from non-renewable sources**

285176.54

#### (7.30.1.4) Total (renewable and non-renewable) MWh

887844.61

#### Consumption of purchased or acquired heat

##### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

##### (7.30.1.2) MWh from renewable sources

0

##### (7.30.1.3) MWh from non-renewable sources

43472.96

#### (7.30.1.4) Total (renewable and non-renewable) MWh

43472.96

#### Consumption of purchased or acquired steam

##### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

##### (7.30.1.2) MWh from renewable sources

0

##### (7.30.1.3) MWh from non-renewable sources

44962.09

#### (7.30.1.4) Total (renewable and non-renewable) MWh

44962.09

### Consumption of purchased or acquired cooling

#### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

#### (7.30.1.2) MWh from renewable sources

0

#### (7.30.1.3) MWh from non-renewable sources

8818.42

#### (7.30.1.4) Total (renewable and non-renewable) MWh

8818.42

### Consumption of self-generated non-fuel renewable energy

#### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

#### (7.30.1.2) MWh from renewable sources

0

#### (7.30.1.4) Total (renewable and non-renewable) MWh

0

#### Total energy consumption

#### (7.30.1.1) Heating value

Select from:

Unable to confirm heating value

#### (7.30.1.2) MWh from renewable sources

602668.07

#### (7.30.1.3) MWh from non-renewable sources

1275691.23

#### (7.30.1.4) Total (renewable and non-renewable) MWh

1878359.29

[Fixed row]

#### (7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> Yes



	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for co-generation or tri-generation	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

#### (7.30.7.1) Heating value

Select from:

Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.6) MWh fuel consumed for self-generation of cooling**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

*This category is not applicable as during reporting year we not source and use sustainable biomass.*

**Other biomass**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.6) MWh fuel consumed for self-generation of cooling**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

*This category is not applicable as during reporting year we not source and use other biomass.*

**Other renewable fuels (e.g. renewable hydrogen)**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.6) MWh fuel consumed for self-generation of cooling**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

*This category is not applicable as during reporting year we not source and use other renewable fuels.*

**Coal**

**(7.30.7.1) Heating value**

Select from:

Unable to confirm heating value

**(7.30.7.2) Total fuel MWh consumed by the organization**

0

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

0

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

0

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.6) MWh fuel consumed for self-generation of cooling**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

*This category is not applicable as during reporting year we not source and use coal.*

**Oil**

**(7.30.7.1) Heating value**

Select from:

HHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

153201

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

83023.99

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

70175.44

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

#### (7.30.7.6) MWh fuel consumed for self-generation of cooling

0

#### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

0

#### (7.30.7.8) Comment

*"Total fuel is is sum of Light Fuel Oil (152144 MWh), Unleaded Gasoline (1.88 MWh) and Heavy Fuel Oil (1053 MWh). 83023.99 MWh of Light Fuel Oil was consumed for on-site electricity generation. 16602.22 MWh of Light Fuel Oil included in Total fuel are used for inhouse production of CO2 by burning fuels. 70175 MWh is a sum of Light Fuel Oil, Heavy fuel oil and unleaded gasoline consumed by plants and Remote Properties."*

#### Gas

#### (7.30.7.1) Heating value

Select from:

HHV

#### (7.30.7.2) Total fuel MWh consumed by the organization

804152.16

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

79520.85

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

641517.38

#### (7.30.7.5) MWh fuel consumed for self-generation of steam

0

#### (7.30.7.6) MWh fuel consumed for self-generation of cooling

0

#### (7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration

83113.93

#### (7.30.7.8) Comment

*Total fuel is is sum of Natural Gas (774209 MWh) and Propane LPG (29942 MWh). Total sum of natural gas includes 641517 MWh used by the plants and remote properties, 83114 MWh is consumed by own by Hellenic CHPs, and 79521 MWh is used for electricity production.*

#### Other non-renewable fuels (e.g. non-renewable hydrogen)

#### (7.30.7.1) Heating value

Select from:

Unable to confirm heating value

#### (7.30.7.2) Total fuel MWh consumed by the organization

0

#### (7.30.7.3) MWh fuel consumed for self-generation of electricity

0

#### (7.30.7.4) MWh fuel consumed for self-generation of heat

0

#### (7.30.7.5) MWh fuel consumed for self-generation of steam

0

**(7.30.7.6) MWh fuel consumed for self-generation of cooling**

0

**(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

0

**(7.30.7.8) Comment**

*This category is not applicable as during reporting year we not source and use other renewable fuels.*

**Total fuel**

**(7.30.7.1) Heating value**

Select from:

HHV

**(7.30.7.2) Total fuel MWh consumed by the organization**

957351.59

**(7.30.7.3) MWh fuel consumed for self-generation of electricity**

162545

**(7.30.7.4) MWh fuel consumed for self-generation of heat**

711692.66

**(7.30.7.5) MWh fuel consumed for self-generation of steam**

0

**(7.30.7.6) MWh fuel consumed for self-generation of cooling**



0

### **(7.30.7.7) MWh fuel consumed for self- cogeneration or self-trigeneration**

83113.93

### **(7.30.7.8) Comment**

*Consumption of fuels without feedstock in plants including fuels for on - site electricity production, on site CO2 production own CHPs fuel input Owned by Hellenic Remote Properties fuels consumption (applicable for the sections for renewable and non - renewable).*

*[Fixed row]*

**(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

### **Electricity**

#### **(7.30.9.1) Total Gross generation (MWh)**

31248.39

#### **(7.30.9.2) Generation that is consumed by the organization (MWh)**

31248.39

#### **(7.30.9.3) Gross generation from renewable sources (MWh)**

135.17

#### **(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

135.17

### **Heat**

**(7.30.9.1) Total Gross generation (MWh)**

3938.56

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

3938.56

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**Steam**

**(7.30.9.1) Total Gross generation (MWh)**

10095.66

**(7.30.9.2) Generation that is consumed by the organization (MWh)**

10095.66

**(7.30.9.3) Gross generation from renewable sources (MWh)**

0

**(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)**

0

**Cooling**

### (7.30.9.1) Total Gross generation (MWh)

8373.94

### (7.30.9.2) Generation that is consumed by the organization (MWh)

8373.94

### (7.30.9.3) Gross generation from renewable sources (MWh)

0

### (7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

[Fixed row]

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

#### Row 1

### (7.30.14.1) Country/area

Select from:

Austria

### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Hydropower (capacity unknown)

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

23136.69

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Austria

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

#### (7.30.14.10) Comment

*Sourcing method includes mandatory Guarantees of Origins (GOs) from OeMAG (settlement agency for green electricity in Austria). Renewable energy is produced and sourced from Europe, ECA accepted methodology. Additionally, we do have a third party owned PV on the roof of the production site in Edelstal, Austria. This installation feeds public grid which is connected to our plant electricity system. As renewable electricity is supplied from mixed sources of European countries, in addition to Austria, it is impossible to specify exact year of commissioning. Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

## Row 2

### (7.30.14.1) Country/area

Select from:

Bulgaria

### (7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Solar, Hydro and Wind

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

20616.18

### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Bulgaria

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

### (7.30.14.10) Comment

*Sources of electricity used is water, sun and wind for Bulgaria.*

### Row 3

### (7.30.14.1) Country/area

Select from:

Croatia

### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Large hydropower (>25 MW)

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

12492.28

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Croatia

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

#### (7.30.14.10) Comment

*Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

#### Row 4

#### (7.30.14.1) Country/area

Select from:

Cyprus

#### (7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Biogas and Biomass

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

5082.82

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Italy

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

#### (7.30.14.10) Comment

*Source of electricity is biogas and biomass. Country of origin are Italy (biomass) and Netherlands (biogas and biomass)*

### Row 5

#### (7.30.14.1) Country/area



Select from:

Czechia

#### (7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Other biomass

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

28529.22

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Czechia

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

#### (7.30.14.10) Comment

*RE electricity is produced from agricultural activities by-products, like wood, agricultural gases, cow manure*

#### Row 6

#### (7.30.14.1) Country/area

Select from:

Egypt

#### (7.30.14.2) Sourcing method

Select from:

Purchase from an on-site installation owned by a third party (on-site PPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Solar

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

7244.99

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

Egypt

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2018

**(7.30.14.10) Comment**

/

**Row 7**

**(7.30.14.1) Country/area**

Select from:

Greece

**(7.30.14.2) Sourcing method**

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

**(7.30.14.3) Energy carrier**

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Other biomass

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

41653.92

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Sweden

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2010

#### (7.30.14.10) Comment

*RE electricity is produced from by-products of forestry (wood). Country of origin for the majority of the GOs is Sweden (year of commissioning of the energy generation facility is 2010). Country of origin for the part of the renewable energy is Greece (year of commissioning of the energy generation facility is 2001). Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and*

TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.

## Row 8

### (7.30.14.1) Country/area

Select from:

Hungary

### (7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Solar, Wind, Biomass

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

40605.58

### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Hungary

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

### (7.30.14.10) Comment

*Majority of renewable electricity is produced by solar technology and sourced from several generation facilities (commissioned mainly in 2021, but also in 2016, 2020 and 2022). Smaller part of the renewable electricity is produced by wind (generation facilities commissioned in 2008 and in 2015) and from agricultural activities (by-products like wood and agricultural gasses) from generation facilities commissioned in 2003 and 2006. Country of origin for all sources of renewable electricity is Hungary.*

## Row 9

### (7.30.14.1) Country/area

Select from:

Italy

### (7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Small hydropower (<25 MW)

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

15961.65

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Italy

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1952

#### (7.30.14.10) Comment

*Renewable electricity is produced by hydro power technology, sourced from 2 facilities (first commissioned in 1952, second in 2005)*

### Row 10

#### (7.30.14.1) Country/area

Select from:

Lithuania

#### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Wind, Solar, Biomass, Geothermal

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

1672.25

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Lithuania

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:



Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2012

#### (7.30.14.10) Comment

*Renewable electricity is produced from renewable energy mix of: wind, solar, sustainable biomass (from agricultural activities like agricultural gases, from manure, forestry by-products and renewable liquids) and small amount of geothermal. RE is sourced from several countries and generation facilities: 1. Lithuania: biomass from wood (commissioned in 2012) and wind (commissioned in 2016) 2. Poland: wind (commissioned from 2 generators one commissioned in 2009, and second in 2020) 3. Estonia: biomass from wood (commissioned in 2004) and solar (commissioned in 2022) 4. Italy: biomass from renewable liquids (commissioned in 2008) 5. Sweden: wind (commissioned in 2009) 6. Netherlands: biomass from forestry by-product and waste (commissioned in 2015) 7. Denmark: biomass from manure (commissioned in 1994) and agricultural gasses (commissioned in 1997) 8. Iceland: geothermal (commissioned in 2011) CCHBC natural mineral water plant, Varena is using renewable electricity since 2019. Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

### Row 11

#### (7.30.14.1) Country/area

Select from:

Nigeria

#### (7.30.14.2) Sourcing method

Select from:

Purchase from an on-site installation owned by a third party (on-site PPA)

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Solar

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

32569.77

**(7.30.14.6) Tracking instrument used**

Select from:

Contract

**(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute**

Select from:

Nigeria

**(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?**

Select from:

Yes

**(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

2020

**(7.30.14.10) Comment**

*We have on-site roof top solar installation in our 8 Nigerian production plants. Installation is owned by 3rd party and we purchase electricity generated from this 3rd party installation. In addition, we have started use of the grid electricity by off-site PPA by applying iRECs mechanism, sourcing of electricity is mixed, solar, wind, etc*

**Row 12**

**(7.30.14.1) Country/area**

Select from:

Ireland

#### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

61.26

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Ireland

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2021

#### (7.30.14.10) Comment

*Renewable electricity is supplied by SSE Airtricity in Republic of Ireland. Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

### Row 13

#### (7.30.14.1) Country/area

Select from:

United Kingdom of Great Britain and Northern Ireland

#### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

#### (7.30.14.3) Energy carrier

Select from:

Electricity

#### (7.30.14.4) Low-carbon technology type

Select from:

Wind

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

4364.77

#### (7.30.14.6) Tracking instrument used

Select from:

Contract

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

United Kingdom of Great Britain and Northern Ireland

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

#### (7.30.14.10) Comment

*We have 3rd party supplier to supply energy, including electricity to our Knockmore Hill plant in North Ireland. Renewable electricity for period Jan-Mar is supplied by Click Energy to our operations, and for period Apr-Dec by Go Power. Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

### Row 14

#### (7.30.14.1) Country/area

Select from:

Poland

### (7.30.14.2) Sourcing method

Select from:

- Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

### (7.30.14.3) Energy carrier

Select from:

- Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

- Renewable energy mix, please specify :Wind and Biomass

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

48958

### (7.30.14.6) Tracking instrument used

Select from:

- GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

- Poland

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

- Yes

### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

**(7.30.14.10) Comment**

*Renewable electricity is produced by wind and biomass (mixed biomass) technology, sourced from 2 facilities (both commissioned in 2012). Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

**Row 15****(7.30.14.1) Country/area**

Select from:

Romania

**(7.30.14.2) Sourcing method**

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

**(7.30.14.3) Energy carrier**

Select from:

Electricity

**(7.30.14.4) Low-carbon technology type**

Select from:

Hydropower (capacity unknown)

**(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

40066.68

**(7.30.14.6) Tracking instrument used**

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Romania

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

No

#### (7.30.14.10) Comment

*All GOs are produced exclusively in Romania. Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

### Row 16

#### (7.30.14.1) Country/area

Select from:

Serbia

#### (7.30.14.2) Sourcing method

Select from:

Default delivered electricity from the grid (e.g. standard product offering by an energy supplier), supported by energy attribute certificates

#### (7.30.14.3) Energy carrier

Select from:

Electricity



#### (7.30.14.4) Low-carbon technology type

Select from:

Large hydropower (>25 MW)

#### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

33990.56

#### (7.30.14.6) Tracking instrument used

Select from:

GO

#### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Serbia

#### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1970

#### (7.30.14.10) Comment

*Energy attribute certificates are checked during our annual data assurance process conducted by external company (PWC Greece overall, PWC Egypt, PWC Nigeria and TeDo in Russia) according to ISAE3000 standard. Assurance audit includes validating the quantities of renewable energy and checking of energy attribute certificates.*

**Row 17**

### (7.30.14.1) Country/area

Select from:

Switzerland

### (7.30.14.2) Sourcing method

Select from:

Unbundled procurement of energy attribute certificates (EACs)

### (7.30.14.3) Energy carrier

Select from:

Electricity

### (7.30.14.4) Low-carbon technology type

Select from:

Renewable energy mix, please specify :Hydro, biomass, solar, wind

### (7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

245660.03

### (7.30.14.6) Tracking instrument used

Select from:

GO

### (7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

Finland

### (7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

Yes

#### (7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

1959

#### (7.30.14.10) Comment

*Our main RE electricity supply in Switzerland is sourced by external electricity supplier. We are supplied Guarantees of Origin (GO) by supplier which are processed via a central Pronovo system that covers all guarantees of origin used. Renewable electricity is produced by hydro power (52%), biomass (18%), solar (17%) and wind (12%) and sourced from several countries, majority from Finland (71%) and Hungary (15%). We do have also small part of in-house solar power production installed on the roof of one of our manufacturing sites, natural mineral water plant in Vals in Sept 2019 (covers 2% of the plant's consumption).*

[Add row]

#### (7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

##### Armenia

#### (7.30.16.1) Consumption of purchased electricity (MWh)

6360.36

#### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

#### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

#### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

6360.36

**Austria**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

23136.69

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

23136.69

**Belarus**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

10664.51

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

10664.51

**Bosnia & Herzegovina**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

9857.16

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

9857.16

**Bulgaria**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

21547.5

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

21547.50

**Croatia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

12492.28

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

12492.28

## **Cyprus**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

5108.07

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

5108.07

## **Czechia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

28532

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

17065.66

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

45597.66

**Egypt**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

72167.9

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

72167.90



## Estonia

### (7.30.16.1) Consumption of purchased electricity (MWh)

2.83

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

2.83

## Greece

### (7.30.16.1) Consumption of purchased electricity (MWh)

41700.16

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

41700.16

**Hungary**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

40637.34

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

40637.34

**Ireland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

64.89

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

64.89

**Italy**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

62330

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

7356.19

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

13277.38

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

3108.66

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

86072.23

## Latvia

**(7.30.16.1) Consumption of purchased electricity (MWh)**

50.53

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

50.53

## Lithuania

**(7.30.16.1) Consumption of purchased electricity (MWh)**

1688.97

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

1688.97

## **Montenegro**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

0

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

0.00

## **Nigeria**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

147324.29

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

49854.4

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

21110.15

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

218288.84

**North Macedonia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

6140.09

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

6140.09

**Poland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

49005

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

19213.66

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

8482.8

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

76701.46

**Republic of Moldova**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

49.42

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

49.42

**Romania**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

77818.24

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

20887.3

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

98705.54

**Russian Federation**



**(7.30.16.1) Consumption of purchased electricity (MWh)**

155397.47

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

4375.6

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

6552.49

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

166325.56

**Serbia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

34360.09

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

34360.09

## **Slovakia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

15.78

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

15.78

## **Slovenia**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

20.32

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

20.32

## **Switzerland**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

11557.56

**(7.30.16.2) Consumption of self-generated electricity (MWh)**

0

**(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)**

0

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

11557.56

## Ukraine

### (7.30.16.1) Consumption of purchased electricity (MWh)

46520.26

### (7.30.16.2) Consumption of self-generated electricity (MWh)

547.02

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

### (7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

### (7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

47067.28

## United Kingdom of Great Britain and Northern Ireland

### (7.30.16.1) Consumption of purchased electricity (MWh)

23295.47

### (7.30.16.2) Consumption of self-generated electricity (MWh)

0

### (7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

6769.04

**(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)**

0

**(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)**

30064.51  
*[Fixed row]*

**(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Row 1**

**(7.45.1) Intensity figure**

27.59

**(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

426014

**(7.45.3) Metric denominator**

Select from:

liter of product

**(7.45.4) Metric denominator: Unit total**

15439372.5

**(7.45.5) Scope 2 figure used**

Select from:

Market-based

### (7.45.6) % change from previous year

17.37

### (7.45.7) Direction of change

Select from:

Decreased

### (7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

### (7.45.9) Please explain

*We have decrease in S12 emissions despite slight increase in production volume (1.5%), resulting in lower carbon intensity 27.59 g/Lpb vs 33.39 g/Lpb, -17.37% vs 2022 (with included CCH Egypt operation). Due to slight increase in production volume compared to previous year, we have increase in Scope 1 emissions: increased by 5,724 tonnes, 2.2% vs 2022. At the same time, we made significant improvements in Scope 2 emissions, reduced by -87,472 tonnes, -35.76% vs 2022. This decrease in Scope 2 emissions is driven by increased share of renewable electricity in energy mix.*

## Row 2

### (7.45.1) Intensity figure

41.83

### (7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

426014

### (7.45.3) Metric denominator

Select from:

unit total revenue

#### (7.45.4) Metric denominator: Unit total

10184

#### (7.45.5) Scope 2 figure used

Select from:

Market-based

#### (7.45.6) % change from previous year

9.68

#### (7.45.7) Direction of change

Select from:

Decreased

#### (7.45.8) Reasons for change

Select all that apply

Change in renewable energy consumption

#### (7.45.9) Please explain

*We have decrease in S12 emissions despite slight increase in production volume (1.5%), resulting in lower carbon intensity 41.83 t/mEur NSR vs 46.31 t/mEur NSR, -9.68% vs 2022 (with included CCH Egypt operation). Due to slight increase in production volume compared to previous year, we have increase in Scope 1 emissions: increased by 5,724 tonns, 2.2% vs 2022. At the same time, we made significant improvements in Scope 2 emissions, reduced by -87,472 tonnes, -35.76% vs 2022. This decrease in Scope 2 emissions is driven by increased share of renewable electricity in energy mix.*

[Add row]

**(7.52) Provide any additional climate-related metrics relevant to your business.**

## Row 1

### (7.52.1) Description

Select from:

Energy usage

### (7.52.2) Metric value

0.37

### (7.52.3) Metric numerator

5,677,407,302 MJ of energy consumed in plants

### (7.52.4) Metric denominator (intensity metric only)

15,439,403,077 liters of beverage produced

### (7.52.5) % change from previous year

2.8

### (7.52.6) Direction of change

Select from:

Increased

### (7.52.7) Please explain

in 2022 Manufacturing energy usage was 0.36  
[Add row]

**(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.**



## Row 1

### (7.53.1.1) Target reference number

Select from:

Abs 1

### (7.53.1.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

*COCA-SWI-002-OFF Decision Letter.pdf*

### (7.53.1.4) Target ambition

Select from:

1.5°C aligned

### (7.53.1.5) Date target was set

*04/21/2021*

### (7.53.1.6) Target coverage

Select from:

Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

Methane (CH<sub>4</sub>)

Nitrous oxide (N<sub>2</sub>O)

Sulphur hexafluoride (SF<sub>6</sub>)

Nitrogen trifluoride (NF<sub>3</sub>)

- Carbon dioxide (CO2)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)

### **(7.53.1.8) Scopes**

*Select all that apply*

- Scope 1
- Scope 2

### **(7.53.1.9) Scope 2 accounting method**

*Select from:*

- Market-based

### **(7.53.1.11) End date of base year**

12/30/2017

### **(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)**

280478

### **(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)**

282130

### **(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

0.000

### **(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

562608.000

**(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/30/2030

**(7.53.1.55) Targeted reduction from base year (%)**

55

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

253173.600

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

226288

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

131066

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

357354.000

### (7.53.1.78) Land-related emissions covered by target

Select from:

Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

### (7.53.1.79) % of target achieved relative to base year

66.33

### (7.53.1.80) Target status in reporting year

Select from:

Underway

### (7.53.1.82) Explain target coverage and identify any exclusions

*At the end of 2020, our new set of 2030 Science-Based Targets has been approved by SBTi, as our previous SBT period-closing was end of 2020. Our new Scope 12 target is to reduce absolute operational emissions by 55% till year 2030 vs. 2017 baseline following the 1.5 degree global warming scenario. So far, we have achieved 36% reduction of our operational emissions vs. 2017. Our approved SBTi targets are without integrated new acquisition, CCH Egypt operation, as integration happened in 2022, after targets submission and approval in 2021. We are in the process of our new SBTi targets validation and approval, which includes new acquisition of CCH Egypt, separate targets for the FLAG emissions, NetZero targets for 2040 (targets submitted for approval in January 2024). We are covering 100% of our operational activity and all activities are converted to Greenhouse gas emissions. We account and report all 7 GHG emissions and report those as equivalent to CO2. We are reporting Market-Based GHG emissions under this chapter. Additionally, we do have the Location-Based GHG accounting and reporting in place. We do not use any carbon removal nor neutralization or off-setting/ insetting methodologies to achieve our GHG internal annual roadmap targets.*

### (7.53.1.83) Target objective

*The objective of the target is fulfillment of our NetZero by 2040 commitment as part of our sustainability strategy, published in 2021: To reach Net Zero by 2040, we will reduce our direct emissions to an absolute minimum, and we will work in partnership with our suppliers and other partners in the value chain to reduce by 90% of our carbon footprint that results from indirect scope 3 emissions. More information on link: <https://www.coca-colahellenic.com/en/a-more-sustainable-future/netzeroby40>*

### (7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

*We do have developed detail action plans to all our markets to reduce the emissions ahead of the volume growth what we do foresee to produce and transport in the future: 1) We do have the plan to move all our electricity to renewable sourcing as infrastructure allows and international renewable energy schemes enable. 2) We are looking for and investing into the introduction of the alternative, low carbon fuels to in-house energy productions, bio-mas, bio-fuels, solar-to-Power and Heat, Green Hydrogen 3) We are transferring our in-house energy production facilities to the lower carbon alternatives, e.g. Gas-to-Power transition plan in Nigeria 4) We*

have developed and we are in in process rolling out green fleet program, targeting our light fleet replacement with electric and hybrid versions. 5) We are introducing low carbon intense heavy fleet (electrification) and low carbon alternatives (diesel to CNG, etc), moving from road to rail and light weighted trailers, optimizing and increasing efficiency to our Route-To-Market process to deliver goods to our customers. 6) We are partnering with our 3rd party logistics providers to move our road transport to low carbon non-fossil fuels 7) We have developed and rolled out mandatory Energy Efficiency solution program to our plants, "Top20EnergySavers" to deploy standardized solutions by 2025 in all of our manufacturing sites. 8) We have rolled out standardized monitoring and tracking process reduce CO2 losses in our manufacturing processes and deploying the technical capabilities to replace CO2 used as the processing aid with alternative gases. 9) We are investing into state-of-the-art production lines, combi-blocks with lowest energy consumption available in the market. 10) We are optimizing and improving operational capabilities, practices and processes to reduce energy consumptions (CIP optimization) 11) We are digitalizing our energy and water use and monitoring processes by deploying AI such as Digital Twins. 12) We have developed and deploying strategic indicatives for plants: a) digitalized manufacturing called "Plant-of -the-Future" and b) de-carbonized manufacturing called "NetZeroPlant" All those actions are standardized across CCHBC countries and markets. Speed of execution is dependent on specific market readiness from legal and infrastructure prospective.

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

Yes

## Row 2

### (7.53.1.1) Target reference number

Select from:

Abs 2

### (7.53.1.2) Is this a science-based target?

Select from:

Yes, and this target has been approved by the Science Based Targets initiative

### (7.53.1.3) Science Based Targets initiative official validation letter

COCA-SWI-002-OFF Decision Letter.pdf

### (7.53.1.4) Target ambition

Select from:

- 2°C aligned

### (7.53.1.5) Date target was set

04/21/2021

### (7.53.1.6) Target coverage

Select from:

- Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Methane (CH4)
- Nitrous oxide (N2O)
- Carbon dioxide (CO2)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)
- Sulphur hexafluoride (SF6)
- Nitrogen trifluoride (NF3)

### (7.53.1.8) Scopes

Select all that apply

- Scope 3

### (7.53.1.10) Scope 3 categories

Select all that apply

- Scope 3, Category 6 – Business travel
- Scope 3, Category 11 – Use of sold products
- Scope 3, Category 8 - Upstream leased assets
- Scope 3, Category 13 – Downstream leased assets
- Scope 3, Category 1 – Purchased goods and services
- Scope 3, Category 9 – Downstream transportation and distribution

**(7.53.1.11) End date of base year**

12/30/2017

**(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

2588518

**(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

1748

**(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)**

0

**(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

171430

**(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

68156

**(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

1569224

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

4399076.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

4399076.000

**(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

100

**(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)**

100

**(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)**

100

**(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)**

100

**(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

100

**(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)**

100

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

100



**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/30/2030

**(7.53.1.55) Targeted reduction from base year (%)**

21

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

3475270.040

**(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

2762842

**(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

2072

**(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

8121

**(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

169377

**(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

90774

**(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

757547

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

3790733.000

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

3790733.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

**(7.53.1.79) % of target achieved relative to base year**

65.85

**(7.53.1.80) Target status in reporting year**

Select from:

Underway

**(7.53.1.82) Explain target coverage and identify any exclusions**

*At the end of 2020, our new set of 2030 Science-Based Targets has been approved by SBTi, as our previous SBT period-closing was end of 2020. Our new target is to reduce Scope 3 absolute emissions by 21% till year 2030 vs. 2017 baseline. So far, we have achieved 14% reduction of our Scope 3 emissions vs. 2017. Our Scope 3 emissions are 91% of our total value chain emissions. According to SBTi, targets set for Scope 3 are not required to be following the 2 degrees scenario and*

still our Scope 3 target was approved by SBTi as "challenging and robust". Our approved SBTi targets are without integrated new acquisition, CCH Egypt operation, as integration happened in 2022, after targets submission and approval in 2021. We are in the process of our new SBTi targets validation and approval, which includes new acquisition of CCH Egypt, separate targets for the FLAG emissions, NetZero targets for 2040 (targets submitted for approval in January 2024). In 2023 we have recalculated our Scope 3 base year and targets due to significant change in High-fructose corn syrup (HFCS) emission factor (WFDB 3.9, released January 2024).

### **(7.53.1.83) Target objective**

The objective of the target is fulfillment of our NetZero by 2040 commitment as part of our sustainability strategy, published in 2021: To reach Net Zero by 2040, we will reduce our direct emissions to an absolute minimum, and we will work in partnership with our suppliers and other partners in the value chain to reduce by 90% of our carbon footprint that results from indirect scope 3 emissions. More information on link: <https://www.coca-colahellenic.com/en/a-more-sustainable-future/netzeroby40>

### **(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year**

We do have detail action plans in place to reduce the emissions ahead of the volume growth foreseen to produce and transport in the future: 1) We have developed Supply Chain strategy embedding sustainability framework to be fully integral part of this. We have set of different initiative under this framework and we do collaborate with our suppliers on climate strategy, targets and results disclosure using CDP, committing and developing Science Based GHG emission targets, using ISO standard for commodities and supplier specific LCA development for key direct supplies of raw and packaging materials resulting in Supplier-Specific Emission Factors, guiding suppliers to work on decarbonization plans and renewable energy, providing supplier Carbon emission development program (Supplier Leadership on Climate - SLoC). 2) working under World Without Waste strategic framework on post consumers collection and recovery systems to improve packaging materials circularity and improve availability of recycle packaging materials, increase recycling content on packaging materials we use for our products. Reducing, replacing and removing plastics in our packaging materials matrix with lower carbon alternatives and end-user friendly recovery materials (carton). 3) Investing into our manufacturing capabilities to produce in-house food grade recycled PET and using renewable electricity to run these technological installations ensuring the lowest possible carbon footprint of those materials. 4) We are introducing low carbon intense heavy fleet (electrification) and low carbon alternatives (diesel to CNG, etc), moving from road to rail and light weighted trailers, optimizing and increasing efficiency to our Route-To-Market process to deliver goods to our customers. 5) We are partnering with our 3rd party logistics providers to move our road transport to low carbon non-fossil fuels 6) We continue replacements of our coolers in the customers outlets with energy efficient versions 7) we do work remotely and limit business travel where possible 8) we do collaborate with our facility providers on energy efficient building, and switch to renewable and low carbon intensive energy sourcing where possible 9) we are deploying commercial strategy including the packaging life-cycle assessment as integral part of this All these actions are standardized across CCHBC markets. Speed of execution is dependent on specific market readiness from legal and infrastructure prospective.

### **(7.53.1.85) Target derived using a sectoral decarbonization approach**

Select from:

Yes

**Row 3**

### (7.53.1.1) Target reference number

Select from:

- Abs 3

### (7.53.1.2) Is this a science-based target?

Select from:

- Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

### (7.53.1.4) Target ambition

Select from:

- 1.5°C aligned

### (7.53.1.5) Date target was set

04/21/2021

### (7.53.1.6) Target coverage

Select from:

- Organization-wide

### (7.53.1.7) Greenhouse gases covered by target

Select all that apply

- Methane (CH<sub>4</sub>)
- Nitrous oxide (N<sub>2</sub>O)
- Carbon dioxide (CO<sub>2</sub>)
- Perfluorocarbons (PFCs)
- Hydrofluorocarbons (HFCs)
- Sulphur hexafluoride (SF<sub>6</sub>)
- Nitrogen trifluoride (NF<sub>3</sub>)

### (7.53.1.8) Scopes

Select all that apply

- Scope 1
- Scope 2
- Scope 3

### (7.53.1.9) Scope 2 accounting method

Select from:

- Market-based

### (7.53.1.10) Scope 3 categories

Select all that apply

- Scope 3, Category 6 – Business travel
- Scope 3, Category 11 – Use of sold products
- Scope 3, Category 8 - Upstream leased assets
- Scope 3, Category 13 – Downstream leased assets
- Scope 3, Category 1 – Purchased goods and services
- Scope 3, Category 9 – Downstream transportation and distribution

### (7.53.1.11) End date of base year

12/30/2017

### (7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

280478

### (7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

282130

### (7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

2588518

**(7.53.1.19) Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

1748

**(7.53.1.21) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)**

0

**(7.53.1.22) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

171430

**(7.53.1.24) Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

68156

**(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

1569224

**(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)**

4399076.000

**(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

4961684.000

**(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

100

**(7.53.1.40) Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)**

100

**(7.53.1.42) Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)**

100

**(7.53.1.43) Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)**

100

**(7.53.1.45) Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

100

**(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)**

100

**(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

100

**(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**(7.53.1.54) End date of target**

12/30/2040

**(7.53.1.55) Targeted reduction from base year (%)**

90

**(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)**

496168.400

**(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

226288

**(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

131066

**(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

2762842

**(7.53.1.64) Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

2072

**(7.53.1.66) Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)**



8121

**(7.53.1.67) Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

169377

**(7.53.1.69) Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

90774

**(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

757547

**(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

3790733.000

**(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

4148087.000

**(7.53.1.78) Land-related emissions covered by target**

Select from:

Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

**(7.53.1.79) % of target achieved relative to base year**

18.22

**(7.53.1.80) Target status in reporting year**

Select from:

☑ Underway

### **(7.53.1.82) Explain target coverage and identify any exclusions**

*At the end of 2020, our current set of 2030 Science-Based Targets, covering all scopes (Scope 1, Scope 2 and Scope 3, has been approved by SBTi, as our previous SBT period-closing was end of 2020. Our current Scope 12 target is to reduce absolute operational emissions by 55% till year 2030 vs. 2017 baseline following the 1.5 degree global warming scenario. Our current Scope 3 target is to reduce absolute emissions by 21% till year 2030 vs. 2017 baseline. So far, we have achieved 36% reduction of our operational emissions vs. 2017. In 2021 we did work on the NetZero targets and published our ambition in Oct 2021 to reach NetZero by 2040. This commitment covers our entire value chain emissions, including S12 emissions and also Scope 3. Our approved SBTi targets are without integrated new acquisition, CCH Egypt operation, as integration happened in 2022, after targets submission and approval in 2021. We are in the process of our new SBTi targets validation and approval, which includes new acquisition of CCH Egypt, separate targets for the FLAG emissions, NetZero targets for 2040 (targets submitted for approval in January 2024). Our new targets are to reduce absolute emissions by 2040 vs baseline, following the 1.5 degree global warming scenario: 1. Scope 12: 90% reduction 2. Scope 3: 90% reduction 3. Scope 3 FLAG GHG emissions: 72% reduction. We are covering 100% of our operational activity and all activities are converted to Greenhouse gas emissions. We account and report all 7 GHG emissions and report those as equivalent to CO2. We are reporting Market-Based GHG emissions under this chapter. Additionally, we do have the Location-Based GHG accounting and reporting in place. We do not use any carbon removal nor neutralization or off-setting/ insetting methodologies to achieve our GHG internal annual roadmap targets.*

### **(7.53.1.83) Target objective**

*The objective of the target is fulfillment of our NetZeroBy40 commitment as part of our sustainability strategy, published in 2021: To reach Net Zero by 2040, we will reduce our direct emissions to an absolute minimum, and we will work in partnership with our suppliers and other partners in the value chain to reduce by 90% of our carbon footprint that results from indirect scope 3 emissions. More information on link: <https://www.coca-colahellenic.com/en/a-more-sustainable-future/netzeroby40>*

### **(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year**

*We do have developed detail action plans to all our markets to reduce the emissions ahead of the volume growth what we do foresee to produce and transport in the future: 1) We do have the plan to move all our electricity to renewable sourcing as infrastructure allows and international renewable energy schemes enable. 2) We are looking for and investing into the introduction of the alternative, low carbon fuels to in-house energy productions, bio-mas, bio-fuels, solar-to-Power and Heat, Green Hydrogen 3) We are transferring our in-house energy production facilities to the lower carbon alternatives, e.g. Gas-to-Power transition plan in Nigeria 4) We have developed and we are in in process rolling out green fleet program, targeting our light fleet replacement with electric and hybrid versions. 5) We are introducing low carbon intense heavy fleet (electrification) and low carbon alternatives (diesel to CNG, etc), moving from road to rail and light weighted trailers, optimizing and increasing efficiency to our Route-To-Market process to deliver goods to our customers. 6) We are partnering with our 3rd party logistics providers to move our road transport to low carbon non-fossil fuels 7) We have developed and rolled out mandatory Energy Efficiency solution program to our plants, "Top20EnergySavers" to deploy standardized solutions by 2025 in all of our manufacturing sites. 8) We have rolled out standardized monitoring and tracking process reduce CO2 losses in our manufacturing processes and deploying the technical capabilities to replace CO2 used as the processing aid with alternative gases. 9) We are investing into state-of-the-art production lines, combi-blocks with lowest energy consumption available in the market. 10) We are optimizing and improving operational capabilities, practices and processes to reduce energy consumptions (CIP optimization) 11) We are digitalizing our energy and water use and monitoring processes by deploying AI such as Digital Twins. 12) We have developed and deploying strategic indicatives for plants: a) digitalized manufacturing called "Plant-of -the-Future" and b) de-carbonized*

manufacturing called "NetZeroPlant" All those actions are standardized across CCHBC countries and markets. Speed of execution is dependent on specific market readiness from legal and infrastructure prospective.

### (7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

Yes

[Add row]

### (7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

#### Row 1

#### (7.54.1.1) Target reference number

Select from:

Low 1

#### (7.54.1.2) Date target was set

12/31/2017

#### (7.54.1.3) Target coverage

Select from:

Organization-wide

#### (7.54.1.4) Target type: energy carrier

Select from:

All energy carriers

#### (7.54.1.5) Target type: activity

Select from:

Consumption

**(7.54.1.6) Target type: energy source**

Select from:

Low-carbon energy source(s)

**(7.54.1.7) End date of base year**

12/30/2017

**(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)**

1387643

**(7.54.1.9) % share of low-carbon or renewable energy in base year**

34.1

**(7.54.1.10) End date of target**

12/30/2025

**(7.54.1.11) % share of low-carbon or renewable energy at end date of target**

50

**(7.54.1.12) % share of low-carbon or renewable energy in reporting year**

55.1

**(7.54.1.13) % of target achieved relative to base year**

132.08

#### **(7.54.1.14) Target status in reporting year**

Select from:

Achieved and maintained

#### **(7.54.1.16) Is this target part of an emissions target?**

*Yes, it is a part of an emissions target, since increasing our renewable & clean energy consumption decreases our emissions from direct operations. Increase of the renewable and clean energy is expressed in percentages.*

#### **(7.54.1.17) Is this target part of an overarching initiative?**

Select all that apply

Other, please specify :This target is part of our public sustainability commitment Mission 2025.

#### **(7.54.1.19) Explain target coverage and identify any exclusions**

*50% of our total energy used in CCHBC plants coming from renewable and clean sources. Clean energy means low emission CHP plants powered by natural gas. This targets cover all energy carriers for the all CCHBC plants. Target and progress monitoring are without integrated our new acquisition CCH Egypt.*

#### **(7.54.1.20) Target objective**

*The objective of the target is fulfillment of our NetZeroBy40 commitment and our Mission 2025 commitments on climate, packaging, water, ingredients, nutrition, people and communities. We aim to achieve net zero emissions by 2040 and have a net positive impact on biodiversity in critical areas of our value chain by 2040. More information on links: 1. <https://www.coca-colahellenic.com/en/a-more-sustainable-future/netzeroby40> 2. <https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025>*

#### **(7.54.1.22) List the actions which contributed most to achieving this target**

*1. Reducing and optimizing energy consumption and switching our energy sources to renewable and "clean", means low carbon efficient in-house production and low carbon alternatives (from diesel to natural gas, compressed gas). 2. All our plants are mandated to implement renewed energy savers and solution program Top20EnergySavers by 2025. 3. We have invested to many new production lines which are all latest generation "state-of-the-art" and with lowest available energy and water consumption. 4. We have consolidated our manufacturing plants, which increasing asset utilization and reducing energy and water use efficiency. 5. We have tightened the targets for all our operational efficiencies, such as energy, water which have the direct contribution to renewable and clean energy use results improvements. 6. We have continued implementation of direct renewable electricity installation in our Nigerian operations 7. We have improved our energy mix in the plants from clean to renewable. Starting from 2023, electricity in all our plants, except plants in Nigeria and Egypt, is 100% from renewable sources.*

## Row 2

### (7.54.1.1) Target reference number

Select from:

Low 2

### (7.54.1.2) Date target was set

12/31/2017

### (7.54.1.3) Target coverage

Select from:

Country/area/region

### (7.54.1.4) Target type: energy carrier

Select from:

Electricity

### (7.54.1.5) Target type: activity

Select from:

Consumption

### (7.54.1.6) Target type: energy source

Select from:

Renewable energy source(s) only

### (7.54.1.7) End date of base year

12/30/2017

**(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)**

785423

**(7.54.1.9) % share of low-carbon or renewable energy in base year**

78

**(7.54.1.10) End date of target**

12/30/2025

**(7.54.1.11) % share of low-carbon or renewable energy at end date of target**

100

**(7.54.1.12) % share of low-carbon or renewable energy in reporting year**

100

**(7.54.1.13) % of target achieved relative to base year**

100.00

**(7.54.1.14) Target status in reporting year**

Select from:

Achieved and maintained

**(7.54.1.16) Is this target part of an emissions target?**

*Yes, this target is part of our emissions reduction target, contributes to achieving emissions reduction. Target is expressed as the percent out of total electricity used.*

**(7.54.1.17) Is this target part of an overarching initiative?**

Select all that apply

Other, please specify :This target is part of our public sustainability commitment Mission 2025.

### (7.54.1.19) Explain target coverage and identify any exclusions

*100% total electricity used in the EU and Switzerland from renewable and clean sources. Clean means low emission CHP plants powered by natural gas. 2025 target is 100% of clean renewable electricity use in EU Switzerland, 2023 target was respectively 99.2%. EU means all CCHBC markets part of European Union Membership and United Kingdom (part of EU when CCHBC sustainability commitments have been set). Target and progress monitoring are without integrated our new acquisition CCH Egypt.*

### (7.54.1.20) Target objective

*The objective of the target is fulfillment of our NetZeroBy40 commitment and our Mission 2025 commitments on climate, packaging, water, ingredients, nutrition, people and communities. We aim to achieve net zero emissions by 2040 and have a net positive impact on biodiversity in critical areas of our value chain by 2040. More information on links: 1. <https://www.coca-colahellenic.com/en/a-more-sustainable-future/netzeroby40> 2. <https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025>*

### (7.54.1.22) List the actions which contributed most to achieving this target

*1. We have been working on switching our electricity to renewable and clean sources in all countries in scope. We are deploying all available alternatives to renewable electrify use, virtual and direct PPA from the on-site solar PVs. 2. We have switched all our on-site CHP plants to renewable electricity from the grid, and working continuously with 3rd party suppliers operating those power plants to ensure the optimal utilization and high maintenance level. 3. All our plants are continuously working on energy use optimization and reduction, including electricity efficiency projects and solutions part of our internal mandatory program "Top20EnergySavers". 4. We have invested to many new production lines which are all latest generation "state-of-the-art" and with lowest available energy, including electricity and water consumption. 5. We have consolidated our manufacturing plants, which increasing asset utilization and reducing energy, including electricity and water use efficiency. 6. We have tightened the targets for all our operational efficiencies, such as energy, including electricity which have the direct contribution to renewable and clean energy and electricity use results improvements. 7. We are digitalizing our manufacturing process applying AI and Digital Twin to real data availability and prompt decision making.*

## Row 3

### (7.54.1.1) Target reference number

Select from:

Low 3

### (7.54.1.2) Date target was set



12/31/2017

### (7.54.1.3) Target coverage

Select from:

Other, please specify

### (7.54.1.4) Target type: energy carrier

Select from:

Electricity

### (7.54.1.5) Target type: activity

Select from:

Consumption

### (7.54.1.6) Target type: energy source

Select from:

Low-carbon energy source(s)

### (7.54.1.7) End date of base year

12/30/2017

### (7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

3569160

### (7.54.1.9) % share of low-carbon or renewable energy in base year

12

### (7.54.1.10) End date of target

**(7.54.1.11) % share of low-carbon or renewable energy at end date of target**

50

**(7.54.1.12) % share of low-carbon or renewable energy in reporting year**

55

**(7.54.1.13) % of target achieved relative to base year**

113.16

**(7.54.1.14) Target status in reporting year**

Select from:

Achieved and maintained

**(7.54.1.16) Is this target part of an emissions target?**

*Yes, this target is part of our Scope 3 emissions and therefore part of emissions reduction target*

**(7.54.1.17) Is this target part of an overarching initiative?**

Select all that apply

Other, please specify :This target is part of our public sustainability commitment Mission 2025.

**(7.54.1.19) Explain target coverage and identify any exclusions**

*Addition to Column 3 Target coverage: Other, please specify (Low carbon emission & energy efficient Cold Drink Equipment for product storage by consumers (Scope 3 emission reduction)) Among our CCHBC Mission Sustainability 2025 Commitments is an increase in energy-efficient refrigerators to be half of our total coolers placed in the market. This commitment and target covers all CCHBC markets. Target and progress monitoring are without integrated our new acquisition CCH Egypt.*

**(7.54.1.20) Target objective**

The objective of the target is fulfillment of our NetZero40 commitment and our Mission 2025 commitments on climate, packaging, water, ingredients, nutrition, people and communities. We aim to achieve net zero emissions by 2040 and have a net positive impact on biodiversity in critical areas of our value chain by 2040. More information on links: 1. <https://www.coca-colahellenic.com/en/a-more-sustainable-future/netzeroby40> 2. <https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025>

#### (7.54.1.22) List the actions which contributed most to achieving this target

We do purchase only energy efficiency coolers, iCoolers and all placements, replacement, fleet increases we make in markets are energy efficient versions. In order to have full visibility and tracking of equipment placed to market, we have developed very comprehensive internal control system, supported by fully digitalized solution. This involved assets inventory counts in the market by applying regular equipment scanning to track and trace equipment and reconcile with systems. [Add row]

#### (7.54.3) Provide details of your net-zero target(s).

##### Row 1

#### (7.54.3.1) Target reference number

Select from:

NZ1

#### (7.54.3.2) Date target was set

04/21/2021

#### (7.54.3.3) Target Coverage

Select from:

Organization-wide

#### (7.54.3.4) Targets linked to this net zero target

Select all that apply

Abs1

Abs2

Abs3

### (7.54.3.5) End date of target for achieving net zero

12/30/2040

### (7.54.3.6) Is this a science-based target?

Select from:

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

### (7.54.3.8) Scopes

Select all that apply

Scope 1

Scope 2

Scope 3

### (7.54.3.9) Greenhouse gases covered by target

Select all that apply

Methane (CH<sub>4</sub>)

Nitrous oxide (N<sub>2</sub>O)

Carbon dioxide (CO<sub>2</sub>)

Perfluorocarbons (PFCs)

Hydrofluorocarbons (HFCs)

Sulphur hexafluoride (SF<sub>6</sub>)

Nitrogen trifluoride (NF<sub>3</sub>)

### (7.54.3.10) Explain target coverage and identify any exclusions

*We have publicly committed for Net Zero ambition in October 2021. Our Net Zero public commitment covers all 3 scopes of carbon emissions and follows 1.5oC trajectory. The commitment is endorsed by the "We Mean Business" coalition and SBTi.*

### (7.54.3.11) Target objective

*The objective of the target is fulfillment of our NetZero40 commitment as part of our sustainability strategy, published in 2021: To reach Net Zero by 2040, we will reduce our direct emissions to an absolute minimum, and we will work in partnership with our suppliers and other partners in the value chain to eliminate the 90% of our carbon footprint that results from indirect scope 3 emissions. More information on link: <https://www.coca-colahellenic.com/en/a-more-sustainable-future/netzeroby40>*

### **(7.54.3.12) Do you intend to neutralize any residual emissions with permanent carbon removals at the end of the target?**

Select from:

Yes

### **(7.54.3.13) Do you plan to mitigate emissions beyond your value chain?**

Select from:

No, but we plan to within the next two years

### **(7.54.3.14) Do you intend to purchase and cancel carbon credits for neutralization and/or beyond value chain mitigation?**

Select all that apply

Yes, we plan to purchase and cancel carbon credits for neutralization at the end of the target

### **(7.54.3.15) Planned milestones and/or near-term investments for neutralization at the end of the target**

*We are in the exploring phase to define the method and investment required for the remaining part of the emissions neutralization at Net Zero year.*

### **(7.54.3.17) Target status in reporting year**

Select from:

Underway

### **(7.54.3.19) Process for reviewing target**

*We follow our recalculation policy and we recalculate the base year and targets in case following changes. 1) significant change in calculation methodology, 2) significant change in emissions conversion factors (LCAs), 3) investment, disinvestment, mergers and acquisitions with significant impact to business financials and emissions (2% of NSR and 2% GHG emissions), 4) significant change in the business growth rate or activity.*

[Add row]

**(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	5	<i>*Numeric input</i>
To be implemented	17	53500
Implementation commenced	5	41600
Implemented	4	23598
Not to be implemented	1	<i>*Numeric input</i>

*[Fixed row]*

**(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.**

### Row 1

#### (7.55.2.1) Initiative category & Initiative type

##### Low-carbon energy consumption

Solar PV

#### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

5400

#### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

*Select all that apply*

- Scope 1
- Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1340000

#### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

#### (7.55.2.7) Payback period

Select from:

- No payback

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

- 21-30 years

#### (7.55.2.9) Comment

*We have started our Nigerian operations renewable energy plan development and implementation back in 2020. In our Nigerian operations we generate majority of energy onsite in our plants by ourselves or by 3rd party operated on-site co-generations. All on-site generators are fossil fuel based and therefore with high carbon intensity. As part of our 2030 decarbonization plan for Nigeria, we have included and started implementation of 1) renewable electricity by on-site rooftop solar PV, 2) upgrading our energy generators to transit from heavy fossils to compressed gasses, 3) developed plant specific energy savers plans, and 4) switching the grid electricity to renewable sources by using iRECs mechanism. By the end of 2023 we have roof top solar PV installed in 8 of our manufacturing plants and 2 plants sourcing renewable electricity from the grid, resulting in 14.1% of total manufacturing electricity demand, equals to 27.7 MWh electricity from consumed from renewable sources. Operational benefit is shown as on-site solar PPA (rooftop) electricity price compared to electricity price to be supplied from the grid and OPEX spend on the iRECs. Solar PV investment is done in collaboration with 3rd party and we do pay per kWh electricity used. Annual saving is calculated based on*

estimated price difference of 0.15 eur/ kWh vs in-house generation with fuel mix in FY2023. Total solar PV generated additional electricity vs 2022FY is 9,041,418 kWh x 0.15 eur 1,355 thousand eur/ year and

## Row 2

### (7.55.2.1) Initiative category & Initiative type

#### Energy efficiency in buildings

Heating, Ventilation and Air Conditioning (HVAC)

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

20

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 1

Scope 2 (market-based)

### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

160000

### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

350000

### (7.55.2.7) Payback period



Select from:

1-3 years

### (7.55.2.8) Estimated lifetime of the initiative

Select from:

11-15 years

### (7.55.2.9) Comment

*In 2023 we worked with 3rd party partner on the energy efficiency management in our Austrian production and Warehouse facility. Energy use, both thermal and electrical is approx. 11% of total energy use of our Austrian production operations. As energy efficiency is one of top priorities in our mid- and long-term decarbonization plan, we have decided to pilot this smart facility energy efficiency project in Edelstal plant, Austria. We installed the building management system and equipped all utility and communication systems with needed sensors and integrated this all to one system. This change enables establish to optimise condition-based facility management for operational and non-operational hours taking account different seasonality for facility management, by optimising air flows for ventilation, air flows heating and cooling in different parts or zones in our buildings. We have estimated reduction in our electrical and thermal energy consumption to be 647,000 kWh per year resulting in estimated annual cost saving of 160 000 eur. As our facility operates already on renewable electricity the CO2e savings are marginal. Project investment is 350,000 EUR with payback of*

## Row 3

### (7.55.2.1) Initiative category & Initiative type

#### Transportation

Other, please specify :We invest in and provide energy efficient coolers (refrigerators) to our customers for the product chilling. These coolers are critical to reduce energy consumption by customers and our strategy to reduce scope 3 downstream value chain emissions

### (7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

18209

### (7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

Scope 3 category 13: Downstream leased assets

#### (7.55.2.4) Voluntary/Mandatory

Select from:

Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

7800000

#### (7.55.2.6) Investment required (unit currency – as specified in C0.4)

91000000

#### (7.55.2.7) Payback period

Select from:

1-3 years

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

6-10 years

#### (7.55.2.9) Comment

*Implementing our strategy to reduce emissions, we are changing our coolers (refrigerators) to energy efficient ones. Energy Efficient coolers are using 50% less energy vs conventional. In 2023, we worked with our suppliers and The Coca-Cola Company to advance our equipment and developed new, even higher efficiency cooler (B-energy class). We start delivery of those cooler in 2024 to our customers. This will help our customers save even more energy and reduce Scope 2 carbon footprint. Its also impacting our Scope 3 downstream emissions important in our NetZeroby40 journey. All our purchased coolers are HFC-free and energy efficient. Those refrigerators are used at customers outlets to store and sell our beverages to the final consumers. We are tracking monthly coolers movements and placements to the customers. We report coolers energy consumption, energy and carbon emissions savings annually. In 2023 we have invested 91 million eur to new energy efficient coolers. The annual monetary savings are calculated based on the coolers electricity savings, 49 million kWh and 18209 CO2e T vs 5 years annual avg saving. In 2023 electricity price was 0.19 EUR and Internal Carbon Price 89 EUR, resulting in cost saving 9.5 1.6 11.1 million EUR to customers. Payback of the coolers based on the energy saving, reduced energy and ICP on CO2e delivers 8 years payback. We account other business benefits making payback shorter, [Add row]*

## (7.55.3) What methods do you use to drive investment in emissions reduction activities?

### Row 1

#### (7.55.3.1) Method

Select from:

- Internal price on carbon

#### (7.55.3.2) Comment

*Since 2015 we introduced our internal carbon price (ICP) and we integrated it in our financial evaluation for energy/carbon reduction projects. In the financial template, FIAT table we are indicating quantitative and qualitative contribution by projects to CO2e reduction. Also, we do use ICP for the ROIC calculations, so we have the visibility of payback of the specific project with and without ICP.*

### Row 2

#### (7.55.3.1) Method

Select from:

- Dedicated budget for energy efficiency

#### (7.55.3.2) Comment

*Our Corporate Carbon&Water reduction team prioritizes all submitted carbon/energy reduction projects per country based on the impact and sensitivity analysis. It is done prior to the Business planning cycle. The capex for all these agreed projects remains dedicated to them and the team is following quarterly the implementation.*

### Row 3

#### (7.55.3.1) Method

Select from:

- Other :Cooperation with suppliers

#### (7.55.3.2) Comment

*We work with our suppliers in order to be able to buy less intensive carbon products: e.g purchasing of energy-efficient new models of coolers and other cold drink equipment. Also, together with our packaging suppliers we collaborate to reduce the use of the plastics in the packaging material, increase rPET to 100% and increase recycling rate of PET bottles and aluminium cans as well as develop and deploy technological innovations to reduce use of energy.*

## Row 4

### (7.55.3.1) Method

Select from:

Compliance with regulatory requirements/standards

### (7.55.3.2) Comment

*We reaffirm our commitment to transforming Coca-Cola Hellenic into a low-carbon business. We also would like to be among the companies which are leaders in Sustainability. Carbon management is a strategic priority for the Company and we are already seeing business benefits resulting from ongoing investments in energy efficiency. Future regulation may affect packaging, product delivery and distribution.*

## Row 5

### (7.55.3.1) Method

Select from:

Internal incentives/recognition programs

### (7.55.3.2) Comment

*We set a Corporate Carbon and Water reduction team and we assigned Carbon&Water Champion in each of our countries. They work together for defining and implementation of energy/carbon/water saving projects. For each of them, carbon reduction initiatives are incentivized in the annual business objectives. Also, Carbon emissions and water use ratio annual improvement % is part of the criteria for the best supply chain, plant and business unit annual awards.*

*[Add row]*

**(7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.**

## Row 1

### (7.68.1.1) Management practice reference number

Select from:

MP1

### (7.68.1.2) Management practice

Select from:

Knowledge sharing

### (7.68.1.3) Description of management practice

*Bonsucro is the Coca-Cola System most preferred sustainable sugar standard. TCCC, on behalf of the bottlers System, worked with Bonsucro members to create the first global metric standard for sustainable sugar cane production, & was the first to purchase Bonsucro certified sugar in 2011. TCCC also achieved Bonsucro Chain of Custody Standard certification, which enables the tracking of claims on the sustainable production of Bonsucro sugar cane. Through our active recruitment of our sugar suppliers & continuous support of the Bonsucro Certification, we leverage Bonsucro specialists to work with businesses of all kinds across the sugarcane sector to improve their social, environmental & commercial performance, bringing together a thriving international community that is creating a sustainable modern industry. Bonsucro use their expertise to deliver training, develop resources & run impact projects & help our critical T1 & T2 supply base make the changes needed to achieve sustainability & gain independent certifications when they successfully do so. Certified Bonsucro members perform better than the average on key metrics (Bonsucro Reference: <https://bonsucro.com/impactpage/>): Certified mills reduce water consumption by an average of 41% after five years of certification; in average certified farms reduce land-management GHG emissions by 17% within five years; 196,200 workers worldwide are covered by the human rights measures detailed in the Production Standard; certified farms pay 19% above the national minimum wage; More than 131,000 farm workers received personal protective equipment from their employers. In CCHBC we recognize the value of enabling our own people and suppliers' teams to develop and strengthen ESH skills. Our Capability Building programs objective is to ensure that both buyers and suppliers are able to integrate sustainability into the procurement practices and understand the ESG impacts in the supply chain. It also fosters a sense of ownership and empowerment to gain greater control over their own future performance. CCH we have Internal and External (EcoVadis Academy) trainings for our Buyers and Suppliers starting from entry level and gradually building to more in-depth understanding of the ESG matters, enhanced later collaboration with specialist organizations that are able to deliver in depth technical knowledge i.e. sLoCT for emissions.*

### (7.68.1.4) Your role in the implementation

Select all that apply

Financial

Knowledge sharing

Operational

Procurement

### (7.68.1.5) Explanation of how you encourage implementation

*The Principles for Sustainable Agriculture (PSA) and the System is covering a large scope of ingredients. As the majority of the key ingredients are purchased together with The Coca-Cola Company (TCCC), we address many of the issues that we face as a joint Coca-Cola system. We have a strategy and public commitment to source sustainably so 100% agricultural suppliers have to comply with the PSA by 2025. In 2023, we achieved compliance rate of 79%. From the Category Risk assessment developed by EcoVadis (EV) for CCH, using 21 criteria across their 4 main pillars, EV did a materiality risk assessment per CCH Proc. Category. Then we drill down and in 2023 we screened 14594 active T1 suppliers (100%) and 92483 T2 suppliers to map 1st level risk. Next we use EV rating, SGP physical audits, ESG Assessment form, Water Risk Filter, PSA for Ingredients, etc. & we assessed 2608 T1 active suppliers of which 2084 are Significant suppliers representing 81.5% of procurement spend. Sustainability Criteria are introduced to our procurement strategic sourcing as awarding criteria. We use EV Assessment platform where we have 1667 suppliers by end 2023 and increasing. In EV Category Risk Mapping assessment, the CSR criteria accommodate for 60% of the total score and 40% on procurement risk criteria. Focusing on water we introduced in 2020 Water Risk Filter (WRF). It quantifies water-related risks for all industries and countries and covers 100% of high water footprint suppliers. 2023 results: 26 suppliers (parent level) in 30 plants were identified with high water risk. As part of driving down Scope 3 emissions and accelerate the learning of our suppliers in GHG mngt, together with TCCC and other bottlers we joined the Supplier Leadership on Climate Transition collaborative (SLOCT), an initiative dedicated to mentor & train suppliers in emissions reduction strategies. EV goes beyond assessment and the development of corrective action plans to help our Buyers and Suppliers develop their knowledge around the entire spectrum of ESG matters via the EV Academy. For those suppliers that demonstrate high risks and low maturity we introduced in 2023 specific series of trainings for "Driving ESG Improvement". Last, we offer ESG performance debrief sessions between EV specialists and vendor' teams to secure they understand on how to improve & accelerate ESG journey*

### (7.68.1.6) Climate change related benefit

*Select all that apply*

- Emissions reductions (mitigation)
- Increasing resilience to climate change (adaptation)
- Reduced demand for fertilizers (adaptation)
- Reduced demand for pesticides (adaptation)
- Other, please specify :Decrease water usage

### (7.68.1.7) Comment

*We have a strategy and a public commitment to source sustainably - and our suppliers to comply with the PSA with 100% of our key agricultural ingredients by 2025. In 2023, we achieved compliance rate of 79%. We have 189 Suppliers join the CDP until 2023 of which 117 have committed or set SBTi. In November 2023, we held our 2nd Virtual Supplier Sustainability Event 'Opening up a more sustainable future together' where we invited all our Group Critical suppliers to talk about emissions reduction, biodiversity and deforestation. More than 400 people from 200 critical suppliers, Coca-Cola System colleagues & trade partners joined our virtual conference. Our Chairman of the Board opened the conference. Our partners CDP and the World Economic Forum offered their expert guidance, tools and tips for suppliers on what climate action they can take with focus on Emissions. Our suppliers Nordzucker, Ball Corporation and Graphic Packaging International shared their ESG and emissions best practices*

## Row 2

### (7.68.1.1) Management practice reference number

Select from:

MP3

### (7.68.1.2) Management practice

Select from:

Enhanced forest regeneration practices

### (7.68.1.3) Description of management practice

*Our approach toward continuous improvement is designed to enable our supply chain partners to advance better on-farm management practices efficiently and effectively. Part of our Ingredients supplier selection criteria, we leverage the Coca-Cola System Principles for Sustainable Agriculture (PSA). The PSA reflect the most recent science and external stakeholder perspectives, includes Forestry considerations to reflect new product categories, such as pulp and paper. Pulp & Paper products suppliers are expected to demonstrate compliance to the PSA. We promote to our supply base to avoid contributing to climate change by measuring energy use and greenhouse gas emissions (including emissions from deforestation and other land use change), setting GHG reduction targets, maximizing energy efficiency and the use of renewable energy, reducing emissions from agricultural practices and avoiding air pollution; Promote sustainable forest management and help protect woodlands from deforestation and illegal harvesting; New production areas are not established in natural habitats/ecosystems including forests or high-value conservation areas and do not cut through wildlife corridors or routes used for migration; Forests are not cut or burned for conversion to new production. There is no deliberate use of fire for land clearance. In November 2023, we held our 2nd Virtual Supplier Sustainability Event 'Opening up a more sustainable future together' where we invited all our Group Critical suppliers to talk about emissions reduction, biodiversity and deforestation. More than 400 people from 200 critical suppliers, Coca-Cola System colleagues & trade partners joined our virtual conference. Our Chairman of the Board opened the conference. Our partners CDP and the World Economic Forum offered their expert guidance, tools and tips for suppliers on what climate action they can take with focus on Emissions. Our suppliers Nordzucker & Graphic Packaging Int. shared their ESG and emissions best practices. Through our active recruitment of our sugar suppliers & continuous support of the Bonsucro Certification, we leverage Bonsucro specialists to work with businesses of all kinds across the sugarcane sector to improve their social, environmental & commercial performance, bringing together a thriving international community that is creating a sustainable modern industry.*

### (7.68.1.4) Your role in the implementation

Select all that apply

Knowledge sharing

Operational

Procurement

### (7.68.1.5) Explanation of how you encourage implementation

*TCCC and the Bottlers together, working with our supply partners & certification bodies, we support sustainable agriculture initiatives such as: securing training to farmers to implement more sustainable practices to enhance quality, productivity and farmer incomes; Tools for self-assessment to track progress and continuous improvement of best practices; Supporting external, third parties, such as standard/certification organizations (e.g. Forest Stewardship Council (FSC) & Program for Endorsement of Forest Certification (PEFC), NGOs and consultants (e.g., WWF, The Nature Conservancy, TechnoServe, Conservation International); Engaging in pre-competitive collaborative initiatives to address broad-scale systemic changes (e.g. water quality impacts, worker safety); Contributing to shared learning platforms through participation in seminars and webinars (e.g. Bonsucro, SAI Platform, Supplier Virtual Trainings, EV Academy etc.). In advancing our sustainable agriculture program, the Company recognizes the need and value of industry collaboration, including with other buyers and supply chain partners through recognized industry collaboration platforms. We seek to partner with others to help address and drive systemic change at scale in a transparent and precompetitive manner. By working with other companies through organizations such as SAI Platform or Bonsucro, we seek to align expectations, combine resources and bring greater efficiency to the interventions. We strive for continuous innovation through supplier collaboration that support our environmental orientation & targets. In November 2023, we held our 2nd Virtual Supplier Sustainability Event 'Opening up a more sustainable future together' where we invited all our Group Critical suppliers to talk about emissions reduction, biodiversity and deforestation. More than 400 people from 200 critical suppliers, Coca-Cola System colleagues & trade partners joined our virtual conference. Our Chairman of the Board opened the conference. Our partners CDP and the World Economic Forum offered their expert guidance, tools and tips for suppliers on what climate action they can take*

### (7.68.1.6) Climate change related benefit

Select all that apply

- Emissions reductions (mitigation)
- Increasing resilience to climate change (adaptation)
- Other, please specify :Biodiversity

### (7.68.1.7) Comment

*For corrugated cardboard in 2023 we have reached 80% of recycled content in Europe (excl. Russia & Belarus) while we equally focused on optimizing material weight. On top, we successfully continued with the Keel Clip technology implementation in Hungary, Greece, Italy, Poland, Romania, Northern Ireland, and Austria, while we started to look into how to further optimise the solution in terms of carton design to further reduce material usage and optimise emissions. Specifically, in Italy we piloted 6x150ml packs with downgauged carton format. During 2023 in Austria, we positively tested multipacks with LitePac Top corrugated solution. Additionally, Czech Republic optimised pallet layer weight by 32%, saving 25t of paper raw materials & 10% of respective costs & 40t of emissions annually*

## Row 3

### (7.68.1.1) Management practice reference number

Select from:



MP2

### (7.68.1.2) Management practice

Select from:

Fertilizer management

### (7.68.1.3) Description of management practice

*As per our strategy to source sustainably and minimize emissions, we implemented management practice to engage with suppliers in knowledge sharing and education about practices helping to reduce emissions and impact to environment, including the use of fertilizers. Part of our Ingredients supplier selection criteria, we leverage the Coca-Cola System Principles for Sustainable Agriculture (PSA). The PSA reflect the most recent science and external stakeholder perspectives, includes animal welfare and husbandry to reflect new product categories, and simplify language where possible. The PSA are aimed at farm level, are inclusive of small-scale farmer cooperatives, medium and large commercial operations, and form the basis for our continued engagement with suppliers to achieve compliance, transparency and continuous improvement of their farm base according to these principles. They will also guide our continued collaboration with industry platforms and standard bodies to drive the adoption of sustainable agriculture practices in the production stage of our supply chain. Agricultural suppliers at the processing level are expected to adhere to and demonstrate compliance to CCH Supplier Guiding Principles. In that respect, we prompt suppliers to follow national and/or local regulations and label requirements for safe and proper use of all agrochemicals, in accordance with label directions, to ensure proper protection of farm personnel and the environment; Do not use or store agrochemicals that are banned in the country of operation or are prohibited under international treaty; All agrochemicals are managed in a manner that respects Maximum Residue Limits (MRLs) of the countries where agricultural materials are grown and – when possible – of the countries where they are being used as ingredients to help prevent negative impacts on human health; All products used to protect crops from pest pressures, including, but not limited to, insects, weeds and diseases, are clearly documented and are part of an Integrated Pest Management System. All use of plant protection products is clearly justified. We promote Bonsucro certification or similar; Certified members perform better than the average on key metrics (Reference: <https://bonsucro.com/impactpage/>): Bonsucro certified farms reduce their fertilizer use by an average of 11% over five years of certification*

### (7.68.1.4) Your role in the implementation

Select all that apply

Knowledge sharing

Operational

Procurement

### (7.68.1.5) Explanation of how you encourage implementation

*The Principles for Sustainable Agriculture (PSA) is covering a large scope of ingredients. As the majority of the key ingredients are purchased together with The Coca-Cola Company (TCCC), we address the issues as a joint Coca-Cola system, we have a strategy & public commitment to source 100% ingredients sustainably by 2025. Working with our supply partners & certification bodies, we support sustainable agriculture initiatives such as: securing training to farmers to implement more*

sustainable practices to enhance quality, productivity and farmer incomes; tools for self-assessment to track progress and best practices; support the work of standard/certification organizations (e.g. Forest Stewardship Council (FSC) & Program for Endorsement of Forest Certification (PEFC), NGOs and consultants (e.g., WWF, The Nature Conservancy, TechnoServe, Conservation International); Engaging in pre-competitive collaborative initiatives to address broad-scale systemic changes (e.g. water quality impacts, worker safety); Contributing to shared learning platforms through participation in seminars and webinars (e.g. Bonsucro, SAI Platform, Supplier Virtual Trainings, EV Academy etc.). In advancing our sustainable agriculture program, the Company recognizes the need and value of industry collaboration, including with other buyers and supply chain partners through recognized industry collaboration platforms. We seek to partner with others to help address and drive systemic change at scale in a transparent and precompetitive manner. By working with other companies through organizations such as SAI Platform or Bonsucro, we seek to align expectations, combine resources and bring greater efficiency to the interventions. For example, through our active recruitment of our sugar suppliers and continuous support of the Bonsucro Certification, we leverage Bonsucro specialists to work with businesses of all kinds across the sugarcane sector to improve their social, environmental and commercial performance, bringing together a thriving international community that is creating a sustainable modern industry. Bonsucro use their expertise to deliver training, develop resources and run impact projects and help our critical T1 and T2 supply base make the changes needed to achieve sustainability and gain independent certifications when they successfully do so

### (7.68.1.6) Climate change related benefit

Select all that apply

- Emissions reductions (mitigation)
- Increasing resilience to climate change (adaptation)
- Reduced demand for fertilizers (adaptation)
- Reduced demand for pesticides (adaptation)

### (7.68.1.7) Comment

The Principles for Sustainable Agriculture (PSA) and the System is covering a large scope of ingredients. As the majority of the key ingredients are purchased together with The Coca-Cola Company (TCCC), as a result, we address many of the issues that we face in our supply chain as a joint Coca-Cola system. We have a strategy and a public commitment to source sustainably - and our suppliers to comply with the PSA with 100% of our key agricultural ingredients by 2025. We have in place a clear roadmap to reach it - in 2023, we achieved compliance rate of 79%.

[Add row]

**(7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.**

**Row 1**

### (7.70.1.1) Management practice reference number

Select from:

MP1

### (7.70.1.2) Overall effect

Select from:

Positive

### (7.70.1.3) Which of the following has been impacted?

Select all that apply

Soil

Water

Yield

Other, please specify :Emissions, Fertilizer use, Human Rights

### (7.70.1.4) Description of impacts

*Bonsucro is the Coca-Cola System most preferred sustainable sugar standard. TCCC, on behalf of the bottlers System, worked with Bonsucro members to create the first global metric standard for sustainable sugar cane production, & was the first to purchase Bonsucro certified sugar in 2011. TCCC also achieved Bonsucro Chain of Custody Standard certification, which enables the tracking of claims on the sustainable production of Bonsucro sugar cane. Through our active recruitment of our sugar suppliers & continuous support of the Bonsucro Certification, we leverage Bonsucro specialists to work with businesses of all kinds across the sugarcane sector to improve their social, environmental & commercial performance, bringing together a thriving international community that is creating a sustainable modern industry. Bonsucro use their expertise to deliver training, develop resources & run impact projects & help our critical T1 & T2 supply base make the changes needed to achieve sustainability & gain independent certifications when they successfully do so. Certified Bonsucro members perform better than the average on key metrics (Bonsucro Reference: <https://bonsucro.com/impactpage/>): Certified mills reduce water consumption by an average of 41% after five years of certification; in average certified farms reduce land-management GHG emissions by 17% within five years; 196,200 workers worldwide are covered by the human rights measures detailed in the Production Standard; certified farms pay 19% above the national minimum wage; More than 131,000 farm workers received personal protective equipment from their employers; Bonsucro certified farms reduce their fertilizer use by an average of 11% over five years of certification. In 2023, 79% of our key agricultural ingredients (Sugar, HFCS & Juices fruit crops) are certified against Principles of Sustainable Agriculture (PSA), by utilizing third party standards such as SAI FSA, ISCC Plus, BONSUCRO, REDcert2, Rainforest Alliance, FairTrade International, Global GAPGRASP, Global GAPFSA Add-On, etc.*

### (7.70.1.5) Have any response to these impacts been implemented?

Select from:

Yes

### (7.70.1.6) Description of the response(s)

*This framework for sustainable sourcing is integrated into internal governance and procurement processes. Our 2025 target for ingredient sourcing is to achieve 100% certification of our key agricultural ingredients against the Sustainable Agriculture Guiding Principles and we track the progress diligently every year. In 2023, 79% of the key commodities we purchased for use as ingredients were certified, slightly higher from 78% in 2022. Specifically, in 2023 we achieved the following PSA certifications: 73% in Sugar and 100% in HFCS (or 78% for Sugar & HFCS together); 96% for Juices (Fruit crops). For Coca-Cola HBC distributed products such as coffee, tea and plant based drinks that originate from TCCC, in 2023 the TCCC sustainable sourced to our Leader standard in line with the PSA: 99% of coffee, 100% of Soya beans, 99% of tea ingredient volumes. In Q4 2022 we started the work with our key packaging & ingredients partners to reflect our joint commitment to reduce emissions, collect their operational activity data, and convert the activities to CO2e. Until end 2023, we have recruited 189 significant suppliers in the CDP of which 117 have already set or committed to the SBTi, and on average 26% of their energy they source from renewable sources. We also track the number of supplier engaged under Capacity Building programs. For 2023 we recorded 97 % of significant T1 & T2 suppliers have engaged in capacity building programs. EcoVadis (EV) Initiative: By the end of 2023, 1667 of our critical suppliers were assessed using EV (18% vs 2022). EV goes beyond assessment & corrective action plans to help Suppliers develop knowledge through the EV Academy*

## Row 2

### (7.70.1.1) Management practice reference number

Select from:

- MP2

### (7.70.1.2) Overall effect

Select from:

- Positive

### (7.70.1.3) Which of the following has been impacted?

Select all that apply

- Soil
- Yield
- Other, please specify :Emissions

### (7.70.1.4) Description of impacts

*In 2023, 79% of our key agricultural ingredients (Sugar, HFCS & Juices fruit crops) are certified against Principles of Sustainable Agriculture (PSA), by utilizing third party standards such as SAI FSA, ISCC Plus, BONSUCRO, REDcert2, Rainforest Alliance, FairTrade International, Global GAPGRASP, Global GAPFSA Add-On, etc. Optimal and defined use of fertilizers per need in agriculture in addition to positive climate impact, brings also positive economic impact and therefore boosting the local community development Bonsucro is the Coca-Cola System most preferred sustainable sugar standard. TCCC, on behalf of the bottlers System, worked with Bonsucro members to create the first global metric standard for sustainable sugar cane production, & was the first to purchase Bonsucro certified sugar in 2011. TCCC also achieved Bonsucro Chain of Custody Standard certification, which enables the tracking of claims on the sustainable production of Bonsucro sugar cane. Through our active recruitment of our sugar suppliers & continuous support of the Bonsucro Certification, we leverage Bonsucro specialists to work with businesses of all kinds across the sugarcane sector to improve their social, environmental & commercial performance, bringing together a thriving international community that is creating a sustainable modern industry. Bonsucro use their expertise to deliver training, develop resources & run impact projects & help our critical T1 & T2 supply base make the changes needed to achieve sustainability & gain independent certifications when they successfully do so. Certified Bonsucro members perform better than the average on key metrics (Bonsucro Reference: <https://bonsucro.com/impactpage/>): Certified mills reduce water consumption by an average of 41% after five years of certification; in average certified farms reduce land-management GHG emissions by 17% within five years; Bonsucro certified farms reduce their fertilizer use by an average of 11% over five years of certification*

### **(7.70.1.5) Have any response to these impacts been implemented?**

Select from:

Yes

### **(7.70.1.6) Description of the response(s)**

*Following our guidelines and using the knowledge and practices shared with our suppliers who are directly engaged with the crop producers has enabled them to use fertilizers efficiently and according to the specific needs of the soil, which increases yield of the crop and the condition of the soil. As Sustainable Agriculture Guiding Principles cover all critical aspects of agricultural activity, they bring multiple benefits, including sustainability and economic. Responsible production and resilient supply chains create lasting value. Businesses, communities, and the environment all benefit from high standards. This framework for sustainable sourcing is integrated into internal governance and procurement processes. Our 2025 target for ingredient sourcing is to achieve 100% certification of our key agricultural ingredients against the Sustainable Agriculture Guiding Principles and we track the progress diligently every year. In 2023, 79% of the key commodities we purchased for use as ingredients were certified, slightly higher from 78% in 2022. Specifically, in 2023 we achieved the following PSA certifications: 73% in Sugar and 100% in HFCS (or 78% for Sugar & HFCS together); 96% for Juices (Fruit crops). For Coca-Cola HBC distributed products such as coffee, tea and plant based drinks that originate from TCCC, in 2023 the TCCC sustainable sourced to our Leader standard in line with the PSA: 99% of coffee, 100% of Soya beans, 99% of tea ingredient volumes. In Q4 2022 we started the work with our key packaging & ingredients partners to reflect our joint commitment to reduce emissions, collect their operational activity data, and convert the activities to CO<sub>2</sub>e. Until end 2023, we have recruited 189 significant suppliers in the CDP of which 117 have already set or committed to the SBTi, and on average 26% of their energy they source from renewable sources*

[Add row]

### **(7.73.2) Complete the following table for the goods/services for which you want to provide data.**

## Row 1

### (7.73.2.1) Requesting member

Select from:

### (7.73.2.2) Name of good/ service

*The Coca-Cola Company brands (all packaging and sizes), this includes Fanta, Sprite, etc*

### (7.73.2.3) Description of good/ service

*The Coca-Cola Company brands (all packaging and sizes), this includes Fanta, Sprite, etc*

### (7.73.2.4) Type of product

Select from:

Final

### (7.73.2.5) Unique product identifier

*Coca-Cola 1 litre.*

### (7.73.2.6) Total emissions in kg CO<sub>2</sub>e per unit

303.3

### (7.73.2.7) ±% change from previous figure supplied

0.16

### (7.73.2.8) Date of previous figure supplied

12/30/2023

### (7.73.2.9) Explanation of change

We are requested 1st time for this information last year, and provided full year 2022 data. This data was not including our new operation, CCHBC Egypt. Starting 2023 we are reporting our data including Egypt. The number is reduced as we have reduction in Scope 12 emissions and in Scope 3 category 13. Downstream leased assets. In Scope 12 emissions reduction is driven by increasing share of renewable electricity use in our plants (55% in 2023 vs 42% in 2022) and Scope 3 category 13 reduction is driven by increased share of energy efficient coolers place to customer outlets (55% in 2023 vs 49% in 2022).

### (7.73.2.10) Methods used to estimate lifecycle emissions

Select from:

GHG Protocol Product Accounting & Reporting Standard

[Add row]

### (7.73.3) Complete the following table with data for lifecycle stages of your goods and/or services.

#### Row 1

#### (7.73.3.1) Requesting member

Select from:

#### (7.73.3.2) Name of good/ service

Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO<sub>2</sub>eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.

#### (7.73.3.3) Scope

Select from:

Scope 1

#### (7.73.3.4) Lifecycle stage

Select from:

Cradle to grave

#### (7.73.3.5) Emissions at the lifecycle stage in kg CO<sub>2</sub>e per unit

**(7.73.3.6) Lifecycle stage under your ownership or control**

Select from:

Yes

**(7.73.3.7) Type of data used**

Select from:

Primary

**(7.73.3.8) Data quality**

*Data are average for all Coca-Cola pack sizes and types. The emissions here are from the fossil fuel used in our bottling plants - we have a system for measurement and reporting monthly of all fuel quantity per type of fuel. The amount of fuel used is multiplied by the respective CO2 factor.*

**(7.73.3.9) If applicable, describe the verification/assurance of the product emissions data**

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*

**Row 2****(7.73.3.1) Requesting member**

Select from:

**(7.73.3.2) Name of good/ service**

*Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO2eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.*

**(7.73.3.3) Scope**

Select from:



Scope 1

#### (7.73.3.4) Lifecycle stage

Select from:

Transportation

#### (7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

0.52

#### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

#### (7.73.3.7) Type of data used

Select from:

Primary

#### (7.73.3.8) Data quality

*Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are from our own fleet/transport (from fossil fuels) - we have a system for measurement and reporting monthly of fuel used for transportation (per fuel type).*

#### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*

### Row 3

#### (7.73.3.1) Requesting member

Select from:

### (7.73.3.2) Name of good/ service

*Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO<sub>2</sub>eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.*

### (7.73.3.3) Scope

Select from:

Scope 1

### (7.73.3.4) Lifecycle stage

Select from:

Other, please specify :CO<sub>2</sub> Losses from beverage' carbonation

### (7.73.3.5) Emissions at the lifecycle stage in kg CO<sub>2</sub>e per unit

0.34

### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

### (7.73.3.7) Type of data used

Select from:

Primary

### (7.73.3.8) Data quality

*Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are from CO<sub>2</sub> losses (from product carbonation) during manufacturing process in our bottling plants - weekly data are monitored and reported. After that it is multiplied by CO<sub>2</sub> factor.*

### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*

## Row 5

### (7.73.3.1) Requesting member

Select from:

### (7.73.3.2) Name of good/ service

*Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO2eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product..*

### (7.73.3.3) Scope

Select from:

Scope 1

### (7.73.3.4) Lifecycle stage

Select from:

Storage

### (7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

0.03

### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

### (7.73.3.7) Type of data used

Select from:

Primary

### (7.73.3.8) Data quality

*Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are from coolants in Cold Drink Equipment we own, and which is used for storage of our products on the market place. We have primary data for all coolant leakages and we know the coolant type per cooler, so the leak qty is multiplied by the respective coolant's carbon factor.*

### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*

## Row 6

### (7.73.3.1) Requesting member

Select from:

### (7.73.3.2) Name of good/ service

*Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO2eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.*

### (7.73.3.3) Scope

Select from:

Scope 1

### (7.73.3.4) Lifecycle stage

Select from:

Other, please specify :Fuel used in remote properties

### (7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

0.04

### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

### (7.73.3.7) Type of data used

Select from:

Primary

### (7.73.3.8) Data quality

*Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are from the fuel used in our remote properties (Distribution centres, warehouses, offices) which are not part of manufacturing facilities - there is a system for quarterly monitoring&reporting.*

### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*

## Row 7

### (7.73.3.1) Requesting member

Select from:

### (7.73.3.2) Name of good/ service

*Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO2eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.*

### (7.73.3.3) Scope

Select from:

Scope 2

#### (7.73.3.4) Lifecycle stage

Select from:

Production

#### (7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

1.01

#### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

#### (7.73.3.7) Type of data used

Select from:

Primary

#### (7.73.3.8) Data quality

*Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are Scope 2 from supplied electricity, supplied steam, hot water and cooling used in our bottling plants, Market-based. We have a system for measurement and reporting monthly.*

#### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*

### Row 8

#### (7.73.3.1) Requesting member

Select from:

### (7.73.3.2) Name of good/ service

*Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO<sub>2</sub>eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.*

### (7.73.3.3) Scope

Select from:

Scope 2

### (7.73.3.4) Lifecycle stage

Select from:

Other, please specify :Electricity for remote properties

### (7.73.3.5) Emissions at the lifecycle stage in kg CO<sub>2</sub>e per unit

0.01

### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

### (7.73.3.7) Type of data used

Select from:

Primary

### (7.73.3.8) Data quality

*Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are from the electricity purchased for our remote properties (Distribution centres, warehouses, offices) which are not part of manufacturing facilities, Market-based method is used. We have a system for quarterly measurement and reporting.*

### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*

## Row 9

### (7.73.3.1) Requesting member

Select from:

### (7.73.3.2) Name of good/ service

*Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO<sub>2</sub>eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.*

### (7.73.3.3) Scope

Select from:

Scope 3

### (7.73.3.4) Lifecycle stage

Select from:

Other, please specify :Manufacturing, ingredients & Packaging

### (7.73.3.5) Emissions at the lifecycle stage in kg CO<sub>2</sub>e per unit

19.91

### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes



### (7.73.3.7) Type of data used

Select from:

Primary

### (7.73.3.8) Data quality

Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are from the following Scope 3 sources: primary, secondary and tertiary packaging; from sugar & sweeteners used as ingredients; from CO2 production in our own CHPs plants

### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance

## Row 10

### (7.73.3.1) Requesting member

Select from:

### (7.73.3.2) Name of good/ service

Coca-Cola 1 litre, however due to the unit of measure that CDP requires (kg CO2eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 100 million liters product.

### (7.73.3.3) Scope

Select from:

Scope 3

### (7.73.3.4) Lifecycle stage

Select from:

Other, please specify :Transportation & Storage

### (7.73.3.5) Emissions at the lifecycle stage in kg CO2e per unit

7.66

### (7.73.3.6) Lifecycle stage under your ownership or control

Select from:

Yes

### (7.73.3.7) Type of data used

Select from:

Primary

### (7.73.3.8) Data quality

*Data are average for all Coke brands (Coca-Cola, Coca-Cola Light and Coca-Cola Zero), pack sizes and types. The emissions here are from the following Scope 3 sources: electricity in Cold Drink Equipment on market place that is used by our customers for product storage, corporate flights, 3rd-party fleet (fuels), emissions from CO2 (carbonation) in product. All data are collected quarterly in a specialized software.*

### (7.73.3.9) If applicable, describe the verification/assurance of the product emissions data

*Our company carbon footprint data are checked and verified by an independent third-party company in accordance with the ISAE3000 Assurance Standard: Limited Assurance*  
[Add row]

### (7.73.4) Please detail emissions reduction initiatives completed or planned for this product.

#### Row 1

### (7.73.4.1) Name of good/ service

*Coca-Cola 1 litre (average per all brands, pack types and sizes), however due to the unit of measure that CDP requires (kg CO2eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 1000 litre product.*

#### (7.73.4.2) Initiative ID

Select from:

Initiative 1

#### (7.73.4.3) Description of initiative

*Climate friendly coolers: Together with suppliers, we developed hydrofluorocarbon-free (HFC-free) coolers which are up to 63% more energy efficient than 2004 models. For old models we run retrofitting programmes.*

#### (7.73.4.4) Completed or planned

Select from:

Completed

#### (7.73.4.5) Emission reductions in kg CO2e per unit

0.02

### Row 2

#### (7.73.4.1) Name of good/ service

*Coca-Cola 1 litre (average per all brands, pack types and sizes), however due to the unit of measure that CDP requires (kg CO2eq/unit) and the limit space for the figure (allowing only 2 digits after the decimal place), the data will be given for 1000 litre product.*

#### (7.73.4.2) Initiative ID

Select from:

Initiative 2

#### (7.73.4.3) Description of initiative

*Packaging improvement initiatives: bottle neck weight reduction, increasing of recycling PET content, secondary packaging material weight reduction and plastics removals.*

#### (7.73.4.4) Completed or planned

Select from:

Completed

#### (7.73.4.5) Emission reductions in kg CO2e per unit

0.01

[Add row]

### (7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

#### Row 1

#### (7.74.1.1) Level of aggregation

Select from:

Group of products or services

#### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify

#### (7.74.1.3) Type of product(s) or service(s)

##### Other

Other, please specify

#### (7.74.1.4) Description of product(s) or service(s)

*We have developed internal definition for the low carbon products and this is as following: a) Beverages in PET packaging which has recycledPET (rPET) content, since the CO2e factor of this packaging is much lower (based on LCA); b) Replacing NRGB (one-way glass bottles, so called Non-Returnable Glass Bottles NRGB) to*

RGB (Returnable /reusable/ Glass Bottles) which also save material and CO2 due to numerous reuse cycles of those bottles; c) Our juices packed in bricks used FSC (Forest Stewardship Council) certified packaging from our supplier, which has lower CO2 factor; d) All beverages containing water produced at our plants certified to AWS (Alliance for Water Stewardship): as of end of 2022 we have 52 sites certified with a Gold or Platinum certification in AWS. As water is linked to carbon, especially having all activities at watersheds/ water basin and community level required to achieve AWS, we consider these beverages as low carbon ones; e) Our full Fuze ice tea portfolio is certified to rainforest alliance which is preventative certifications protecting the rainforest, critical to global CO2e. Estimated total avoided emissions per year: 116279 metric tonnes of CO2e.

#### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

#### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :We do have internally developed methodology by The Coca-Cola Company covering entire Life Cycle and End of Life of product. This method is aligned with cradle-to-grave scope.

#### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Cradle-to-grave

#### (7.74.1.8) Functional unit used

We calculate product carbon footprint as g of CO2eq per liter of beverage.

#### (7.74.1.9) Reference product/service or baseline scenario used

Reference package is 100% virgin PET packaging material of product vs. package with specific recycle content (rPET) packaging, 100% rPET for the water. For RGB (Returnable/reusable Glass Bottle), the reference is the Non-Returnable Glass Bottle (NRGB).

#### (7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

Cradle-to-grave

### (7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

116279

### (7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

a) We have increased the use of recycled PET in our markets vs 2022: In 2023, our Romanian operation move to 100% rPET portfolio for all products and packages they produce and sell. Since previous years, in 2021 and 2022 we had Switzerland Italy and Austria already using 100% rPET for locally produced PET portfolios (exception is water products in Italy, with no 100% rPET bottles in use). We performed LCA (life cycle analysis) for those products and compared with reference in those markets. 100% rPET package carbon footprint is much lower vs. Virgin PET (2.19 vs. 0.57 kg CO2e/kg material). For carbon emissions calculation, we took purchased quantity of virgin PET in 2023, multiplied by the respective conversion factor and deducted same quantity of recycled PET (rPET) multiplied by rPET CO2e conversion factor. The difference avoided GHG emissions in 2023 which are 85311 tonnes of CO2e. b) Use of RGB instead of NRGB: comparing the annual quantity of Non-returnable Glass Bottles (NRGB) vs. Returnable Glass Bottles (RGB) and its replacement by RGB. RGB bottles useful life is 3 years (it is the statistics from our systems and Finance department), while NRGB bottles are one-way bottles. We take into account the weight of 1 RGB bottle which is in average 42% heavier than 1 NRGB bottle, so this is deducted from the calculation. Each material (NRGB and RGB) have their own CO2e factor, based on the LCA, so we multiply the quantity of the materials by their CO2e factors. The difference is the CO2e saving from replacing the NRGB with RGB (for 2023, it is 30969 tonnes of CO2e). a) b) 8531130969 116279 tonnes of CO2e in total.

### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

100

## Row 2

### (7.74.1.1) Level of aggregation

Select from:

Group of products or services

### (7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Low carbon products, avoided GHG emissions

### (7.74.1.3) Type of product(s) or service(s)

## Power

Other, please specify :Low carbon products, avoided GHG emissions

### (7.74.1.4) Description of product(s) or service(s)

*Avoided CO2 emissions from cooling our beverages in energy-efficient coolers. As part of our climate change strategy, we provide to our customers energy-efficient coolers (min 50% reduced electricity consumption vs conventional cooler) and HFC-free coolers. Old fleet of the coolers, still within the useful life are undergoing process of retrofitting including the installation of Energy Management Devices (EMD), LED lights, insulation upgrade, etc, to improve those energy efficiency until the end of the useful life. Estimated total avoided emissions per year: 397421 metric tonnes of CO2e in 2023.*

### (7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

Yes

### (7.74.1.6) Methodology used to calculate avoided emissions

Select from:

Other, please specify :We calculate energy savings and multiply by country electricity grid factor. These emission factors are from the publication "CO2 emissions from fuel combustion" IEA 2016 (for 2010-2016), IEA 2017 (for 2017), "Emission factors" IEA 2018 (for 2018).

### (7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

Use stage

### (7.74.1.8) Functional unit used

*Electricity saving in kWh from energy-efficient coolers, converted to tonnes of GHG emissions savings by using emission factors of electricity grid by specific market/country. Avoided emissions are expressed as tonnes of CO2e.*

### (7.74.1.9) Reference product/service or baseline scenario used

*Energy savings are calculated based on actual saved energy from the energy-efficient cooler vs a regular type of cooler energy consumption. Difference of this consumption is multiplied by the electricity grid factor in the respective market/country and expressed as CO2e savings/ avoidance per year.*

**(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario**

Select from:

Other, please specify :Base year is the current reporting year

**(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario**

397421

**(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions**

*In the calculation we quantify the energy (electricity) difference of the conventional vs energy efficient coolers and convert this to carbon emission by applying the emission grid factor of markets/countries where the equipment is placed. The grid factor per country is based on the last available by the International Energy Agency (IEA) annual data. Snapshot of our annual environment report shows the CO2e saved in tonnes (397421 tonnes of CO2e). Avoided CO2 emissions are calculated by multiplying the electricity saving in each country (from the coolers) by the electricity-grid factor in these countries (grid factor per country is based on International Energy Agency data) for 1 year. Calculation of the revenue: When calculating the % NSR (Net Sales Revenue) generated by products sold in our coolers with installed EMD (Energy Management Device) and in our new energy-efficient coolers. Here we include Single Serve and 1litre products sold in Modern Trade Channel, HoReCa and traditional trade channel. % of NSR 38.9% (incl EGY)*

**(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

42.5

[Add row]



## C9. Environmental performance - Water security

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

### Water withdrawals – total volumes

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

#### (9.2.2) Frequency of measurement

Select from:

Continuously

#### (9.2.3) Method of measurement

*Flowmeter*

#### (9.2.4) Please explain

*It is part of our engineering standards to ensure proper flow monitoring for all supply points, main water consumption processes and wastewater discharge points.*

### Water withdrawals – volumes by source

#### (9.2.1) % of sites/facilities/operations

Select from:

100%

#### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

Flowmeter

### (9.2.4) Please explain

*It is part of our engineering standards to ensure proper flow monitoring for all supply points, main water consumption processes and wastewater discharge points.*

## Water withdrawals quality

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*Inline sensors and laboratory analyses.*

### (9.2.4) Please explain

*For all our bottling facilities we are implementing a water quality monitoring program, to ensure source water quality trend analyses, performance of our water treatment facilities, compliance of treated water and finished products, and compliance to the wastewater discharge standards and regulations.*

## Water discharges – total volumes

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Flowmeter*

### (9.2.4) Please explain

*It is part of our engineering standards to ensure proper flow monitoring for all supply points, main water consumption processes and wastewater discharge points.*

## Water discharges – volumes by destination

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Flowmeter*

### (9.2.4) Please explain

*It is part of our engineering standards to ensure proper flow monitoring for all supply points, main water consumption processes and wastewater discharge points.*

## Water discharges – volumes by treatment method

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Flowmeter*

### (9.2.4) Please explain

*It is part of our engineering standards to ensure proper flow monitoring for all supply points, main water consumption processes and wastewater discharge points.*

## Water discharge quality – by standard effluent parameters

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Daily

### (9.2.3) Method of measurement

*Inline sensors and laboratory analyses.*

#### (9.2.4) Please explain

*For all our bottling facilities we are implementing a water quality monitoring program, to ensure source water quality trend analyses, performance of our water treatment facilities, compliance of treated water and finished products, and compliance to the wastewater discharge standards and regulations.*

#### **Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)**

##### (9.2.1) % of sites/facilities/operations

Select from:

100%

##### (9.2.2) Frequency of measurement

Select from:

Quarterly

##### (9.2.3) Method of measurement

*Water sampling*

#### (9.2.4) Please explain

*For all our bottling facilities we are implementing a water quality monitoring program, to ensure source water quality trend analyses, performance of our water treatment facilities, compliance of treated water and finished products, and compliance to the wastewater discharge standards and regulations.*

#### **Water discharge quality – temperature**

##### (9.2.1) % of sites/facilities/operations

Select from:

100%

##### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Thermometers and temperature indicators (probes)*

### (9.2.4) Please explain

*For all our bottling facilities we are implementing a water quality monitoring program, to ensure source water quality trend analyses, performance of our water treatment facilities, compliance of treated water and finished products, and compliance to the wastewater discharge standards and regulations.*

## Water consumption – total volume

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Flowmeter*

### (9.2.4) Please explain

*It is part of our engineering standards to ensure proper flow monitoring for all supply points, main water consumption processes and wastewater discharge points.*

## Water recycled/reused

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Flowmeter*

### (9.2.4) Please explain

*It is part of our engineering standards to ensure proper flow monitoring for all supply points, main water consumption processes and wastewater discharge points.*

## **The provision of fully-functioning, safely managed WASH services to all workers**

### (9.2.1) % of sites/facilities/operations

Select from:

100%

### (9.2.2) Frequency of measurement

Select from:

Continuously

### (9.2.3) Method of measurement

*Operational functioning check, visual control, flowmeters*

### (9.2.4) Please explain

*For all our bottling facilities we are implementing a water quality monitoring program, to ensure source water quality trend analyses, performance of our water treatment facilities, compliance of treated water and finished products, and compliance to the wastewater discharge standards and regulations.*  
[Fixed row]

## **(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?**

### **Total withdrawals**

#### **(9.2.2.1) Volume (megaliters/year)**

29764.36

#### **(9.2.2.2) Comparison with previous reporting year**

Select from:

Higher

#### **(9.2.2.3) Primary reason for comparison with previous reporting year**

Select from:

Mergers and acquisitions

#### **(9.2.2.4) Five-year forecast**

Select from:

About the same

#### **(9.2.2.5) Primary reason for forecast**

Select from:

Investment in water-smart technology/process

#### **(9.2.2.6) Please explain**



*Small (1.1%) increase in 2023 compared to 2022 due to Egyptian data reported. When we acquired Egyptian operations, the water data were not correct and reliable. Now we have reliable, correct and audited data there.*

## **Total discharges**

### **(9.2.2.1) Volume (megaliters/year)**

11822.86

### **(9.2.2.2) Comparison with previous reporting year**

Select from:

Higher

### **(9.2.2.3) Primary reason for comparison with previous reporting year**

Select from:

Mergers and acquisitions

### **(9.2.2.4) Five-year forecast**

Select from:

About the same

### **(9.2.2.5) Primary reason for forecast**

Select from:

Investment in water-smart technology/process

### **(9.2.2.6) Please explain**

*Small (around 1%) increase in 2023 compared to 2022 due to Egyptian data reported. When we acquired Egyptian operations, the water data were not correct and reliable. Now we have reliable, correct and audited data there.*

## **Total consumption**

### (9.2.2.1) Volume (megaliters/year)

17941.5

### (9.2.2.2) Comparison with previous reporting year

Select from:

Higher

### (9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Mergers and acquisitions

### (9.2.2.4) Five-year forecast

Select from:

About the same

### (9.2.2.5) Primary reason for forecast

Select from:

Investment in water-smart technology/process

### (9.2.2.6) Please explain

*Small (1.7%) increase in 2023 compared to 2022 due to Egyptian data reported. When we acquired Egyptian operations, the water data were not correct and reliable. Now we have reliable, correct and audited data there.  
[Fixed row]*

**(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.**

#### (9.2.4.1) Withdrawals are from areas with water stress

Select from:

Yes

#### (9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

9245.12

#### (9.2.4.3) Comparison with previous reporting year

Select from:

About the same

#### (9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.4.5) Five-year forecast

Select from:

About the same

#### (9.2.4.6) Primary reason for forecast

Select from:

Investment in water-smart technology/process

#### (9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

31.06

#### (9.2.4.8) Identification tool

Select all that apply

WWF Water Risk Filter

### (9.2.4.9) Please explain

*In the 19 water priority locations, which include not only water stress but also WASH and water quality, we have about the same amount of water withdrawal ( [Fixed row]*

## (9.2.6) What proportion of the sourced agricultural commodities that are significant to your organization originate from areas with water stress?

### Fruit

#### (9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

Yes

#### (9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

Less than 1%

#### (9.2.6.3) Please explain

*The metric used here is Metric Tones of Juice sourced from water stress areas divided by the total Metric tons of key agricultural commodities that we source in CCH over the reference year i.e. 2023. We using WWF Water Risk filter, we defined T1 and T2 suppliers operating in high water risk areas. Based on the outcome of this assessment less than 1% of juice volume from water risk areas. This assessment is subject to annual review. This percentage has been flat versus last year. This assessment outcome sets the basis for the supplier engagement and commonly agreed water efficiency improvement plan. Based on the current trends of supply base location and supplier selection criteria we expect to keep same proportion of the supply base in the water stress areas. We create plans with the support of specialist organizations such as WWF to decrease the water footprint of our products in these areas and also have started our discussions with suppliers in order to engage them in the process. Additionally, this metric is used within our organization as information to external interested bodies but also to drive internal decisions for focused engagement and assess potential investments that may be needed.*

### Maize/corn

### (9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

Yes

### (9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

1-10

### (9.2.6.3) Please explain

*The metric used here is Metric Tons of HFCS sourced from water stress areas divided by the total Metric tons of agricultural commodities that we source in CCH over the reference year i.e. 2023. We using WWF Water Risk filter, we defined T1 and T2 suppliers operating in high water risk areas. Based on the outcome of this assessment less than 10% of HFCS volume from water risk areas. This assessment is subject for annual review. This percentage has been flat versus last year because we have now incorporated the Egypt sugar data in our reporting, which is new country that we acquired recently. This assessment outcome sets the basis for supplier engagement and commonly agreed water efficiency improvement plan. Based on current trends of supply base location selection criteria we expect to keep the same proportion of stress area. We create plans with support specialist organizations such as WWF to decrease footprint products these areas also started discussions suppliers order engage them in the process. Additionally, this metric is used within our organization as information to external interested bodies but also to drive internal decisions for focused engagement and assess potential investments that may be needed.*

## Sugar

### (9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

Yes

### (9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

1-10

### (9.2.6.3) Please explain

*The metric used here is Metric Tons of Sugar sourced from water stress areas divided by the total Metric tons of agricultural commodities that we source in CCH over the reference year i.e. 2022. We using WWF Water Risk filter, we defined T1 and T2 suppliers operating in high water risk areas. Based on the outcome of this assessment less than 10% of sugar volume from water risk areas. This assessment outcome sets the basis for supplier engagement and commonly agreed water efficiency improvement plan. Based on current trends of supply base location selection criteria, we expect to keep the same proportion of stress area. We create plans with support specialist organizations such as WWF to decrease footprint products these areas also started discussions suppliers order engage them in the process. Additionally, this metric is used within our organization as information to external interested bodies but also to drive internal decisions for focused engagement and assess potential investments that may be needed.*

*[Fixed row]*

## **(9.2.7) Provide total water withdrawal data by source.**

### **Fresh surface water, including rainwater, water from wetlands, rivers, and lakes**

#### **(9.2.7.1) Relevance**

Select from:

Relevant

#### **(9.2.7.2) Volume (megaliters/year)**

636.02

#### **(9.2.7.3) Comparison with previous reporting year**

Select from:

Lower

#### **(9.2.7.4) Primary reason for comparison with previous reporting year**

Select from:

Increase/decrease in efficiency

#### **(9.2.7.5) Please explain**

*Decrease of 6.7% vs 2022 (including acquisition of Egypt).*

## Brackish surface water/Seawater

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Not relevant*

## Groundwater – renewable

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

19478.23

### (9.2.7.3) Comparison with previous reporting year

Select from:

Lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.7.5) Please explain

*Decrease of 0.8% vs 2022 (including acquisition of Egypt).*

## Groundwater – non-renewable

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Not relevant*

## Produced/Entrained water

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*Not relevant*

## Third party sources

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

9650.1

### (9.2.7.3) Comparison with previous reporting year



Select from:

Higher

#### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

#### (9.2.7.5) Please explain

*Increase of 6.8% vs 2022 (including acquisition of Egypt).  
[Fixed row]*

### (9.2.8) Provide total water discharge data by destination.

#### Fresh surface water

##### (9.2.8.1) Relevance

Select from:

Relevant

##### (9.2.8.2) Volume (megaliters/year)

6088.87

##### (9.2.8.3) Comparison with previous reporting year

Select from:

Lower

##### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*In 2023 total water discharged to Surface waters decreased by 6.2% (figure for 2022 including Egypt was 64492.36 megaliters).*

## Brackish surface water/seawater

### (9.2.8.1) Relevance

Select from:

Not relevant

### (9.2.8.5) Please explain

*Not relevant*

## Groundwater

### (9.2.8.1) Relevance

Select from:

Not relevant

### (9.2.8.5) Please explain

*Not relevant*

## Third-party destinations

### (9.2.8.1) Relevance

Select from:

Relevant

### (9.2.8.2) Volume (megaliters/year)

5733.99

### (9.2.8.3) Comparison with previous reporting year

Select from:

Higher

### (9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.8.5) Please explain

*In 2023 total water discharged to third party destination (municipal WWT) increased by 7.5% (figure for 2022 including Egypt was 5335 megaliters).  
[Fixed row]*

## (9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

### Tertiary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

*Not relevant. None of our bottling plants is using tertiary treatment for wastewater, since this level of advance treatment is not required for our typical industrial water discharge. The main critical parameters that needs to be controlled are pH, total suspended solids, COD/BOD5, bacterial load. For these parameters, the usual neutralization, solids sedimentation and screening, followed by aerobic treatment are enough to ensure compliance to company discharge limits or local regulations.*

## Secondary treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

8597.32

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Higher

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

61-70

### (9.2.9.6) Please explain

*Increase of 2.4% vs 2022 (number for 2022 including Egypt was 8394 megaliters). The main critical parameters that needs to be controlled are pH, total suspended solids, COD/BOD5, bacterial load. For these parameters, the usual neutralization, solids sedimentation and screening, followed by aerobic treatment are enough to ensure compliance to company discharge limits or local regulations. As part of our governance model, for critical processes - such as wastewater management - we introduce own company voluntary standards on top of the legal requirements. Therefore, each local management team will be following the most strict requirements out of the two.*

## Primary treatment only

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

1488.6

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Lower

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in efficiency

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

11-20

### (9.2.9.6) Please explain

*Decrease of 17.5% vs 2022 (number for 2022 including Egypt was 1803 megaliters).. The main critical parameters that needs to be controlled are pH, total suspended solids, COD/BOD5, bacterial load. For these parameters, the usual neutralization, solids sedimentation and screening, followed by aerobic treatment are enough to ensure compliance to company discharge limits or local regulations. As part of our governance model, for critical processes - such as wastewater management - we introduce own company voluntary standards on top of the legal requirements. Therefore, each local management team will be following the most strict requirements out of the two.*

### Discharge to the natural environment without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

*Not relevant. As part of our own governance model, the internal wastewater management requirements is avoiding direct discharge to the natural environment without treatment, and specifies the maximum permitted limits for the critical parameters, such as pH, BOD5 or total suspended solids.*

## Discharge to a third party without treatment

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Relevant

### (9.2.9.2) Volume (megaliters/year)

1736.94

### (9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

Higher

### (9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

### (9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

11-20

### (9.2.9.6) Please explain

Increase of 6.6% vs 2022 (number for 2022 including Egypt was 1630 megaliters). There are few plants that discharge wastewater directly into the municipal sewage network, as part of the local agreements with the municipality. Even for these cases, the wastewater effluent quality is monitored frequently, in order to ensure that the third party wastewater treatment plant will operate within parameters. The local agreements are based on regulatory standards in the respective country. In those locations with available municipal sewage network and wastewater treatment plant, we have contracts in place with local provider for discharging our industrial and sanitary streams. As part of the agreements with the municipal wastewater treatment plant, we have to maintain specific parameters of the discharged wastewater, which are monitored frequently by our plants. The required parameters for monitoring and their maximum limits are defined by the local authorities, depending on the municipal wastewater treatment capabilities.

## Other

### (9.2.9.1) Relevance of treatment level to discharge

Select from:

Not relevant

### (9.2.9.6) Please explain

Not relevant  
[Fixed row]

**(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.**

### (9.2.10.1) Emissions to water in the reporting year (metric tons)

5714

### (9.2.10.2) Categories of substances included

Select all that apply

Nitrates

Phosphates

#### (9.2.10.4) Please explain

The value of 5714 tonnes represents the total chemical oxygen demand discharged from CCH plants into the environment, after the wastewater has been treated wither by on-site or municipal wastewater treatment plants.

[Fixed row]

### (9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

#### Direct operations

##### (9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

##### (9.3.2) Total number of facilities identified

2

##### (9.3.3) % of facilities in direct operations that this represents

Select from:

1-25

##### (9.3.4) Please explain

Water is very important for us as ingredient in our beverages and we use it for processes in our facilities such as cleaning, cooling, etc. All dependencies are considered in the risk assessment, and the mitigation plans are developed based on opportunities. Substantive impacts in the business can come from water scarcity (physical risk): it could restrict the ability of individual sites to produce product for sales and it could cause a direct business interruption. This business interruption is defined as impact to reduction of the sales volume linked with a specific site. Estimated volume impact is reduction by 1-5%. By using WWF Water Risk Filter and WRI Aqueduct Water Risk Atlas for water priority assessment, we identified that 19 of our plants, including two key ones in Schimatari, Greece and Asejire, Nigeria, which are located in water stress areas. This means that the whole production in those plants could potentially be impacted. Those are two of the biggest plants in these countries and that's why the impact of the local business could be potentially substantive. For them, based on WWF Water Risk Filter there is a potential to have a scarcity of renewable annual water supply by 2025 or lack of WASH and water quality in the watershed.



## Upstream value chain

### (9.3.1) Identification of facilities in the value chain stage

Select from:

Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

### (9.3.2) Total number of facilities identified

3

### (9.3.4) Please explain

*Focusing on water we introduced in 2020 Water Risk Filter (WRF). WRF is a leading tool that enables to Explore, Assess, and Respond to water risks & the assessment is based on a Supplier's production location(s) collection of water data. The tool helps us better understand important aspects of water challenges across our supply chain and strategically plan for actions to mitigate these risks. It quantifies water-related risks for all industries and countries and covers 100% of high-water footprint suppliers. 2023 results: we have identified 3 aggregated facilities in Greece, Armenia & Egypt, which are having substantive dependencies (volume per plant above 5kMT that are not easily to backed up) and high-water basin risk based on WFF WRF. The aggregation was based on the river basin. The information related to withdrawal and consumption are coming from feedback that suppliers has directly shared with us. The discharge was calculated by CCH as follows: Withdrawals reported – Consumption reported by suppliers. For agricultural commodities we are aligned with TCCC system Principles for Sustainable Agriculture (PSA) for certification & aim 100% certification. We drive positive impact in suppliers' innovations by promoting ISO 14001, Rain Forest Alliance, Fair Trade, Bonsucro, SAI Platform, ISCC etc. PSA Program: with suppliers & the support of certification bodies we work to drive innovations in water management, impact water security, help reduce consumption. We are also asking the suppliers to join CDP in order to have visibility and we have meetings with them to identify risks, mitigation plans and opportunities.*

*[Fixed row]*

**(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.**

**Row 1**

#### (9.3.1.1) Facility reference number

Select from:

Facility 1

### (9.3.1.2) Facility name (optional)

*Schimatari plant*

### (9.3.1.3) Value chain stage

*Select from:*

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

*Select all that apply*

Dependencies

Impacts

Risks

Opportunities

### (9.3.1.5) Withdrawals or discharges in the reporting year

*Select from:*

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Greece**

Other, please specify :Asopos

### (9.3.1.8) Latitude

*38.3194*

### (9.3.1.9) Longitude

*23.5924*

**(9.3.1.10) Located in area with water stress**

Select from:

Yes

**(9.3.1.13) Total water withdrawals at this facility (megaliters)**

741.68

**(9.3.1.14) Comparison of total withdrawals with previous reporting year**

Select from:

Lower

**(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes**

0

**(9.3.1.16) Withdrawals from brackish surface water/seawater**

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

741.68

**(9.3.1.21) Total water discharges at this facility (megaliters)**

340.14

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Lower

**(9.3.1.23) Discharges to fresh surface water**

340.14

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

**(9.3.1.26) Discharges to third party destinations**

0

**(9.3.1.27) Total water consumption at this facility (megaliters)**

401.54

**(9.3.1.28) Comparison of total consumption with previous reporting year**

Select from:

Lower

### (9.3.1.29) Please explain

The water withdrawal and discharge are measured by flowmeters, while the water consumption is calculated as withdrawal minus discharged wastewater. The water consumption was reduced in Schimatari plant in 2023 comparing to 2022 based on the increased water use efficiency. At similar production volumes, there was a lower water consumption, since the water processing was optimized, resulting in less discharged wastewater. Since Schimatari plant is defined as a water priority location, there is a strict target for the water usage ratio to be achieved by 2025, and a clear associated roadmap for improvement. Schimatari plant is dependent on the municipal raw water supply, and the recognized water scarcity of the watershed might impact the available water for the industry, and it is our critical objective to improve the water efficiency. This water stress risk is therefore converted into an opportunity for testing and piloting water efficient technologies, such as dry rinsing for the bottling lines, complete recovery of filters' backwash water, and automatization of operational controls.

## Row 2

### (9.3.1.1) Facility reference number

Select from:

Facility 2

### (9.3.1.2) Facility name (optional)

Asejire plant

### (9.3.1.3) Value chain stage

Select from:

Direct operations

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Algeria**

Niger

### (9.3.1.8) Latitude

7.3625

### (9.3.1.9) Longitude

4.1176

### (9.3.1.10) Located in area with water stress

Select from:

Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

636.02

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

Lower

### (9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

636.02

### (9.3.1.16) Withdrawals from brackish surface water/seawater

0

**(9.3.1.17) Withdrawals from groundwater - renewable**

0

**(9.3.1.18) Withdrawals from groundwater - non-renewable**

0

**(9.3.1.19) Withdrawals from produced/entrained water**

0

**(9.3.1.20) Withdrawals from third party sources**

0

**(9.3.1.21) Total water discharges at this facility (megaliters)**

260.28

**(9.3.1.22) Comparison of total discharges with previous reporting year**

Select from:

Higher

**(9.3.1.23) Discharges to fresh surface water**

260.28

**(9.3.1.24) Discharges to brackish surface water/seawater**

0

**(9.3.1.25) Discharges to groundwater**

0

#### (9.3.1.26) Discharges to third party destinations

0

#### (9.3.1.27) Total water consumption at this facility (megaliters)

375.74

#### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

Lower

#### (9.3.1.29) Please explain

*The water withdrawal and discharge are measured by flowmeters, while the water consumption is calculated as withdrawal minus discharged wastewater. The water consumption was reduced in Asejire in 2023 comparing to 2022 based on the increased water use efficiency and lower production volumes. Since Asejire plant is defined as a water priority location, there is a strict target for the water usage ratio to be achieved by 2025, and a clear associated roadmap for improvement. Asejire plant is dependent on the surface water supply, and the recognized water quality and WASH issues of the watershed might impact the water availability for the industry, and it is our critical objective to improve the water efficiency. The water quality and WASH risks are therefore converted into an opportunity for implementing water stewardship projects and testing and piloting water efficient technologies, such as dry rinsing for the bottling lines, complete recovery of filters' backwash water, and automatization of operational controls.*

### Row 3

#### (9.3.1.1) Facility reference number

Select from:

Facility 1

#### (9.3.1.2) Facility name (optional)

*Aegean Sea (662) - Facility*



### (9.3.1.3) Value chain stage

Select from:

- Upstream value chain

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Greece**

- Other, please specify :Aegean Sea

### (9.3.1.10) Located in area with water stress

Select from:

- Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

38

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.21) Total water discharges at this facility (megaliters)

33

### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.27) Total water consumption at this facility (megaliters)

6

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.29) Please explain

*We introduced in 2020 Water Risk Filter (WRF). WRF enables to Explore, Assess, & Respond to water risks. Assessment is based on a Supplier's production location(s) collection of water data. WRF helps us understand important aspects of water challenges across our supply chain & strategically plan actions to mitigate these risks. It quantifies water-related risks for all industries & countries & covers 100% of high-water footprint suppliers. 2023 results: we have identified 3 aggregated facilities in Greece, Armenia & Egypt, with substantive dependencies (volume per plant 5kMT that are not easily backed up) & high-water basin risk based on WRF. The aggregation was based on river basin. The data for withdrawal & consumption are coming from feedback that suppliers directly shared with us. The discharge was calculated by CCH as follows: Withdrawals – Consumption reported by suppliers. For agricultural commodities we are aligned with TCCC Principles for Sustainable Agriculture (PSA) for certification & aim 100% certification. We drive positive impact in suppliers' innovations by promoting ISO 14001, Rain Forest Alliance, Fair Trade, Bonsucro, SAI Platform, ISCC etc. PSA Program: with suppliers & the support of certification bodies we work to drive innovations in water management, impact water security, help reduce consumption. We are also asking suppliers to join CDP in order to have visibility & we have meetings with them to identify risks, mitigation plans and opportunities.*

## Row 4

### (9.3.1.1) Facility reference number

Select from:

- Facility 2

### (9.3.1.2) Facility name (optional)

*Kura & Aras*

### (9.3.1.3) Value chain stage

Select from:

- Upstream value chain

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

- Dependencies
- Impacts
- Risks
- Opportunities

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

- Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Armenia**

- Other, please specify :Kura & Aras

### (9.3.1.10) Located in area with water stress

Select from:

Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

144

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.21) Total water discharges at this facility (megaliters)

0

### (9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.27) Total water consumption at this facility (megaliters)

144

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.29) Please explain

*We introduced in 2020 Water Risk Filter (WRF). WRF enables to Explore, Assess, & Respond to water risks. Assessment is based on a Supplier's production location(s) collection of water data. WRF helps us understand important aspects of water challenges across our supply chain & strategically plan actions to mitigate these risks. It quantifies water-related risks for all industries & countries & covers 100% of high-water footprint suppliers. 2023 results: we have identified 3 aggregated facilities in Greece, Armenia & Egypt, with substantive dependencies (volume per plant 5kMT that are not easily backed up) & high-water basin risk based on WFF*

WRF. The aggregation was based on river basin. The data for withdrawal & consumption are coming from feedback that suppliers directly shared with us. The discharge was calculated by CCH as follows: Withdrawals – Consumption reported by suppliers. For agricultural commodities we are aligned with TCCC Principles for Sustainable Agriculture (PSA) for certification & aim 100% certification. We drive positive impact in suppliers' innovations by promoting ISO 14001, Rain Forest Alliance, Fair Trade, Bonsucro, SAI Platform, ISCC etc. PSA Program: with suppliers & the support of certification bodies we work to drive innovations in water management, impact water security, help reduce consumption. We are also asking suppliers to join CDP in order to have visibility & we have meetings with them to identify risks, mitigation plans and opportunities.

## Row 8

### (9.3.1.1) Facility reference number

Select from:

Facility 3

### (9.3.1.2) Facility name (optional)

Nile

### (9.3.1.3) Value chain stage

Select from:

Upstream value chain

### (9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

Dependencies

Impacts

Risks

Opportunities

### (9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

Yes, withdrawals and discharges

### (9.3.1.7) Country/Area & River basin

**Egypt**

Nile

### (9.3.1.10) Located in area with water stress

*Select from:*

Yes

### (9.3.1.13) Total water withdrawals at this facility (megaliters)

460

### (9.3.1.14) Comparison of total withdrawals with previous reporting year

*Select from:*

This is our first year of measurement

### (9.3.1.21) Total water discharges at this facility (megaliters)

0

### (9.3.1.22) Comparison of total discharges with previous reporting year

*Select from:*

This is our first year of measurement

### (9.3.1.27) Total water consumption at this facility (megaliters)

460

### (9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

This is our first year of measurement

### (9.3.1.29) Please explain

*We introduced in 2020 Water Risk Filter (WRF). WRF enables to Explore, Assess, & Respond to water risks. Assessment is based on a Supplier's production location(s) collection of water data. WRF helps us understand important aspects of water challenges across our supply chain & strategically plan actions to mitigate these risks. It quantifies water-related risks for all industries & countries & covers 100% of high-water footprint suppliers. 2023 results: we have identified 3 aggregated facilities in Greece, Armenia & Egypt, with substantive dependencies (volume per plant 5kMT that are not easily backed up) & high-water basin risk based on WFF WRF. The aggregation was based on river basin. The data for withdrawal & consumption are coming from feedback that suppliers directly shared with us. The discharge was calculated by CCH as follows: Withdrawals – Consumption reported by suppliers. For agricultural commodities we are aligned with TCCC Principles for Sustainable Agriculture (PSA) for certification & aim 100% certification. We drive positive impact in suppliers' innovations by promoting ISO 14001, Rain Forest Alliance, Fair Trade, Bonsucro, SAI Platform, ISCC etc. PSA Program: with suppliers & the support of certification bodies we work to drive innovations in water management, impact water security, help reduce consumption. We are also asking suppliers to join CDP in order to have visibility & we have meetings with them to identify risks, mitigation plans and opportunities.*

[Add row]

### (9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

#### Water withdrawals – total volumes

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*The data and numbers disclosed in our 2023 Integrated Annual Report and the 2023 GRI Content Index are verified by an independent auditor (PWC) in accordance with the ISAE 3000 (Revised), with limited assurance. Coca-Cola HBC AG has reported in accordance with the GRI Standards for the period 1st of January 2023 to 31st of December 2023 and all those data and indicators are verified. Please see the data on pages 52-54: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf> Please see the Independent Auditor's Limited Assurance Report on pages 302-308 in the 2023 IAR: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf>*

## Water withdrawals – volume by source

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

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## Water withdrawals – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

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## Water discharges – total volumes

### (9.3.2.1) % verified



Select from:

76-100

### (9.3.2.2) Verification standard used

*The data and numbers disclosed in our 2023 Integrated Annual Report and the 2023 GRI Content Index are verified by an independent auditor (PWC) in accordance with the ISAE 3000 (Revised), with limited assurance. Coca-Cola HBC AG has reported in accordance with the GRI Standards for the period 1st of January 2023 to 31st of December 2023 and all those data and indicators are verified. Please see the data on pages 52-54: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf> Please see the Independent Auditor's Limited Assurance Report on pages 302-308 in the 2023 IAR: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf>*

## Water discharges – volume by destination

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

*The data and numbers disclosed in our 2023 Integrated Annual Report and the 2023 GRI Content Index are verified by an independent auditor (PWC) in accordance with the ISAE 3000 (Revised), with limited assurance. Coca-Cola HBC AG has reported in accordance with the GRI Standards for the period 1st of January 2023 to 31st of December 2023 and all those data and indicators are verified. Please see the data on pages 52-54: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf> Please see the Independent Auditor's Limited Assurance Report on pages 302-308 in the 2023 IAR: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf>*

## Water discharges – volume by final treatment level

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

The data and numbers disclosed in our 2023 Integrated Annual Report and the 2023 GRI Content Index are verified by an independent auditor (PWC) in accordance with the ISAE 3000 (Revised), with limited assurance. Coca-Cola HBC AG has reported in accordance with the GRI Standards for the period 1st of January 2023 to 31st of December 2023 and all those data and indicators are verified. Please see the data on pages 52-54: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf> Please see the Independent Auditor's Limited Assurance Report on pages 302-308 in the 2023 IAR: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf>

## Water discharges – quality by standard water quality parameters

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

The data and numbers disclosed in our 2023 Integrated Annual Report and the 2023 GRI Content Index are verified by an independent auditor (PWC) in accordance with the ISAE 3000 (Revised), with limited assurance. Coca-Cola HBC AG has reported in accordance with the GRI Standards for the period 1st of January 2023 to 31st of December 2023 and all those data and indicators are verified. Please see the data on pages 52-54: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf> Please see the Independent Auditor's Limited Assurance Report on pages 302-308 in the 2023 IAR: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf>

## Water consumption – total volume

### (9.3.2.1) % verified

Select from:

76-100

### (9.3.2.2) Verification standard used

The data and numbers disclosed in our 2023 Integrated Annual Report and the 2023 GRI Content Index are verified by an independent auditor (PWC) in accordance with the ISAE 3000 (Revised), with limited assurance. Coca-Cola HBC AG has reported in accordance with the GRI Standards for the period 1st of January 2023 to 31st of December 2023 and all those data and indicators are verified. Please see the data on pages 52-54: <https://www.coca-colahellenic.com/content/dam/cch/us/documents/oar2023/Coca-Cola%20HBC-2023%20GRI-Content-Index.pdf> Please see the Independent Auditor's Limited

**(9.5) Provide a figure for your organization’s total water withdrawal efficiency.**

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	10184000000	342154.17	We do see the revenue increase while water withdrawal will reduce and efficiency will improve.

[Fixed row]

**(9.9) Provide water intensity information for each of the agricultural commodities significant to your organization that you source.**

**Fruit**

**(9.9.1) Water intensity information for this sourced commodity is collected/calculated**

Select from:

Yes

**(9.9.2) Water intensity value (m3/denominator)**

518

**(9.9.3) Numerator: Water aspect**

Select from:

Other, please specify :Total water footprint (including green, blue and grey water)

#### (9.9.4) Denominator

Select from:

Metric tons

#### (9.9.5) Comparison with previous reporting year

Select from:

About the same

#### (9.9.6) Please explain

*We report under fruit concentrates oranges as the main volume. Changes to water intensity of organ juice concentrate are best measured not year-on-year but on longer timelines, given the speed of change. We updated this value as part of 2030 Water Security Strategic Framework developed by The Coca-Cola Company (TCCC) & TCCC Enterprise Water Footprint Study. It shows where our main water use occurs across the value chain. The assessment, based on the Water Footprint (WF) Network's manual, includes all 3 WF components (green, blue, grey water). The methodology behind the TCCC 2030 water strategy is The Water Footprint Assessment Manual: Setting the Global Standard. The WF is indicator of freshwater use that looks at direct water use of consumer/producer & at indirect water use. It is comprehensive indicator of freshwater resources appropriation, next to the traditional measure of water withdrawal. WF of product is the volume of freshwater used to produce the product, measured over the full supply chain. It is multidimensional indicator showing water consumption volume by source & polluted volume by type of pollution. All components of a total WF are specified geographically & temporally. Blue WF refers to consumption of blue water resources along the supply chain of product. Consumption refers to loss of water from available ground-surface water body in catchment area. Losses occur when water evaporates, returns to another catchment/sea or is incorporated into a product. Green WF refers to consumption of green water resources (rainwater insofar as it does not become run-off). Grey WF refers to pollution: the volume of freshwater required to assimilate the load of pollutants given natural background concentrations & existing ambient water quality standards. Based on the study we see that WF (intensity) will not have significant change in short period of time, even in 10 years & then will decrease. It depends mostly on the emission factors of green, blue & grey water (which are the same in 2023 vs 2022). WF helps us identify the top ingredients & suppliers responsible for the biggest part of the blue WF & prioritise our future goals & engagement with them. We also started the flagship programme Living Danube 2.0 where we aim to test solutions for better irrigation practices with our suppliers in Hungary & Romania. Within our Biodiversity Impact assessment (as per the SBTN methodology) we will set targets & plans for improvements for commodities with high impact.*

#### Maize/corn

#### (9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

Yes

## (9.9.2) Water intensity value (m3/denominator)

854.9

## (9.9.3) Numerator: Water aspect

Select from:

Other, please specify :Total water footprint (including green, blue and grey water)

## (9.9.4) Denominator

Select from:

Metric tons

## (9.9.5) Comparison with previous reporting year

Select from:

About the same

## (9.9.6) Please explain

*Changes to the water intensity of HFCS are best measured not year-on-year but on longer timelines, given the speed of change. We updated this value as part of 2030 Water Security Strategic Framework developed by The Coca-Cola Company (TCCC) & TCCC Enterprise Water Footprint Study. It shows where our main water use occurs across the value chain. The assessment, based on the Water Footprint (WF) Network's manual, includes all 3 WF components (green, blue, grey water). The methodology behind the TCCC 2030 water strategy is The Water Footprint Assessment Manual: Setting the Global Standard. The WF is an indicator of freshwater use that looks not only at direct water use of a consumer or producer, but also at indirect water use. It is a comprehensive indicator of freshwater resources appropriation, next to the traditional measure of water withdrawal. The WF of product is the volume of freshwater used to produce the product, measured over the full supply chain. It is multidimensional indicator showing water consumption volume by source & polluted volume by type of pollution. All components of a total WF are specified geographically & temporally. The blue WF refers to consumption of blue water resources along the supply chain of a product. 'Consumption' refers to loss of water from available ground-surface water body in catchment area. Losses occur when water evaporates, returns to another catchment or sea or is incorporated into a product. The green WF refers to consumption of green water resources (rainwater insofar as it does not become run-off). The grey WF refers to pollution: it is the volume of freshwater required to assimilate the load of pollutants given natural background concentrations & existing ambient water quality standards. Based on the study we see that WF (intensity) will not have significant change in short period of time, even in 10 years & then will decrease. It depends mostly on the emission factors of green, blue and grey water (which are the same in 2023 vs 2022). WF helps us identify the top ingredients & suppliers responsible for the biggest part of the blue WF and prioritise our future goals and engagement with them. We also started the flagship programme Living Danube 2.0 where we aim to test solutions for better irrigation practices with our suppliers in Hungary and Romania. Within our Biodiversity Impact assessment (as per the SBTN methodology) we will set targets and plans for improvements for commodities with high impact.*

## Sugar

### (9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

Yes

### (9.9.2) Water intensity value (m3/denominator)

864

### (9.9.3) Numerator: Water aspect

Select from:

Other, please specify :Total water footprint (including green, blue and grey water)

### (9.9.4) Denominator

Select from:

Metric tons

### (9.9.5) Comparison with previous reporting year

Select from:

About the same

### (9.9.6) Please explain

*Changes to the water intensity of sugar are best measured not year-on-year but on longer timelines, given the speed of change. We updated this value as part of 2030 Water Security Strategic Framework developed by The Coca-Cola Company (TCCC) & TCCC Enterprise Water Footprint Study. It shows where our main water use occurs across the value chain. The assessment, based on the Water Footprint (WF) Network's manual, includes all 3 WF components (green, blue, grey water). The methodology of the TCCC 2030 water strategy is The Water Footprint Assessment Manual: Setting the Global Standard. The WF is indicator of freshwater use that looks at direct water use of consumer/producer & at indirect water use. It is comprehensive indicator of freshwater resources appropriation, next to the traditional measure of water withdrawal. WF of product is the volume of freshwater used to produce the product, measured over the full supply chain. It is a multidimensional indicator showing water consumption volume by source & polluted volume by type of pollution. All components of a total WF are specified geographically & temporally. The blue WF refers to consumption of blue water resources along the supply chain of a product. 'Consumption' refers to loss of water from available*

ground-surface water body in catchment area. Losses occur when water evaporates, returns to another catchment/sea or is incorporated into a product. The green WF refers to consumption of green water resources (rainwater insofar as it does not become run-off). The grey WF refers to pollution: the volume of freshwater required to assimilate the load of pollutants given natural background concentrations & existing ambient water quality standards. Based on the study we see that WF (intensity) will not have significant change in short period of time, even in 10 years & then will decrease. It depends mostly on the emission factors of green, blue & grey water (which are the same in 2023 vs 2022). WF helps us identify the top ingredients & suppliers responsible for the biggest part of the blue WF & prioritise our future goals & engagement with them. We target by 2025 to certify all sugar cane we purchase with the sustainable sourcing standards. For example, certified with Bonsucro standard mills reduce water consumption by an average of 41% after 5 years of certification. Within our Biodiversity Impact assessment (as per the SBTN methodology) we will set targets & plans for improvements for commodities with high impact.

[Add row]

## (9.12) Provide any available water intensity values for your organization's products or services.

### Row 1

#### (9.12.1) Product name

*Finished goods*

#### (9.12.2) Water intensity value

1.76

#### (9.12.3) Numerator: Water aspect

Select from:

Water consumed

#### (9.12.4) Denominator

*Volume of produced beverages*

#### (9.12.5) Comment

*This indicator is called Water Usage Ratio, expressed as Liter of consumed water divided by Liters of produced beverage*

[Add row]

### (9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
	Select from: <input checked="" type="checkbox"/> No	We are manufacturing and commercializing only ready to consume food products.

[Fixed row]

### (9.14) Do you classify any of your current products and/or services as low water impact?

#### (9.14.1) Products and/or services classified as low water impact

Select from:

Yes

#### (9.14.2) Definition used to classify low water impact

*As we are beverage company and we are using water for our final products, our internal target is to have all of our bottling facilities certified in recognized water stewardship standard. All our bottling plants are certified in Alliance for Water Stewardship (AWS) where an external certifying party assures that we use water resource sustainably, by taking into considerations all up- and down-stream users, all significant water-related areas, we engage with all water stakeholders and communities where we operate. Besides, we treat 100% the waste water coming out from our manufacturing sites, to the levels supporting the aquatic life. The Coca-Cola Company global target is to replenish 100% of the water used for all finished beverages which is achieved via different projects such as wetland restoration; contextualised interventions through contextualized interventions for operations, communities and watersheds; providing WASH to communities etc.*

#### (9.14.4) Please explain

*The beverages coming from plants which are certified with AWS, have reduction targets year-on-year and are treated 100% of its wastewater to the levels supporting the aquatic life, are considered with low water impact.*

[Fixed row]



**(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.**

	Target set in this category
Water pollution	Select from: <input checked="" type="checkbox"/> Yes
Water withdrawals	Select from: <input checked="" type="checkbox"/> Yes
Water, Sanitation, and Hygiene (WASH) services	Select from: <input checked="" type="checkbox"/> Yes
Other	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

**(9.15.2) Provide details of your water-related targets and the progress made.**

**Row 1**

**(9.15.2.1) Target reference number**

Select from:

Target 1

**(9.15.2.2) Target coverage**

Select from:

Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

#### Water pollution

Increase in the proportion of wastewater that is safely treated

### (9.15.2.4) Date target was set

12/30/2009

### (9.15.2.5) End date of base year

12/30/2009

### (9.15.2.6) Base year figure

90

### (9.15.2.7) End date of target year

12/30/2025

### (9.15.2.8) Target year figure

100

### (9.15.2.9) Reporting year figure

100

### (9.15.2.10) Target status in reporting year

Select from:

Achieved

### (9.15.2.11) % of target achieved relative to base year

### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

- Sustainable Development Goal 6
- Zero Discharge of Hazardous Chemicals (ZDHC)

### (9.15.2.13) Explain target coverage and identify any exclusions

*Water is our main ingredient, important for our production, but also for the communities where we operate. The quality of water at a basin and catchment level, if impacted, could have a detrimental impact on our ability to produce goods, or could adversely impact production costs, as well as impact our stakeholders and the communities in which we operate. We have a target for treating all (100%) of the wastewater coming from our production facilities (production plants) to the levels supporting aquatic life. We measure this based upon wastewater treatment applied at our own sites and a municipal level, in line with KORE (The Coca-Cola Company Quality Standards) and local regulatory standards. 100% of the waste water is treated and discharged safely. Base year figure: 90% is the % of production plants that are treated their wastewater to the levels supporting aquatic life. This target is set and valid for every new acquisition and merger.*

### (9.15.2.15) Actions which contributed most to achieving or maintaining this target

*Full implementation of engineering standards, proper monitoring plans, and on time follow up of operational deficiencies to ensure continual compliance for the discharged wastewater. In order to achieve it we have invested in our own wastewater facilities where there is no any other treatment opportunity (such as municipal wastewater). Also, a regular training to our employees who work in the wastewater treatment facilities is provided, to raise their knowledge and improve the parameters' control.*

### (9.15.2.16) Further details of target

*This target is measured through internal KBIs.*

## Row 2

### (9.15.2.1) Target reference number

Select from:

- Target 2

### (9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

#### Water withdrawals

Reduction in withdrawals per unit of production

### (9.15.2.4) Date target was set

12/30/2017

### (9.15.2.5) End date of base year

12/30/2017

### (9.15.2.6) Base year figure

1.97

### (9.15.2.7) End date of target year

12/30/2025

### (9.15.2.8) Target year figure

1.57

### (9.15.2.9) Reporting year figure

1.83

### (9.15.2.10) Target status in reporting year

Select from:

Underway

#### (9.15.2.11) % of target achieved relative to base year

35

#### (9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

*Select all that apply*

Sustainable Development Goal 6

Water Resilience Coalition

#### (9.15.2.13) Explain target coverage and identify any exclusions

*Our target is to decrease water withdrawal per production unit (litre of beverage produced) in water priority areas by 20% by 2025 vs. 2017. The measurement is litre of water withdrawal per litre of beverage produced. In 2020, based on WRI Aqueduct Water Risk Atlas and WWF Water Risk Filter tool, we reevaluated the number of manufacturing plants located in the water priority areas and the number of plants increased from 16 to 19. For that reason, we needed to recalculate our baseline for the target, featuring the change in water priority plants. After recalculation, the 2017 baseline water ratio figure changed from 2.05 to 1.97 l/lpb; accordingly, our 2025 target changed from 1.64 to 1.57 l/lpb. In 2023 we have achieved water ratio 1.83 l/lpb in water priority locations, which corresponds to 7.4% reduction vs. baseline.*

#### (9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

*In order to achieve the objective for the target year we have implemented a solid investment and optimization plan, with progressive improvement for 2024 and final efficiency improvement in 2025. This is mainly covering the big production sites, such as the bottling facilities in Greece, Bulgaria and Nigeria. For each critical location we have introduced site specific end-to-end water assessments, which resulted in identification of water saving opportunities and subsequent Capex/Opex allocation plan.*

#### (9.15.2.16) Further details of target

*This target is measured through internal KBIs.*

### Row 3

#### (9.15.2.1) Target reference number

*Select from:*

Target 4

### (9.15.2.2) Target coverage

Select from:

Basin level

### (9.15.2.3) Category of target & Quantitative metric

#### Community engagement

Other community engagement, please specify :Number of implemented water stewardship projects in water risk communities that help secure water availability

### (9.15.2.4) Date target was set

12/30/2017

### (9.15.2.5) End date of base year

12/30/2017

### (9.15.2.6) Base year figure

0

### (9.15.2.7) End date of target year

12/30/2025

### (9.15.2.8) Target year figure

19

### (9.15.2.9) Reporting year figure

**(9.15.2.10) Target status in reporting year**

Select from:

Underway

**(9.15.2.11) % of target achieved relative to base year**

63

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target**

Select all that apply

Sustainable Development Goal 6

Water Resilience Coalition

**(9.15.2.13) Explain target coverage and identify any exclusions**

*Our target is to help secure water availability in all water risk (water priority) locations. Those are 19 locations across 7 of our countries (e.g., in Greece, Cyprus, Bulgaria, Nigeria, Armenia, Italy). We count the water stewardship projects there which tackle the specific local context (local risk). Those 19 locations are defined after detailed risk assessment by using the WRI Aqueduct Water Risk Atlas and WWF Water Risk Filter data.*

**(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*We have executed projects in 12 of water priority locations so far (12 out of 19). Those locations are based on our risk assessment by using the WRI Aqueduct Water Risk Atlas and WWF Water Risk Filter. We plan all the rest 7 projects to be completed by the target year of 2025 and to achieve fully the target. Examples of those projects: In Nigeria, in collaboration with the Kano State Water Board and local communities, we have invested in new water wells and installed new pipes to transport water from the Challawa River-this provide clean water to one million people; In 2023, we built sanitation and water facilities in Benin, Kano, Lagos, Maiduguri and Owerri as part of our 1 million commitment there. In Greece, since Q4 2022, two projects started: Heraklion (Zero Drop with GWP-Med, for Facilitate utilization of treated wastewater for irrigation in collaboration with the Municipality) and Schimatari water stewardship project.*

**(9.15.2.16) Further details of target**

*This target is measured through internal KBIs.*

## Row 5

### (9.15.2.1) Target reference number

Select from:

Target 3

### (9.15.2.2) Target coverage

Select from:

Organization-wide (direct operations only)

### (9.15.2.3) Category of target & Quantitative metric

#### **Water, Sanitation, and Hygiene (WASH) services**

Increase in the proportion of employees using safely managed sanitation services, including a hand-washing facility with soap and water

### (9.15.2.4) Date target was set

12/30/2010

### (9.15.2.5) End date of base year

12/30/2010

### (9.15.2.6) Base year figure

93

### (9.15.2.7) End date of target year

12/30/2025

### (9.15.2.8) Target year figure



**(9.15.2.9) Reporting year figure**

99.8

**(9.15.2.10) Target status in reporting year***Select from:* Underway**(9.15.2.11) % of target achieved relative to base year**

97

**(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target***Select all that apply* Sustainable Development Goal 6**(9.15.2.13) Explain target coverage and identify any exclusions**

*As a beverage producer, for us the quality and food safety of our products are with highest importance. We have an internal target to certify all of our manufacturing facilities (manufacturing plants) in FSSC 22000 (Food Safety System Certification). A mandatory element from this certification is availability of washing facilities, clean water and sanitation for all employees and contractors working in the manufacturing faculties – those are checked/ verified by external auditors. In 2023, 99.8% of production volume is certified according to Food Safety System Certification 22000 scheme which is recognised under Global Food Safety Initiative framework. FSSC 22000 certification is based on ISO 22000 Food Safety Management System (demonstrating ability to control food safety hazards in order to ensure food safety), ISO/TS 22002-1 and ISO/TS 22002-4 Prerequisite Programmes on Food Safety. Figure explanation: 93% was the production volume certification in FSSC 22000 in 2010.*

**(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year**

*A mandatory element from the FSSC 22000 certification is availability of washing facilities, clean water and sanitation for all employees and contractors working in the manufacturing faculties – those are checked/ verified by external auditors. In 2023, 99.8% of production volume is certified according to Food Safety System Certification 22000 scheme. In one, newly acquired site we are not yet certified which is planned next year. This target is set and valid for every new acquisition and merger.*

## (9.15.2.16) Further details of target

*This target is measured through internal KBIs.*

*[Add row]*

## C10. Environmental performance - Plastics

### (10.1) Do you have plastics-related targets, and if so what type?

#### (10.1.1) Targets in place

Select from:

Yes

#### (10.1.2) Target type and metric

##### Plastic packaging

- Reduce the total weight of plastic packaging used and/or produced
- Reduce the total weight of virgin content in plastic packaging
- Increase the proportion of post-consumer recycled content in plastic packaging
- Increase the proportion of plastic packaging that is recyclable in practice and at scale

##### Plastic goods/products

- Eliminate problematic and unnecessary plastics within our goods/products

#### (10.1.3) Please explain

*We believe every package has value and life beyond its initial use and that it should be collected and recycled into a new package or reused. We also seek to minimise the overall amount of packaging that we use. Together with our suppliers and partners, we are working to design more sustainable packaging and take action to ensure that our packaging doesn't end up as waste. Our approach is complementary to The Coca-Cola Company's global World Without Waste strategy. 1) Collection: Recover 75% of our primary packaging for recycling or reuse by 2025 and strive to collect the equivalent of 100% of our primary packaging by 2030. 2) Recyclability: Make 100% of our primary packaging fully recyclable by 2025. 3) Recycled Packaging: Increase the percentage of recycled PET (rPET) in our bottles from 16% today to 35% by 2025. In our EU countries and Switzerland, we aim to reach 50% rPET by 2025 and we strive towards 100% recycled and/or renewable PET by 2030, where technically and economically feasible. 4) Eliminate Unnecessary Packaging: Building on the extensive light-weighting programme delivered over the past decade, we will continue to light-weight our primary packaging towards 'best-in-class' bottles and cans in each market, while innovating to remove shrink film from multi-packs. We expect this programme to remove an additional 2,800 tonnes of packaging material by 2025. 5) Expand Reusable Packaging: Deliver*

programmes to increase reusable packaging from 12% of transactions sold in 'returnable' and 4% in 'dispensed' formats. 6) Reduce Virgin Plastic: Through the increased use of circular PET (rPET), light-weighting, removal of plastic film and expansion of reusable packaging formats, we aim to eliminate at least 350,000 tonnes of Virgin Plastic by 2025. 7) Innovation: Deliver new sustainable packaging solutions through partnerships and R&D. 8) Inspire & Engage Consumers: Use the power of our brands to encourage consumers to recycle.

[Fixed row]

## **(10.2) Indicate whether your organization engages in the following activities.**

### **Production/commercialization of plastic polymers (including plastic converters)**

#### **(10.2.1) Activity applies**

Select from:

No

#### **(10.2.2) Comment**

*We do not engage in the production/commercialisation of plastic polymers (including plastic converters).*

### **Production/commercialization of durable plastic goods and/or components (including mixed materials)**

#### **(10.2.1) Activity applies**

Select from:

No

#### **(10.2.2) Comment**

*We don't engage in production/commercialization of durable plastic goods and/or components (including mixed materials).*

### **Usage of durable plastics goods and/or components (including mixed materials)**

#### **(10.2.1) Activity applies**

Select from:

No

### (10.2.2) Comment

*We don't produce goods whose expected usage period is greater than three years. Our beverages usually are with much shorter expected usage.*

### Production/commercialization of plastic packaging

#### (10.2.1) Activity applies

Select from:

No

### (10.2.2) Comment

*We do not engage in the production of plastic packaging, except for the PET preforms, which are used entirely to fulfil our own beverage manufacturing demand.*

### Production/commercialization of goods/products packaged in plastics

#### (10.2.1) Activity applies

Select from:

Yes

### (10.2.2) Comment

*Our product portfolio consists in food and beverage products, bearing primary, secondary and tertiary packaging materials, often made of plastics.*

### Provision/commercialization of services that use plastic packaging (e.g., food services)

#### (10.2.1) Activity applies

Select from:

No

## (10.2.2) Comment

*We don't engage in this activity.*

## Provision of waste management and/or water management services

### (10.2.1) Activity applies

Select from:

Yes

## (10.2.2) Comment

*We engage proactively across all our markets to support the work of packaging recovery organisations to make sure that our packaging is effectively collected and recycled. Where effective systems do not exist, we are working together with our industry peers and governments to design and implement new systems. We support well-designed deposit return schemes (DRS) in our European markets, wherever an effective alternative doesn't already exist. Besides, for treatment of our wastewater coming from our production processes, we have invested in our own wastewater treatment facilities, used only for our own wastewater treatment.*

## Provision of financial products and/or services for plastics-related activities

### (10.2.1) Activity applies

Select from:

No

## (10.2.2) Comment

*We do not engage in provision of financial products/services for plastic-related activities.*

## Other activities not specified

### (10.2.1) Activity applies

Select from:

No

## (10.2.2) Comment

No.

[Fixed row]

**(10.5) Provide the total weight of plastic packaging sold and/or used and indicate the raw material content.**

**Plastic packaging used**

### (10.5.1) Total weight during the reporting year (Metric tons)

438527

### (10.5.2) Raw material content percentages available to report

Select all that apply

% post-consumer recycled content

### (10.5.6) % post-consumer recycled content

12.1

### (10.5.7) Please explain

*We report all of the plastic materials used. The information is externally validated and disclosed in our 2023 GRI Content Index. Only PET material used for our bottles is with 16.1% post-consumer recycled content.*

[Fixed row]

**(10.5.1) Indicate the circularity potential of the plastic packaging you sold and/or used.**

**Plastic packaging used**

### (10.5.1.1) Percentages available to report for circularity potential

Select all that apply

% technically recyclable

### (10.5.1.3) % of plastic packaging that is technically recyclable

100

### (10.5.1.5) Please explain

*In 2023, all our primary packaging was 100% recyclable (including plastic packaging which is mainly PET bottles). Secondary and tertiary plastic packaging are collected in the retail/commercial stream, and are recyclable by design.*

*[Fixed row]*

**(10.6) Provide the total weight of waste generated by the plastic you produce, commercialize, use and/or process and indicate the end-of-life management pathways.**

### Production of plastic

#### (10.6.1) Total weight of waste generated during the reporting year (Metric tons)

0

#### (10.6.12) Please explain

*We don't engage in the production of durable plastic goods and/or components (including mixed materials).*

### Commercialization of plastic

#### (10.6.1) Total weight of waste generated during the reporting year (Metric tons)

438527

#### (10.6.2) End-of-life management pathways available to report



Select all that apply

Preparation for reuse

Recycling

### (10.6.3) % prepared for reuse

15

### (10.6.4) % recycling

85

### (10.6.12) Please explain

*Countries with Deposit Return Scheme (DRS) implemented by 2023 are considered to reuse all of their PET quantity (bottle to bottle reuse) - those are Croatia, Estonia, Latvia, Lithuania, Romania, Slovakia. All the rest plastic material collected as post-consumer waste is recycled further.*

## Processing of plastic waste

### (10.6.1) Total weight of waste generated during the reporting year (Metric tons)

438527

### (10.6.2) End-of-life management pathways available to report

Select all that apply

Preparation for reuse

Recycling

### (10.6.3) % prepared for reuse

15

### (10.6.4) % recycling

## (10.6.12) Please explain

*We engage proactively across all our markets to support the work of packaging recovery organisations to make sure that our packaging is effectively collected and recycled. Where effective systems do not exist, we are working together with our industry peers and governments to design and implement new systems. We support well-designed deposit return schemes (DRS) in our European markets, wherever an effective alternative doesn't already exist. Besides, for treatment of our wastewater coming from our production processes, we have invested in our own wastewater treatment facilities, used only for our own wastewater treatment. Countries with Deposit Return Scheme (DRS) implemented by 2023 are considered to reuse all of their PET quantity (bottle to bottle reuse) - those are Croatia, Estonia, Latvia, Lithuania, Romania, Slovakia. All the rest plastic material collected as post-consumer waste is recycled further.*

*[Fixed row]*

## C11. Environmental performance - Biodiversity

**(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?**

### (11.2.1) Actions taken in the reporting period to progress your biodiversity-related commitments

Select from:

Yes, we are taking actions to progress our biodiversity-related commitments

### (11.2.2) Type of action taken to progress biodiversity- related commitments

Select all that apply

Land/water protection

Land/water management

Education & awareness

[Fixed row]

**(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?**

	<b>Does your organization use indicators to monitor biodiversity performance?</b>
	Select from: <input checked="" type="checkbox"/> No, we do not use indicators, but plan to within the next two years

[Fixed row]

**(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?**

## Legally protected areas

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

Yes

**(11.4.2) Comment**

*Tylicz plant in Poland (natural mineral water bottling plant) is located in Natura 2000 area (habitat area). The total area of plant property is 53,561m<sup>2</sup>. The village near by (residential area) have been there for many years (more than 100 years). All the protected areas are under regular monitoring by local Authorities and no deviation is reported. Environmental permits required for the operations in those plants include full impact assessment for those protected areas.*

## UNESCO World Heritage sites

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

No

**(11.4.2) Comment**

No

## UNESCO Man and the Biosphere Reserves

**(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

No

## (11.4.2) Comment

No

## Ramsar sites

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

## (11.4.2) Comment

No

## Key Biodiversity Areas

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

No

## (11.4.2) Comment

No

## Other areas important for biodiversity

(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Yes

## (11.4.2) Comment

*Kykkos plant in Cyprus (natural mineral water bottling plant) is located approximately to 7.8km from the National Park Forest of Troodos. The total area of plant property: 7,120m2. A protected landscape "Vlasina" (wetland) is located to 15km by air from our natural mineral water plant Rosa in Serbia. Total area of plant property: 87,664m2. Zalaszentgrot plant in Hungary (natural mineral water bottling plant) is adjacent to Natura 2000. Total plant area: 100,000 m2. Teplice plant in the Czech Republic ((natural mineral water bottling plant) is locating 2km away from Natura 2000 area, Total plant territory is 43,709m2. Water sanitary protection zone in our plant in Vladivostok in Russia (soft drinks bottling plant) includes the water protection zone of the "5 Klyuch" stream of federal significance status. There is a legal document claiming that the plant doesn't have any negative effect on the eco-systems of the stream. Total area of plant: 48,143m2. Ekaterinburg plant in Russia (soft drink bottling plant) is located 10km from the forest parks of Shuvakishskiy and Zheleznodorozhny, which are both classified as recreational parks. Total area of our plant: 46,922m2. In all cases the biodiversity value attribute is terrestrial or/and fresh water. Biodiversity-related topics are assessed in the Source Vulnerability Assessment (SVA), which is performed in 5-year cycle by external experts and in the water stewardship certifications (Alliance for Water Stewardship (AWS) standard) and reported accordingly. All the protected areas are under regular monitoring by local Authorities and no deviation is reported. Environmental permits required for the operations in those plants include full impact assessment for those protected areas.*

[Fixed row]

## (11.4.1) Provide details of your organization's activities in the reporting year located in or near to areas important for biodiversity.

### Row 1

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

Legally protected areas

#### (11.4.1.3) Protected area category (IUCN classification)

Select from:

Category IV-VI

#### (11.4.1.4) Country/area

Select from:

Poland

#### (11.4.1.5) Name of the area important for biodiversity

*Tylicz*

#### (11.4.1.6) Proximity

Select from:

Overlap

#### (11.4.1.7) Area of overlap (hectares)

5.35

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*We have a plant for bottling of mineral water.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

No

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*All our newly acquired businesses undergo Environmental Due Diligence assessment for the water sources and later, when fully integrated, are part of the Source Vulnerability Assessment (SVA) performed at 5-year cycle. Part of the SVA is a legal compliance and permits validity review to High Value Conservation Areas or habitat protection areas. Based on those reviews, no negative impact by our operations and our activities on the source has been identified. The plants are certified according to the AWS (Alliance for Water Stewardship) standard. All AWS reports confirm no negative impact on environment.*

## Row 2

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

- Other areas important for biodiversity

#### (11.4.1.4) Country/area

Select from:

- Cyprus

#### (11.4.1.5) Name of the area important for biodiversity

*National Park Forest of Troodos*

#### (11.4.1.6) Proximity

Select from:

- Up to 10 km

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*We have a plant for bottling of mineral water.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- No

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*All our newly acquired businesses undergo Environmental Due Diligence assessment for the water sources and later, when fully integrated, are part of the Source Vulnerability Assessment (SVA) performed at 5-year cycle. Part of the SVA is a legal compliance and permits validity review to High Value Conservation Areas or*



habitat protection areas. Based on those reviews, no negative impact by our operations and our activities on the source has been identified. The plants are certified according to the AWS (Alliance for Water Stewardship) standard. All AWS reports confirm no negative impact on environment.

### Row 3

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

- Other areas important for biodiversity

#### (11.4.1.4) Country/area

Select from:

- Serbia

#### (11.4.1.5) Name of the area important for biodiversity

Vlasina

#### (11.4.1.6) Proximity

Select from:

- Up to 25 km

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

We have a plant for bottling of mineral water.

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

- No

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*All our newly acquired businesses undergo Environmental Due Diligence assessment for the water sources and later, when fully integrated, are part of the Source Vulnerability Assessment (SVA) performed at 5-year cycle. Part of the SVA is a legal compliance and permits validity review to High Value Conservation Areas or habitat protection areas. Based on those reviews, no negative impact by our operations and our activities on the source has been identified. The plants are certified according to the AWS (Alliance for Water Stewardship) standard. All AWS reports confirm no negative impact on environment.*

#### Row 4

#### (11.4.1.2) Types of area important for biodiversity

*Select all that apply*

- Other areas important for biodiversity

#### (11.4.1.4) Country/area

*Select from:*

- Hungary

#### (11.4.1.5) Name of the area important for biodiversity

*Zalaszentgrot*

#### (11.4.1.6) Proximity

*Select from:*

- Up to 50 km

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*We have a plant for bottling of mineral water.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

No

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*All our newly acquired businesses undergo Environmental Due Diligence assessment for the water sources and later, when fully integrated, are part of the Source Vulnerability Assessment (SVA) performed at 5-year cycle. Part of the SVA is a legal compliance and permits validity review to High Value Conservation Areas or habitat protection areas. Based on those reviews, no negative impact by our operations and our activities on the source has been identified. The plants are certified according to the AWS (Alliance for Water Stewardship) standard. All AWS reports confirm no negative impact on environment.*

#### Row 5

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

Other areas important for biodiversity

#### (11.4.1.4) Country/area

Select from:

Czechia

#### (11.4.1.5) Name of the area important for biodiversity

*Tepice*

#### (11.4.1.6) Proximity

Select from:

Up to 5 km

#### (11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area

*We have a plant for bottling of mineral water.*

#### (11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity

Select from:

No

#### (11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented

*All our newly acquired businesses undergo Environmental Due Diligence assessment for the water sources and later, when fully integrated, are part of the Source Vulnerability Assessment (SVA) performed at 5-year cycle. Part of the SVA is a legal compliance and permits validity review to High Value Conservation Areas or habitat protection areas. Based on those reviews, no negative impact by our operations and our activities on the source has been identified. The plants are certified according to the AWS (Alliance for Water Stewardship) standard. All AWS reports confirm no negative impact on environment.*

#### Row 6

#### (11.4.1.2) Types of area important for biodiversity

Select all that apply

Other areas important for biodiversity

#### (11.4.1.4) Country/area

Select from:

Russian Federation

#### (11.4.1.5) Name of the area important for biodiversity

*5 Klyuch, Shuvakishskiy and Zheleznodorozhny forest parks*

#### (11.4.1.6) Proximity

Select from:

Up to 10 km

**(11.4.1.8) Briefly describe your organization's activities in the reporting year located in or near to the selected area**

*We have a plant for bottling of soft drinks.*

**(11.4.1.9) Indicate whether any of your organization's activities located in or near to the selected area could negatively affect biodiversity**

Select from:

No

**(11.4.1.11) Explain how your organization's activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented**

*All our newly acquired businesses undergo Environmental Due Diligence assessment for the water sources and later, when fully integrated, are part of the Source Vulnerability Assessment (SVA) performed at 5-year cycle. Part of the SVA is a legal compliance and permits validity review to High Value Conservation Areas or habitat protection areas. Based on those reviews, no negative impact by our operations and our activities on the source has been identified. The plants are certified according to the AWS (Alliance for Water Stewardship) standard. All AWS reports confirm no negative impact on environment.*

*[Add row]*

### C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

#### Row 1

##### (13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

- Climate change
- Plastics
- Biodiversity

##### (13.1.1.2) Disclosure module and data verified and/or assured

#### Introduction

- Facility geolocation data

- All data points in module 1

### (13.1.1.3) Verification/assurance standard

#### General standards

- ISAE 3000
- ISAE 3410, Assurance Engagements on Greenhouse Gas Statements

### (13.1.1.4) Further details of the third-party verification/assurance process

*The independent assurance is done once per year, for full year data by PWC. The assurance covers all applicable GRI disclosures and KPIs, TCFD disclosure, SASB points, main figures in the Integrated Annual Report, and it is done for the full value chain: upstream for suppliers, direct operations and downstream. It is a limited assurance, as per ISAE3000 & ISAE3410. Assurance included site visits at 11 plants, 8 head offices (8 countries) and 17 interviews at different Group functions/departments with detailed tests on a sample basis, consisting of checking the correct application of the definitions and agreeing performance indicators to or from source information to check that the underlying subject matter was complete and accurate, and had been appropriately evaluated or measured, recorded, collated and reported. For the GHG emissions, assessed all three inventory scopes (Scopes 1,2,3) as defined by the GHG Protocol (Corporate Standard), including progress against emission reduction targets, reported changes in emissions compared with the baseline year (2017), the figures for absolute emissions and emissions intensity. All our sustainability commitments (Mission 2025) are assured. The assurance evaluated all environmental, social and governance disclosures of the GRI, and overall presentation of the Subject Matter Information included in the Integrated Annual Report (around 154 KPIs assured). The assurance standard is defined as one of the most recognised globally and used by the Big4, it gives enough confidence that all data (qualitative and quantitative) are correct, the processes for collection, calculation, reporting, internal control, performance review are working properly.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

*Coca-Cola-HBC-2023-Integrated-Annual-Report.pdf*

## Row 2

### (13.1.1.1) Environmental issue for which data has been verified and/or assured

*Select all that apply*

- Water

### (13.1.1.2) Disclosure module and data verified and/or assured

## Introduction

- ✓ Facility geolocation data
- ✓ All data points in module 1

### (13.1.1.3) Verification/assurance standard

#### General standards

- ✓ ISAE 3000

#### Water-related standards

- ✓ Alliance for Water Stewardship certification

### (13.1.1.4) Further details of the third-party verification/assurance process

*The independent assurance is done once per year, for full year data by PWC. The assurance covers all applicable GRI disclosures and KPIs, TCFD disclosure, SASB points, main figures in the Integrated Annual Report, and it is done for the full value chain: upstream for suppliers, direct operations and downstream. It is a limited assurance, as per ISAE3000 & ISAE3410. Assurance included site visits at 11 plants, 8 head offices (8 countries) and 17 interviews at different Group functions/departments with detailed tests on a sample basis, consisting of checking the correct application of the definitions and agreeing performance indicators to or from source information to check that the underlying subject matter was complete and accurate, and had been appropriately evaluated or measured, recorded, collated and reported. All our sustainability commitments (Mission 2025) are assured, including water KPIs among them. The assurance evaluated all environmental, social and governance disclosures of the GRI, and overall presentation of the Subject Matter Information included in the Integrated Annual Report (around 154 KPIs assured). The assurance standard is defined as one of the most recognised globally and used by the Big4, it gives enough confidence that all data (qualitative and quantitative) are correct, the processes for collection, calculation, reporting, internal control, performance review are working properly. We certified 81% of our direct operations (plants) and 80% of our production volume in Alliance for Water Stewardship (AWS) certification, which confirms that the plants meet the global benchmark for responsible water stewardship. In the framework of the standard the effect of water withdrawal is focusing on both site level and watershed scale, which includes important water-related areas, the value chain, local communities, and indigenous people as well as biodiversity value, are assessed.*

### (13.1.1.5) Attach verification/assurance evidence/report (optional)

2023 GRI Content Index.pdf  
[Add row]



**(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

### **(13.2.1) Additional information**

*We attach here our 2023 GRI Content Index as all data (qualitative and quantitative) are externally assured as per ISAE3000. [Supplementary information to question 4.11.2] - the currency in column 'Funding figure your organization provided to this organization or individual in the reporting year (currency)' is EUR. The dollar sign is a technical error in the CDP Portal. As we have stated in question 1.2, EUR is the currency used for all financial information disclosed throughout our response.*

### **(13.2.2) Attachment (optional)**

*2023 GRI Content Index.pdf  
[Fixed row]*

**(13.3) Provide the following information for the person that has signed off (approved) your CDP response.**

### **(13.3.1) Job title**

*Chief Corporate Affairs and Sustainability Officer*

### **(13.3.2) Corresponding job category**

*Select from:*

Chief Sustainability Officer (CSO)

*[Fixed row]*

