

2024 GRI Content Index



GRI Content Index

| Statement of use | Coca-Cola HBC AG (Coca-Cola HBC or CCHBC or CCH or the Group or the Company) has reported in accordance with the GRI Standards for the period 1st of January 2024 to 31st of December 2024. |
|-----------------------------------|--|
| | Some data is provided directly in the Index, while for others we indicate where the data and a more detailed discussion of the topic can be found in the 2024 Integrated Annual Report (IAR) or on our website https://www.coca-colahellenic.com/ |
| GRI 1 used | GRI 1: Foundation 2021 |
| Applicable GRI Sector Standard(s) | N/A |

| Standard/ | other (in the 2024 | | Additional content | | Omissio | |
|-----------|--------------------|--------------|--------------------|-------------|---------|-------------|
| other | | (in the 2024 | | Deminut | | |
| source | | IAR) | | Requirement | Reason | Explanation |

General disclosures

| General | | 2-3, 361 | 'Business overview' and 'About our report' section of the 2024 IAR |
|-------------|--|----------|---|
| Disclosures | | 2-5, 501 | 'About us' section of our website at: https://www.coca-colahellenic.com/en/about-us/who-we-are/where-we- |
| 2021 | | | <u>operate</u> |
| | | 279 | List of principal subsidiaries in the 2024 IAR. |
| | I Organizational tails | 2-3, 13 | In 2024 we operated in 29 countries in Europe, Asia, and Africa: 'Business overview' and 'Segment operational highlights' sections of the 2024 IAR. |
| | | | Our markets are split into three segments: established, developing, and emerging. These three reporting segments constitute our significant areas of operations and form the basis of consolidation for reporting |
| | | 357 | purposes. |
| | | | 'Shareholder information' section in the 2024 IAR. |
| | 2 Entities included in | 279 | 'Interests in other entities' (principal subsidiaries) section of the 2024 IAR. |
| | e organization's stainability reporting | 361 | 'About our report' section of the 2024 IAR. |
| | | | 'About our report' section of the 2024 IAR, as well as the introductory section of this file. |
| 2-3 | B Reporting period, | 361 | Yearly reporting cycle is applied (1 Jan 2024 – 31 Dec 2024). |
| fre poi | quency and contact int | | Refer to the in-cover of the 2024 IAR and the sustainability section of our website: <u>https://www.coca-colahellenic.com/en/a-more-sustainable-future</u> |
| | | | Contact us at: investor.relations@cchellenic.com_or Media@cchellenic.com |
| | 1 Restatements of ormation | | In 2024 as we did in 2023, we report all environmental and social data including Egypt. All Mission 2025 goals and their 2024 achievement are excluding Egypt as it was not part of our operations when Mission 2025 goals were set and endorsed. |
| | | | In 2024, no recalculation of reporting is done. |
| | | 361 | Coca-Cola HBC is publishing Integrated Annual Reports which include Sustainability information, externally |
| 2-5 | 5 External assurance | 249-250 | verified by independent, professional assurance providers, since 2013. For more details regarding the |
| | | 352-356 | assurance process of the 2024 IAR, refer to the 'About our report' section, the 'Independent auditor's limited assurance report on CCHBC Sustainability Statement', and the 'Independent Auditor's Limited Assurance |
| | | 302 000 | assurance report on compo Sustainability Statement, and the independent Auditor's Limited Assurance |

| | | Report' on the Sustainability disclosures stemming from the GRI Standards included in the 2024 IAR and the 2024 GRI Content Index. |
|--|--------------|---|
| | 2-3, | 'Business overview', 'Business model' and 'Leverage our unique 24/7 portfolio' sections of the 2024 IAR, as well as the 24/7 portfolio section of our website at: <u>https://www.coca-colahellenic.com/en/our-24-7-portfolio</u> |
| | 6-7 14-15 | Further note that none of our products are banned in the markets where we operate, and we comply with all local legal requirements for the sale and marketing of those products. Wherever there is stakeholder concern expressed relating to beverage industry ingredients, we address those concerns through our industry associations and other alliances. |
| | 13 | Our main customers are wholesalers and mainly retail outlets, ranging from small cafes and grocery stores to hypermarkets. These help us refresh our consumers across our 29 countries. Refer to the 'Business overview', 'Business model' sections, as well as the "established", "developing" and "emerging" markets sections of the 2024 IAR ('Segment operational highlights' section). |
| | | Further, refer to the 'About us' section of our website at: <u>https://www.coca-colahellenic.com/en/about-us/who-</u> we-are/where-we-operate |
| | | Supply chain information: Our supply chain function plays a central role in our business, ensuring that in all our processes and activities we minimise our environmental impact and secure sustainability in our value chain, all the way from sourcing raw materials to manufacturing the end-product and distributing it to our customers. |
| 2-6 Activities, value chain and other | | We operate in a territory stretching across 29 countries in three continents. While providing us with opportunity, this footprint also challenges us to constantly optimise our operational infrastructure. Our aim is to build a borderless supply chain that will serve our territory at optimum cost and will have the capability to embed innovative technologies fast. As we look for opportunities to optimise our infrastructure, we seek to build or transform existing plants into efficient mega-plants, where it makes sense, which can effectively serve a country or an entire region. Such optimisation takes into consideration the Group supply chain as a whole, in an integrated manner, from the number of plants and filling lines to the number of distribution centres and warehouses. |
| business relationships | | Under a unified procurement framework, we segment our supply base universe of approx. 15,478 active supplier codes (approx.14,092 parent level supplier organisations) into Direct and Indirect spend. Direct spend suppliers include ingredients and primary packaging suppliers. Indirect suppliers include categories such as IT, production equipment, spare parts, secondary packaging, maintenance services, logistics providers, fleet vehicles, utilities, professional services, and temporary labour. We also segment Tier 1 suppliers into three categories based on criticality and potential opportunities i.e., Group Critical, Country Strategic and Tactical. |
| | | We define as Group Critical Suppliers those that fulfil all, or part of the following criteria: high percentage of spend; limited alternatives; and partnership supporting our business strategies. Country Strategic Suppliers are those which have strategic importance at BU level. Tactical Suppliers represent low-volume, low-spend where there are many alternative sources available, enabling a flexible supply base. Both Group Critical & Country Strategic suppliers as well as The Coca-Cola Company (TCCC) Concentrate supply, have significant business relevance to the company and are considered to be of great substance in terms of potential ESG or financial impact. To this respect these suppliers are defined to be Significant Suppliers to the overall competitiveness and success of Coca-Cola HBC. |
| | | Sustainability is at the core of all our sourcing activities and we consider our suppliers as critical partners and contributors to the ongoing and sustainable success of our business. As part of our continuous improvement process, Procurement department annually benchmarks suppliers on ESG criteria, reviews the performance of our significant supply base across the entire ESG spectrum to ensure full compliance with our Supplier Guiding Principles (SGPs), engages selective vendors in ESG capability building programs to help them develop critical understanding and knowledge to support their own ESG goals, and works closely together with some to design future-ready sustainable solutions that support and promote the Coca-Cola HBC Sustainability goals. |
| | | Total supplier spent for Direct, Indirect and Cold Drink Equipment Categories reached €5.4 billion in 2024 (12 month rolling period December 2023 to November 2024 that we have compiled the data for this report). Including Concentrate supplies from The Coca-Cola Company the spend is €7.1 billion. Our practice is to source |

locally, provided that goods and services meet our requirements and quality standards in an economically viable way. As of 2015, we have a formal Procurement KBI of over 95% of local spend in our countries of operation or from within the European Union, which is considered local for EU countries. In 2024 this percentage was 97.7% (around €5.3 billion excluding concentrate supplies).

We monitor the performance of our significant suppliers through our annual internal supply base assessments, 3rd party audits of compliance, the EcoVadis IQ Plus Tool and EcoVadis Risk Assessment platform. EcoVadis helps us monitor, assess and benchmark a range of risks using 21 criteria from international standard setters including the UN Global Compact, ISO 26000, the Global Reporting Initiative (GRI), and the International Labour Organization (ILO). In 2021 we have revisited our Procurement Assessment guidelines to implement more strict rules over Human Rights, Ethics and Compliance practices expected from our suppliers and retrained our entire Buyers' community to the Sustainability Risk Assessment Tools available for supplier selection and governance.

In 2024 we have redesigned entirely our Coca-Cola HBC Procurement Guidelines adding specific focus on how Buyers should leverage all these ESG tools to assess suppliers on ESG criteria as part of our Strategic Tendering process in a consistent and uniform manner across our territories. This is further supported by annual training for the entire Buyers community. We have developed a selected team of buyers that are acting as Sustainability Coordinators in each BU. The main role of this team is to act as first level support to each BU Procurement team for ESG tools and practices, to support suppliers and cascade the sustainability agenda to countries. Since 2023 onwards, trainings were delivered not only to Buyers but also to our Significant Suppliers covering topics such as ESG requirements and actions that suppliers can take to improve their ESG scoring across the board.

In 2024, over 1,945 of our critical suppliers (on parent level) have been assessed using EcoVadis which accommodates >17% increase versus 2023. Our plan is to expand the use of these assessments for better, more objective supplier monitoring going forward and leverage our EcoVadis partnership across The Coca-Cola System to exchange intelligence and experience across Bottlers. We are also investigating how to extend further the assessment of the risks in our supply base leveraging new tools, Artificial Intelligence, and customised alerts, giving our Strategic Procurement Team faster access to critical events and information affecting our supply chain.

We also recognise supplier certifications as per international standards including ISO 9001, ISO 14001, ISO 45001 and FSSC 22000. For agricultural commodities, we are aligning with the wider industry to recognise the Rain Forest Alliance, Fair Trade, Bonsucro and the Sustainable Agriculture Initiative Platform (SAI- FSA), Global GAP+GRASP, etc. Last, through our Workplace Accountability (SGP) Audits within 3-years audit cycle, all of the long-term contractors and contracted services on-site are assessed in human rights.

Our Company announced our commitment to achieving net zero emissions across its entire value chain by 2040 and we have extended this commitment to include SBTi and FLAG targets. Firm in our NetZeroby40 commitment to reduce our emissions footprint across Scope 1, 2 and 3, together with the Coca-Cola System, we have started to actively engage with our significant suppliers that represent over 70% of scope 3 emissions contribution to the Coca-Cola HBC footprint on how to measure GHG and prompt them to actively disclose in the CDP and develop their own Science Based Target (SBT) commitments. To this respect, we have teamed up with reputable specialist consultancy and platforms and developed category by category methodology for capturing emissions data and calculating Supplier Specific Emissions Factors (SSEF) and we are now expanding the program and accelerating implementation. For less mature suppliers we have engaged since 2022 with Guidehouse on capacity building programs and offer training leveraging the SLoCT program (Supplier Leadership on Climate Transition) every year. In this way we are able to help our less mature suppliers build a strong foundation to start reducing GHG emissions. Since April 2021, when we first launched the Coca-Cola HBC emissions supplier program, we have recruited 187 significant suppliers in the CDP of which 119 have already set or committed to set science-based targets, 19% is the average renewable energy of all those suppliers participating in the program.

Following our November 2023 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, we decided to take our discussions with critical suppliers to a deeper level of ESG practices discussions and triggered deep-dive sessions on how to create a joint ESG journey. On group level we

established bi-annual meetings on GHG glidepaths and sustainable agriculture practices across our sweeteners and aluminium cans suppliers and we have agreed to undertake our first pilot with Nordzucker supplier for beet sugar crop production with control FLAG emissions that will be deployed in 2025.

As part of our efforts to optimise and decarbonise our supply chain, we have taken specific focus on suppliers in Egypt and Nigeria where we have detected lower maturity on ESG matters. We are happy to report that specifically for Egypt and Nigeria, our partners have actively engaged and exploited every opportunity to leverage the knowledge offered to them. Egyptian sweeteners suppliers enrolled in the SLoCT program to be supported in their own GHG emissions program development, while our key sugar supplier in Nigeria, has successfully been accepted as a Bonsucro Member and has secured 100% sustainable sugar crops for our local operations in 2024.

Since 2024, we have started working on EU Deforestation Regulation (EUDR) and are currently developing our targets for a deforestation-free supply chain across our key agricultural commodities. On Biodiversity and Deforestation, while diligently we are preparing for full compliance by the end of 2025 on the EU Deforestation Directive, we are equally and proactively working to collect all the necessary information from our relevant significant suppliers on group and local level on a deforestation-free supply chain so that we are able to create action plans to ensure compliance by the end of 2025 across all agricultural commodities.

We engage in a very large number of activities across all our BUs to promote the sustainability agenda. Some activities with significant sustainability impact include but are not limited to the following examples: In 2024, we invested €200 million capital expenditure (Capex) on projects supporting the implementation of our climate transition plan, representing 29.4% of total Capex. We also invested €30 million driven by higher cost of recycled PET compared to virgin PET, as we pursue our strategic objective to reach 35% rPET by 2025, positively influencing both the reduction of our scope 3 emissions and the transition to a circular economy. Our investments in recycled PET manufacturing, for example increasing food grade recycled PET availability. Almost 50% of our requirement for recycled PET are served in-house by the end of 2024, which also reduces costs. In 2024, five of our water brands were sold in 100% rPET bottles. Bottles made from recycled PET have a 70% lower carbon footprint than virgin PET resin, and all electricity used by the production lines is from 100% renewable sources.

We continue to light-weight our primary packaging towards "best-in-class" bottles and Cans in each market, while innovating to remove shrink film from multipacks, optimise closures and labels. We expect this programme to remove an additional 2,800 tonnes of packaging by 2025 vs a 2023 baseline.

Despite that we take pride in our optimised Can weights across our portfolio, we remain restless in identifying even further optimisations in weight: e.g., we reduced on average 1.5% the weight of the can body (Czech Republic, Egypt, Greece, Italy) and 9.8% of the can end (Ireland and Serbia).

Bulgaria, Poland and Baltics have been this year the focus countries for preforms optimisation, with Bulgaria proceeded to insourcing of the 28g preform which translates into a shorter and CO_2 optimised supply chain, while Poland and Baltics proceeded with significant reduction in the weight of preforms for the still and carbonated water portfolio.

In 2024 we continued also to optimise plastic closures in our Tea portfolio in the Czech Republic, Hungary and Poland saving 50 tonnes if HDPE per year or 100 tonnes in GHG emissions.

After our successful pilot on label hight optimisation back in 2023, new labels with reduced height were introduced in 2024 in Romania, Italy, and Poland, achieving 40 tonnes reduction in plastic materials. The project will gradually be expanded further in other BUs as DRS collection systems deployment is evolving in more countries and we gradually incorporate new label equipment installation as per capital investment plans. The project is expected to conclude by 2026, delivering an annual reduction of 200 tonnes of plastic.

In 2024, Low Density film was successfully introduced for labels in Hungary, Austria, Czech Republic, Croatia, and Romania, resulting in a 12% reduction in plastic usage. For the remaining EU countries, the introduction of Low-Density film is planned for 2025.

The launch of LitePac Top carton solution in Austria resulted in 153 tonnes of shrink film removed from our supply chain in 2024. Moreover, we expanded the testing to Hungary, Romania, Serbia and Ireland. Overall, our experience from the pilots indicated that this solution reduces by 20% on average the amount of plastic previously needed. In 2025 we shall conclude our checks on feasibility for the rest of CCH countries.

In Ireland, Italy, Czech Republic, Poland, and Baltics we have been particularly focused on shrink and stretch film optimisation initiatives ranging from downgauging and dimension changes to post-consumer recycled content introduction (Italy) and innovative film implementation (Poland) with an average of 30% reduction in plastic material.

For corrugated cardboard since 2023 we have reached > 80% of recycled content in Europe (excl. Russia and Belarus) while we equally focused on optimising material weight. In 2024 for Ireland we worked with our partner Monster to optimise the trays and save both emissions and costs, now moving into full implementation in 2025; in the Czech Republic we changed the cardboard composition for corrugated trays to reduce material needed by 33% and in Poland we innovated the pallet dividers to save approximately 3% of paper.

In close collaboration with our Manufacturers and the Coca-Cola Cross Enterprise Procurement group, we deployed since Q3 2023 new cooling technology that reduces energy consumption by 40%. In 2024 we initiated the deployment of the next coolers generation with even higher energy efficiency (Class B) expecting reduction in energy consumption by 45% on average. Our investment in energy-efficient coolers decreases our carbon emissions, improves our sales, and helps our customers to save energy and cost.

In the field of Logistics and Transportation (include scope 1 fuels used for own transport, both light and heavy, and scope 3 fuels used for outsourced logistics and transportation) we are: optimising the routes of light and heavy fleet, increasing logistics efficiency and increasing heavy trucks utilisation; shifting the existing fleet to innovative technologies and renewable or alternative fuels; enhancing the strategic partnerships with our third-party logistics providers; increasing the amount of the products transported by rail (trains).

We have started transforming our vehicle choices and enhanced fleet options by introducing an extensive range of fully electric and other alternative power trains such as CNG and (plug-in) hybrids as part of our plans to continue with our GreenFleet initiative and as part of a 5-year plan to reduce the number of ICE Fleet vehicles (and replacing them with EV) from 80% in 2021 to 28% in 2025. For example, in 2024 we continued with Distribution fleet electrification in Austria and Switzerland and we are initiating Low Carbon Fuel (HVO) in Italy.

We continue to be focused across all our countries to identify and implement energy efficiency optimisations and we are working on pilots to improve our CO_2 yields in manufacturing plants. We have established the Top 20 energy saver programs mandatory for all manufacturing facilities, which are already in motion and generating results. We are continuing with the investigation of alternative and economically viable sustainable fuel sources: 2024 was the first year that we reached the agreement for our 1st biogas contract in Ireland. We continue to conduct extensive discussions with key suppliers and exploring the viability of joint long-term initiatives.

In 2024, similar to our 2023 performance, we have managed to source 100% of the renewable and clean* electricity for our manufacturing facilities across our Group. True to our commitment for renewable supply but also generation, we have installed a further 1MW of photovoltaics in Nigeria, bringing the total to 13MW, improving security of supply and reducing carbon emissions. We increased photovoltaic generation in Europe of 1 MW in Czech Republic, Greece and Poland bringing the total installed photovoltaic capacity across all CCH countries to 24 MW.

https://www.coca-colahellenic.com/en/about-us/what-we-do/supply-chain https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/sourcing This file was reported with 2024 actuals.

Our public information is updated on annual basis every May, after all calculations have been properly concluded and validated by external 3rd parties.

Downstream activities: 1.8million customers served; 740m potential consumers refreshed across 29 countries.

Please see section 'Business overview (pages 2 to 3), subsections 'Our Customers' and 'Our Consumers' from 'Stakeholder Engagement' section (page 10-11) of the IAR; 'Leverage our unique 24/7 portfolio' and 'Win in the marketplace' sections of the IAR and marketplace section on the website:

https://www.coca-colahellenic.com/en/about-us/what-we-do/win-the-marketplace

(*) Energy coming from Combined Heat and Power (CHP) plant using natural gas.

| | | 'Business overview', 'Business model', and 'Segment operational highlights' sections of the IAR. | |
|---------------|----------|--|--|
| | | a., b. | |
| | | Total FTE: 33,018 | |
| | | Permanent FTE: 29,609 | |
| | | Temporary FTE: 3,409 | |
| | | Male FTE: 23,999 | |
| | | Female FTE: 9,019 | |
| | | Permanent male FTE: 21,226 | |
| | | Permanent female FTE: 8,384 | |
| | 2-3, 6-7 | Temporary male FTE: 2,773 | |
| | 13 | Temporary female FTE: 636 | |
| | | FTEs by Age group: | |
| | | <30 years old: 5,402 | |
| | | 30-50 years old: 22,121 | |
| 0.7.5 | | >50 years old: 5,495 | Omitted: Non-guaranteed hours employees are |
| 2-7 Employees | | | not applicable category, as we don't have such type of employees. |
| | | Regions without Corporate Center | type of employees. |
| | | Region 1 FTE: 6,012 | |
| | | Region 2 FTE: 8,508 | |
| | | Region 3 FTE: 14,963 | |
| | | Italy FTE: 2,011 | |
| | | Region 1 Permanent FTE: 5,914 | |
| | | Region 1 Temporary FTE: 98 | |
| | | Region 2 Permanent FTE: 7,829 | |
| | | Region 2 Temporary FTE: 679 | |
| | | Region 3 Permanent FTE: 12,368 | |
| | | Region 3 Temporary FTE: 2,595 | |
| | | Italy Permanent FTE: 1,991 | |
| | | Italy Temporary FTE: 20 | |
| | | Corporate Center: 1,507 | |

BSO FTE: 574 BSO Permanent FTE: 563 BSO Temporary FTE: 11 CSC FTE: 933 CSC Permanent FTE: 928 CSC Temporary FTE: 5

Developing market segment FTE: 4,338 Emerging market segment FTE: 21,545 Established market segment FTE: 7,135 Developing permanent FTE: 4,225 Developing temporary FTE: 114 Emerging permanent FTE: 18,553 Emerging temporary FTE: 2,992 Established permanent FTE: 6831 Established temporary FTE: 304

Full time FTE: 32,894 Part time FTE: 124 Full time FTE male: 23,974 Part time FTE male: 25 Full time FTE female: 8,920 Part time FTE female: 99

c.

All data present FTE (Full-time equivalent) calculation, and it is based on IFRS (International Financial Reporting Standards).

| | d. |
|---------------------|--|
| | % of seasonal employees vs. Total Group FTE: 0.75%, i.e., not significant variation (mostly during the high season which is the summer season). |
| | (*): In the IAR we have reported 33,018 FTEs as there we have included N. Macedonia & Vlasinka, which according to the IFRS are excluded from GRI based on the accounting consolidation methodology used (equity or proportionate). Additionally, Bambi, CirculaRPET and Three Cents Greece are included in the GRI file, while excluded from the IAR. |
| | Region 1 includes the following countries: Austria, Czech Republic, Slovakia, Hungary, Republic of Ireland, Northern Ireland, Poland, Estonia, Lithuania, Latvia, Switzerland. |
| | Region 2 includes the following countries: Bosnia and Herzegovina, Slovenia, Croatia, Bulgaria, Greece, Cyprus, North Macedonia, Romania, Serbia, Montenegro, Ukraine, Moldova, Armenia |
| | Region 3 includes the following countries: Russia, Nigeria, Egypt, Belarus |
| | Contractors FTE: 5,822 |
| 2-8 Workers who are | These are mainly people performing tasks within logistics, warehousing, and transportation. |
| not employees | Self-employed: 19 |
| | Seasonal: 252 |

| | | Here we apply the same method as to our regular employees and that is reporting FTEs for the full year as an average. There is no significant fluctuation (less than 1%) between 2023 reporting period and 2024 reporting period. |
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| 2-9 Governance structure and composition | 210, 215-216 | 'Corporate Governance Report': 'Responsibilities of the ELT' and 'Social Responsibility Committee' sections of the IAR. Sustainability Governance presented on our website: <u>https://www.coca-colahellenic.com/en/a-more-sustainable-future</u> |
| 2-10 Nomination and selection of the highest governance body | 211-214 | 'Corporate Governance Report - 'Nomination Committee' section of the IAR. |
| 2-11 Chair of the highest governance body | 205-206 215-216 | 'Corporate Governance Report' section of the IAR: 'Division of responsibilities' and 'Social Responsibility Committee'. |
| 2-12 Role of the highest governance body in | 37-40 10-11 215-216 191 | 'Double Materiality Assessment' section of the IAR, 'Stakeholder engagement' section of our website: <u>https://www.coca-colahellenic.com/en/a-more-sustainable-future/our-approach/stakeholder-engagement</u> 'Social Responsibility Committee' section of the IAR. 'Division of responsibilities' and 'Board leadership and Company purpose' sections of the IAR. |
| overseeing the management of impacts | 178-189 | 'Business resilience' and 'Principal risks and opportunities' sections of our 2024 IAR and on the website: https://www.coca-colahellenic.com/en/a-more-sustainable-future/our-approach/materiality Sustainability Governance presented on our website: |
| | | https://www.coca-colahellenic.com/en/a-more-sustainable-future |
| 2-13 Delegation of responsibility for managing impacts | 206 191 | 'Corporate Governance Report', subsections 'Separation of roles' and 'Division of responsibilities' of the 2024 IAR, and particularly the role and responsibilities of the Board's Social Responsibility Committee. |
| 2-14 Role of the highest governance body in sustainability reporting | 37-40 178-189 215-221 | 'Double Materiality Assessment', 'Business resilience', 'Principal risks and opportunities', 'Corporate Governance Report – Social Responsibility Committee' and 'Corporate Governance Report – Audit and Risk Committee' sections of our IAR. |
| 2-15 Conflicts of interest | 194 221 | 'Corporate Governance Report', specifically the paragraph 'Conflicts of interest' in the 2024 IAR. 'Whistleblowing', 'Business conduct, anti-bribery and anti-money laundering' sections of the Audit and Risk Committee section in the 2024 IAR. We are subject to the UK Corporate Governance Code 2018. It sets out the principles of good practice in relation to: Board leadership and company purpose; division of responsibilities; composition, success and evaluation; audit, risk and internal controls; and remuneration. |
| 2-16 Communication of critical concerns | 192 217-221 178-189 | Refer to 'Letter from the Chairman of the Board' and 'Audit and Risk Committee' section of the 2024 IAR. 'Business resilience' and 'Principal risks and opportunities' sections of the 2024 IAR. The Board maintains a process for communicating critical concerns through the Audit and Risk Committee, which reviews the effectiveness of our systems of internal control and risk management, including oversight of all whistleblowing activities. The Audit and Risk Committee works closely with the internal audit and finance teams in overseeing the implementation of the Group's internal control framework. |
| | 221 | The number of concerns could be found in the 'Whistleblowing' subsection of the IAR 2024 Besides, through the workforce engagement mechanism of the designated non-Executive Director for workforce engagement, the concerns raised by employees are reported to the Board. |

| 2-17 Collective knowledge of the highest governance | 191, 211, 213-214 | 'Corporate Governance Report', 'Governance at a glance' page of the IAR, and in the bios of the Board of Directors. |
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| 2-18 Evaluation of the performance of the highest governance body | 214 215-216 | 'Corporate Governance Report' section of our 2024 IAR ('Board performance review' and 'Social Responsibility committee' subsection) |
| 2-19 Remuneration policies | 226 229-232 240-241 242-243 | 'Corporate Governance Report' section of our 2024 IAR (Directors' remuneration report - Reward strategy and objective, Remuneration policy). '2024 MIP performance outcomes' subsection of the IAR. 'PSP' subsection: 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 Performance Share Plan (PSP) implicitly captures a reduction in plastics, which was a key driver of its selection as a metric (15% weighting). |
| 2-20 Process to determine remuneration | 222-247 | 'Corporate Governance Report - Directors' remuneration report' section of our 2024 IAR. |
| 2-21 Annual total compensation ratio | 244 245 | Calculation: headcount numbers as provided by the countries. For the median total annual compensation: Annual Gross Base Salary, Annual Actual Bonus (MIP) or (LIP), and Actual Long-term Incentive Plan (LTIP). For the annual total compensation for all employees: Annual Gross Base Salary, Annual Actual Bonus (MIP) or (LIP), Actual LTIP as provided by the countries. For the organisations' highest-paid individual: Annual Gross Base Salary, Annual Actual Bonus (MIP) or (LIP), Actual LTIP and any allowances provided as most of them are International Assignees. Ratio calculated in Euros: Established markets: 19.2 Developing markets: 78.3 Rate of increase / (decrease) calculated with Euro-based ratios: Established markets: (8.5%) Developing markets: 0.5% Refer to the paragraphs 'Annual percentage change in remuneration of Directors and employees' and 'CEO pay ratio'. |
| 2-22 Statement on sustainable development strategy | 1, 8-9 205 | 'The Chair's letter' and 'Chief Executive Officer's letter', as well as the 'Social Responsibility Committee' part of the 2024 IAR in the 'Corporate Governance Report - Division of responsibilities' section. Website: <u>https://www.coca-colahellenic.com/en/a-more-sustainable-future</u> |
| 2-23 Policy commitments | 190 | Refer to policies in 'Sustainability Statement' of the IAR (pages 85, 100, 104, 116, 119, 131, 148, 156, 162). Reference to the Code of Business Conduct: https://www.coca-colahellenic.com/en/about-us/corporate- governance/policies/code-of-business-conduct 'Policies' section of the website: https://www.coca-colahellenic.com/en/about-us/corporate- governance/policies governance/policies https://www.coca-colahellenic.com/en/about-us/corporate- governance/policies Refer to the Viability statement of the 2024 IAR |

| | | https://www.coca-colahellenic.com/en/a-more-sustainable-future |
|--|---------|---|
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/board-committees |
| 2-24 Embedding policy | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies |
| commitments | 215-216 | Each sustainability policy is approved by the CEO and the Executive Leadership Team (ELT) and endorsed by the Social Responsibility Committee of the Board. |
| | 210 210 | Refer to 'Social Responsibility committee' section of the 2024 IAR. |
| 2-25 Processes to remediate negative impacts | | Grievance mechanisms cover a wide range of social, economic and environmental issues including impacts on society and communities, human rights, child and forced labour, wages and hours, heath, safety and wellbeing, preventing harassment and discrimination, environmental impact, as well as multiple others. The Company has the following Group policies in place to remediate negative impact. 1. Anti-Bribery Policy, 2. Biddiversity statement, 3. Corporate Audi Charter 4. Climate change Policy, 5. Code of Business Conduct (COBC), 6. Donation Policy (former Community Contributions Policy), 7. Environmental Policy, 8. Fleet Safety Policy, 9. Food Loss and Waste Policy, 10. General QSE Policy, 11. Genetically modified organism (GMO) position statement, 12. Culdelines for Coac-Cola HEC Outside Counsels, 13. Health & Wellness policy, 14. HIV/Aids policy, 15. Human Rights Policy, 18. Packaging waste management Policy, 29. Permium spirits responsible marketing Policy, 20. Public Policy Engagement, 21. Quality & Food Safety Policy, 22. Recusal Policy, 23. Nisk Policy, 24. Sunctions Policy, 25. Supplier Guiding Principles, 26. Principles for Sustainable Agriculture, 27. Tax Policy, 28. Junion of European Beverage Associates (UNESDA) commitments, 29. Water stewardship Policy, 30. Whisteblowing Policy at the above-mentioned Policies are publicy available and can be found under the link below: <u>https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies</u> The Policies set accutrable officers as well as implementation of nemediation plans. They clarify how grievances to be reported and escalated. More is included in the introductory statement of the CBC. In some instances, commitments to the prevenition or remediation of negative impacts are mentioned in the respective Policy (e.g., in Environmental Policy). Biodiversity statement, Occupational Health and Safety Policy, Packaging Waste Management Policy). We have established grievance mechanisms, including an independently operated whistle-blower 'Speak Upl' line, |
| | | reviews the results of the internal audit reports during each meeting, focusing on the key observations of any reports where processes and controls require improvement. The Audit and Risk Committee was also provided |
| | 224 | with updates on the remediation status of management actions of internal audit findings and on the internal audit quality assurance and improvement programme at each meeting. |
| | 221 | Detailed information on a number of findings can be found at 'Corporate Governance Report' section of the |

| | | publicly available Integrated Annual Report. | |
|--|-----|--|---|
| | | We assess the effectiveness of our 'Speak Up!' line through feedba as well as regular testing of key controls conducted by our Internal | |
| | | The effectiveness of our grievance mechanisms is reviewed by th whether mitigation has been effective and whether grievances have | e Internal Audit department, they evaluate |
| | 221 | We have Ethics and Compliance Officers in each Business Unit frethical and lawful behaviour. In addition, we have a Code of Busine to that. | |
| | | Refer to the relevant specific standard disclosures in the GRI Cor Corporate Governance section (Whistleblowing) of the 2024 IAR. | tent Index for more details, as well as the |
| | | In 2024, in addition to the awareness campaign run during the ann a dedicated 'Speak Up!' line awareness week across all our communicated the importance of reporting potential violations of company policies and encouraged all employees to ask their man the Internal Audit Department questions. | Business Units. During this week, we the Code of Business Conduct and other |
| | | In 2024, we processed 588 allegations and inquiries that came whistle-blower hotline. Allegations received related to issues in Conduct were routed to the appropriate department for appropotential Code of Business Conduct violations were investigated Business Conduct Handling Guidelines. Importantly, we make sur Business Conduct violations and allegations reported through the vin relevant decision-making and procedural changes, for example connection with incidents and the review, adjustment, or update measures to improve our systems and use them to prevent as r happening, learning from our experience and that of others. | ot covered under the Code of Business priate handling. All allegations involving d in accordance with the Group Code of e that the learnings from both the Code of whistle-blower hotline are drawn and result e, the re-evaluation of our procedures in e of related policies. We also undertake |
| 2-26 Mechanisms for seeking advice and raising concerns | | In 2024, 828 reports and inquiries were received and investigated. 208 were substantiated as violations of the Code of Business Cond the remaining 447 matters were reviewed and then referred to handling. 33 of the substantiated matters involved an employee in greater than \$10,000. | duct, 173 cases were unsubstantiated, and the appropriate department for further |
| | | As a result of the 173 matters substantiated as violations of the C were terminated. Additional 165 employees received discipline i financial penalties (unpaid suspension or loss of bonus) or volunta Violations by Code of Business Conduct Sections: | n the form of verbal or written warnings, |
| | | - Safeguarding company asset | 70 |
| | | - Business and financial records | 86 |
| | | - Conflict of interest | 4 |
| | | Fair treatment of employees Harassment/Discrimination | 12 6 |
| | | - Anti-bribery and corruption | 4 |
| | | - Working with Customers & Suppliers | 5 |
| | | - Workplace health & safety | 16 |
| | | - Data Privacy/Information Protection | 2 |
| | | - Money laundering or insider trading | 0 |
| | | - Sanctions | 0 |

| | | - Other | 3 |
|--|---------|--|--|
| | | Refer to Whistleblowing policy on ou https://www.coca-colahellenic.com/e | website: n/about-us/corporate-governance/policies/whistleblowing-policy |
| | | biodiversity, packaging) is describ (https://www.coca-colahellenic.com/e this GRI file, section 300 Environme compliance with all applicable legisla standards and industry environmenta of those standards and in many count Chief Supply Chain Officer and Chi compliance regularly (at least quarte developed an automated dashboard of | lated matters (water, climate, energy, emissions, effluents and waste, ad in each of those policies separately published on our website <u>v/about-us/corporate-governance/policies</u>). We disclose them in detail in nt. As stated in our Environmental policy, we conduct our operations in tive requirements and apply The Coca-Cola Company (so called KORE) standards. Our internal procedures require to comply with the strictest out ries of operation, KORE standards are the strictest. ef Corporate Affairs and Sustainability Officer review the environmental ly). Environmental goals and targets are reviewed monthly and we have <i>t</i> hich is part of our sustainability performance management. |
| 2 27 Compliance with | | | lescribed in our Code of Business Conduct, Human Rights policy, Inclusion, 7, Occupational health & safety policy, Quality and Food safety policy. We tion 400 Social. |
| 2-27 Compliance with laws and regulations | | Principles for Sustainable Agriculture. | within our suppliers is described in our Supplier Guiding Principles and It is monitored and reviewed by the Procurement function quarterly. |
| | | Annually we report publicly the enviro | • |
| | 217 | • | ' subsection of the Audit and Risk Committee section. |
| | | • | ws and regulations: 0 significant* fines and violations. |
| | | competition law case; 1 case of produ | ions in the social and economic area: 1 on-going case reported in 206-1 as ct recall reported in 416-2 as food safety non-compliance; |
| | | In occupational health and safety are | a: 0 significant* fines and violations. |
| | | | roup level on contingencies, including fines, which are over a specific g these to our external financial auditors. |
| | | (*) As per the S&P Global definition, | significant fine is any individual fine above \$10,000. |
| | | On our website: Memberships | |
| | | Public Policy Engagement (member | ship in trade organisations on page 3, 4 of the pdf file) |
| 2-28 Membership associations | - | | nvironmental initiatives including Business Ambition for 1.5ºC, the Race Dimate Leaders (<u>https://initiatives.weforum.org/alliance-of-ceo-climate-</u> |
| | | We are corporate engagement men | ber of the Science Based Targets Network (SBTN). |
| | 37-40 | | 'Double Materiality Assessment' and 'Corporate Governance - Engaging 2024 IAR, as well as the stakeholder engagement section of our website: |
| | 200-201 | https://www.coca-colahellenic.com/e | n/a-more-sustainable-future/our-approach/stakeholder-engagement |
| 2-29 Approach to stakeholder engagement | | and in the future. This process is don and used for our materiality surveys we aim for at least 50% of our invite | akeholders that can have an impact or are affected by our business now a both at the Group and country levels and the overall input is consolidated and assessment. Specifically, for our thematic Annual Stakeholder Forum, d stakeholders to be directly relevant to the issues discussed each year, er categories. Stakeholders' maps are updated regularly by the countries |
| 2-30 Collective | | The percentage of total employees of | overed by collective bargaining agreements: 62%. |
| 2-30 Collective bargaining agreements | - | For the remaining population country | group rewards teams are monitoring closely the labor market and working enefit packages based on local environment. Our aim is being a preferred |

| | | | place to work where people pursue multiple career aspirations. Often collective bargaining agreements from | |
|-----------------------------------|---|--------------------|--|--|
| Aaterial topics | | | comparable industries are considered as a benchmark. | |
| • | | | | |
| GRI 3: Material | 3-1 Process to determine material | | 'Materiality assessment' section of the 2024 IAR. | |
| Topics | topics | | https://www.coca-colahellenic.com/en/a-more-sustainable-future/our-approach/materiality | |
| | | 37-40 | 'Double Materiality Assessment' section of the 2024 IAR. | |
| | | | Our materiality table includes all our material issues, and they are integrated within the different sections of the IAR and in 'Sustainability Statement' section (pages 41-172). | |
| | 3-2 List of material | | During the previous reporting period, 'Coca-Cola HBC AG 2023 Integrated Annual Report' had been prepared | |
| | topics | | in accordance with the GRI Universal Standards 2021, where we have considered impact but also the interest | |
| | | | and concerns of our stakeholders, as well as the importance of the topic to the business. Following the ESRS requirements, we updated our materiality analysis in 2024 to consider impact materiality, risks and | |
| | | | opportunities. While no new material areas were identified that had not been previously considered in our | |
| | | | materiality analysis and strategy, we now align our topics with the ESRS standards. | |
| | | 24-29 20-23 | 'Earn our licence to operate', 'Cultivate the potential of our people', 'Mission 2025 sustainability commitments' | |
| | | 33-34 | and 'Double Materiality Assessment' sections of the 2024 IAR. | |
| | | 00 0 1 | On our website: <u>Materiality section</u> Emissions reduction; Water reduction and stewardship; Making our packaging circular; Sourcing; Nutrition; Our | |
| | | | people and communities | |
| | | 41-172 | 'Sustainability Statement' of the 2024 IAR. | |
| | | | Policy section and Sustainability section of the website: | |
| | | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies | |
| | 3-3 Management of material topics (general for all material topics listed below) | | https://www.coca-colahellenic.com/en/a-more-sustainable-future | |
| | | | Human Rights Policy Manager's Guide: | |
| | | | https://www.coca-colahellenic.com/content/dam/cch/us/documents/media/news/policies/cchbc-human-rights- | |
| | | | policy-managers-guide.pdf | |
| | | | Human rights subsection on the website: <u>https://www.coca-colahellenic.com/en/a-more-sustainable-</u> future/mission-2025/our-people-and-communities | |
| | | | Modern Slavery Statement 2023, approved in 2024 by the BoD of CCHBC Northern Ireland: Modern Slavery | |
| | | | Act 2023.pdf | |
| | | | Modern Slavery Statement 2024 is under preparation, will be approved shortly and published. | |
| | | | Code of Business Conduct and Supplier Guiding Principles: | |
| | | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/code-of-business-conduct | |
| | | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles | |
| Economic perfo | ormance | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 2-3 13, 36 | 'Business model', 'Segment operational highlights' and 'Segment financial highlights' sections of the 2024 IAR. | |
| GRI 201: | 201-1 Direct economic | | 'Business model', 'Socio-economic contribution' on page 7 and 'Segment operational highlights' sections, as | |
| Economic | value generated and | merated and 2-3 13 | well as the financial review of the 2024 IAR (Income statement, Dividend growth and capital returns). | |
| Performance | distributed | ., - | Total community investments in 2024: €8.4 million, out of them: €4.5 million cash contribution, €0.2 million in- kind and €3.7 million product contribution (it is also in-kind). | |
| | | | | |

| 2016 | | | On the top of the above, our contribution to the Ukrainian Solidarity Fund is disclosed in 'Licence to operate' section on page 28, para 'Support for Ukraine' of the IAR. Total employees' compensations and benefits: please see the social table in the GRI. | |
|-------------------------------------|---|-------------------------------------|---|---|
| | | | Our Code of Business Conduct (CoBC) doesn't allow us to do any financial or in-kind donations and contributions to the political organisation or government. | |
| | 201-2 Financial implications and other | 178-189 | Our comprehensive top-down, bottom-up approach to enterprise risk management ensures that all business risks and opportunities, including those relating to climate change, are identified, and managed appropriately at both the operational and strategic levels. In addition, our compliance to the TCFD requirements is included on page 173 of the 2024 IAR. | |
| | risks and opportunities due to climate change | | Specific programme details are available in the 'Business resilience' and 'Principal risks and opportunities' sections of the IAR. | |
| | | | Refer to our CDP response: 2024 CDP Response 30,688 of our total number of employees, employed on average in 2024, are eligible for benefit plans. Eligible | |
| | | | to be covered by defined contribution pension plans are 7,230 employees and out of them 4,821 are covered. Eligible to be covered by defined benefit pension plans are 3,912 employees and out of then 3,254 are covered. | |
| | 201-3 Defined benefit plan obligations and other retirement plans | - | Although, over time, we make efforts to increase coverage based on local market practices and prevalence of such benefits, legislation, and affordability, at this time we do not have a timeframe by which we will achieve full coverage. The level of participation at the end of 2024 per market segment was: Established: 85%, Developing: 63%, Emerging: 15%. The Group operates a number of defined benefit and defined contribution plans in our territories. The defined benefit plans are made up of both funded and unfunded pension plans. The assets of the funded plans are generally held in separate trustee-administered funds and are financed by payments from employees and/or the relevant Group companies. The liability recognised in the balance sheet in respect to defined benefit plans is the present value if the defined contribution plans are charged to the income statement in the period to which the contributions relate. Company contributions into the plan vary by plan and can range between 2% - 15% of Annual Base Salary (ABS). Employees may also contribute to certain plans a percentage of the Company contribution or a percentage of their salary. The estimated value of the liabilities – in the section 'Balance sheet' of the IAR, page 260. | Omission: The number of participants in retirement plans is collected from each country, however we don't disclose it publicly per entity. More information will be provided in the next years. |
| | 201-4 Financial assistance received from government | - | Any tax related financial assistance will be disclosed as part of the 2024 Group's tax transparency report, to be published in August 2025. We have not received any other type of material financial assistance from any government. | Omitted – will be part of Tax transparency report in August 2025. |
| Market presend | e | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 6-7, 10-11 13, 1, 8-9 178-189 | Refer to the 'Business model', 'Stakeholder engagement' and 'Segment operational highlights' sections, as well as the 'Chair's letter and the 'CEO's letter' of our IAR. Precautionary Principle or approach: in 'Viability statement', 'Business resilience' and 'Principal risks and opportunities' sections of the IAR. | |
| GRI 202: Market Presence 2016 | 202-1 Ratios of standard entry level wage by gender compared to local minimum wage | - | In every country, the lowest paid employee categories (junior line operators and entry-level merchandisers) earn at least the minimum wage. We consider as significant areas of operation the externally reporting segments, which also form the basis of financial consolidation. On average, junior line operators and merchandisers earn approximately 1.2 times the local minimum wage in our Established markets, approximately 1.9 times in our Developing markets and approximately 2.2 times the local minimum wage in our Emerging markets. The range of ratios is similar for both male and female workers. Contactors who work in our premises are part of the Workplace accountability audits where the minimum wage | |
| | | | by the local legislation is checked and verified by an external company. | |
| | 202-2 Proportion of | - | Employees are systematically hired from the local workforce. 95% of employees are local nationals. 71% of | |

| | senior management hired from the local community | | managers are local nationals. In our Established markets, 83% of total employees and 42% of managers are local nationals. In Developing markets, 96% of total employees and 91% of managers are local nationals. Finally, in our Emerging markets, 98% of total employees and 91% of managers are local nationals. As senior management, we consider our top 300 business leaders, which includes country function heads, Group sub-function heads and the Executive Leadership Team (ELT), including the CEO. As local hires, we consider employees of the same nationality as the operation they work for. We consider as significant areas of operation the externally reporting segments, which also form the basis of | |
|--|--|--------------------|---|--|
| | | | financial consolidation. The given percentages are based on Headcount. | |
| Indirect econor | nic impacts | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 7, 16-23 | Refer to the 'Business model - Socio-economic contribution', 'Win in the marketplace', 'Fuel growth through competitiveness and investment', 'Cultivate the potential of our people' and 'Earn our licence to operate' sections of the 2024 IAR. Donation Policy (former Community Contribution Policy) on our website: <u>https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/community-contributions-policy</u> | |
| GRI 203: Indirect Economic Impacts 2016 | 203-1 Infrastructure investments and services supported | 7, 24-29, 18-19 | Refer to the 'Business model - Socio-economic contribution', 'Earn our licence to operate' and 'Fuel growth through competitiveness and investment' sections of the 2024 IAR. In 2024, we invested €8.4 million in our communities. Our flagship #YouthEmpowered programme was supported by €1.4 million, the Packaging circularity and packaging waste programmes: €1.1 million, the funds for disaster relief were €0.52* million, €0.34 million on water community initiatives, and €0.53* million for support of Ukraine. The biggest part of the total community investments went to relevant local community priorities (€4.5 million). Out of the total €8.4 million, the split is: cash (€4.5 million) and in-kind (€3.9 million). In 2024 we engaged 174,902 young participants through #YouthEmpowered (#YE). Overall, during 2024, for all our community initiatives we were partnering with 619 local and international organisations. 11% of our employees took part in volunteering initiatives during their working time (including Egypt; Excluding Egypt the amount is 13%). Those are more than 3,700 people (as FTEs) and total volunteering hours reached more than 24,400. Our assessment doesn't identify any negative impacts from our activities on communities. (*) Here we don't report the amount of Ukrainian Solidarity Fund and Coca-Cola HBC Foundation donations for disaster relief disclosed on page 28 of the 2024 IAR. | |
| | 203-2 Significant indirect economic impacts | | As a business, our primary contribution to the communities we are part of is through our core business activities, which generate income for employees, pay our suppliers and contribute to the public good through e.g., the payment of state taxes and community investments. In 2024, a total of €515.7 million in tax-related liabilities was recorded in our IFRS accounts (disclosed on page 36 of our 2024 IAR, per market segment). In 2019 for the first time, we developed our Group socio-economic impact study (SEIS) by aggregation of the data from all local SEIS and we are updating it regularly with the new data coming from our local SEIS. Together with The Coca-Cola Company, in all our territories we support more than 501,982* indirect jobs throughout our value chain (which means that with every job in our system, we create additional 13 jobs in the value chain) and support approximately €14.4* billion in value added annually. Refer to the section 'Earn our licence to operate' of the IAR. | |

| GRI 3: | 18-19 | |
|-----------------|-----------------------------|--|
| Material | | Refer to the 'Fuel growth through competitiveness and investment' section of the IAR, as well as General Disclosure 2-6. |
| Topics 2021 | | Further information can be found on our website (sub-section Our suppliers): |
| | | https://www.coca-colahellenic.com/en/about-us/what-we-do/supply-chain |
| | 3-3 Management of | https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/sourcing |
| | material topics | Supplier Guiding Principles and Principles for Sustainable Agriculture: |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/principles-for-sustainable- |
| | | agriculture |
| GRI 204: | | Our practice is to source locally, provided that goods and services are available to meet our requirements |
| Procurement | | and quality standards in an economically viable way. As of 2015, we have a formal Procurement KBI of over |
| Practices 2016 | 204-1 Proportion of | 95% of local spend in our countries of operation or from within the European Union, which is considered local for EU countries. In 2024 this percentage was 97.7%. |
| | spending on local suppliers | Significant location: every location where we have manufacturing operations that use raw and packaging |
| | Suppliers | materials from suppliers. |
| | | Please see also section 2-6 of the GRI. |
| Anti-corruption | | |
| GRI 3: | 3-3 Management of 221 | Refer to the 'Corporate governance report – Whistleblowing' section of the IAR 2024. |
| Material | material topics | Conducting all business activities with integrity and respect for society is of primary importance for us. Being a |
| Topics 2021 | | good corporate citizen means having a strong foundation in business ethics and maintaining well-established processes and systems for managing financial and non-financial dimensions of performance, which in turn |
| | | builds our trust and reputation. |
| | | We address corporate governance holistically, maintaining a zero-tolerance culture related to breaches of our |
| | | Code of Business Conduct (COBC) and Anti-Bribery (AB) policies and to any attempts of retaliation against |
| | | individuals who report in good faith potential violations. To that effect we have regular COBC and Anti-Bribery online and classroom trainings for all our employees and additional training sessions are developed by the |
| | | legal department for risk zone employees, which includes senior management, to target specific risks faced by |
| | | each regional function. We have also established an anti-bribery due diligence process on third parties |
| | | representing us with government authorities. |
| | | We have established grievance mechanisms, including an independently operated whistle-blower 'Speak Up!' |
| | | line, available to all Coca-Cola HBC countries in local languages. Allegations received related to issues not covered under the Code of Business Conduct were routed to the appropriate department for appropriate |
| | | handling. All allegations involving potential COBC violations were investigated in accordance with the Group |
| | | Code of Business Conduct Handling Guidelines. In 2024, we ran our annual awareness campaign aimed at |
| | | raising awareness to all employees of how and when to use the 'Speak Up!' line. |
| | | In 2024 we continued training our employees on our COBC and on Anti-Bribery and Corruption through our |
| | | mandatory e-learning, launching the training wave covering all employees across our Group. The course is available on-line to all our employees and comprises a preliminary questionnaire on COBC and Anti-Bribery |
| | | Policy as a knowledge test for our employees, and acknowledgement and re-commitment to compliance with |
| | | the Code of Business Conduct and its related policies, including the Anti-Bribery Policy. As in the past, this |
| | | training is a regular requirement for all employees: our goal is 100% of our employees to complete the COBC |
| | | & AB training in a three-year cycle. |
| | | In 2024, we ran significant awareness initiatives on business ethics: we rolled out across our operations our annual Group-wide communication campaign on compliance, the Ethics and Compliance Week. The main |
| | | theme was the Artificial Intelligence (AI): during the Week we organized awareness sessions for our |
| | | employees, providing practical advice on ethical use of AI, thus fostering a culture of integrity and innovation. |
| | | We also promoted the launch of the COBC and Anti-Bribery e-learning wave to all employees and raised |

| | | awareness on the 'Speak Up!' line and how to use it to report concerns and violations of our policies and the Code Business of Conduct or ask questions regarding any of our compliance policies. |
|---|---|---|
| | | Refer to our most updated UNGC COP document published on our website and on the <u>website of the UNGC</u> COP reporting. |
| | | Anti-Bribery Policy and Code of Business Conduct: |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/anti-bribery-policy |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/code-of-business-conduct |
| | | We require all suppliers to adhere to the ethical standards, employment and human rights practices, and environmental and work safety requirements prescribed in our <u>Supplier Guiding Principles (SGP)</u> . A prerequisite to become listed as a Coca-Cola HBC new supplier is to commit to the Coca-Cola HBC Supplier Guiding Principles, as well as, to the extent these apply to supplier, Principles of Sustainable Agriculture - PSA (for agricultural ingredients), Coca-Cola HBC Code of Business Conduct, Anti-Bribery Policy and Biodiversity Statement. These Policies make clear the values and behaviour we expect and audit in our value chain. We aim to achieve 100% of our suppliers adopting our SGP and our result in the last years is 100%. |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/principles-for-sustainable- agriculture |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/biodiversity-statement |
| GRI 205: Anti- corruption 2016 | 205-1 Operations assessed for risks related to corruption | Our business units, under the supervision of our Group Chief Risk Officer, have all evaluated the bribery and corruption risk as part of their quarterly business risk review process – 100% of our operations are assessed on risk related to corruption. Anti-bribery and corruption is a basic risk and as per our detailed risk screening of the operations, no significant risks were identified. We have a zero-tolerance approach to corruption. Every three years, mandatory training programmes are conducted to ensure employees understand both applicable anti-bribery and anti-corruption laws and our Anti-Bribery Policy and act in compliance with these. Additional annual training sessions are developed by the legal department for risk zone employees, which include senior management, to target specific risks faced by each regional function. For further information please see the Anti-Bribery Policy and Code of Business Conduct on our website: |
| | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies |
| | | Based on the risk assessment performed, in Nigeria and Russia we have a dedicated cross-functional Joint Task Force (JTF) that pro-actively addresses risk in the most challenging of our operations. In 2024 we continued preparing the Egypt BU for the introduction on the JTF that we will establish in 2025. The combined data are evaluated against external factors and reports to comprise our strategic risks that are evaluated by the Group Risk and Compliance Committee; anti-bribery and corruption is classified as a strategic risk. |
| | | a. Anti-corruption policies and procedures have been communicated to all 13 Directors of the Board (100%) and to all 15 members of our Executive Leadership Team, which represents the 100% of governance bodies members. |
| | 205-2 Communication and training about anti- corruption policies and procedures | b. CCHBC employees receive the Code of Business Conduct (COBC) and Anti-Bribery Policy upon hiring and the COBC and Anti-Bribery Policy are also published on CCHBC Intranet and websites and are available in CCHBC local languages. Anti-corruption policies and procedures have been therefore communicated to the 100% of our active employees in our 29 operations. |
| | | c. Our Suppliers Guiding Principles, including a specific section on Anti-Bribery and relevant procedures, are regularly communicated to all our suppliers as part of their selection process, as well as during physical audits where applicable (audits are provided by 3rd party on behalf of The Coca-Cola Company). In 2020 we revisited our Procurement Guidelines to implement more strict rules over Human Rights, Ethics and Compliance practices expected from our suppliers. Anti-corruption policy is communicated to 100% of our suppliers and contractors. |
| | | We utilise the developed 'SGP Coverage Triangle' with three checkpoints throughout the procure-to-pay process: |

| ompetiti | ive behavior | |
|----------|-------------------------|---|
| | and actions taken | Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases: No. |
| | | Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption: 1 |
| | incidents of corruption | Total number of confirmed incidents in which employees were dismissed or disciplined for corruption: 3 |
| | 205-3 Confirmed | the reporting period. |
| | | There were 4 confirmed cases of corruption in 2024. There were no public legal cases regarding corruption brought against the organisation or its employees during |
| | | |
| | | The Board of Directors members, who are all non-executive, except the CEO, were kept updated about our Anti-bribery and anti-corruption (ABAC) program and are aware of our Anti-Bribery Policy. |
| | | across our operations our annual Group-wide communication campaign on compliance, the Ethics and Compliance Week. We also promoted the launch of the COBC and Anti-Bribery e-learning wave to all employees and raised awareness on the 'Speak Up!' line and how to use it to report concerns and violations of our policies and the Code Business of Conduct or ask questions regarding any of our compliance policies. |
| | | In 2024, we also run significant awareness initiatives on business ethics and anti-corruption: we rolled out |
| | | Business Conduct and its related policies, including the Anti-Bribery Policy. At the end of the training wave 29,053 employees passed the course, which was 95.8% of total population (active employees). Since then, we continue to train every newly hired employee and this training continues to be a regular requirement for all employees. |
| | | e. Mandatory trainings on anti-corruption are run every three years for all employees. In 2024 we had our second official training wave on COBC and anti-corruption, which is available as an eLearning course to all our employees. The course comprises a preliminary questionnaire on COBC and Anti-Bribery Policy as a knowledge test for our employees and acknowledgement and re-commitment to compliance with the Code of |
| | | d. 15 out of 15 members of our Executive Leadership Team (100%) passed the training on Code of Business Conduct including a specific section on anti-corruption in the last three years (as per our internal requirements it is a 3-year training cycle). |
| | | COBC, Anti-Bribery Policy and Suppliers Guiding Principles are also published on CCHBC websites and are available in local languages of our 29 operations. |
| | | http://coca-colahellenic.com/en/operations/supply-chain/our-suppliers |

| GRI 3: Material Topics 2021 | 3-3 Management of | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/anti-bribery-policy |
|---|---|--|
| GRI 206: Anti- competitive Behavior 2016 | 206-1 Legal actions for anti- competitive behavior, anti- trust, and monopoly practices | One closed competition law case / legal action: with respect to the investigation of the Greek Competition Commission initiated on 6 September 2016, regarding Coca-Cola HBC Greece S.A.I.C.'s operations in certain commercial practices in the non-alcoholic beverages market, the Rapporteur of the Greek Competition Commission appointed for this case issued her Statement of Objections on 5 July 2021, alleging that Coca- Cola HBC Greece S.A.I.C. undertook a series of anti-competitive practices in the market of instant consumption, thereby excluding competitors and limiting their growth potential. Coca-Cola HBC Greece S.A.I.C. has vigorously defended its commercial practices, in rebuttal of the allegations set out in the Statement of Objections. The hearing of the case, before the plenary session of the Greek Competition Commission, was concluded on 29 November 2021 and the supplementary briefs of the parties were submitted on 16 December 2021. On 3 November 2022, the Hellenic Competition Commission notified Coca-Cola HBC Greece S.A.I.C. of its ruling on the case, according to which Coca-Cola HBC Greece S.A.I.C. allegedly abused its dominant position in the Greek immediate consumption market segment. The Hellenic Competition Commission ruling imposed on Coca-Cola HBC Greece S.A.I.C. a fine of €10.3 million, as well as a behavioural remedy in relation to beverage coolers valid until end of 2024. Coca-Cola HBC Greece S.A.I.C. has paid the amount of the fine. Coca-Cola HBC Greece S.A.I.C. strongly disagrees with this ruling and has challenged it before the competent |

| | | | Court of Appeal. The case was heard before the Athens Court of Appeal on 12 December 2024 and the court's decision is expected to be issued: | |
|-----------------------------------|--|-----------------------------------|---|---------|
| | | | https://urldefense.com/v3/https:/ec.europa.eu/commission/presscorner/detail/en/mex_23_1281;!!AV1iHe kQR8s!Inlwgk3Jyij_WDOlueq8WE_CW1VdqB43Pvx00FAWrw0V2NgR3NqC2IPHMAmLhsOSuKfJxsfYy1pm URkd5psUAZt8pZHR\$ | |
| Тах | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | - | Refer to the Tax Transparency Report and Tax policy: <u>2024 Tax Transparency Report</u> <u>Tax policy</u> | |
| GRI 207: Tax 2019 | 207-1 Approach to tax | - | Tax policy 2024 Tax Transparency Report | |
| | 207-2 Tax governance, control, and risk management | - | Tax policy 2024 Tax Transparency Report Mechanism for reporting concerns about unethical or unlawful behaviour and the organization's integrity in relation to tax: the same as in 207-3 ('Speak Up!' line). No standalone/ specific assurance report/ appraisal for tax, however, tax disclosures included in Group Financial statements are subject to external auditors' review and thus the assurance provided for the financial statements also covers tax data/ tax analysis and respective disclosures. | |
| | 207-3 Stakeholder engagement and management of concerns related to tax | - | https://secure.ethicspoint.eu/domain/media/en/gui/102336/index.html The 'Speak Up!' line is available to report tax-related matters, in line with the EU Directive. Furthermore, Group Anti-Bribery policy and Code of Business Conduct apply also for tax processes and 3 rd party providers engaged by either Group Tax or local tax teams. We are monitoring our external stakeholders' (e.g., investors, governments, civil society, employees, NGOs and corporate rating agencies) requirements on a constant basis. In this respect, our Tax Transparency report's main scope is to provide clarity and transparency to our stakeholders about our approach to tax. Furthermore, Tax Transparency report presents bold statements regarding our overall approach to both our internal and external stakeholders' requirements. | |
| | 207-4 Country-by- country reporting | - | We are closely monitoring all relevant developments to adhere to the upcoming changes in the tax reporting area. In this respect we work in partnership with our tax advisors and statutory auditors to develop our approach towards the fast-evolving changes in the tax reporting area. Public Country-by-Country reporting is one of the main targets of this process. Following the introduction of respective regulations in various CCHBC countries, we have started communicating publicly Country-by-Country data since December 2024. | Omitted |
| Materials | | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 4-5 24-29 182, 186 37-40 | Refer to the 'Market trends', 'Earn our licence to operate' and 'Principal risks and opportunities' ('Suppliers and sustainable sourcing' and 'Cost and availability of sustainable packaging' risks) and 'Double 'Materiality assessment' sections of the 2024 IAR. Refer to our Packaging waste management policy: <u>https://www.coca-colahellenic.com/en/about-us/corporate- governance/policies/packaging-waste-management-policy</u> | |
| GRI 301: Materials 2016 | 301-1 Materials used by weight or volume | - | Refer to the Environmental Data Table at the end of this document. All materials are purchased by external suppliers. | |
| | 301-2 Recycled input materials used | - | Percentage of recycled material from main packaging used in 2024: 23.8% rPET, 35.8% recycled glass and 51.7% recycled aluminium. | |

We have helped set up industry-led Extended Producer Responsibility schemes (packaging recovery schemes and deposit return schemes) in 22 of our territories. In the 6 countries (Armenia, Nigeria, Moldova, Serbia (Kosovo), Montenegro, Egypt) where recycling targets are not set for compliance, we are advocating for the establishment of a coordinated approach to packaging recovery. In Nigeria we have developed a multi-annual plan to establish collection centers focusing on post-consumer PET bottles, while in parallel, we have supported directly funded collection projects together with The Coca-Cola Company and The Coca-Cola Foundation. In 2024, we built our first packaging collection hub in Apappa, Nigeria, which started up operations in early 2025. Once fully scaled, we expect this up to support the collection of up to 13,000 tonnes of PET annually. In Equpt we are continuing to support the local waste management authority (WRMA) in their efforts to develop and launch a national packaging recover organisation. We have a coordinated approach to identify and implement the most efficient collection systems that will achieve future legal compliance and company commitments. Following the successful launch of new industry-owned Deposit Return Scheme (DRS) in Slovakia and Latvia 2022, we supported the launch of new DRS in Romania in 2023 and in Ireland and Hungary in 2024. A new DRS was launched in Austria in January 2025, and we expect to launch DRS in Poland and Greece later in 2025. We believe that DRS is the right collection system for Bulgaria, Czech Republic, Cyprus and Slovenia and are working with government and other stakeholders in these countries to develop an aligned approach. CCHBC markets altogether recovered for recycling or reuse the equivalent of 57% of primary packaging placed on the market in 2024 (including Egypt; excluding Egypt, the amount is 58%), through legally required, voluntary or directly funded projects and/or initiatives. Our calculation methodology for this achievement involves achievements of the recovery organizations we are members of, and own industry initiatives calculated as a weighted average of the pieces of primary packaging that we place on the market (including refillable packaging).

| Packaging Type | Recovery for Recycling Rate (%) |
|-----------------------------|---------------------------------|
| Aluminum can | 50% |
| Non-Returnable Glass Bottle | 67% |
| PET | 53% |
| Refillable Pet Bottle | 98% |
| Returnable Glass Bottle | 99% |
| Tank for postmix | 98% |
| Brick | 22% |
| Bag-In-Box | 44% |

Energy

301-3 Reclaimed

products and their

packaging materials

| | 4-5, 16-17 18-19, 24-29 | Refer to the 'Market trends' as well as the 'Win in the marketplace', 'Fuel growth through competitiveness and investment', 'Earn our licence to operate', 'Business resilience' and 'Principal risks and opportunities' sections of the 2024 IAR. |
|--|----------------------------|--|
| U U | 178-189 | Further, refer to our Climate Change and Environmental policies on our website: |
| material topics | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies |
| | | Precautionary Principle or approach: in 'Viability statement' and 'Principal risks and opportunities' section of our 2024 IAR. |
| 302-1 Energy consumption within the | - | All types of energy consumed (electricity, LPG, NG, light fuel oil, gasoline, diesel etc.), including the amount of all renewable and clean energy, are reported separately, per type, per plant and per country, on a monthly basis through a specialised software. Performance monitoring is also monthly. |
| organization | | Conversion factors used are based on calorific value received from the fuel suppliers (it is part of our manual). |
| | | We sold small quantity of renewable electricity produced by own Solar PV in Greece and Austria, 23.5 MWh |
| | 0, | 3-3 Management of material topics 18-19, 24-29 178-189 190 190 302-1 Energy consumption within the |

| | and clean electricity generated by owned CHP in Marcianise, Italy, Kiev, Ukraine and Rostov, MP to public grid (360 MWh). | |
|--|---|--|
| | In addition to the ISO14001 Environmental Management System (100% of production plants and total produced volume is certified in ISO14001), all our manufacturing plants perform energy assessment audits. Also 13 of our plants (or 27% of total volume) are certified in ISO 50001 Energy Management System. | |
| 302-2 Energy consumption outside of | Refer to the Environmental Data Table at the end of this document. We report the electricity consumed by our coolers and coffee machines in the marketplace: electricity consumption per cooler type is available from the OEM. This is reported annually via special software. | |
| the organization | Third party fleet is reported monthly and fuel used for the corporate flights is reported annually. Conversion factors are based on mobile combustion tools of GHG Protocol available to converting milage and fuel into energy. | |
| | Refer to the Environmental Data Table in this document. | |
| 302-3 Energy intensity | Our denominator used is litre of produced beverage. The total intensity unit is MJ (Mega Joules) of energy used per litre of produced beverage (lpb). | |
| | In 2024, we invested €26 million in energy efficiency improvement and energy saving initiatives in our manufacturing facilities. This CAPEX was used for implementation of the energy saving projects and renewable solutions as defined in our mandatory energy efficiency improvement program 'Top20EnergySavers'. | |
| | Based on those solutions each plant developed their 2025 energy savers roadmaps. | |
| | We have performance reviews with all Business Units to monitor, track and continuously reduce the GHG emissions in direct operations. Those reviews also include corporate level performance tracking of energy consumption, full energy management, projects implementation status, energy mix and energy intensity improvement projects. | |
| | In addition, we have a cross-functional governance body reviewing carbon and energy performance and local teams to deliver the projects. In this way, we ensure that each site plans and executes the right initiatives to reach the energy targets and contributes to Mission 2025 sustainability targets and NetZeroby40 carbon emission goal. | |
| | In 2024 we achieved energy use ratio of 0.37 MJ/lpb which is lower vs last year (LY), respective figure 2023 is 0.38. This is a reduction of 11.8% vs 2017 (respective figure: 0.42 and 2023 results include Egypt). | |
| 302-4 Reduction of energy consumption | Absolute quantity of energy used in Manufacturing was 3.6% higher vs 2023 (respective figure 205 Million MJ), including Egypt. | |
| | Our total produced volume was increased by 3.5% vs 2023 including Egypt and increased 5% while comparing results without Egypt. | |
| | We are operating, in either in a partnership or by ourselves, 13 Combined Heat and Power (CHP) plants in our production sites in Nigeria, Ukraine, Romania, Poland, Italy, Northern Ireland and MP. Four of those CHPs plants (one in Poland, one in Ukraine, one in Italy and one in MP) are under our full ownership and operational control. | |
| | Our public sustainability commitments Mission 2025 include two energy targets (applicable for our carbonated soft drinks manufacturing plants): 1) 50% of energy in all manufacturing plants to be from renewable and clean* sources by 2025, and 2) 100% of electricity in manufacturing plants in the EU and Switzerland to come from renewable and clean" sources. Base line year of our sustainability commitments is 2017. | |
| | In 2024, 63% of total electricity is sourced from renewable sources and 34% of total energy is from renewable sources (these figures exclude Egypt as relevant to our public sustainability commitment Mission 2025). | |
| | In addition to renewable energy sources, we use also clean* sources (CHP powered by natural gas) for our manufacturing plants. | |
| | In 2024, we continue sourcing 100% of the electricity in manufacturing plants in the EU and Switzerland from renewable and clean sources and reach to 53% of total energy from renewable and clean sources (excluding | |

| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 4-5, 24-29 37-40 | Refer to the 'Market trends', 'Earn our licence to operate' and 'Double Materiality Assessment' sections of the 2024 IAR, as well as the 'Water' topic content below. Also refer to our Environmental policy and Water Stewardship policy on our website: <u>https://www.coca-</u> | |
|-----------------------------------|---|---------------------|--|--|
| Water and efflu | ients | | | |
| | | | efficient co-generation process. (**) Incl. Egyptian numbers. | |
| | | | reported in our system at country level. They are reported annually. The electricity consumption of each cooler type is coming from the original equipment manufacturer (OEM) data. (*): Clean source means energy from CHP plants with natural gas where CO ₂ factor is much lower due to the | |
| | | | energy efficiency for our customers in the future. We use primary data for calculation of the electricity saved: number of coolers, per type, per refrigerant gas, | |
| | | | We continued in 2024 the energy efficient coolers placement in Egypt. Egypt has large number of the cooling equipment placed in the market, +10% contribution to cooling equipment placed in CCHBC markets and +15% of the total energy consumption of those equipment. This creates a significant opportunity for us to improve | |
| | | | In addition, as part of our Mission 2025 sustainability agenda set in 2018, we have four more GHG and energy targets: 1) reduce direct (Scope 1 and 2) carbon emissions intensity by 30% vs. 2017; 2) 50% of total energy used in our plants will be from renewable & clean* sources; 3) 100% of the total electricity used in our plants in EU & Switzerland will be from renewable & clean* sources; and 4) 50% of our refrigerators in customer outlets will be energy efficient. | |
| | products and services | 25, 91 | Our revised (updated) roadmap and targets which will be reported from 2025 onwards, are based on the formally approved by the SBTi in late December 2024 net zero target by 2040 and science-based target where FLAG emissions and Egypt operations are included. Please see the Net Zero chart on page 25 of the 2024 IAR, section 'Licence to operate' and on page 91 of the Sustainability Statement. | |
| | 302-5 Reductions in energy requirements of | | In 2024, we report as per our old roadmap where the target disclosed is based on the approved by the SBTi targets in 2021 when FLAG and Net Zero Guidelines were not available. Those targets are for absolute CO ₂ e emissions reductions in direct operations by 55% and the indirect emissions (scope 3) reduction by 21% by 2030 vs 2017. GHG target in direct operations by 2030 is aligned with the 1.5°C trajectory. | |
| | | | Our absolute gross GHG emissions reduction targets are science-based ones, approved by the SBTi and they refer to all GHG types according to the SBTi methodology. | |
| | | | The saving is calculated year on year. The coolers represent 18%** of total value chain carbon footprint and we calculate respective electricity and related CO ₂ e saving. | |
| | | | public commitment set in 2018 of 50% energy efficient coolers by 2025 in marketplace (these figures exclude Egypt as relevant to our public sustainability commitment Mission 2025). Energy saved is the electricity use reduction at customers' outlet. | |
| | | | coolers has been increased by 6% vs 2017. All this data includes Egypt. We have achieved 60% of energy efficient coolers placed in the market and with this we overachieved our | |
| | | | We invested €89 million in new energy-efficient and HFC-free cold drink equipment in 2024, which helped our customers to reduce 276 million kWh of electricity which is 38% reduction vs 2017. This saved approximately 100,829 tonnes of emissions vs. 2017. This improvement is supported by the change in the mix of coolers (based on size) and placement of energy efficient coolers in marketplace. At the same time total number of | |
| | | | (*) Clean means the energy coming from CHP plants where the input fuel is natural gas. | |
| | | | We collect and report primary data for all energy types, monthly. We also use specialised software and monitor monthly the progress towards the energy targets per country, per activity, and per plant. | |
| | | | Egypt is sourcing 30% of total electricity and 21% of total manufacturing energy from renewable sources, 4 of our plants there have rooftop solar installation with direct Power Purchasing Agreement (PPA). In addition, we introduced in Egypt grid electricity greening by applying iRECs. | |

| | | | colahellenic.com/en/about-us/corporate-governance/policies | |
|-----------------------------|--|-------------------|--|--|
| GRI 303: | | | Refer to our website, section 'Water reduction and stewardship': | |
| Water and Effluents 2018 | 303-1 Interactions with | | https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/water-reduction-and- stewardship | |
| | water as a shared resource | 27-28 | Stewardship Refer to 2024 IAR, subsection 'Water' from 'Earn our licence to operate' and 'Double Materiality Assessment' section. | |
| | | 37-40 | Refer to our 2024 CDP response: <u>2024 CDP response</u> | |
| | | | Refer to our website, section 'Water reduction and stewardship'. | |
| | | | https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/water-reduction-and- | |
| | | | stewardship | |
| | | | Refer to our: 2024 CDP response | |
| | | 27-28 | All bottling plants perform a Source Vulnerability Assessment, done by external experts to ensure the sustainability of water withdrawal and discharge, and assess the effect of the withdrawal on the source. All plants have an established Water Management Plan to ensure future sustainability of water use. | |
| | 303-2 Management of water discharge-related impacts | discharge-related | By 2023 all our plants (except newly acquired business – Teplice in Czech Republic, Lurisia in Italy and the Egyptian plants) have certified the water stewardship management program according to AWS (Alliance for Water Stewardship) standard, and in 2024 we have initiated the replacement of AWS with the new ISO 46001 standard. In 2024, we have successfully implemented and certified ISO 46001 in 25 of our production sites, while the other plants have planned the certification for 2025. This certification* covers 42% of the plants and 42%* of the production volume. | |
| | | | 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. | |
| | | | Water discharge requirements and standards are determined by either the local regulation or the internal KORE (the Coca-Cola System) standards, whichever is most stringent. The parameters of the water discharge are audited for compliance. | |
| | | | (*) Excluding the snack manufacturing plants Bambi and Tsakiris and preform production site Gaglianico (these plants have an insignificant contribution to the Company's total production volume and they are not applicable for water stewardship certifications). | |
| | | | Total water withdrawal amounted to 30.895 billion litres in 2024*: 9.881 billion litres from municipalities; 20.374 billion litres from wells (groundwater); 0.640 billion litres from surface waters; 0 litres sea water. | |
| | | | We don't collect rainwater. | |
| | | | We don't use wastewater from other organizations (see also the Environmental data table at the end of this document). | |
| | 202 2 Water with drawal | | We get primary data for water extraction, per source, on monthly basis. By using specialized software, we monitor the progress towards the water usage targets monthly. | |
| | 303-3 Water withdrawal | - | For the detailed numbers please see the Environmental table at the end of this GRI document. | |
| | | | Water withdrawal numbers are in the Environmental table at the end of this GRI document. | |
| | | | More water KPIs: 2024 CDP response | |
| | | | (*) Excluding the snack manufacturing plants Bambi and Tsakiris and preform production site Gaglianico (these plants have an insignificant contribution to the Company's total production volume and they are not applicable for water stewardship certifications). | |
| | | | Refer to the Environmental Data Table in this document. | |
| | 303-4 Water discharge | - | 100% of wastewater treated since 2011 through intensive investment in own wastewater treatment plants (treatment method: full aerobic treatment that assures the water is suitable for aquatic life). In the areas, where | |

| | | | there are municipal wastewater treatment facilities, we use them for discharge with a permit/contract. |
|--------------------------|--|----|---|
| | | | All bottling plants undertake the following reviews: annual water footprint assessment; water map and water balances; bi-annual risk assessments; source vulnerability assessments; and source water protection programmes. All are subject to internal audit. |
| | | | Daily monitoring of the main parameters of the wastewater discharge - our internal standards for wastewater are, for most locations, stricter than the local regulations. External independent auditors check the compliance with local standards: 100% of our production volume is certified in ISO 14001 Environmental Management System. The internal compliance is guaranteed through unannounced audits (performed by The Coca-Cola Company and by internal cross-border audit programmes). |
| | | | 100% of the wastewater generated by CCHBC is treated by own wastewater treatment plants or third party (e.g., municipal) owned wastewater treatment plants to legal and company standards, before discharge. |
| | | | Each plant evaluates the potential of water reuse and recycling per process and equipment as part of their bi- annually updated water reduction plan (WRP). The WRP, the catalog of Water Efficiency Successful Practices, and the CCHBC Engineering Specification for Water Saving (internal programmes and requirements) provides information on water saving initiatives, including quality, environmental and health and safety requirements. The Coca-Cola Company's EOSH Performance Measurements Requirements, and the CCHBC QSE Whitebook (internal requirements) define how reused and recycled water has to be monitored and documented. These internal programs and requirements are implemented in all plants. Compliance with these programs and requirements is verified by internal audits. |
| | | | Reused volumes are measured continuously by flowmeters or estimated based on process knowledge. Priority substances of concern: refer to W-FB3.1 section of the <u>2024 CDP response</u> |
| | 303-5 Water consumption | - | Please see Environmental table at the end of this GRI document. |
| Biodiversity | | | |
| GRI 3: | | | Refer to our Biodiversity statement on our website: |
| Material | | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/biodiversity-statement |
| Topics 2021 | 3-3 Management of material topics | 29 | 'Biodiversity' subsection from 'Earn our licence to operate' section' of the IAR. |
| | | | Coca-Cola HBC Biodiversity Impact Assessment |
| | | | Biodiversity - Examples of mitigation actions |
| GRI 304: Biodiversity | | | 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 ² . |
| 2016 | 304-1 Operational sites owned, leased, managed in, or | | Kykkos plant in Cyprus (natural mineral water bottling plant) is located within a protected terrestrial area of Paphos Forest, stated as Natura 2000. The total area of plant property: 7,120 m ² . |
| | | | 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: 87,664m ² . |
| | | | Zalaszentgrot plant in Hungary (natural mineral water bottling plant) is adjacent to Natura 2000. Total plant area: 100,000 m ² . |
| | adjacent to, protected areas and areas of high | - | Teplice plant in the Czech Republic ((natural mineral water bottling plant) is locating 2km away from Natura 2000 area, Total plant territory is 44,112m ² . |
| | biodiversity value outside protected areas | | 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: 48,143m ² . |
| | | | Ekaterinburg plant in Russia (soft drink bottling plant) is located approximately 2km from the forest parks of Shuvakishskiy and Zheleznodorozhny, which are both classified as recreational parks. Total area of our plant: |

| | | In all cases the biodiversity value attribute is terrestrial or/and fresh water. |
|---|----|---|
| | | Biodiversity assessment for our facilities is integral part of the Source Vulnerability Assessment (SVA) |
| | | performed in 5-years cycle by external experts and reported accordingly. |
| | | All protected areas in close proximity to our properties are under regular monitoring by local Authorities and no deviations are reported. Environmental permits required for the operations in those plants include full impact assessment for those protected areas. |
| | | 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 in 5-year cycle. The scope of SVA contains 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 at the source has been identified. |
| | | By 2023 all our plants (except newly acquired business – Teplice in Czech Republic, Lurisia in Itala and the Egyptian plants) have certified the water stewardship management program according to AWS (Alliance for Water Stewardship) standard. In 2024 we have started the replacement of AWS with the new ISO 46001 standard. In 2024, we have successfully implemented and certified this new ISO standard in our 25 production sites, while the other plants have planned the certification for 2025. |
| | | All AWS and ISO 46001 reports confirm no negative impact on environment and biodiversity. |
| 304-2 Significant | | In 2023 we joined the engagement programme of the Science Based Targets Network (SBTN), and we are committed to follow their guideline and methodology for setting science-based targets for nature. As an initial phase, we did biodiversity impact assessment, considering the full value chain. |
| impacts of activities, products and services | - | Please see details of the assessment and the hot areas identified: |
| on biodiversity | | Biodiversity Impact Assessment |
| | | None of our operations or land that we own has a significant impact on protected areas, or on areas of high biodiversity value outside protected areas. |
| | 00 | To replenish the water we use, and help in water access through innovative sustainable technologies, we have a 2025 sustainability commitment to help secure water availability for all our communities in water risk areas. Using indicators from the World Wild Fund's Water Risk Filter and The Coca-Cola Company Risk Assessment, we have identified 19* of our plants as operating in water risk areas. That's why we focus our initiatives there and we call these plants water priority locations. Water priority locations are in Nigeria, Russia, Greece, Cyprus, Italy, Armenia, and Bulgaria. |
| | 28 | Refer to 2024 IAR: paragraph 'Water' in the section 'Earn our licence to operate'. |
| 304-3 Habitats | | Refer to our website: |
| protected or restored | | CCHBC website_Sustainability_Water reduction and stewardship |
| | | Living Danube Partnership |
| | | Biodiversity mitigation actions examples |
| | | Reports and methodologies used by the validating parties – NGOs files; letters of confirmation from governmental bodies/municipalities, status reports, surveys. |
| | | (*) Excluding Egypt. Their risk assessment and data will be included from 2025 onwards. |
| 304-4 IUCN Red List | | |
| species and national | | New |
| conservation list | - | None. |
| species with habitats in areas affected by operations | | Proven by the local Environmental Assessments done in our operations as part of the ISO 14001 certification. |

Emis

| GRI 3: Material Topics 2021 | | 4-5, 18-19, | Refer to the 'Market trends', as well as the 'Fuel growth through competitiveness and investment', 'Earn our licence to operate', 'Double Materiality Assessment', 'Principal risks and opportunities' sections and the TCFD disclosure in the 2024 IAR. | |
|-----------------------------------|--|---------------|--|--|
| | | 24-29, 27-40, | Further refer to our Climate Change and Environmental policies on our website: https://www.coca- | |
| | 3-3 Management of | 187-188 | colahellenic.com/en/about-us/corporate-governance/policies | |
| | material topics | 173 | In addition to ISO14001 Environmental Management System (100% of production plants and total produced volume is certified to ISO14001), four of our manufacturing plants piloted implementation in 2023 and achieved certification of ISO14064 Greenhouse Gases Accounting Standard in 2024. This marks one additional step of our journey to NetZeroPlants and NetZeroby40 transition to strengthen the knowledge, capabilities and governance for Carbon Emissions accounting and reporting according to mandatory (EU ESRS) and voluntary (Science Based Targets Initiative (SBTi), DJSI, CDP Climate change) reporting frameworks. | |
| GRI 305: | | | Refer to the Environmental Data Table in this document. | |
| Emissions | | | Scope 1 includes the activities under our operational control, described in our Environmental Whitebook. | |
| 2016 | | | In our GHG emission factors are included: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ . We use Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. CO ₂ e factors: mobile and stationary combustion: GHG tool; Refrigerants: GWP IPCC 2013 and 2021. | |
| | | | In 2024 we did not generate in-house or use biogenic energy. In 2024, scope 1 emissions were 342,742 tonnes of CO_2e , increasing 38,314 tonnes (+12.6% vs 2023. (these figures include Egypt). | |
| | 305-1 Direct (Scope 1) GHG emissions | - | Respective numbers without Egypt are: Scope 1 abs emissions are 299,534 tonnes of CO_2e and this is increase of 14.4% vs 2023, reducing 32,222 tonnes vs 2017 and this is reduction of 9.7% vs 2017 (base year for our near-term 2030 SBTi approved targets). | |
| | | | By 2024 we reported the emissions related to fuel used for in-house electricity generation (mainly from own CHP plants) under scope 2 as purchased electricity, and in 2024 we started reporting this under scope 1. No changes in the total figures of reported scope 1+2 in the previous years (our target includes the combined scope 1 and 2 emissions), as the only change is the inventory split between the scopes as per the above-mentioned activity reallocation. | |
| | | | Refer to the Environmental Data Table in this document. | |
| | | | Scope 2 includes the activities under our operational control, described in our Environmental Whitebook. In our GHG emissions factor are included: CO_2 , CH_4 , N_2O , HFCs, PFCs, SF ₆ , NF ₃ . | |
| | | | We use Greenhouse Gas Protocol Corporate Accounting and Reporting Standard. CO ₂ e factors: mobile and stationary combustion: GHG tool; electricity: following GHG Protocol Scope 2 Guidance for Dual reporting (Location-based factors from IEA, Market-based from Suppliers and GOs). | |
| | 305-2 Energy indirect (Scope 2) GHG emissions | - | In 2024 scope 2 emissions (Market-based) were 111,670 tonnes of CO_2e and this is a reduction of 8.2% (9,916 tonnes) vs 2023 (these figures include Egypt). Respective numbers without Egypt are 91,088 tonnes of CO_2e and this is a reduction of 4.6% vs 2023 and a reduction of 60.5% (139,765 tonnes) vs 2017 (base year for our near-term 2030 SBT approved targets). | |
| | | | By 2024 we reported the emissions related to fuel used for in-house electricity generation (mainly from own CHP plants) under scope 2 as purchased electricity, and in 2024 we started reporting this under scope 1. No changes in the total figures of reported scope 1+2 in the previous years (our target includes the combined scope 1 and 2 emissions), as the only change is the inventory split between the scopes as per the above-mentioned activity reallocation. | |
| | 305-3 Other indirect (Scope 3) GHG emissions | - | Refer to the Environmental Data Table for figures. In our GHG emissions factors are included: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ . We use GHG Protocol Corporate Accounting and Reporting Standard. CO ₂ e factors: mobile and stationary combustion: GHG tool; electricity: from IEA Location-based; Ingredients/Pack materials: LCA studies made by TCCC. | |

Biogenic CO₂: not used and reported in 2024.

In 2024 scope 3 emissions amounted in 4,135,467 tonnes of CO_2e reduced by 2.8% vs 2023 (these figures include Egypt). Respective numbers without Egypt are 3,684,002 tonnes of CO_2e , reduced by 2.8% vs 2023 and a reduction of 715,074 tonnes vs 2017 (this is a reduction of 16.3% vs 2017, a base year for our near-term 2030 SBTi approved targets).

| Scope 3 category (Figures include Egypt for 2024 data) | 2024 emission s (tonnes of CO ₂ e) | Relevance as per materiality threshold (Y/N) |
|--|--|--|
| 1. Purchased goods and services | 3,017,955 | Y, raw and packaging materials and CO_2 produced by 3rd-party CHP (as an ingredient). |
| 2. Capital Goods | 0 | N, referring to latest materiality assessment done by TCCC with data submitted by CCHBC. Category is below the threshold. |
| 3. Fuel-and-energy-related activities (not included in Scope 1 or 2) | 0 | N, based on the latest materiality assessment done by TCCC with data submitted by CCHBC. Category is below the threshold. |
| 4. Upstream transportation and distribution | 193,241 | Y, moved from Scope 3, category 9. This is outsourced logistics and fleet contracted and paid by the company. |
| 5. Waste generated in operations | 0 | N, below materiality threshold, based on TCCC materiality assessment done in 2023 considering the biggest bottlers' input data (including CCHBC). |
| 6. Business travel | 2,595 | Υ |
| 7. Employee commuting | 0 | N, below materiality threshold as per the latest materiality assessment done by TCCC with data from biggest bottlers (including CCHBC). CCHBC employees using company fleet is captured as part of Scope 1 emissions. |
| 8. Upstream leased assets | 12,237 | Y, under this category we report energy consumed (electricity and heating/ cooling) in the offices and regional warehouses rental / lease paid by company, operated by 3 rd party. |
| 9. Downstream transportation and distribution | 0 | N, these emissions are moved to Scope 3 category 4 as 3 rd party transportation and distribution services are contracted and paid by the company. |

| | 10. Processing of sold products | 0 | N, we sell ready to drink products, no processing required by consumers. | | |
|---|---|--|--|--------------------------------------|--|
| | 11. Use of sold products | 102,799 | Y, we report under this category carbon dioxide used for the product carbonation. | | |
| | 12. End of life treatment of sold products | 0 | N, end of life treatment is included in the CO ₂ emission factor of packaging materials. | | |
| | 13. Downstream leased assets | 806,639 | Y, those are emissions from electricity consumed by Drinks Equipment placed in customers outlets in CCHBC markets. | | |
| | 14. Franchises | 0 | N, we do not operate any franchises. | | |
| | 15. Investments | 0 | N, company is not engaged in projects or business financing or other investment activities for specific GHG generating assets. | | |
| | Other upstream | 0 | N, no other upstream activities are operated by the company. | | |
| | Other downstream | 0 | N, no other downstream activities are operated by the company. | | |
| | Refer to the Environmental Data Taproduced beverage (production unit) | | ment for the figures - intensity is calculated p | per litre of | |
| 305-4 GHG emissions intensity | | 2, CH4, N2O, HF0 | Cs, PFCs, SF ₆ , NF ₃ . We use Greenhouse Gas | s Protocol | |
| | | 26,014 tonnes ir | ons (market-based) by 28,398 tonnes of CO2e a 2023 (GRI environmental table 305-5 of Total de Egypt. | | |
| | In 2024, scope 1 emissions were 34 | 12,742 tonnes of | CO2e and this is increase of 38,314 tonnes, ar | nincrease | |
| | of 12.6% vs 2023.(these figures include Egypt). In 2024 scope 2 emissions (Market-based) were 111,670 tonnes of CO2e and this is a reduction of 9,916 tonnes of CO2e, 8.2% vs 2023 (these figures include Egypt). | | | | |
| 305-5 Reduction of | include Egypt). Respective numbers | without Egypt a | tonnes of CO_2e reduced by 2.8% vs 2023 (the re 3,684,002 tonnes of CO_2e , reduced by 2.8% eduction of 16.3% vs 2017, a base year for our | % vs 2023 | |
| 305-5 Reduction of GHG emissions | - 2030 SBTi approved targets). | | | | |
| | 2030 SBTi approved targets). In 2024 we continued with implement drive energy efficiency in our plant energy in total energy mix. These statements | s and continued solutions are dev porting our plan | saving and optimisation projects 'Top20Energy efforts to maintain high share of clean and r veloped to reduce total energy use, improve o ts in decarbonization at the time when we are | enewable perational | |
| | 2030 SBTi approved targets). In 2024 we continued with implement drive energy efficiency in our plant energy in total energy mix. These set efficiency and cost. This toolkit sup renewable fuels and low carbon alter | is and continued solutions are developerting our plant ernatives solution of electricity in | efforts to maintain high share of clean and r veloped to reduce total energy use, improve o ts in decarbonization at the time when we are | renewable perational exploring | |

| | introduced or increased utilisation of thermal energy-based technologies (as in-package pasteurization, reusable bottles cleaning). | |
|---|--|--|
| | *Our Mission 2025 sustainability commitments don't include Egypt. | |
| | In addition to the grid supply electricity renewing, in 2024 we continued with the rooftop solar PV installation in Nigerian plants reaching to 13 MW: the annualised use of renewable electricity 12.2% vs 14% in 2023 (out of total electricity consumption). | |
| | In our newly integrated operations in Egypt, we are sourcing 29.7% of total electricity from renewable sources, this is increase of 20% vs 2023. We made significant step forward starting greening the grid supplier electricity buy iRECs in addition to rooftop solar PV installed in 4 of our plants. This contributed to Scope 2 emissions reduction: saving of 5,478 tonnes. | |
| | In 2024, we have 52 plants sourcing 100% renewable electricity and another 6 plants sourcing part of their electricity from renewable sources, among those, we have all of our 8 manufacturing facilities in Nigeria and all our 5 plants in Egypt. We have two manufacturing facilities without renewable electricity solution, locating in Italy as those facilities use clean energy (from CHP). | |
| | In 2024 we have done a step forward in the renewable energy sourcing which enabled us to minimise the impact of the increased production volume (by 3%) and lead to a reduction of our Scope 2 market-based emissions by 8.2% vs 2023 (including Egypt). | |
| | In 2020, we have developed Green Fleet Program and started gradually moving our own and leased light and heavy fleet to electric and hybrid fleet, or low carbon alternatives, whatever is possible. This programme delivered 42% saving of emissions or 42,465 tonnes of CO ₂ e saving since 2017 (our baseline year). | |
| | In 2024 we continued operating our 3 in-house recycled PET preforms production facilities (Gaglianico, Italy, Ploiesti in Romania and Krakow in Poland). These facilities use 100% renewable electricity. We have developed LCA study supported by 3rd party independent experts and integrated these CO2 conversion factors in our annual rPET inventory. LCA study resulted with approx. 50% lower carbon footprint of rPET preforms comparing to industry average and delivering reduction of 8,350 tonnes of CO2e in 2024. | |
| | We are continuing our efforts as the Coca-Cola System to develop digitalised solution to connect our Corporate carbon footprint and product carbon footprint with the Supplier Specific Emission Factors. In 2025 we will be piloting this digital solution with selected key commodities suppliers. The solution will help to define value chain emissions in more accurate way and will build future solution for value chain carbon inventory management. | |
| | Cold Drink Equipment is significant part of our total value chain carbon emissions and that's why we focus on providing energy efficient coolers for our customers. In 2024, 60% of our coolers are energy efficient. In our GHG emission factor is included: CO_2 , CH_4 , N_2O , HFCs, PFCs, SF_6 , NF_3 . We use GHG Protocol Corporate Accounting and Reporting Standard. | |
| 305-6 Emissions of ozone-depleting - substances (ODS) | Please see the Environmental table in this document. Further, we use GHG Protocol Corporate Accounting and Reporting Standard. CO ₂ e factors: mobile and stationary combustion, GHGP tool. | |
| 305-7 Nitrogen oxides | Please see the Environmental table in this document. Further, we use GHG Protocol Corporate Accounting and Reporting Standard. CO ₂ eq factors: mobile and stationary combustion, GHG tool. | |
| (NOx), sulfur oxides (SOx), and other significant air emissions | No new polluters vs. last year – we report NOx, SOx, and particulate matters in the Environmental table at the end of this document. | |
| 5 | POP, VOC, and HAP are not reported as they are assessed as not material. | |
| | | |

| Waste | | | |
|-----------------------------------|---|-------------------------------|--|
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 4-5, 18-19, 24-29 37-40 | 'Market trends', 'Fuel growth through competitiveness and investment', 'Earn our licence to operate', and 'Double Materiality Assessment' sections of the 2024 IAR. Refer to Packaging waste management policy and Food loss and waste policy on our website: <u>https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies</u> Our website: <u>https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/world-without-waste</u> |
| GRI 306: Waste 2020 | 306-1 Waste generation and significant waste- related impacts | 24-29 | The main sources of waste in our direct operations (onsite) are: 1) packaging materials used for a) protecting the ingredients used for our manufacturing, b) packaging materials we use for our beverages (for storage, transportation and during the product end phase), and 2) wastewater which is coming after our manufacturing process. As beverage producer, we report our food loss and waste as well. 2024 total amount of food loss and waste per litre of beverage (i.e., food loss and waste intensity) is 41% reduction compared to our baseline year of 2019. Waste-related impacts associated with our downstream supply chain – the disposal of our products and packaging after use, is provided in 301-3. Waste amount is measured, monitored, and reported on a regular, monthly basis. For more information on our packaging waste, please see our 2024 IAR, section 'Earn our licence to operate' and our website: https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/world-without-waste For more information on our wastewater, please see our website: https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/water-reduction-and- stewardship |
| | 306-2 Management of significant wasterelated impacts | 24-29 | For more information on our packaging waste, please see our 2024 IAR, section 'Earn our licence to operate' and our website: <u>https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/world-without-waste</u> We work with authorised waste contractors in each country. We strive to minimise the landfilled waste and we actively search for solutions for reusing or recycling of each type of waste we generate in our direct operations. The biggest part of our waste is reused/recycled. Since the completion of our wastewater treatment programme in 2011, 100% ¹ of our wastewater is treated to levels supporting aquatic life. In 2024 we have in total 44 plants with their own primary or secondary wastewater treatment facilities (most of them using full aerobic process) and the rest of the plants are discharging our effluent to municipal wastewater treatment facilities. Through on-site flow meters at the point of discharge, 100% of our operational sites measure, monitor, and report total volume of water discharged by destination. All water discharged is measured against The Coca-Cola Company's KORE standard requirements, which meet all local regulations and in many cases are even stricter than the local standards. |
| | 306-3 Waste generated | - | Every manufacturing site reports monthly the amount of waste generated, per type. We work with third parties to manage all type of waste, and we do waste traceability assessments on third parties to make sure they are managing waste in line with our contractual agreement and government legislation. There are internal annual goals set for minimising the waste generation which are part of the overall performance management system. Refer to the Environmental Data Table in this document. |
| | 306-4 Waste diverted | - | In the Environmental Data Table in this document, we publicly disclose the breakdown of our manufacturing waste by disposal type and by hazardous and non-hazardous waste. |

| | from disposal | | For each type of waste, we have a contract with specialized contracting organisations which perform the waste treatment offside. | |
|---|--|----------------|---|--|
| | 306-5 Waste directed to disposal | - | The Environmental Data Table in this document, we publicly disclose the breakdown of our manufacturing (onsite) waste by disposal type and by hazardous and non-hazardous waste. Waste disposal is done offside via specific contracts. | |
| Supplier enviro | nmental assessment | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 40-44 83-85 | 'Fuel growth through competitiveness and investment' and 'Materiality assessment' sections of the 2024 IAR. | |
| GRI 308: Supplier Environmental Assessment 2016 | 308-1 New suppliers that were screened using environmental criteria | | 100% of Significant Group Suppliers in Raw and Packaging are assessed against multiple criteria including Environmental aspect before commencing business with CCHBC as part of the pre-qualification Coca-Cola System audits. In all our Strategic Tenders across Indirect spend categories we have assigned 5% of overall evaluation criteria to Sustainability. For Direct categories Sustainability requirements are embedded into the tender scope as we need to secure the suppliers have a long term ESG Strategy in place. We registered around 2,329 new suppliers in 2024. As of 2015, all new suppliers acknowledge acceptance to comply with our Supplier Guiding Principles (SGPs). Suppliers contractually confirm adherence to CCHBC SGPs. New vendors cannot be created in our SAP system unless they sign off the SGPs acceptance. Moreover, the SGPs are part of all issued tenders and contract templates sent to suppliers and published in our corporate website: https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles | |
| | | | We aspire our Strategic suppliers upon award to also join EcoVadis or other reputable 3rd party body/platform for Sustainability (ESG) Assessments. <u>https://www.coca-colahellenic.com/en/about-us/what-we-do/supply-chain</u> We maintain transparency throughout our supply base through The Coca-Cola Company' Supplier Guiding | |
| | | | Principles compliance audits for Suppliers and our membership of EcoVadis. Number of Critical Strategic Suppliers assessed for Environmental Impacts: 1) 124 under 3rd party physical Supplier Guiding Principles plant audits 2) 1,945 under EcoVadis: up to end 2024 through EcoVadis CSR Assessment platform, we assessed in total 1,945 of our significant suppliers. The assessment is based on 21 criteria grouped in 4 themes – Environment, Social, Ethics, Suppliers/Supply Chain. Suppliers in scope obtain a score for each theme and overall score out of 100. Targeted score for low risk is ≥ 45. | |
| | 308-2 Negative environmental impacts in the supply chain and actions taken | - | TOTAL = 2,069 Suppliers (+274 compared to 2023) Number of Suppliers identified to have potentially significant Environmental Impact: 1) 4 Suppliers in 6 Plants identified by 3rd party audit located in Nigeria, France, Poland, Spain & Switzerland: a) For the supplier in Nigeria the finding was that Hazardous Waste was not separated properly from | |
| | | | a) For the supplier in Nigeria the infining was that Hazardous waste was not separated properly normal normal waste and Wastewater not in conformance with NESREA limits b) For the supplier in France the auditors identified that the plant was close to the highway and did not meet with the prefecture decree requirements or have written procedures in place. c) For the Suppliers in Poland and Spain, liquid hazardous waste was stored outside the building without secondary container | |

| | | | d) For the Supplier in Switzerland, we identified they were missing procedures for solid waste management, Waster water management and air emissions. |
|------------------------|--------------------------------|------------------------|---|
| | | | All suppliers are expected to provide evidence on the required actions taken and will be reaudited within 12 months from audit report. |
| | | | 2) 175 identified by EcoVadis: these suppliers scored ≤24 in the assessment for Environment. |
| | | | Types of findings: missing supporting documentation over declared practices, policies, coverage of environmental actions throughout the company operations etc., missing regular formalised environmental reporting for relevant KBIs, expired or lack of supporting documentation (e.g., ISO 14001/EMAS certification, measures on use of materials, chemicals & waste management, energy consumptions & GHG emissions), no endorsement of external CSR initiatives or principles (e.g., UN Global Compact), not adequate reporting on environmental issues. |
| | | | (Suppliers' locations: Egypt, Bulgaria, Serbia (Kosovo), Lithuania, Nigeria, Poland, Russia, Belarus, Switzerland, Ukraine, the UK, Ireland and the USA) |
| | | | TOTAL = 179 Suppliers (+ 3 Suppliers versus 2023) or 8.7% of total suppliers assessed |
| | | | Number of suppliers identified to have potentially significant Environmental Impact with whom CCHBC agreed Corrective actions plans: 100% |
| | | | 1) 179 Suppliers or 100% of Suppliers identified have corrective action plans in place 2) 0% of suppliers identified as having potentially negative environmental impacts were terminated as a result of assessment, because they have corrective actions in progress, and we are detecting positive improvement and supplier engagement. |
| | | | By Dec 31st, 2024, we have 1,945 suppliers assessed in EcoVadis. The average overall score for our suppliers is 50.9 (+ 1.8 ppt vs 2023) and it is above the average score of 47.5 of the EcoVadis universe. In the area of Environment, our suppliers in scope reached 51.8 (+ 2.4 ppt vs 2023) vs. average of 47.9 for EcoVadis' entire panel. |
| Employment | | | |
| GRI 3: Material | 3-3 Management of | 10-11, 20-23, 37-40 | 'Stakeholder engagement', as well as the 'Cultivate the potential of our people' and 'Double Materiality Assessment' sections of the IAR. |
| Topics 2021 | material topics | 0 | Precautionary Principle or approach: in 'Viability statement', 'Business resilience' and 'Principal risks and opportunities' sections (principal risk People retention) of our IAR. |
| GRI 401: Employment | | | We employed 33.018 people in 2024 (calculation as per Full-time equivalent (FTE)), of whom over 90% were permanent employees. |
| 2016 | 401-1 New employee | | Women accounted for 27% of our workforce, and 40% of management. |
| | hires and employee turnover | - | Total number of apprenticeships and scholarships 383 |
| | | | Total number of hires ² : 4,331 |
| | | | |

² Number of hires is calculated based on the internal talent acquisition process where the start day of the employee in our specialised reporting system is considered and not the start day of the legal contract.

| | Total number of new hires under the age of 30: 1,890 | |
|--|---|---|
| | % of new hires under the age of 30: 44% | |
| | Total number of new hires for ages between 30-50: 2,339 | |
| | % of new hires for ages between 30-50: 54% | |
| | Total number of new hires over the age of 50: 102 | |
| | % of new hires over the age of 50: 2% | |
| | Number of female hires (entire workforce): 1,687 | |
| | % of female hires (entire workforce): 39% | |
| | Number of male hires (entire workforce): 2,644 | |
| | % of male hires (entire workforce): 61% | |
| | Established markets number of hires: 996 | |
| | % of new hires: established markets: 23% | |
| | Developing markets number of hires: 572 | |
| | % of new hires: developing markets: 13% | |
| | Emerging markets number of hires: 2,763 | |
| | % of new hires: emerging markets: 64% | |
| | Total turnover rate: 10.5% (3,340 permanent leavers out of total 31,722) | |
| | Turnover under the age of 30: 20.9 % (1,024 leavers out of 4,898) | |
| | Turnover for ages between 30-50: 9.1% (1,979 leavers out of 21,531) | |
| | Turnover over the age of 50: 6.4% (337 leavers out of 5,293) | |
| | Male employees' turnover: 10.3% (2,415 male leavers out of total 23,394) | |
| | Female employees' turnover: 11.1% (925 female leavers out of total 8,328) | |
| | Established markets total turnover: 8.0% (546 leavers out of total 6,830) | |
| | Developing markets total turnover: 10.1 % (427 leavers out of total 4,226) | |
| | Emerging markets total turnover: 11.5 % (2,367 leavers out of total 20,665) | |
| | *Internal hires are calculated as the fraction of internally closed positions out of total closed positions. | |
| 401-2 Benefits provided to full-time employees that are not provided to | In all Established, Developing and Emerging markets, basic benefits may be provided to both full-time and temporary employees, in particular in relation to labour rights and safety. | Omission: Benefit packages are provided according to in-country guidelines and are available per country. We do not disclose this |
| temporary or part-time employees | Stock ownership plans, where these are offered, do not apply to temporary employees due to the vesting periods (one year or more). | information for a single statement currently due to confidentiality. |
| | Total return to work rate: 86.9% | |
| | Female employees return to work rate: 79.2% | |
| | Male employees return to work rate: 98.1% | |
| 401-3 Parental leave | | |
| | Total retention rate: 82.7% | |
| | Female employees retention rate: 77.8% | |
| | | |

| | | | Total number of employees that were entitled to parental leave: 20,915 |
|--------------------|--|--------------|---|
| | | | Total number of female employees that were entitled to parental leave: 6,994 |
| | | | Total number of male employees that were entitled to parental leave: 13,921 |
| | | | Total number of employees that took parental leave: 1,068 |
| | | | Total number of female employees that took parental leave: 682 |
| | | | Total number of male employees that took parental leave: 386 |
| | | | Total number of employees who returned to work after parental leave ended: 785 |
| | | | Total number of female employees who returned to work after parental leave ended: 423 |
| | | | Total number of male employees who returned to work after parental leave ended: 362 |
| | | | Total number of employees retained 12 months after returning to work following a period of parental leave: 668 |
| | | | Total number of female employees retained 12 months after returning to work following a period of parental leave: 369 |
| | | | Total number of male employees retained 12 months after returning to work following a period of parental leave: 299 |
| Labor/managen | nent relations | | |
| GRI 3: | 2.2 Management of | | 'Stakeholder engagement', as well as the 'Cultivate the potential of our people' and 'Materiality assessment' sections of the 2024 IAR, as well as the relevant disclosures below. |
| Material | 3-3 Management of material topics | 178-189 | Precautionary Principle or approach: in 'Viability statement' and 'Principal risks and opportunities' section |
| Topics 2021 | | | ('People retention' and 'Ethics and compliance' risks) of the 2024 IAR. |
| GRI 402: Labor/ | 402-1 Minimum notice | | On average, the minimum notice period is 4.73 weeks for employees and 4.87 weeks for employee representatives, with variations between countries. In 2024, we held 299 consultations with unions, including |
| Management | periods regarding | - | meetings on organisational changes. When collective bargaining agreements are available, the notice period |
| Relations 2016 | operational changes | | and provisions for consultation and negotiation are specified in these agreements. |
| Occupational h | ealth and safety | | |
| GRI 3: Material | | 20-23, 37-40 | 'Cultivate the potential of our people' and 'Double Materiality Assessment' sections of the 2024 IAR, as well as the relevant disclosures below. |
| Topics 2021 | 3-3 Management of | 185 | Principal risk 'Health and safety' of the 2024 IAR. |
| | material topics | | Please see also our Occupational Health and Safety Policy on our website: |
| | | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/occupational-health-safety- |
| | | | policy |
| GRI 403: | | | Refer to Health and Safety section of our website: |
| Occupational | | | https://www.coca-colahellenic.com/en/a-more-sustainable-future/mission-2025/our-people-and-communities |
| Health and | | | We have implemented occupational health and safety (OHS) management system based on both national |
| Safety 2018 | 403-1 Occupational | | standards in the country where we operate and based on The Coca-Cola Company KORE requirements, which are in many cases stricter than the local regulation/requirements. |
| | health and safety | - | Our operations are certified in ISO 45001 certification (60 out of 60 manufacturing bottling sites, representing |
| | management system | | 100% of beverage production volume) and 100% of all our direct operations are covered by the internal Health |
| | | | and Safety audit process to assure full compliance with the local health and safety standards and our internal |
| | | | requirements. |
| | | | All (100%) of our Business Units (BUs) are covered by the internal health & safety management system, |

| | | including manufacturing plants, offices, sales offices, our own distribution centres and warehouses, the contractors working in our premises, third party contractors. | |
|---|-----|---|--|
| | | Note: snacks manufacturing facilities are also certified in ISO 45001. | |
| 403-2 Hazard identification, risk assessment, and incident investigation | 185 | CCHBC Occupational Health & Safety Policy CCHBC Website - Our people and community section Refer to the 'Principal risks' section in the 2024 IAR, specifically risk 'Health and safety'. All Business units are regularly conducting risk and hazards identification with respective corrective actions defined. Risk hazard assessment is in line with legal requirements and following the internal H&S management system processes. All incidents are reported, investigated, lessons learnt are shared, and corrective actions are assigned and followed. | |
| | | Moreover, we report Near Miss, severe Near Miss and safety barriers - leading indicators where all potential incidents, risky behaviors and at-risk behavioral observations are reported and addressed. | |
| | | We, as an employer, encourage our employees to report proactively all Near Misses and Safety Barriers and it is part of the Behavioral Based Safety (BBS) program. BBS reports for at risk behaviors are fully anonymous. | |
| 403-3 Occupational health services | - | <u>CCHBC Occupational Health & Safety Policy</u> <u>CCHBC Website - Our people and community section</u> In every country and operational site, we have a responsible Health and Safety person. Besides, in every market where we operate, we have a contract with Occupational Medical Service (Company Medical Doctor). At Corporate level, we have Head of Health and Safety and Health and Safety Continuous Improvement Manager. | |
| 403-4 Worker participation, consultation, and communication on occupational health and safety | - | In 10 countries, health and safety topics are part of trade union agreements, covering a total of 10,605 employees (33.8% employees are covered by formal H&S agreements with trade unions). Formal Health and Safety committees operate at country or plant level; some countries have also regional or departmental committees established on top. For 92% of our employees, work is controlled by the organization, and they are represented by formal joint management-worker health and safety committees. We have established several Healthy working environment initiatives focusing on: Ergonomic workplace, Illumination, Noise, Indoor Air quality and Humidity. For each of these, specific design requirements are described in our Engineering Specifications; regular trainings are performed to the employees (e.g., via specific Toolbox Talks). Regular Toolbox Talks are established across all our plants and on top of it, in 2024 we have conducted 57,523 safety observations via our Behavioural Based Safety (BBS) program. Our employees are involved in the initial state and re-evaluation of any risk assessment and in incidents occurring in our sites. Information is communicated vie lessons learnt, specific Toolbox Talks, communication campaigns and specific trainings. | Omission: description of the responsibilities meeting frequency, and decision-making authority of the formal joint management– worker committees as it is very specific per country (legal requirements are different). Information is not published. |
| 403-5 Worker training on occupational health and safety | - | As part of our internal health and safety management system, all employees (100%) are receiving mandatory safety training. No employee can start working for CCHBC without the mandatory safety training. Health and Safety trainings are developed also as Group e-learning programmes, available on our share point. For specific groups of people who perform high-risk jobs, we provide regular specific trainings. In 2024 we have developed a new H&S e-learning course which is mandatory for all CCH employees. Our fleet safety training programmes aim to improve safety for all drivers within the Group: it is a blend from theoretical and on-the-road training elements, adjusted for different groups, reflecting their relative risk classification. | |
| 403-6 Promotion of worker health | 21 | <u>CCHBC Website - Our people and community section (</u> 'Supporting our employees section') Refer to the 2024 IAR, section 'Cultivate the potential of our people', paragraphs 'Wellbeing and rewards' and | |

| | | 'Health and safety'. |
|--|----|--|
| | | 'Cultivate the potential of our people' section, paragraph 'Health and safety' of the 2024 IAR. |
| | 21 | We are committed to providing our employees with a safe and healthy work environment that safeguards their mental and physical wellbeing. To support this objective, we have a strong health and safety programme in place to drive a harmonised approach to mitigating safety risks and create a culture of continuous improvement. |
| mitigation of occupational health and safety impacts directly linked by business | | We have established several Healthy working environment initiatives focusing on: Ergonomic workplace, Illumination, Noise, Indoor Air quality and Humidity. For each of these, specific design requirements are described in our Engineering Specifications; regularly trainings are performed to the employees (e.g., via specific Toolbox Talks). On top of it, Noise and Indoor air control are regulated by The Coca-Cola Company (TCCC) as a mandatory requirement for bottlers like CCHBC. We also expanded our quarterly assessment of compliance with The Coca-Cola Company's Life-Saving Rules from manufacturing to include non- manufacturing locations, achieving a final assessment score in the fourth quarter of 2024 of 86.8% (excl. Russia) Compliance to requirements is controlled by ISO and TCCC regular audits - in 2024, we achieved ISO 450001 certification of all our beverage plants, plus 16 TCCC compliance audits were conducted across our locations (14 in our manufacturing plants, and 2 Route To Market related). |
| 403-8 Workers covered | | All our operations (100%) are covered by the internal health & safety management system, including manufacturing plants, offices, sales offices, our own distribution centre and warehouses, the contractors working in our premises, third party contractors. |
| 403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships 403-8 Workers covered by an occupational health and safety management system 403-9 Work-related injuries | - | All contractors working in our territories are covered by the internal Health and Safety management system and they are part of the internal audits and by the external ISO 45001 certifications. For contractors, same reporting tools and processes apply as for CCHBC employees. |
| | | We are not reporting number of contractors, only their working hours. |
| | | Workers involved in occupational activities who have a high incidence or high risk of specific diseases: 2,867 FTE employees operate in Nigeria, where the risk of exposure to communicable diseases (such as malaria, HIV etc.) is generally higher than the average for our Group employees. |
| | | There is a higher exposure risk for 22 CCH employees who work at our wastewater treatment facilities, where in addition to wastewater from production, communal wastewater is also treated. |
| | | In Coca-Cola HBC, we report Lost Time Accidents (LTA) with following definition: |
| 403-9 Work-related | | Absolute number of workplace accidents resulting in absence from work for more or equal to 1 day absence (>= 1 Day LTA's) |
| | | Not including the day, when the accident occurred. |
| | | Accidents occurring during business travel between sites or to/from external meetings are included. |
| | d | Lost Time accident rate (LTAR) is calculated as total workplace accidents > 1 day per average FTE. It is calculated as: The number of total accidents resulting in more than 1 day absence for a 12-month period per 100 FTE employees. |
| injuries | | In 2024, the number of lost-time accidents for our employees was 100, a 12% deteriorated over 2023 and Lost-time accident rate (LTAR) was reported 0.30 vs 0.27 achieved in 2023 (11% deteriorated). |
| | | The main types of injures were the following: Fractures (26%), Cuts (21%), Bruise / Contusion (19%); Sprain (9%) and others (25% together). |
| | | We reported 0 severe injuries, with the rate per 100 FTE calculated as 0 (zero). |
| | | Total Incidents rate (TIR) - shows the number of work-related Medical Treatment Cases (MTC) per 100 FTE. Classification is based on the treatment required in the opinion of the medical professional of record, regardless of who provides it or even if it is actually provided. |
| | | In 2024 the total incident rate of our employees was reported 0.46, a 15% deteriorated over 0.40 achieved in 2023. |
| | | The number of employees' worked hours in 2024 was 65,732,814. |
| | | |

| | Unfortunately, in 2024 we report one fatality of our employee and one contractor's fatality – both coming from road accidents. The proper root cause analysis have been conducted for both, corrective actions addressed via specific Toolbox talks developed and Lessons learned were shared across CCH countries. The Road safety remains our top priority: we have identified main hazards we have across the organization, updated Fleet Safety guideline and established regular routines to reduce road incidents in the most critical business units. There were reported 55 LTAs of contractors (vs. 65 reported in 2023), who worked 41,863,082 working hours |
|---------------------------|--|
| | in 2024, out of which zero were reported as severe, with the rate per million hours worked 0.00. |
| | The contractor lost-time incidents frequency rate (LTIFR) was reported 1.31 compared to 1.72 in 2023. |
| | The main types of contractors' injuries were the following: Bruise/Contusion (24%); Fractures (24%), Sprain (14%), Cuts (11%) and others (27% together). |
| | In 2024 we continued to deploy BBS program across the entire organization, covering Supply chain, Commercial function and Offices. We continued with the TCCC Life Saving Rules (LSR) program, where all our plants and non-manufacturing facilities conducted compliance self-assessment with the CAP developed for each site (excl. Russia). Also, dedicated x-country LSR verifications were conducted in 8 of our plants, as well as six strong H&S communication campaigns were executed to address the Safety awareness of our employees and contractors. |
| | The KPIs - rates have been calculated for employees based on 200,000 worked hours and for contractors, rates were calculated per million worked hours. |
| | The reporting and data collection are standardised across the entire CCH. We have a dedicated H&S White book with all necessary definitions published and countries follow this standardized approach. Countries are submitting data to a dedicated reporting database, and these are then consolidated on a Group level. |
| | Data by segment: |
| | Lost-time accident rate (LTAR): |
| | Established markets: 0.62; Developing markets: 0.31; Emerging markets: 0.23; Employees in the Corporate Service Centre (CSC) are reported separately and their LTAR is 0.00 |
| | Sickness absence rate: Established markets: 2.01; Developing markets: 2.94; Emerging markets: 1.94 |
| | Average sickness days per FTE: Established markets: 4.97; Developing markets: 7.63; Emerging markets: 4.94 |
| | Fatalities (Employees and Contractors): |
| | Established markets: 0; Developing markets: 0; Emerging markets: 2 |
| | Contractors' LTIFR (Lost time incident frequency rate) |
| | Established markets: 10.23; Developing markets: 1.55; Emerging markets: 0.61 |
| | Data by gender: |
| | Lost-time accident rate Employees: Male: 0.31; Female: 0.34 |
| | Average sickness days per FTE: Male: 4.96; Female: 6.33 |
| | Fatalities (Employees and Contractors): Male: 2; Female: 0 |
| | Contractors' LTIFR (Lost time incident frequency rate): Male: 1.11; Female: 3.16 |
| | We currently do not report contractor average sickness days. |
| 403-10 Work-related ill _ | In 2024, we had zero occupational ill health incidents reported for employees and contractors. The main hazards that pose a risk of ill health have been determined throughout the risk assessment and those are: Noise exposure in production area and Ergonomics. For all noisy areas identified it is mandatory to wear |

| | | | appropriate hearing protection (PPE) and for both risks identified, we have created dedicated H&S training |
|--------------------|--|--------|--|
| | | | materials provided to all employees as well as regular communication is delivered throughout specific Toolbox |
| | | | Talks. |
| | | | Measurements in place: all employees working in high-risk areas have annual medical checks with audiometric |
| | | | checks and musculoskeletal system and spine included. The results from annual medical checks are obtained and recorded in respective business units. |
| Training and ed | ducation | | |
| | | | |
| GRI 3: Material | 3-3 Management of | 20-23, | 'Cultivate the potential of our people' and 'Double Materiality Assessment' sections of the 2024 IAR, as well as |
| Topics 2021 | material topics | 37-40 | the relevant disclosures below. |
| GRI 404: | | | Average training hours per FTE: 20.1 |
| Training and | | | Female average training hours per FTE: 19.9 |
| Education | | | Male average training hours per FTE: 20.2 |
| 2016 | | | Total training hours: 659,353 |
| | | | The number of the training programmes each learner completed in 2024 was 15.6 (Programmes can be any |
| | | | learning activity such as a video, an article, an online course, a webinar or a classroom). |
| | 404-1 Average hours of | | |
| | training per year per | - | Training hours/FTE for Others W/F segment: 18.7 |
| | employee | | Training hours/FTE for Front Line Leaders (FLL) W/F segment: 27.0 |
| | | | Training hours/FTE for Change Leaders (CL) W/F segment: 25.6 |
| | | | Training hours/FTE for Top 300 Leaders W/F segment: 21.5 |
| | | | Training hours/FTE for Top 40 Leaders W/F segment: 8.3 |
| | | | Average training cost per 1 FTE: €369.1 |
| | | | Total training cost: €12.1 million |
| | | | We provide learning and development opportunities for all our employees reflecting a key pillar of our people |
| | | | strategy which is democratised learning. In 2024, our learning programmes covering leadership, functional |
| | | | training, general business training & compliance included 552,479 participations, across all management |
| | 404-2 Programs for | | layers. |
| | upgrading employee | 50 | 69%% of the learners learnt online, and 31% took part in physical or virtual classrooms. |
| | skills and transition | 00 | |
| | assistance programs | | In the overwhelming majority of redundancy cases, severance packages significantly exceeded legal minimum |
| | | | payments. Other measures taken to lessen the impact on affected employees included provision of redeployment opportunities, outplacement services and additional support to find other job opportunities |
| | | | outside the company such as organizing job fairs with other local employers. |
| | | | 19,543 employees participated in our annual people review (Talent Review), which is 59% out of total number |
| | | | of employees. |
| | 404-3 Percentage of employees receiving | | 19,030 employees received performance and career feedback as part of our Quarterly Snapshots in 2024. |
| | regular performance | | % of employees who have performance review (total): 57.5% |
| | and career | - | % of employees who have performance review (male): 50.5% |
| | development reviews | | % of employees who have performance review (female): 76.8% |
| | | | By workforce segment as % of total employees for certain segment: |
| | | | % of employees who have performance review (Others Workforce Segment): 49.5% |

| | | | N of employees whe have a demonstrate (Frenthing Londors, Fill Workford, Octometrik) 00.00/ |
|---------------------------|------------------------------------|----------------|--|
| | | | % of employees who have performance review (Front Line Leaders - FLL Workforce Segment): 93.6% |
| | | | % of employees who have performance review (Change Leaders - CL Workforce Segment): 96.5% % of employees who have performance review (Top 300 Workforce Segment): 89.1% |
| | | | % of employees who have performance review (Top 40 Workforce Segment): 73.2.%. |
| Discustor | and a second sector of the | | % of employees who have performance review (10p 40 Workforce Segment). 73.2.%. |
| Diversity and e | qual opportunity | | |
| GRI 3: | | 20.22 | 'Cultivate the potential of our people' and 'Double Materiality Assessment' sections of the IAR. |
| Material | 3-3 Management of | 20-23 37-40 | Refer to Inclusion and Diversity and Anti- Harassment policy on our website: https://www.coca- |
| Topics 2021 | material topics | | colahellenic.com/en/about-us/corporate-governance/policies/inclusion-and-diversity-policy |
| | | | https://www.coca-colahellenic.com/en/about-us/who-we-are/diversity-and-inclusion |
| GRI 405: Diversity and | | | 20.0% of Executive Leadership Team (ELT) members and group function heads were female employees in 2024. |
| Equal | | | 40% of ELT members are between the age of 30 and 50. 60% are over the age 50. |
| Opportunity | | | |
| 2016 | | | Women accounted for 26.90% of our workforce, 40.6% of management (43.5% excl. Egypt as they are not yet |
| | | | part of our Mission 2025 baseline and targets), and 41.5% of Senior Leaders – based on head count. |
| | | | Under the age of 30: 35.5% of female employees vs. total number of employees in this age |
| | | | Between the ages of 30-50: 26.5% of female employees vs. total number of employees in this age |
| | | | Over the age of 50: 18.6% of female employees vs. total number of employees in this age. |
| | | | Under the age of 30: 16.6% of employees vs. total number of employees |
| | | | Between the ages of 30-50: 67.1% of employees vs. total number of employees |
| | | | Over the age of 50: 16.3% of employees vs. total number of employees |
| | | | Total employees with disabilities vs total: 1.6% |
| | | | Female employees with disabilities as % of total employees with disabilities 23% |
| | | | Male employees with disabilities as % of total employees with disabilities 77% |
| | 405-1 Diversity of | | |
| | governance bodies and employees | - | Total number of nationalities: 78 in 2024 vs 75 in 2023 |
| | cinployees | | |
| | | | % of female Plant employees vs total Plant employees: 17.00% |
| | | | % of male Plant employees vs total Plant employees: 83.00% |
| | | | % of female Admin employees vs total Admin employees: 58.26% |
| | | | % of male Admin employees vs total Admin employees: 41.74% |
| | | | % of female Transportation employees vs total Transportation employees 14.30% |
| | | | % of male Transportation employees: 85.70% |
| | | | % of female Sales employees vs total Sales employees: 27.15% |
| | | | % of male Sales employees vs total Sales employees: 72.85% |
| | | | % of female Plant employees with disabilities vs total Plant employees with disabilities: 17.17% |
| | | | % of female Plant employees with disabilities vs total Plant employees: 0.23% |
| | | | % of male Plant employees with disabilities vs total Plant employees with disabilities: 82.83% |
| | | | % of female Admin employees with disabilities vs total Admin employees with disabilities: 30.99%; |
| | | | % of female Admin employees with disabilities vs total Admin employees: 1.29%; |
| | | | % of male Admin employees with disabilities vs total Admin employees with disabilities: 69.01% |

| | % of female Transportation employees with disabilities vs total Transportation employees with disabilities: 4.14% |
|-----------------------|---|
| | % of female Transportation employees with disabilities vs total Transportation employees: 0.06% |
| | % of male Transportation employees with disabilities vs total Transportation employees with disabilities: 95.86% |
| | % of female Sales employees with disabilities vs total Sales employees with disabilities: 26.32%; |
| | % of female Sales employees with disabilities vs total Sales employees: 0.22%; |
| | % of male Sales employees with disabilities vs total Sales employees with disabilities: 73.68% |
| | % of Plant employees with disabilities in relation to total amount of Plant employees: 1.35%; |
| | % of Admin employees with disabilities in relation to total amount of Admin employees: 4.17%; |
| | % of Sales employees with disabilities in relation to total amount of Sales employees: 0.82%; |
| | % of Transportation employees with disabilities in relation to total amount of Transportation employees 1.57% |
| | % of Plant employees under the age of 30 vs total Plant employees in this age: 13.89% |
| | % of Admin employees under the age of 30 vs total Admin employees in this age: 17.80% |
| | % of Transportation employees under the age of 30 vs total Transportation employees in this age: 9.72% |
| | % of Sales employees under the age of 30 vs total Sales employees in this age: 20.37% |
| | % of Plant employees between the ages of 30-50 vs total Plant employees in this age: 61.95% |
| | % of Admin employees between the ages of 30-50 vs total Admin employees in this age: 69.25 % |
| | % of Transportation employees between the ages of 30-50 vs total Transportation employees in this age: 70.52% |
| | % of Sales employees between the ages of 30-50 vs total Sales employees in this age: 70.39% |
| | % of Plant over the age of 50 vs total Plant employees in this age: 24.17% |
| | % of Admin employees over the age of 50 vs total Admin employees in this age: 12.96% |
| | % of Transportation employees over the age of 50 vs total Transportation employees in this age: 19.76% |
| | % of Sales employees over the age of 50 vs total Sales employees in this age: 9.24% |
| | Plant number of nationalities: 60 |
| | Admin number of nationalities: 55 |
| | Transportation number of nationalities: 35 |
| | Sales number of nationalities: 55 |
| | *The above Nationalities do not include Egypt data. |
| | Basic salary ratio women/men: total, by market segment and workforce segment*: |
| | TOTAL (women/men): 1.37 |
| 405-2 Ratio of basic | Management level:0.97 |
| salary and | Front Line Leaders (FLL):1.45 |
| remuneration of women | Non-management level:1.30 |
| to men | Management trainees:0.54 |
| | Basic salary ratio women/men for Top 300 segment (total): 0.85 |
| | Remuneration women/men for Top 300 segment (total): 0.80 |

Established markets: Top 300: 0.85 Management level: 0.87 Front Line Leaders (FLL): 0.96 Non-management level:1.04 Management trainees: 0.58 Developing markets: Top 300: 0.74 Management level: 0.98 Front Line Leaders (FLL): 1.02 Non-management level:1.01 Management trainees:0.36

Front Line Leaders (FLL): 1.42

Emerging markets: Top 300: 1.14 Management level: 1.19 Front Line Leaders (FLL): 1.42 Non-management level: 2.11 Management trainees: N/A as sample size is insufficient.

Remuneration (total pay: basic salary + other cash incentives) ratio women/men: total, by market segment and workforce segment: TOTAL (women/men):1.39 Management level: 0.97 Front Line Leaders (FLL): 1.52 Non-management level: 1.31 Management trainees: 0.56 Established: Top 300: 0.87 Management level: 0.86 Front Line Leaders (FLL): 0.94 Non-management level:1.04 Management trainees: 0.59 Developing: Top 300: 0.78 Management level: 0.98 Front Line Leaders (FLL): 1.04 Non-management level:1.05 Management trainees: 0.40 Emerging: Top 300: 1.15 Management level: 1.17

| | | | Non-management level: 1.63 |
|--|--|------------------|--|
| | | | Management trainees: N/A as sample size is insufficient |
| | | | (*) In 2024 we changed our methodology to median from Interquartile range in line with our ESRS reporting standard. |
| Non-discrimina | tion | | |
| GRI 3: | 3-3 Management of | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/inclusion-and-diversity-policy |
| Material Topics 2021 | material topics | 20-23 37-40 | 'Cultivate the potential of our people' and 'Double Materiality Assessment' sections of the 2024 IAR. |
| GRI 406: Non- discrimination 2016 | 406-1 Incidents of discrimination and corrective actions taken | - | We received 20 cases of alleged discrimination: 6 of the matters were investigated in accordance with Company policies and procedures and were found to be substantiated. The Company took immediate action and the matters have been resolved; the other 14 of the matters were investigated in accordance with Company policies and procedures and were found to be unsubstantiated. The matters have been resolved and no further action is required. |
| | | | Initiatives to promote an inclusive workplace with appropriate leadership behaviours include inclusive leadership modules available in several of our local languages. |
| Freedom of ass | ociation and collective b | pargaining | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 20-23 178-189 | Refer to the 'Cultivate the potential of our people', 'Business resilience' and 'Principal risks and opportunities' sections of the 2024 IAR. |
| GRI 407: Freedom of | | | Suppliers: One supplier identified in 2024 with identified risk on collective bargaining as the employees of one supplier in Czech Republic could not name who was their formal union representative (low risk). |
| Association and Collective | | | 100% of Strategic Significant Suppliers in Raw and Primary Packaging are assessed against multiple criteria including Social aspect before commencing business with CCHBC as part of pre-qualification Coca-Cola System audits. |
| Bargaining 2016 | | | In all our Strategic Tenders across Indirect spending categories we have assigned 5% of overall evaluation criteria to Sustainability. For Direct categories ESG requirements are embedded into the tender scope as we need to secure the suppliers have a long term ESG Strategy in place. |
| | 407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk | | Please see 414-1 and 414-2 for more details on the Social assessment we do for our supplier through the EcoVadis platform. |
| | | - | <u>Direct operations</u> : no risk identified during the mandatory Workplace Accountability Audits covering 100% of our direct operations. 95% of all CCHBC plants have been audited within the three years cycle by an independent, internationally recognised, and accredited organisation; while People & Culture policies are also in scope of Corporate Audit Department (CAD) audits covering 100% of our plants. |
| | | | The audits cover our own processes and employees, contractors and others who are not employees such as staff of third-party service providers, (e.g., for security, canteens etc.). Identified risks and mitigation plans are reviewed regularly by senior management. |
| | | | Workplace accountability audits cover: Laws and regulations; Modern Slavery; Human Trafficking; Child Labor; Forced Labor; Abuse of Labor; Collective Bargaining; Wages and benefits; Working hours and overtime; Business Integrity; Work Environment; Health & Safety; Environment; and Demonstration of compliance. The audits specifically cover our own employees, children, migrant workers, women, Indigenous people, and third- party contracted labour in our premises. |
| Child labor | | | |
| GRI 3: Material | 3-3 Management of | 18-19, 20-23 | 'Fuel growth through competitiveness and investment', 'Cultivate the potential of our people', 'Business resilience' and 'Principal risks and opportunities' sections of the 2024 IAR. |
| Topics 2021 | material topics | 178-189 | Refer to the Human Rights Policy and its guideline on our website: <u>Human Rights Policy</u> <u>Human Rights Policy - Managers Guide</u> https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles |
| | | | nups.//www.coca-colaneneninc.com/en/about-us/colporate-governance/policies/supplief-guiding-principles |

| GRI 408: Child Labor 2016 | 408-1 Operations and suppliers at significant risk for incidents of child labor | No supplier identified in 2024 with identified risk on child labour. 100% of Strategic Significant Suppliers in Raw and Primary Packaging are assessed against multiple criteria including Social aspect before commencing business with CCHBC as part of pre-qualification Coca-Cola System audits. In all our Strategic Tenders across Indirect spending categories we have assigned 5% of overall evaluation criteria to Sustainability. For Direct categories ESG requirements are embedded into the tender scope as we need to secure the suppliers have a long term ESG Strategy in place Please see 414-1 & 414-2 for more details on the Social assessment we do for our supplier through the EcoVadis platform. Please see 407-1 for direct operations. |
|---|---|---|
| Forced or com | pulsory labor | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 18-23 'Fuel growth through competitiveness and investment', 'Cultivate the potential of our people', and 'Double Materiality Assessment' sections of the 2024 IAR. 37-40 <u>https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/human-rights-policy</u> <u>https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles</u> |
| GRI 409: Forced or Compulsory Labor 2016 | 409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor | 100% of Strategic Critical Suppliers in Raw and Primary Packaging are assessed against multiple criteria including Social aspect before commencing business with CCHBC as part of pre-qualification Coca-Cola System audits. In all our Strategic Tenders across Indirect spending categories we have assigned 5% of overall evaluation criteria to Sustainability. For Direct categories ESG requirements are embedded into the tender scope as we need to secure the suppliers have a long term ESG Strategy in place. We maintain transparency throughout our supply base through The Coca-Cola Company' Supplier Guiding Principles compliance audits and our membership of EcoVadis. Number of Critical Strategic Suppliers assessed for forced and compulsory labour risk Impacts: 1 24 under 3rd party physical Supplier Guiding Principles audit 1 24 under 3rd party physical Supplier Guiding Principles audit 1 44 under 3rd party physical Suppliers in scope obtain a score for each theme and overall score out of 100. Targeted score for low risk is ≥ 45. TOTAL = 2,069 Suppliers (+274 compared to 2023) Number of Suppliers identified to have potentially significant forced or compulsory labor risk (included as part of the Social elements risks): 1 supplier identified in 2024 through 3rd party audit in Nigeria. The finding is allocated to one plant located in Nigeria and is related to the sugar industry. Workers incurred requirement to pay placement fees including transportation, visa and medical checks. 2) 0 identified by EcoVadis TOTAL = 1 Suppliers (0.05% of total supplier base screened using social criteria) Number of suppliers identified to have potentially significant forced or compulsory labor risk (included as part |

| | | | of the Social elements risks) with whom CCHBC agreed Corrective actions plans: | |
|---|---|---------------------|---|--|
| | | | 1) 1 Suppliers or 100% of Suppliers identified have corrective action plans in place 2) 0% of suppliers identified as having potentially negative environmental impacts were terminated as a result of assessment, because they have corrective actions in progress, and we are detecting positive improvement and supplier engagement. | |
| | | | Own operations: Based on internal human rights due diligence process we have not identified any sites as high risk. Medium risk finding was raised in one manufacturing site in Russia and in one in Nigeria: in both cases, findings have been addressed through corrective action plan. Actions taken were already validated by external organization in 2024. | |
| Security practic | es | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 178-189 | Refer to the 'Business resilience' and 'Principal risks and opportunities' sections of the 2024 IAR. https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/human-rights-policy | |
| GRI 410: Security Practices 2016 | 410-1 Security personnel trained in human rights policies or procedures | - | The Code of Business Conduct emphasises that compliance is our way of doing business with integrity. All new employees, including national security leaders and managers, receive Code of Business Conduct and anti-corruption training, which is refreshed every three years. Most on-site security personnel are employees of contracted partners, who also have to abide by CCHBC's Supplier Guiding Principles and all other applicable Company policies as per their contract and receive relevant information as part of their induction. | |
| Rights of indige | nous peoples | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | - | Our conclusion is that this is not material to our business. We do, however, consider Community and Traditional Rights in our <u>Principle for Sustainable Agriculture</u> | |
| GRI 411: Rights of Indigenous Peoples 2016 | 411-1 Incidents of violations involving rights of indigenous peoples | - | None. | |
| Local communi | ties | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 6-7, 24-29 39-40 | Refer to the 'Business model', 'Earn our licence to operate' and 'Double Materiality Assessment' sections of the IAR. | |
| GRI 413: Local Communities 2016 | 413-1 Operations with local community engagement, impact assessments, and development programs | 24-29 | All our operations (100%) implement community engagement and developmental programmes. We have 3 long-term priority community initiatives: water stewardship, #YouthEmpowered, and Packaging circularity and packaging waste; we invest in many locally relevant community initiatives and also donate as part of disaster relief efforts. In the period 2018-2023 all of our markets performed socio-economic impact studies and shared them with the local stakeholders. Community engagement initiatives are mandatory part of our sustainability strategy and 100% of our operations implement this. As part of our Mission 2025 sustainability commitments, we provide opportunities for the local NGOs and community participants to take part in our management programmes. In 2024, 10% of all participants in the internal management programmes were members of the local communities. Refer to section 'Earn our licence to operate' from the 2024 IAR. To understand our environmental impact, we used the methodology of the Natural Capital Protocol, and | Each of our local operations and BUs have specific community engagement process and programmes. We don't disclose separately per country. |

| | | | evaluated our entire value chain, specifically focusing on 12 environmental externalities: |
|--|--|---------------------------|---|
| | | | https://www.coca-colahellenic.com/en/a-more-sustainable-future/our-approach/materiality |
| | 413-2 Operations with significant actual and potential negative | - | No significant negative impact on local communities. When we have any restructuring initiatives that can have an impact on local communities (e.g., involving closing or consolidation of facilities), we have taken actions to minimise the impact, for example by providing those people affected with other employment opportunities within the organisation, relocation support, or voluntary exit packages and professional support to facilitate employment elsewhere. |
| | impacts on local communities | | Besides, we have internal Due Diligence procedure for any investment/divestment, mergers and/or acquisitions, where all social and environmental aspects and impacts are considered, evaluated and corrective actions are taken prior to any investment/divestment, mergers and/or acquisitions. |
| Supplier social | assessment | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | 18-19, 29 37-40 182 | Refer to the 'Fuel growth through competitiveness and investment', 'Earn our licence to operate – Sustainable sourcing', 'Double Materiality Assessment' sections, and 'Principal risks and opportunities' – principal risk Suppliers and sustainable sourcing of the 2024 IAR. Reference to our corporate website: <u>https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles</u> |
| GRI 414: Supplier Social Assessment 2016 | | | 100% of Significant Suppliers in Raw and Primary Packaging are assessed against multiple criteria including Social aspect before commencing business with CCHBC as part of pre-qualification Coca-Cola System audits. In all our Strategic Tenders across Indirect spending categories we have assigned 5% of overall evaluation criteria to Sustainability. For Direct categories ESG requirements are embedded into the tender scope as we need to secure the suppliers have a long term ESG Strategy in place. |
| | 414-1 New suppliers that were screened using social criteria | - | We registered around 2,329 suppliers in 2024. As of 2015, all new suppliers acknowledge acceptance to comply with our Supplier Guiding Principles (SGPs). Suppliers contractually confirm adherence to CCHBC SGPs. Suppliers contractually confirm adherence to CCHBC SGPs. Reference to our corporate website: |
| | | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/supplier-guiding-principles |
| | | | New vendors cannot be created in our SAP system unless they sign off the SGPs acceptance. Moreover, the SGPs are part of all issued tenders and contract templates sent to suppliers. |
| | | | We aspire Significant suppliers upon award to also join EcoVadis or other reputable 3rd party body/platform for Sustainability ESG Assessment. |
| | | | We maintain transparency throughout our supply base through The Coca-Cola Company' Supplier Guiding Principles compliance audits and our membership of EcoVadis. |
| | | | Number of Critical Strategic Suppliers assessed for Social impacts: 124 under 3rd party physical Supplier Guiding Principles audit. |
| | 414-2 Negative social impacts in the supply chain and actions taken | - | 1,945 under EcoVadis: up to 2024 through EcoVadis CSR Assessment platform, we assessed in total 1,945 of our significant suppliers. The assessment is based on 21 criteria grouped in 4 themes – Environment, Social, Ethics, Suppliers/Supply Chain. Suppliers in scope obtain a score for each theme and overall score out of 100. Targeted score for low risk is ≥ 45. |
| | | | TOTAL = 2,069 Suppliers (+274 compared to 2023) |
| | | | Number of Suppliers identified to have potentially significant Social impact: 1) 13 Suppliers in 19 Plants identified by 3rd party audit: these suppliers have received Orange or Red audit |
| | | | scores and have received corrective actions. (Suppliers' locations: Nigeria, Czech Republic, France, |

Germany, Poland, Spain, Switzerland, Serbia & the UK) Examples of findings:

- Health and safety: a) Nigeria: lack of PPE, safeguards on machines and vehicles, lack of inspections. inadequate number of restrooms on premises, temperature, noise, ventilation and lighting conditions need improvement, b) Czech Republic: Missing elements in Risk assessments for welding operators, fire equipment access blocked, chemical storage eve washer not properly drained, chemicals or compressed gas containers are expired or stored without proper labeling. c) France: lack of dust measurements in production area, lack of fire permit certificate and drills not dully conducted, lack of fire alarm system, d) Germany: lack of fire safety, unproperly marked emergency exits, inadequate number foo first aid supplies, kettles in restaurant not placed on fireproof surface, chemicals or compressed gas containers are expired or stored without proper labeling, flammable materials found close of charging stations, outdoor traffic routes have tripping hazards, lack of inspections or wrong dates on inspection stickers, lack or handrails or protective guards on production floor, temperature, noise, ventilation and lighting conditions need improvement, e) Poland: Blocked emergency exits, chemicals or compressed gas containers are expired or stored without proper labeling or MSDS, missing elements of occupational risk assessment for electricians, f) Serbia: Fire alarm not fully operable, lack or improper emergency lines, equipment, vehicles or structures missing inspection records, g) Spain: equipment, vehicles or structures missing inspection records or not meeting legal requirements, missing monitor of HS&E from the agency for contracted staff, Inadequate lighting levels for emergency evacuations, vibration exposure evaluation showed levels higher than min and action still pending, skipping performing fire drills, exits blocked and preventing evacuation, missing first aid kits. missing a HS&E committee, OCA High Voltage Inspection is overdue, missing Fire Safety certification, h) Switzerland: Issues with marking, lighting or blockage of emergency exits, lack of evacuation plans, lack of machine safeguards, pending open issues with forklifts maintenance, missing conduct of fire drills and lack of fire certifications, chemical or compressed containers not stored with proper labels, expired or missing MSDS, United Kingdom: missing drills, Missing fire certification, worker safety training not compliant to requirements, missing occupational risk assessments and some procedures.
- Wages and benefits: a) Nigeria: overtime compensation violation, mandated benefits in some cases not provided, mandated maternity leave not provided, unintentional late payments to workers, missing pay slips, lack of some PPE, b) Germany: not providing / paying changing time for workers, unintentional payroll calculation errors in some cases
- Discrimination: Spain: Evidence of discriminatory practices for wages between people performing same work, preferential treatment, preferential religious accommodations
- Laws & Regulations: a) Spain: the current timekeeping system installed in the factory is by fingerprint, policies regarding wages, benefits etc. not properly communicated, b) Nigeria: workers age documents not available, required labor contracts missing in some cases or some terms not available in local language or not compliant with local laws c) Czech Republic: working contracts only on local language for also foreign workers, d) France: Missing GDPR clause in contracts, missing policy for grievances e) Switzerland: missing operating license for some buildings in the same campus
- Work Hours & Overtime: a) Switzerland: insufficient break time, b) United Kingdom: Incorrect
 calculation of holiday pay by contractor, logistics contractors employment contracts do not respect
 overtime and working hours legal standards, missing evidence of payment for logistics contractor, c)
 Nigeria: insufficient break time for workers, rest-day violations, d) France: Missing calculation method
 for compliance on obligatory breaks for on-call employees, e) Germany: violation of working hours for
 night-shifts, youth workers and women f) Spain: some people did not have a record of start/ end time
- 2) 67 identified by EcoVadis: these suppliers scored ≤24 in the assessment for Labor and Human rights. Types of findings which include both Freedom of Association and other Social elements such as: Health & Safety incidents, Wages & Benefits corrections needed, Workhours and extended overtime, labor contracts, missing actions regarding diversity, equity & inclusion, Lack of supporting documentation

| | | | against declared practices, polices etc. |
|------------------------------------|---|----------------|---|
| | | | (Suppliers' locations: Nigeria, Russia, Belarus, Egypt) |
| | | | TOTAL = 80 Suppliers (3.9% of total supplier base screened using Labour & Human Rights criteria) |
| | | | Number of suppliers identified to have negative Social Impact with whom CCHBC agreed Corrective actions plans: |
| | | | 80 Suppliers or 100% of Suppliers identified have corrective action plans in place: all of them have received and agreed to corrective action plans, they are being monitored for progress and will be formally reaudited within the year to secure no reoccurrence. |
| | | | 0% of suppliers identified as having negative Labour & Human Rights issues were terminated as a result of assessment, because they have corrective actions in progress, and we are detecting supplier engagement. |
| | | | By Dec 31st, 2024, we have overall 1,945 suppliers assessed with EcoVadis. The average overall score for our suppliers is 50.9 (+ 1.8 ppt vs 2023) and it is above the average score of 47.5 of EcoVadis universe. In the area of Labour and Human Rights, our suppliers in scope reached 53.1 (+1.6 ppt vs 2023) vs. average of 50.3 for EcoVadis' universe of suppliers. |
| Public policy | | | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | - | CCHBC Website_Public Policy Engagement |
| GRI 415: Public Policy 2016 | 415-1 Political contributions | - | In 2024, we did not engage in any financial and/or in-kind contribution to any political campaign. |
| Customer healt | th and safety | | |
| GRI 3: Material | 3-3 Management of | 14-17 37-40 | 'Leveraging our unique 24/7 portfolio', 'Win in the Marketplace' and 'Double Materiality Assessment' sections of the 2024 IAR. Refer to Quality and food safety policy on our website: |
| Topics 2021 | material topics | | https://www.coca-colahellenic.com/en/about-us/corporate-governance/policies/quality-food-safety-policy |
| GRI 416: Customer Health and | | | We have a process to continuously evaluate/assess product- and process-related food safety risks and assure consumers and customers food safety through relevant prerequisite programmes (e.g., HACCP, allergen management etc.). It is valid for 100% of our products and services. 60 out of 60 manufacturing bottling sites, representing 100% of beverage production volume, are certified |
| Safety 2016 | 416-1 Assessment of | | according to Food Safety System Certification (FSSC) 22000 scheme which is recognised under Global Food Safety Initiative framework. FSSC 22000 certification is based on: |
| | the health and safety impacts of product and | - | a) ISO 22000 Food Safety Management System (demonstrating ability to control food safety hazards in order to ensure food safety); |
| | service categories | | b) ISO/TS 22002-1 Prerequisite Programs on Food Safety (Part 1 Food Manufacturing – assist in controlling food safety hazards through Good Manufacturing Practice); and c) ISO/TS 22002-4 Prerequisite Programmes on Food Safety (Part 4 Food Packaging Manufacturing – assist in controlling food safety hazards in the manufacture of food packaging). |
| | | | Two manufacturing sites producing snacks and one site producing PET preforms are certified for the FSSC 22000 as well. |
| | 416-2 Incidents of non- | - | No significant incidents of no compliance with regulations in 2024. There were 14 inspections out of 140 |
| | | | |

| Marketing and | compliance concerning the health and safety impacts of products and services | | conducted, where small deviations were confirmed resulting in a total fine of €3.79k fine (total for all 14 inspections). There was 1 product food safety incident resulting in product recall in Austria; no fines posed by authorities. Incidents of non-compliance with regulations resulting in a warning: zero. Incidents of non-compliance with voluntary codes: zero. | |
|--|--|----------------|---|-----------------------------|
| GRI 3: | | | | |
| Material Topics | 3-3 Management of material topics | 14-17 37-40 | 'Leveraging our unique 24/7 portfolio', 'Win in the marketplace' and 'Double Materiality Assessment' sections of the 2024 IAR. | |
| GRI 417: Marketing and Labeling 2016 | 417-1 Requirements for product and service information and labeling | 27, 29 | The printed packs and labels of our drinks sold in 2024 had calorie information along with back-of-pack nutrition information with Guideline Daily Amounts (GDA) information in the EU (as required by law), as well as voluntarily adding "traffic-light" labels on our core sparkling drinks in 22 markets. The traffic light labelling system outlines whether a food has high, medium or low amounts of fat, saturated fat, sugars and salt per 100ml through a colour scheme of red, amber and green. It also includes the number of calories and kilojoules per product. For all countries, we comply with local law requirements. All significant product categories (100%) are covered by and assessed for compliance with such procedures. We also include in the labels, signs for the safe use and disposal of our products. For more information about our progress on improving the sustainability of our packaging considering environmental or social impacts, please refer to the 'Earn our License to Operate – Packaging' and 'Earn our License to Operate – Nutrition' sections of the 2024 IAR. The labels of Finlandia Vodka include messages about responsible consumption and recyclability, as well as icon warnings to prevent consumption during pregnancy and drink and driving. Sourcing of components of the product: we do not provide sourcing information for our ingredients; we follow strictly the local regulations for labeling in every country where we operate. | |
| | 417-2 Incidents of non- compliance concerning product and service information and labeling | - | No additional incidents than the ones included in GRI 416-2. | |
| | 417-3 Incidents of non- compliance concerning marketing communications | - | At Coca-Cola HBC, we adhere to The Coca-Cola Company's Global Responsible Marketing Policy, that includes its Global School Beverage Policy, as well as its Global Responsible Alcohol Marketing Policy. Further, we are committed to implement UNESDA's responsible marketing and school sales pledges. We are always striving to achieve full compliance towards our voluntary commitments. Moreover, we have a Responsible Marketing Policy for Alcoholic Beverages. In 2024, we recorded full compliance with Responsible Marketing Policies across all our Business Units. Coca-Cola HBC is responsible for Customer marketing and execution at the point of sale, while The Coca-Cola Company is responsible for all Consumer Marketing. Note: all of above excluding Russia. | |
| 0 | | | UNESDA: Union of European Soft Drinks Associations. | |
| Customer priva | | | At Coop Colo HPC, we consider the protection of our customers privacy persmant to secure their trust and | |
| GRI 3: Material Topics 2021 | 3-3 Management of material topics | - | At Coca-Cola HBC, we consider the protection of our customers privacy paramount to secure their trust and brand preference. Our business model engages customers, consumers, employees, applicants, and other 3rd parties though digital platforms 24/7. To secure our customers trust and manage any Data Privacy risk we maintain an agile and comprehensive Data Privacy Program under the leadership of the Data Protection Officer and the Head of Legal Compliance. The program establishes a compliance framework with roles and responsibilities assigned between Data Privacy team, Digital & Technology Platform Services teams, Legal teams, and Business functions while the progress and monitoring of regulatory compliance is reported to our | |
| | | | | Page 49 of 57 |

| | | senior executives participating in the Data Privacy and Risk Committees. The Compliance Framework applies to all our markets ensuring full coverage of the GDPR and local markets regulations. For quality assurance our program compliance KPI's are also audited by both internal and external audit organizations on an annual basis. We hold regular mandatory training courses for our employees on Data Privacy and monitor both completion of training and training effectiveness KPI's. | |
|--------------------------------------|---|--|--|
| | | To continue raising awareness among our personnel on our Data Protection Compliance Program, in 2024 we rolled-out across our Business Units privacy awareness & training sessions though our Data Privacy Academy and Digital & Technology Platform Services Academy. | |
| | | Customers, Consumers, Employees, Applicants, and 3rd parties at any time may be informed on our Data Privacy policies through our publicly available Data Privacy Notice and easily connect with our extended Data Privacy Teams across all markets through different communication channels. A dedicated Data Privacy Program management digital platform is established to register, manage and fulfill data subject requests, evaluate privacy risks, maintain and monitor compliance KPI's and preserve Customers, Vendors, Consumers, Employees & Applicants consent. | |
| GRI 418: Customer Privacy 2016 | 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data | Coca-Cola HBC maintains an established process for personal data breach management that outlines specific responsibilities for monitoring, classifying, managing, reporting privacy incidents and tracking incident remediation activities. The personal data breach management process is regularly reviewed through the organization Incident Management and Crisis Resolution (IMCR) test process. The personal data breach management process applies to all Group and local business units. In 2024 there were no substantiated complaints concerning breaches of customer privacy and losses of customer data. | |

| Environmental Data | GRI Standard | Total amount 2024 | Relative amount 2024 (defined in each relevant indicator) | Total amount 2023 | Relative amount 2023 (defined in each relevant indicator) | Total amount 2022 CCH incl. Egypt | Relative amount 2022 (defined in each relevant indicator) CCH incl Egypt |
|--|-----------------|---------------------------------------|---|-------------------------|---|---|---|
| Production | | | | | | | |
| Total beverage production (m litres) | | 15,975 | | 15,439 | | 15,207 | |
| Materials | | | | | | | |
| Materials used | 301-1 | Tonne | g/lpb | Tonne | g/lpb | Tonne | g/lpb |
| Sugar and fructose syrup | | 910,171 | 57.0 | 1,063,864 | 68.9 | 1,059,734 | 69.7 |
| Concentrate | | 95,471 | 6.0 | 79,099 | 5.1 | 75,203 | 4.9 |
| Juice Concentrate | | 125,324 | 7.8 | 115,467 | 7.5 | 115,342 | 7.6 |
| Carbon dioxide | | 154,188 | 9.7 | 151,184 | 9.8 | 161,088 | 10.6 |
| Nitrogen | | 3,398 | 0.2 | 15,472 | 1.0 | 15,504 | 1.0 |
| Total Plastic | | 427,749 | 26.8 | 438,527 | 28.4 | 426,156 | 27.6 |
| PET (bottles) | | 346,143 | 21.7 | 358,440 | 23.2 | 347,268 | 22.8 |
| Plant-Pet | | 0 | 0.0 | 0 | 0.0 | 0 | |
| Plastic (closures +HDPE/LDPE bottles) | | 30,268 | 1.9 | 30,894 | 2.0 | 28,135 | 1.9 |
| PE (labels and stretch/shrink film) | | 51,338 | 3.2 | 49,193 | 3.2 | 50,753 | 3.3 |
| Total Glass | | 193,285 | 12.1 | 204,412 | 13.2 | 253,842 | 16.7 |
| Glass (bottles) | | 193,285 | 12.1 | 204,412 | 13.2 | 253,842 | 16.7 |
| Total Metal | | 80,508 | 5.0 | 85,011 | 5.5 | 77,198 | 5.0 |
| Aluminium (cans) | | 73,608 | 4.6 | 77,945 | 5.0 | 69,982 | 4.6 |
| Metal (crowns) | | 6,900 | 0.4 | 7,066 | 0.5 | 7,216 | 0.5 |
| Total Paper | | 153,133 | 9.6 | 236,369 | 15.3 | 143,959 | 9.3 |
| Paper (labels) | | 1,318 | 0.1 | 1,969 | 0.1 | 1,209 | 0.1 |
| Composite carton (tetra pack, bricks) | | 26,232 | 1.6 | 21,789 | 1.4 | 15,847 | 1.0 |
| Cardboard | | 72,788 | 4.6 | 70,106 | 4.5 | 61,200 | 4.0 |
| Wood (pallets) | | 52,795 | 3.3 | 142,505 | 9.2 | 65,703 | 4.3 |
| Total Renewable Materials | 301-1 | 1,438,287 | 90.0 | 1,645,984 | 106.6 | 1,735,993 | 114.2 |
| Total Non-Renewable Materials | 301-1 | 704,939 | 44.1 | 743,421 | 48.2 | 695,559 | 45.7 |
| Percentage of materials from recycled sources | 301-2 | 23.8% rPET (placed on the n alumin | | | | 10.5% rPET (placed on the market); 33% glass; 49% aluminium | |
| Energy | | million MJ | MJ/lpb | million MJ | MJ/lpb | million MJ | MJ/lpb |
| Energy consumption within the organisation | 302-1 | 9,209 | 0.6 | 8,411* | 0.5* | 7,946* | 0.5* |
| (all energy used in manufacturing, own fleet and remote properties) | | | | | | | |
| Fuel consumption | | 4,194 | | 3,391* | | 3,454* | |
| Light heating oil | | 480 | | 519* | | 923* | |
| Heavy heating oil | | 4 | | 4 | | 4 | |
| Natural gas | | 3,604 | | 2,766* | | 2,427* | |
| LPG | | 107 | | 103 | | 96 | |
| Bio LPG | | 0 | | 0 | | 4 | |
| Fuels for own fleet | | 1,251 | | 1,172 | | 887 | |
| Fuels for own fleet - Renewable | | 0 | | 0 | | 0 | |
| Total energy from remote properties | | 361 | | 362 | | 306 | |
| Electricity from renewable sources | | 38 | | 91 | | 29 | |
| Electricity from non-renewable sources | | 82 | | 27 | | 46 | |
| Thermal Energy Consumption | | 33 | | 30 | | 34 | |
| Fuel Consumption | | 208 | | 213 | | 197 | |

| | GRI | amount | Relative amount 2024 (defined in each | amount | Relative amount 2023 (defined in each | Total amount 2022 | (defined in each relevant indicator) |
|--|----------|-----------------------------------|--|--------------------------------|--|--------------------------------|--------------------------------------|
| Environmental Data | Standard | 2024 | relevant indicator) | 2023 | relevant indicator) | CCH incl. Egypt | CCH incl Egypt |
| Total electricity consumption | | 3,162 | | 3,210* | | 2,972* | |
| Electricity from renewable sources | | 2200 | | 2,151* | | 1,303* | |
| Electricity from non-renewable sources | | 962 | | 1,059* | | 1,669* | |
| Heating consumption | | 99 | | 151 | | 139 | |
| Cooling consumption | | 0 | | 0 | | 0 | |
| Steam consumption | | 142 | | 126 | | 187 | |
| Renewable Thermal Energy Used | | 0 | | 0 | | 0 | |
| Biogenic Energy Produced | | 0 | | 0 | | 0 | |
| Biogenic Energy Used | | 0 | | 0 | | 0 | |
| Biogenic Energy used to produce electricity that is sold | | 0 | | 0 | | 0 | |
| Biogenic Energy Sold | | 0 | | 0 | | 0 | |
| Renewable Electricity sold (Biogenic) | | 0 | | 0 | | 0 | |
| TTL renewable energy within organisation | | 2,238 | | 2,243 | | 1,358 | |
| TTL renewable energy within manufacturing | | 2,200 | | 2,151 | | 1,328 | |
| Energy consumption outside of the organisation | 302-2 | 10,556 | 0.7 | 11,291 | 0.7 | 11,207 | 0.8 |
| Electricity use in cold drink equipment | | 7,969 | | 8,757 | | 9,800 | |
| Fuel consumption from flights | | 38 | | 31 | | 31** | |
| Energy (fuel) consumption from third-party fleet | | 2,549 | | 2,503 | | 2,241** | |
| Energy intensity | 302-3 | | 0.37 | | 0.38 | | 0.39** |
| (all electricity, fossil fuels, steam, heating and cooling used in bottling plants) | | | | | | | |
| Reduction of energy consumption in bottling plants (vs. baseline 2017) | 302-4 | 789 | | 639 | | 436** | |
| Initiatives to reduce direct energy consumption | | See the text part in the tables a | hovo s | ee the text part in the tables | abovo S | ee the text part in the tables | s abovo |
| Reduction in energy requirements | 302-5 | oce the text part in the tables a | 0000 | ee the text part in the tables | 20076 01 | se the text part in the table. | 5 80076 |
| of products and services | 502-5 | See the text part in the tables a | hovo S | ee the text part in the tables | abovo Sv | ee the text part in the tables | a abovo |
| Electricity savings from CDE (vs. baseline 2017) | | 996 | bove 5 | 1,253 | above | 1.177** | S above |
| Emissions savings from CDE in tons (vs. baseline 2017) | | 100,829 | | 127.461 | | 120.000** | |
| Water and Effluents | | | | , | | | |
| | | Million Litres | l/lpb | Million Litres | l/lpb | Million Litres | l/lpb |
| Total water withdrawal by source | <u> </u> | 30,895 | 1.93 | 29,764 | 1.93 | 29,342 | 1.93 |
| Water received from Surface waters | | 640 | 0.04 | 636 | 0.04 | 682 | 0.04 |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 640 | | 636 | | 682 | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0 | | 0 | |
| Water received from Groundwater | 303-3 | 20,374 | 1.28 | 19,478 | 1.26 | 19,626 | 1.29 |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 20,161 | | 18,857 | | 16,716 | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 214 | | 621 | | 1,114 | |
| Water received from Seawater | 303-3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0 | | 0 | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0 | | 0 | |
| Water received from Produced water | 303-3 | 0 | 0.00 | 0 | 0.00 | 0 | 0.00 |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0 | | 0 | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0 | | 0 | |
| Water received from Third Party water | 303-3 | 9,881 | 0.62 | 9,650 | 0.63 | 9,034 | 0.59 |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 9,880 | | 9,209 | | 8,643 | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 1 | | 441 | | 391 | |
| Total Freshwater withdrawal (≤1,000 mg/L TDS) | 303-3 | 30,680 | 1.92 | 28,702 | 1.86 | 26,041 | 1.71 |

| Environmental Data | GRI Standard | Total amount 2024 | Relative amount 2024 (defined in each relevant indicator) | Total amount 2023 | Relative amount 2023 (defined in each relevant indicator) | Total amount 2022 CCH incl. Egypt | Relative amount 2022 (defined in each relevant indicator) CCH incl Egypt |
|---|-----------------|-------------------------|---|-------------------------|---|--|---|
| Total Other water withdrawal (>1,000 mg/L TDS) | 303-3 | 214 | 0.01 | 1,062 | 0.07 | 1,505 | 0.10 |
| Total water withdrawal from all areas with water stress | 303-3 | 10,963 | | 10,486* | | 10,548* | |
| Water received from Surface water | 303-3 | 0 | | 0* | | 0* | |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0* | | 0* | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0* | | 0* | |
| Water received from Groundwater | 303-3 | 7,464 | | 6,955* | | 6,820* | |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 7,464 | | 6,955* | | 6,445* | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0* | | 375* | |
| Water received from Seawater | 303-3 | 0 | | 0* | | 0* | |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0* | | 0* | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0* | | 0* | |
| Water received from Produced water | 303-3 | 0 | | 0* | | 0* | |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0* | | 0* | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 0* | | 0* | |
| Water received from Third Party water | 303-3 | 3.498 | | 3.531* | | 3.728* | |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | 303-3 | 3.498 | | 3.094* | | 3.728* | |
| Other water (>1,000 mg/L Total Dissolved Solids) | 303-3 | 0 | | 437* | | 0* | |
| Third Party water from Surface water | 303-3 | 2.605 | | 2.717* | | 2.955* | |
| Third Party water from Groundwater | 303-3 | 852 | | 771* | | 729* | |
| Third Party water from Sea water | 303-3 | 42 | | 43* | | 44* | |
| Third Party water from Produced water | 303-3 | 0 | | 0* | | 0* | |
| Total Freshwater withdrawal in areas with water stress (≤1,000 mg/L TDS) | 303-3 | 10.963 | | 10.049* | | 10.173* | |
| Total Other water withdrawal in areas with water stress (>1,000 mg/L TDS) | 303-3 | 0 | | 437* | | 375* | |
| Water sources significantly affected | 303-2 | None | | None | | None | |
| by withdrawal of water | | | | | | | |
| Percentage and total volume of water recycled and reused | 303-3 | | | | | | |
| Total recycling and reuse of water | | 1.681 | | 1.579 | | 1.597 | |
| Percentage recycled/reused in total water withdrawal | | 5.4% | | 5.3% | | 5.4% | |
| Total water discharged by destination | 303-4 | 12,655 | | 11,823 | | 11,695 | |
| Surface water | | 6.873 | | 6.274 | | 6.295 | |
| Groundwater | | 0,073 | | 0,214 | | 198 | |
| Seawater | | 0 | | 0 | | 0 | |
| Third Party water | | 5.782 | | 5.549 | | 5.202 | |
| Third-party water sent for use to other organizations | | 0 | | 0,040 | | 0 | |
| Total water Discharged by Quality and Destination | 303-4 | | waste water of our plants is tre | ÷ | equatia life la 2024 una hava in | ÷ | |
| Four water provinciged by adding and potentiation | 000 4 | | most of them using full aerobic | | | | |
| Quantity of wastewater discharged | 303-4 | 12,655 | 0.8 l/lpb | 11,823 | 0.8 l/lpb | 11,695 | 0.8 l/lpb |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | | 7,846 | | 7,038 | | 7,207 | |
| Other water (>1,000 mg/L Total Dissolved Solids) | | 4,809 | | 4,785 | | 4,488 | |
| Quantity of wastewater discharged in Water Stress areas | 303-4 | 4,492 | | 4,334* | | 4,351* | |
| Freshwater (≤1,000 mg/L Total Dissolved Solids) | | 2,568 | | 2,241* | | 2,109* | |
| Other water (>1,000 mg/L Total Dissolved Solids) | | 1,923 | | 2,094* | | 2,242* | |
| Total COD (Chemical Oxygen Demand) produced | | 6,599 t O2 | 413 mgO2/lpb | 9,499 t O2 | 615 mgO2/lpb | 8,740 t O2 | 575 mgO2/lpb |
| Total COD reaching the environment | | 3,582 t O2 | 224 mgO2/l | 5,714 t O2 | 370 mgO2/l | 5,093 t O2 | 335 mgO2/l |
| Water discharged to our own wastewater treatment plants (WWTP) | 303-4 | 9,536 | 0.6 l/lpb | 8,796 | 0.6 l/lpb | 9,430 | 0.6 l/lpb |
| | 000.4 | o · · · · | 0.01/1 | 0.000 | 0.01// 1 | 0.000 | 0.0111 |
| Water discharged to municipal-owned WWTP | 303-4 | 3,119 | 0.2 l/lpb | 3,027 | 0.2 l/lpb | 2,891 | 0.2 l/lpb |

| | | Total | Relative amount 2024 | Total | Relative amount 2023 | Total amount | Relative amount 2022 (defined in each |
|--|----------|-----------------------------------|----------------------|--------------------------|----------------------|------------------------------|--|
| | GRI | amount | (defined in each | amount | (defined in each | 2022 | relevant indicator) |
| Environmental Data | Standard | 2024 | relevant indicator) | 2023 | relevant indicator) | CCH incl. Egypt | CCH incl Egypt |
| Water returned to the source of extraction at similar or higher quality as raw water | 303-4 | | | | | | |
| extracted | | 1,168 | | 1,325 | | 888** | |
| Water habitats affected by water discharges | | 0 | | 0 | | 0 | |
| Total water consumption | 303-5 | 18,240 | | 17,941 | | 17,648 | |
| Water consumption in areas with water stress | | 6,471 | | 6,295 | | 6,283 | |
| Biodiversity Total amount of land owned | | 705 ha | | 671 ha | | 671 ha | |
| Major impacts on biodiversity | 304-2 | None | | None | | None | |
| Programmes to protect and restore habitats | 304-2 | see IAR, website | see IA | R, website | SPE | e IAR, website | |
| Red List species with habitats affected by operations | 304-4 | None | 000 # 0 | None | 000 | None | |
| Emissions | | Nono | | None | | Hone | |
| Direct greenhouse gas (GHG) emissions (Scope 1) | | Tonnes | g/lpb | Tonnes | g/lpb | Tonnes | g/lpb |
| Greenhouse gas emissions from operations (Total Scope 1) | 305-1 | 342,742 | 21.5 | 304,428* | 19.7* | 324,094* | 21.3* |
| CO ₂ e from energy used in plants (Scope 1) | 305-1 | 196,244 | 12.3 | 159.777* | 10.3* | 175.799* | 11.6* |
| CO ₂ e from fuel used in Company vehicles | 305-1 | 84.800 | 5.3 | 80.723 | 5.2 | 82.776 | 5.4 |
| Coolant emissions from Cold Drink Equipment (CO ₂ e) | 305-1 | 4,352 | 0.3 | 4,887 | 0.3 | 6,071 | 0.4 |
| $CO_{2}e$ for product carbonation (CO_{2} losses) | 305-1 | 50.582 | 3.2 | 52.700 | 3.4 | 52.100 | 3.4 |
| CO_2e from remote properties' fuel consumption | 305-1 | | | | | ÷-1·÷÷ | |
| Energy indirect GHG emissions (Scope 2 Market-based) | 305-2 | 6,764 | 0.4 | 6,341 | 0.4 | 7,348 | 0.5 |
| | 305-2 | 111,670 73,258 | 7.0 4.6 | 121,586* 85.694* | 7.9* | 183,669* 146,203* | 12.1* |
| CO ₂ e from electricity used in plants(Scope 2 Market-based) | | -7 | - | / | 5.6* | | 9.6* |
| CO ₂ e from electricity used in plants(Scope 2 Location-based) | 305-2 | 301,897 | 18.9 | 308,726* | 20.0* | 285,764* | 18.8* |
| CO ₂ e from supplied heating and cooling (Scope 2) | 305-2 | 34,142 | 2.1 | 33,923 | 2.2 | 34,352 | 2.3 |
| CO ₂ e from electricity consumption in remote properties Market-based | 305-2 | 4,270 | 0.3 | 1,969 | 0.1 | 3,114 | 0.2 |
| CO2e from electricity consumption in remote properties Location-based | 305-2 | 6,007 | 0.4 | 3,665 | 0.2 | 3,543 | 0.2 |
| Total emissions Scope 2 Market-based | 305-2 | 111,670 | 7.0 | 121,586* | 7.9* | 183,669* | 12.1* |
| Total emissions Scope 2 Location-based | 305-2 | 342,047 | 21.4 | 346,313* | 22.4* | 323,660* | 21.3* |
| Total emissions (Scope 1 and 2 Market-based) | | 454,413 | 28.4 | 426,014 | 27.6 | 507,763 | 33.4 |
| Total emissions (Scope 1 and 2 Location-based) | | 684,789 | 42.9 | 650,741 | 42.1 | 647,753 | 42.6 |
| Other indirect GHG emissions (Scope 3) | 305-3 | 4,135,467 | 258.9 | 4,256,543 | 275.7 | 4,280,455 | 281.5 |
| CO ₂ e from electricity use of cold drink equipment | 305-3 | 806,639 | 50.5 | 890,616 | 57.7 | 1,005,159 | 66.1 |
| CO ₂ e embedded in packaging (Cradle-to-Gate) | 305-3 | 1,549,287 | 97.0 | 1,699,119 | 110.1 | 1,626,469 | 106.9 |
| CO ₂ e from sugar and Juice concentrates | 305-3 | 1,457,043 | 91.2 | 1,363,100 | 88.3 | 1,358,188 | 89.3 |
| CO ₂ e from third-party transports | 305-3 | 193,241 | 12.1 | 183,576 | 11.9 | 178,916 | 11.8 |
| CO ₂ e from flights | 305-3 | 2,595 | 0.2 | 2.072 | 0.1 | 2088** | 0.1 |
| CO ₂ e from product carbonation | 305-3 | 102.799 | 6.4 | 109.940 | 7.1 | 101.901 | 6.7 |
| CO2e from Remote Properties fuel consumption | | 5.922 | 0.4 | 6,796 | 0.4 | 5.503** | 0.4 |
| CO2e from CO2 production in CHPs | | 11.626 | 0.7 | 11.456 | 0.7 | 9.963 | 0.7 |
| CO2e from electricity consumption in rented and outsourced Remote Properties Loca | ation- | .1,020 | 0.1 | ,400 | 0.1 | 5,000 | 0.1 |
| based | | 6,315 | 0.4 | 8,109 | 0.5 | 3,706** | 0.2 |
| GHG emissions absolute and intensity | 305-4 | 4,589,879 | 287.3 | 4,682,557 | 303.3 | 4,788,218 | 314.9 |
| (Scope 1, 2 and 3 - Scope 2 Market-based) | | | | | | | |
| GHG emissions absolute and intensity | 305-4 | 4,820,256 | 301.7 | 4,914,069 | 318.3 | 4,929,684 | 324.2 |
| (Scope 1, 2 and 3 - Scope 2 Location-based) | | | | | | | |
| Programmes to reduce GHG emissions | 305-5 | See the text part in the above ta | able See th | e text part in the above | table See | e the text part in the above | table |

| | GRI | Total amount | Relative amount 2024 (defined in each | Total amount | Relative amount 2023 (defined in each | Total amount 2022 | Relative amount 2022 (defined in each relevant indicator) |
|--|----------|-----------------|--|-----------------------------|--|-------------------------|---|
| Environmental Data | Standard | 2024 | relevant indicator) | 2023 | relevant indicator) | CCH incl. Egypt | CCH incl Egypt |
| Ozone-depleting substance emissions | 305-6 | Tonnes | | Tonnes | Televant indicatory | Tonnes | Con non Egypt |
| CFCs and HCFCs | | 0.003 | 0.00000 | 0.00437 | 0.00000 | 0.00493** | 0.00000 |
| Other significant air emissions | 305-7 | Tonnes | 0.00000 | Tonnes | 0.00000 | Tonnes | 0.00000 |
| NOX | | 4,566 | 0.29 | 2,793 | 0.18 | 4,185** | 0.31 |
| SOx | | 5.437 | 0.34 | 3.899 | 0.25 | 3.574** | 0.26 |
| Particulate matter | | 568 | 0.04 | 460 | 0.03 | 515** | 0.04 |
| Waste | | | | | | | |
| Amount of solid waste | 306-3 | Tonne | | Tonne | | Tonne | |
| Total amount of waste generated | 306-3 | 151,521 | 9.5 q/lpb | 114,691 | 7.4 g/lpb | 186,483 | 12.3 a/lpb |
| Total amount of non-hazardous waste generated | 306-3 | 148,372 | 9.3 g/lpb | 110,919 | 7.2 g/lpb | 183,500 | 12.1 g/lpb |
| % total non-hazardous waste reused, recycled and recycled with energy recovery | 306-4 | 97.9% | 3-H | 96.5% | | 92.5% | |
| Waste recycled | 306-4 | 118,637 | | 84,526 | | 150,202 | |
| Waste reused | 306-4 | 13,765 | | 12.340 | | 8.631 | |
| Waste incinerated without energy recovery | 306-4 | 11 | | 1 | | 1 | |
| Waste incinerated with energy recovery | 306-4 | 2,788 | | 2,810 | | 8,064 | |
| Waste composed | 306-4 | 10,109 | | 7,397 | | 8,498 | |
| Non hazardous waste disposed of in landfills | 306-5 | 3,062 | | 3,845 | | 8,104 | |
| Recycling and energy recovery | 306-4 | 145,299 | 96% | 107,073 | 93% | 175,395 | 94% |
| Hazardous waste generated | 306-3 | 3,244 | 0.2 g/lpb | 3,772 | 0.2 g/lpb | 2,983 | 0.2 g/lpb |
| Recycled hazardous waste | 306-4 | 2,846 | 52 T | 3,653 | | 2,843 | U 1 |
| Non-recycled hazardous waste | 306-5 | 398 | | 119 | | 140 | |
| Incinerated hazardous waste | 306-5 | 96 | | 79 | | 122 | |
| Landfilled hazardous waste | 306-5 | 302 | | 40 | | 18 | |
| Total Waste Directed to disposal | 306-5 | 6,259 | | 6,775 | | 16,042** | |
| Non Hazardous Waste directed to disposal | | 5,861 | | 6,656 | | 15,902** | |
| Hazardous Waste directed to disposal | | 398 | | 119 | | 140 | |
| Spills of chemicals oils, fuels | 306-5 | 0.00 t | 0.000 g/lpb | 0 | 0.000 g/lpb | 0 | 0.000 g/lpb |
| Hazardous waste | 306-5 | | CCH does not transport | t, import, export, treat ha | azardous waste itself nor ship it | t internationally | |
| Compliance | | | | | | | |
| Incidents and fines | 307-1 | EUR | | EUR | | EUR | |
| Monetary value of significant fines | | 0 | | 0 | | 0 | |
| Significant fines and non-monetary sanctions | | 0 | | 0 | | 0 | |
| Cases brought through dispute resolution mechanism | | 0 | | 0 | | 0 | |
| Transport | | | | | | | |
| Environmental impacts of transport | EN30 | | Transportation as part of the value | ue chain with the smalle | st impact: 6% out of the value of | chain carbon emissions | |
| Number of vehicles | | 14,806 | | 14,138 | | 11,955** | |
| Fuel consumption own and leased fleet (litres) | | 33,456,583 | 2.1 ml/lpb | 32,757,869 | 2.1 ml/lpb | 24,883,536** | 1.6 ml/lpb |
| Energy consumption in own and leased fleet fuel consumption (million MJ): | | 1,251 | 0.1 MJ/lpb | 1,168 | 0.1 MJ/lpb | 885** | 0.1 MJ/lpb |
| Diesel | | 517 | | 593 | | 506** | |
| Petrol | | 587 | | 513 | | 301** | |
| CNG | | 106 | | 20 | | 20** | |
| LPG | | 42 | | 43 | | 58** | |
| Carbon emissions from fuel consumption (own and leased fleet: Scope 1) tonnes CO2 | 2e | 84,800 | 5 g/lpb | 80,723 | 5 g/lpb | 82,776 | 5 g/lpb |
| Carbon emissions from fuel consumption (third-party fleet: Scope 3) tonnes CO_2e | | 193,241 | 12 g/lpb | 183,576 | 12 g/lpb | 178,916 | 12 g/lpb |

*Water in water stress areas is recalculated for previous years as per assessment on water stress locations (aqueduct); 2024 data are already as per new split. Energy data is recalculated as per GRI 302 (redistribution between fuels for on-site electricity production and electricity, and addition of energy for CO2 production); Emissions data realocated from on site electricity previously reported under S2 purchased electricity to now reported under S1 fuels used in plants.

** Marks all data in 2022 where Egypt is not included.

Social Data Table (Coca-Cola HBC)

| | | 2024 | 2023 | 2022 |
|--------|--|------------------------------------|------------------------------------|--------------------------------------|
| 401-1 | Average no. of employees (Full time equivalent) | 33,018 | 32,747 | 33,043 |
| | Permanent employees (Full time equivalent) | 90% | 90% | 91% |
| | Employee engagement score | 88% | 86% | 85%* |
| | Hires by age group, gender, and region | See data at 2024 GRI Content index | See data at 2023 GRI Content index | See data at 2022 GRI Conter index |
| 401-1 | Employee turnover (total) | 10.5% | 11.4% | 12.3% |
| 401-1 | Voluntary turnover | 7.5% | 8.0% | 9.6% |
| | Turnover by age group, gender, and market segment | See data at 2024 GRI Content index | See data at 2023 GRI Content index | See data at 2022 GRI Conter index |
| 401-3 | Return to work and retention rate after parental leave by gender | See data at 2024 GRI Content index | See data at 2023 GRI Content index | See data at 2022 GRI Conter index |
| 404-1 | Average training hours per employee, by gender and employee category | See data at 2024 GRI Content index | See data at 2023 GRI Content index | See data at 2022 GRI Conter index |
| EQUAL | ITY AND DIVERSITY | | | |
| 405-2 | Women in management | 43.5% | 41.5% | 40%* |
| 407-1 | No. of workplace accountability audits | 34 | 11 | 29 |
| | No. of human rights violations resulting in litigation against the Company | 0 | 0 | 0 |
| 407-1 | Breaches of equality legislation | 0 | 0 | 0 |
| LABOU | R RIGHTS | | | |
| | Employees covered by collective bargaining | 62% | 44% | 53%* |
| | Employees belonging to independent trade unions | 26% | 24% | 27% |
| HEALTH | H AND SAFETY | | | |
| 403-9 | Fatalities (including contractors) | 2 | 5 | 8 |
| | Accident incidence (accidents with >1 day absence per 100 employees) | 0.30 | 0.27 | 0.35 |
| | Employee LTA | 100 | 89 | 115 |
| | Employees LTIFR (per million hours worked) | 1.52 | 1.36 | 1.74 |
| 403-9 | Contractor LTIFR (per million hours worked) | 1.31 | 1.72 | 1.88 |
| | Occupational Illness Frequency Rate OIFR | 0.00 | 0.00 | 0.00 |

| | Employees TRIFR ³ (per million hours worked) | 2.30 | 2.01 | 2.14 | |
|-------|---|--|---|---|--|
| 403-1 | Contractor TRIFR (per million hours worked) No. of plants with ISO 45001 certification % of production volume covered | 1.96 100% of manufacturing bottling plants ⁴ (60 certified out of 60 manufacturing bottling plants), | 1.99 98% of manufacturing bottling plants ⁵ (58 certified out of 59 manufacturing bottling plants), | 2.32 98% of manufacturing plants ⁶ a 99.7% of produced volume. | |
| ECONO | | representing 100% of produced volume | representing 99.8% of produced volume. | | |
| 201-1 | Tax (income tax expense) Salaries & benefits | €308.3 million (excl. JV) €1,297.4 million | €274.6 million (excl. JV) €1,248.6 million | €208.0 million €1,134.3 million (excl. Egypt) (€1,203.9 million including Egypt | |

(*) Numbers exclude Egypt: in the 2022 GRI table the date related to Egyptian operations (acquired in 2022) were disclosed in a separate table. Due to lack of reliable numbers only a few KPIs were reported. In the table above, the available Egyptian business data were added to 2022 numbers in 2023.

³ TRIFR – Total Recordable Injury Frequency rate.

⁴ In the 2024 IAR we report 63 manufacturing plants, 60 of them are bottling plants and produce beverages, two are snacks plants and one is in-house rPET production plant.

⁵ In the 2023 IAR we report 62 manufacturing plants, 60 of them are bottling plants and produce beverages. The bottling plant acquired in 2022 in Serbia is still under integration and it is excluded from the numbers presented. There are two small manufacturing plants producing snacks and they are not considered bottling plants. Excluding the snacks plants and the Serbian plant under the integration, the number of plants is 59.

⁶ In the 2022 IAR we report 62 manufacturing plants, 60 of them are bottling plants and produce beverages. 5 out of those bottling plants are in Egypt and one in Serbia – those are acquired in 2022 and still under transition. The rest two of the manufacturing plants are not bottling plants: Bambi confectionary (snacks) plant in Serbia, and Tsakiris snacks plant in Greece. Excluding the new acquisitions (6 manufacturing plants) and the two snack manufacturing plants, the number of plants is 54.