

## Public Policy Engagement

### Our Approach to influencing Public Policy

Public policy discussions take many forms, advocacy being one

Advocacy is a way for organisations – including NGOs and companies – to ensure that their views are heard or at least considered by policy makers. At Coca-Cola HBC, we table our advocacy efforts mainly through trade associations, which represent companies, organisations, causes and industries. We may also engage in limited direct advocacy in circumstances where trade associations are either not active or cannot meet our requirements.

We consider it our duty and our responsibility, to make our views clear to those who have the potential to impact the laws, regulations and policies that can influence our global business.

Our public policy engagements in the 29 markets in which we operate, are governed by our [Code of Business Conduct](#) and the [Anti-Bribery and Compliance handbook](#). Also, as a company we are registered in

The scope of our advocacy is wide, but we concentrate on the following areas:

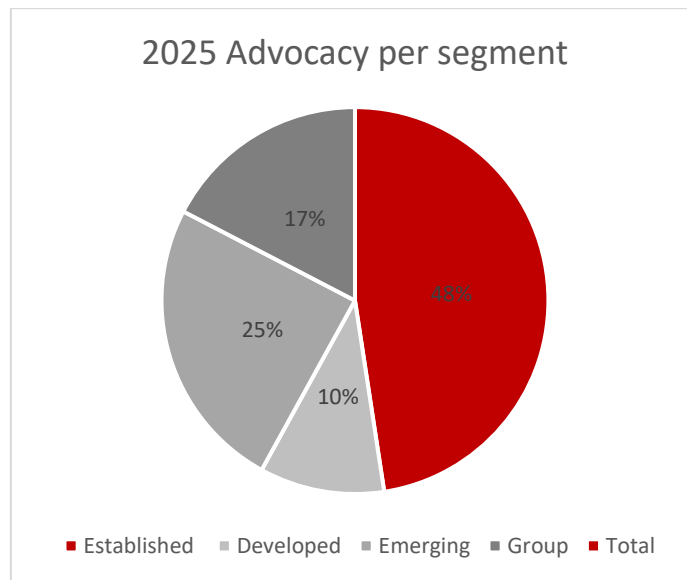
- **Product-specific policies, such as taxes, restrictions or regulations:** We contribute substantially to the local and (inter)national economy through jobs, investments, taxes and community activities. As such, we actively oppose discriminatory taxes or policies that single out certain products.
- **Environmental policy:** We continuously strive to maximise energy efficiency and minimise the impact of our manufacturing and distribution infrastructure, as well as actively participate in policy discussions that have the potential to impact these areas. We support public policies that deal in a balanced way with water quality, carbon emissions, packaging, agriculture and ingredients, as well as other environmental policies and/or actions that are directly, or indirectly relevant to our business.

All our direct or indirect advocacy is aligned with our commitment to achieve NetZero by 2040. We regularly review, monitor and assess our memberships to ensure that any trade associations we are members of, share the Paris Agreement goals. In case of misalignment between the climate change policy positions of trade associations with the Paris Agreement, we have a compliance framework at executive level which covers the countries we operate in.

- Health & Nutrition:** We are committed to use our brands and marketing platforms to help shape consumer choice and encourage active, healthy lifestyles. We are consistent in our approach that singling out specific industries or products is not addressing the complex challenge of obesity. Our focus is on providing healthier options across our portfolio of sparkling and still beverages and emphasising low and no-sugar/calorie choices to our consumers, offering smaller packages and reformulating our beverages. Through the European Soft Drinks Association (UNESDA) we contribute to the EU's voluntary code of conduct for responsible food businesses.

## 2025 advocacy spend

In 2025, we spent a total of €2,740,881 on advocacy efforts as a Group, corresponding to 0.023% of our annual Net Sales Revenue (NSR).

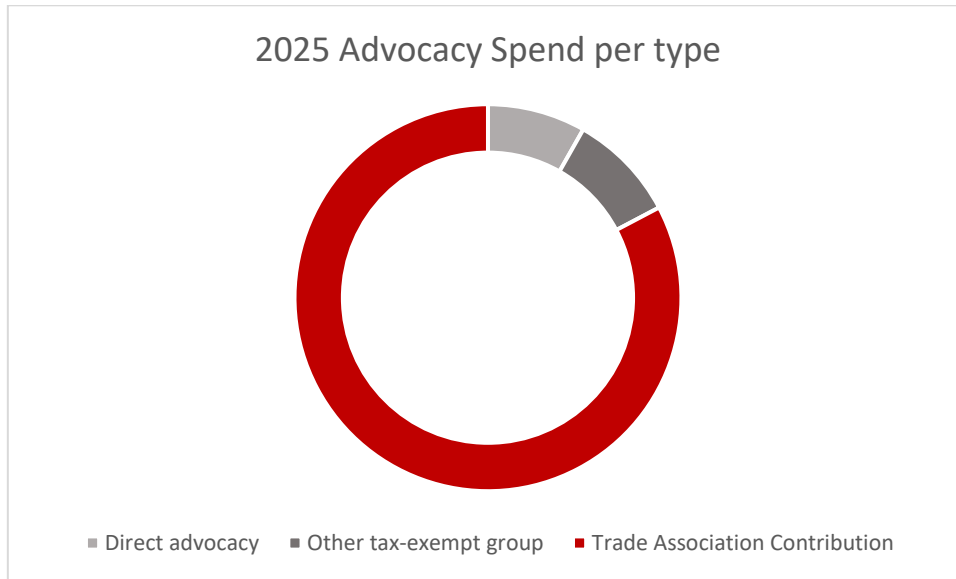


Coca-Cola HBC AG currently operates in 29 countries, divided into three distinct segments for reporting purposes:

**Established markets:** Austria, Cyprus, Greece, Italy, Northern Ireland, Republic of Ireland and Switzerland.

**Developing markets:** Croatia, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Poland, Slovakia and Slovenia.

**Emerging markets:** Armenia, Belarus, Bosnia & Herzegovina, Bulgaria, Egypt, Moldova, Montenegro, Nigeria, North Macedonia, Romania, the Russian Federation, Serbia (including the Republic of Kosovo) and Ukraine.



83% of our advocacy spend in 2025, took place through trade associations at both Group and country levels. In 2025, we did not engage in any financial and/or in-kind contribution to any political campaign. Political contributions are governed by our Code of Business Conduct and the Anti-Bribery and Compliance handbook.

### Trade Associations

In 2025, advocacy through trade associations, accounted for 83% of our total spending. The Coca-Cola System is a member of various trade associations such as Business, Food & Drink, Soft Drinks, Packaging, Chambers of Commerce, Bottled Water associations, among others.

Each association has a role to play in our business, depending on the challenges we face:

Type	Purpose / Types of businesses represented	Examples
<b>Business</b>	<ul style="list-style-type: none"> <li>Voice of a collective industry - represent a large general body of businesses (may also have as members other associations).</li> <li>May be used to advocate for issues that affect a wide variety of industries (e.g., VAT taxation changes)</li> </ul>	Chamber of Commerce AmCham Confederation of Industrialists Branded Goods association Advertisers Association
<b>Food &amp; Drink</b>	<ul style="list-style-type: none"> <li>Advocates for food &amp; drink related issues, such as sugar taxes, issues which affect all food and drink industry</li> <li>Has wider reach, beyond the soft drink industry - includes for example confectionary, bakers, food producers among others</li> </ul>	Food & Drink Federation in Poland AIIPA in Italy
<b>Soft Drink (Beverage)</b>	<ul style="list-style-type: none"> <li>Represents only the soft drink industry and advocates for its specific issues</li> <li>Since 2018, a unified approach in reducing added sugars in soft drinks is a key topic</li> <li>Packaging and Packaging Waste Regulation was a key topic for in 2025</li> </ul>	IBEC in Ireland BSDA in Bulgaria ASSOBIBE in Italy UNESDA at Group level ICBA at Group level

<b>Packaging</b>	<ul style="list-style-type: none"> <li>Advocates on packaging related issues, such as packaging recovery methods and packaging taxation, among others</li> </ul>	CICPEN in Czech Republic SLICPEN in Slovakia
	<ul style="list-style-type: none"> <li>Typically represents packaging producers, fillers/packers, and importers</li> </ul>	SEPEN in Serbia ARAM in Romania
	<ul style="list-style-type: none"> <li>The Packaging and Packaging Waste Regulation was a key topic in 2025</li> </ul>	EUROPEN at Group Level
<b>Other</b>	<ul style="list-style-type: none"> <li>Any other types of associations not included in the above, which deal with specific matters or represent sub-industries</li> </ul>	Mineral waters association
		Spirits association
		Juices association

We regularly review, monitor and assess our memberships to ensure that any trade associations we are members of, share the Paris Agreement goals. Monitoring is conducted annually across all the countries we operate in and reviewed by the Chief Corporate Affairs and Sustainability Officer.

In case of misalignment between the climate change policy positions of trade associations with the Paris Agreement, our compliance framework led by the Chief Corporate Affairs and Sustainability Officer foresees various possible actions such as: a) direct engagement with the trade association with clear timelines to address these differences; b) public statements distancing the company from the misalignment and c) remedial actions such as leaving the trade association and/or d) forming proactive coalitions to counter the lobbying as ultimate measures.

## Other Tax-Exempt Groups

In November of 2021, Coca-Cola HBC became an Associate Partner with the World Economic Forum (WEF). Through our participation we expect to increase our engagement not only on a national level but also on a global level through several platforms and initiatives. One of the key initiatives Coca-Cola HBC joined, is the WEF Alliance of CEO Climate Leaders, a CEO-led community committed to raising bold climate ambition and accelerating the net zero transition by setting science-based targets, disclosing emissions and catalysing decarbonization and partnerships across global value chains.

It will allow us to connect with community leaders, understand and anticipate trends that could directly, or indirectly, impact our business.

Other tax-exempt groups account for 9% of total spendings.

## National Political Organisations, State or local political campaigns, candidates, or committees

In 2025, we did not engage in any financial and/or in-kind contribution to any political campaign.

## 2025 focus areas

Topic/ Issue	Advocacy mainly through	EURO
Packaging and Packaging Waste Regulation Delegated Acts	EUROPEN UNESDA	€24,360 €219,621
Responsible behaviour in schools, reducing added sugars in soft drinks, providing clear nutritional information	UNESDA	No extra fees
Green Claims Directive, Waste Framework Directive Review, TRIS notifications (Protection of Internal Market for specific Markets)	EUROPEN	No extra fees

## Top 3 contributions to trade associations in 2025

The top 3 contributions to trade associations (in addition to UNESDA the amount of which is mentioned above) were mainly in Italy, which is also a significant volume contributor for the Group:

Country	Trade association	EURO
Italy	ASSOBIBE	€291,050
Italy	ASSOLOMBARDA	€140,321
Italy	Other Confindustria's Association at local level excluding ASSOBIBE and Assolombarda (Confindustria Verona, Confindustria Basilicata, Confindustria Sardegna, Confindustria Caserta, Confindustria L'Aquila, Unione industriale di Roma, Federazione Gomma Plastica.	€133,270

## Direct Advocacy

Depending on the issue and the overall conditions, we may engage in direct advocacy also through public affairs agencies. This would usually happen for specific communications purposes, for items where we either do not have a specific trade association to address the issue, or when the existing trade association does not have the capability or resources to advocate effectively. For this purpose, Coca-Cola HBC AG is registered in the The Transparency Register of the European Union and in any national register mandatory by legislation. In 2025, we spent €224,865 on direct advocacy in specific countries. This represents c. 8% of our total public policy influence expenditure and 0.002% of our NSR.