

2022 Supplier ESG Reporting Assurance Statement

for

Coca-Cola HBC AG

Turmstrasse 26

CH-6312 Steinhausen

Switzerland

Lead Auditor: Joachim Kircher

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Vienna, 26 June 2023

Assurance statement

Independent assurance statement for the 2022 data published on supplier ESG screening, assessment, action-plan engagement and capacity-building programmes.

To the management and stakeholders of Coca-Cola HBC AG:

denkstatt GmbH was commissioned by Coca-Cola HBC AG (hereinafter referred to as “the Company”) to provide independent third-party assurance for the data reported on supplier ESG screening, supplier ESG assessment, supplier ESG action-plan engagement, and supplier ESG capacity-building programmes (hereinafter referred to as “supplier ESG management”). We have reviewed sustainability-related data and content published on the Company’s website, additional documents linked to the Company’s website, and used for answering ESG questionnaires. Financial data were not reviewed as part of this engagement.

denkstatt is an independent professional services company. Our team of experts has extensive professional experience of assurance engagements related to non-financial information and sustainability management, meaning it is qualified to conduct this independent assurance engagement. denkstatt has implemented a certified quality and environmental management system which complies with the requirements of ISO 9001:2015 and ISO 14001:2015, and accordingly maintains a comprehensive quality control system.

Management responsibilities

The Company’s management (Management) is responsible for preparing the data and publicly available information on supply chain sustainability and related online content. Management is also responsible for defining supplier ESG management with respect to sustainability performance and establishing and maintaining appropriate performance management and internal control systems, from which reported information is derived.

Additionally, Management is responsible for establishing data collection and internal control systems to ensure reliable reporting.

Assurance provider’s responsibilities

Our responsibilities are to express our conclusions on the reliability of the information published on supplier ESG management.

We did not perform any tasks or services for the Company or other clients in 2022 which would lead to a conflict of interest. We were not responsible for the preparation of any part of the Report.

Scope of assurance, standards and criteria used

We have fulfilled our responsibilities to provide appropriate assurance that the information reported on supplier ESG management is free from material misstatements. We planned and carried out our work in alignment with the applicable clauses of the AA1000 Standards.

The following indicators were reviewed during the assessment:

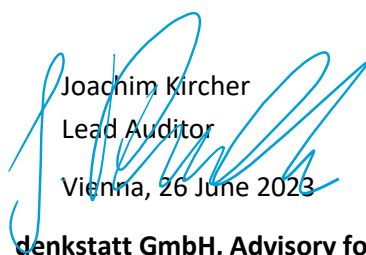
- Monitoring and reporting of supplier screening programs
 - Number of Tier 1 suppliers
 - Number of significant suppliers in Tier 1 and non-Tier 1
 - Total spend and % of total spend on significant suppliers in Tier 1
- Monitoring and reporting of supplier assessment programs
 - Number of significant suppliers in Tier 1 and non-Tier 1
 - Percentage of significant suppliers assessed
 - Number of significant suppliers assessed with substantial actual/potential negative impacts
 - Percentage of suppliers with substantial actual/potential negative impacts with agreed corrective action/improvement plan
 - Number of suppliers with substantial actual/potential negative impacts that were terminated
- Coverage and progress of suppliers with corrective action plans
 - Number of Tier 1 and non-Tier 1 suppliers supported in corrective action plan implementation
 - Percentage of Tier 1 and non-Tier 1 suppliers assessed with substantial actual/potential negative impacts supported in corrective action plan implementation
- Capacity-building programs
 - Number of Tier 1 and non-Tier 1 suppliers in capacity-building programs
 - Percentage of significant suppliers in capacity-building programs

Methodology, approach, limitations and scope of work

We planned and carried out our work to obtain all evidence, information and explanations that we considered necessary to fulfil our responsibilities. We conducted interviews with members of the Supply Chain Department on the methodologies used for supplier screening, assessment, action-plan interaction, and capacity-building programs, and made inquiries and conducted spot checks regarding documentation used for assessing the current data collection systems for supplier ESG management data.

Conclusions

On the basis of our work, we found no evidence to suggest that the information which forms the basis for data reported on supplier ESG management on the Company's website and for other publicly available information is inaccurate or contains material misstatements.



Joachim Kircher
Lead Auditor
Vienna, 26 June 2023

denkstatt GmbH, Advisory for Sustainable Development