Sustainability Statement

ESRS 2 – General disclosures

Basis for preparation

BP-1 General basis for preparation of sustainability statement

BP-1_01-06

The Sustainability Statement has been prepared on a consolidated basis, aligned with the scope of the financial statements, and additionally incorporates relevant upstream and downstream elements of the value chain where applicable. Joint Ventures, where we have operational control are also reported as part of our own operations.

All subsidiaries are included in the consolidated report. Nevertheless, Coca Cola HBC's (hereinafter referred to as 'CCHBC', 'CCH', 'we', 'our') Mission 2025 sustainability commitments exclude Egyptian operations acquired in 2022, as they were not foreseen in the baseline year nor in the target year.

The mapping of our value chain was initially categorised into three segments: upstream – own operations – downstream. For own operations, we mapped our core and secondary business activities, including a mapping of Group entities linked to each business activity and each respective product category. For upstream activities, the analysis of business relationships focused mainly on Tier 1 suppliers, with some considerations for Tier 2 and Tier 3 suppliers, while for downstream, it covered key business partners, major customers (including product-use and end-of-life phases) and local communities where we operate. The material information to be disclosed regarding impacts, risks and opportunities is determined based on specific and/ or generic criteria established during the double materiality assessment (DMA) process across all ESRS topics. Consequently, each general and topical ESRS provides further elaboration on the utilised materiality assessment criteria.

We did not exercise the option under ESRS 1, section 7.7 ('Classified and sensitive information and information on intellectual property, know-how, or results of innovation') to omit any information related to intellectual property, know-how or innovation outcomes.

For the year 2025, no exemption from disclosure of impending developments or matters in the course of negotiation, as provided for in articles 19a(3) and 29a(3) of Directive 2013/34/EU, has been used.
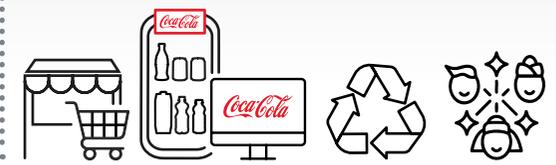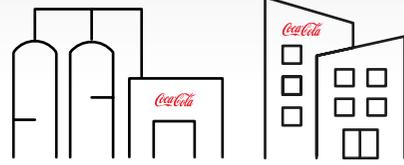
Sustainability statement continued
Our value chain

Beverage manufacturing | **Distribution** | **Selling**

Upstream

Agricultural ingredients suppliers

Sweeteners, juices & concentrates

Packaging materials suppliers

PET, glass, aluminium, carton

Other suppliers

CO_2, cleaning materials, manufacturing & other equipment

Own operations

Product manufacture

Sparkling beverages, juices, water other still beverages

Offices & administration

Warehouses & distribution centres

Vehicles

Own & leased vehicles

Downstream

Outsourced logistics

Outlets

Marketplace

Trade marketing & activation tools

Drink equipment

Consumer marketing with TCCC

Post-consumer waste

Recycling & recovery

Packaging compliance systems

Communities

Own employees

Customers and consumers

Suppliers & suppliers' workers | **Contractors' workers in our premises** | **Downstream contractors' workers**

Sustainability statement continued

General disclosures

BP-2 Disclosures in relation to specific circumstances

Value chain estimation

`BP-2_03-06`

Some metrics presented across the statement, especially for upstream and downstream value chain segments, have been estimated using indirect sources. The respective estimations and Datapoints are:

- E1: The calculation of scope 3 greenhouse gas (GHG) emissions categories for both the upstream and downstream value chain segments, specifically the emission factors used (Datapoints: E1-6_04-05 & 26_27_29).
- E5: Data related to percentage recycled aluminium, percentage recycled paper and percentage recycled glass materials comes from our suppliers. Some of our suppliers use industry-average figures (Datapoints E5-4_02, E5-4_03, E5-4_04, E5-4_05).
- In double materiality assessment (DMA), the potential impact is also estimated based on the experts' projections, industry trends, internal judgement etc. While preparing the net zero transition plan, estimations have been used for the future decarbonisation of our suppliers and specific industries.

The basis for preparation for the metrics estimated using indirect sources is as follows:

- E1: For the calculation of scope 3 GHG emissions categories, a range of different methods were deployed, such as average dataset method (e.g., average CO_2e factor for paper, PET, aluminium, PE materials; average factors for ingredients, electricity grid factors as per the International Energy Agency) and distance-based method for the outsourced fleet. In terms of emission factors used, these were either market based or taken from existing datasets, such as the GHG Protocol, Ecoinvent Database, DEFRA database or

calculated for the Coca-Cola System by a specialised company and provided to bottling companies. The quantity of the majority of the scope 3 categories (e.g., quantity of purchased ingredients and packaging materials, scope 3 emissions of energy outside scope 1 and 2 etc.) was available as actual primary data, and no estimation was performed. For scope 3 category 3.13, we use the conservative assumption that coolers operate continuously (24 hours/day, 365 days/year), however the equipment type and the actual number of coolers at marketplace by country are derived from primary data, so the level of uncertainty is moderate. More details on the calculation methodology for each scope 3 category can be found in Table 16 of ESRS E1

- Climate Change. E1: For net zero transition plan, we project how the emission factors will be changed by 2030 and by 2040 based on the historical trends and industry forecasts. Production volume projections are also estimated by using the Long-range plan projections, historical trends, estimation tools, industry data and country-specific data. Level of uncertainty is moderate to high.
- E5: Percentage of recycled aluminium, percentage of recycled paper and percentage of recycled glass materials come from our suppliers where sometimes industry-average figures are used; however, the quantities of those purchased materials are primary data with no estimation. Level of uncertainty is low to moderate.

The use of estimates and external data from credible sources is explained in the section of the relevant metrics throughout the report, indicating, for example, whether or not external data is used. Where indirect sources such as industry averages or proxy factors are used, this may introduce variability compared to primary data. Accordingly, the level of accuracy for these metrics is considered lower than for metrics based solely on primary data. For Scope 3 GHG emissions, accuracy depends on the category and method applied, with estimates introducing variability due

to reliance on secondary datasets. For recycled material percentages, accuracy is generally higher where supplier-specific data is available and lower where industry averages are used. We are planning to start using supplier-specific emission factors, where possible, as a basis for the sustainability report in the future and, therefore, data quality and accuracy is expected to improve over time.

Sources of estimation and outcome uncertainty

`BP-2_07, 08, 09`

As a result of the rigorous reporting process that has been in place for over a decade, capturing mostly primary and actual data for environmental KPIs and only primary and actual data for social KPIs in all value chain segments, our disclosure of actual performance has a low to moderate level of measurement uncertainty. Anticipated financial effects are subject to uncertainty, as they depend on climate-change scenarios, outcomes of future events and regulatory changes. Also, longer time horizons inherently increase uncertainty. These factors introduce variability that cannot be fully eliminated but are transparently disclosed.

Metrics estimated using indirect sources, such as Scope 3 GHG emissions and recycled material percentages, involve higher uncertainty compared to metrics based solely on primary data. Sources of uncertainty include reliance on industry-average emission factors, proxy datasets and assumptions regarding supplier practices.

Changes in preparation or presentation of sustainability information

`BP-2_10`

Where applicable, we disclose comparative sustainability information for 2024 alongside 2025 figures, reflecting any changes in preparation or presentation and providing revised comparatives. As for the comparative information and figures for prior years, we performed a few recalculations in 2025. In December 2024, we received formal validation from

the SBTi on our net zero target (NetZeroby40). Throughout 2025 we were working to update the Net Zero Roadmap with the changes recommended by the SBTi and its Net Zero Standard V. 1.3. As communicated in 2024 Sustainability Statement, due to the inclusion of FLAG targets, our baseline year was changed from 2017 to 2019. We have now included the FLAG component in the emission factors of all agricultural ingredients (raw materials and paper- and wood-based packaging materials). Two new scope 3 categories have been added based on our reassessment: Fuel-and-energy-related activities not included in scope 1 or 2 (or emissions category 3.3) – these are upstream emissions from extraction, production and transportation of fuels consumed and fuels used in the generation of electricity, and transmission and distribution (T&D) losses; and End-of-life treatment of sold products (emissions category 3.12) – these are emissions from waste disposal and treatment of all products sold at the end of their life. In addition, we reallocated emissions from on-site electricity generation from scope 2 to scope 1, reflecting the direct emissions from fuels used for the generation, and also updated emissions from electricity consumption in Remote Properties from market-based to location-based approaches as per the GHG Protocol. All those additions, together with the updated emission factors (coming from new scientific methodology specifically for agricultural ingredients and plastic packaging materials), led to the recalculation of the reported GHG emissions from 2019 to 2024.

As part of our commitment to continuous improvement in emissions reporting, we automated in 2025 the calculation of recycled content for certain secondary packaging materials (e.g., PE stretch film, plastic shrink film and paper cardboard) and incorporated these results into emissions calculations for 2024 and 2025.

The sugar cane quantity reported under E5-4 Resource Inflows was corrected due to a reporting error.

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General disclosures continued

We adopted the 'Quick Fix' Delegated Regulation by using the extended transitional provision of omitting two of the metrics related to non-employees: 'Number and rate of recordable work-related accidents' and 'Number of days lost to work-related injuries from work-related accidents and work-related ill-health'.

Disclosures in relation to specific circumstances

BP-2_16

The Sustainability Statement has been prepared in accordance with the European Sustainability Reporting Standards (ESRS). In addition, we disclose elements as per the Task Force on Climate-related Financial Disclosure (TCFD) requirements, where appropriate. Where TCFD requirements have been partially incorporated, specific references to the applicable paragraphs are provided in the relevant sections of the report. No other framework or reporting standard was applied for the Sustainability Statement.

BP-2_18, 19

Furthermore, we rely on European Standards to recognise our suppliers. The European Standardisation System we use comprises ISO 9001, ISO 14001, ISO 50001 and ISO 45001. We maintain ISO/IEC 27001 certification (Information Security Management Systems), providing robustness to mitigate cyber incidents. In 2025, 100% of our product manufacturing plants were certified with ISO 9001, ISO 14001, FSSC 22000 and ISO 45001. Our two main centres for IT function in Bulgaria and Greece maintain their ISO/IEC 27001 certification.

Incorporation by reference

BP-2_20

Our aim is to provide our stakeholders with a clear view of our operations, ambitions, goals, impacts and achievements. Thus, we have complied with and provided information according to ESRS requirements. However, in cases where pieces of information were mentioned in previous sections of the IAR, we used the option of incorporation by reference. The respective Disclosure Points (DP) and Disclosure Requirements (DR) are:

Table 1: Incorporation by reference

Incorporation by Reference		
Disclosure Requirements	Datapoints	Respective Reference
GOV-1 The role of the administrative, management and supervisory bodies	GOV-1_01, 02, 05, 06, 07	↗ **'Governance at a glance', Corporate Governance section, 'The Executive Leadership Team', Corporate Governance section (p.199, 217 to 219)**
	GOV-1_08, 09, 10, 11	↗ **Corporate Governance section (p.199 to 237)**
	GOV-1_04	↗ **Corporate Governance section (p.205 to 209 and p.217 to 220)**
	GOV-1_16	↗ **Covered in Corporate Governance section (p.205 to 207 and p.217 to 219)**

Incorporation by Reference		
Disclosure Requirements	Datapoints	Respective Reference
GOV-2 Information provided to, and sustainability matters addressed by CCHBC's administrative, management and supervisory bodies	GOV-2_03	↗ **'Double materiality assessment (DMA)', Strategic Report (p.48 to 51)**
	GOV-2_04	↗ **Corporate Governance section (p.208 to 216)**
GOV-3 Integration of sustainability-related performance in incentive schemes	E1.GOV-3_01	↗ **Corporate Governance section (p.239 and 252 to 255)**
	GOV-3_02	↗ **Corporate Governance section (p.239 and 252 to 255)**
	GOV-3_04	↗ **Corporate Governance section (p.239 and 252 to 255)**
SBM-1 Strategy, business model and value chain	SBM-1_01	↗ **'Growth pillars', Strategic Report (p.2 to 5 and p.11)**
	SBM-1_02	↗ **'Growth pillars', Strategic Report (p.17)**
	SBM-1_03_04	↗ **'Cultivate the potential of our people', Strategic Report (p.28 to 32), 'Segment operational highlights' (p.17)**
	SBM-1_06	↗ **'Consolidated income statement', Financial Statements (p.269)**
	SBM-1_21	↗ **'Earn our licence to operate', Strategic Report (p.33 to 40)** ↗ **'Tracking our progress', Strategic Report (p.41 to 45)**
	SBM-1_23	↗ **'Earn our licence to operate', Strategic Report (p.33 to 40)** ↗ **'Cultivate the potential of our people section', Strategic Report (p.28 to 32)**
	SBM-1_25	↗ **'Business Model', Strategic Report (p.10 to 11)**
	SBM-1_26	↗ **'Business Model', Strategic Report (p.10 to 11)**
	SBM-1_27	↗ **'Business Model – Value Created', Strategic Report (p.11)**

Sustainability statement continued
General disclosures continued

Disclosure Requirements	Datapoints	Incorporation by Reference — Respective Reference
SBM-2 Interests and views of stakeholders	All Datapoints	↗ 'Stakeholder engagement' section (p.12 to 15)
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3_01, 06, 07	↗ 'Double materiality assessment (DMA)', Strategic Report (p.48 to 51)
	SBM-3_03, 10	↗ 'Business resilience', Strategic Report (p. 185 to 187)
	SBM-3_08, 09, 10	↗ 'Principal and emerging risks and opportunities', Strategic Report (p.189 to 197)
	SBM-3_12	↗ 'Double materiality assessment (DMA)', Strategic Report (p.48 to 51)
IRO-1 Description of the process to identify and assess material impacts, risks and opportunities	IRO-1_01	↗ 'Double materiality assessment (DMA)', Strategic Report (p.48 to 51)
	IRO-1_02	↗ 'Double materiality assessment (DMA)', Strategic Report (p.48 to 51)
	IRO-1_04	↗ 'Double materiality assessment (DMA)', Strategic Report (p.48 to 51)
	IRO-1_06	↗ 'Double materiality assessment (DMA)', Strategic Report (p.48 to 51)
	IRO-1_11	↗ 'Business resilience', Strategic Report (p.185 to 187)
	IRO-1_15	↗ Covered in SBM-3_11 (p.68)
	E3.IRO-1_02 & E2.IRO-1_02 & E4.IRO-1_05 & E5.IRO-1_02 & IRO-1_05	↗ 'Stakeholder Forum – hearing from our stakeholders on what matters most' (p.49) and 'Stakeholder Engagement' (p. 12 to 15), Strategic Report

Disclosure Requirements	Datapoints	Incorporation by Reference — Respective Reference
IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement		↗ Covered in BP-1_01- 06 (p.52)
	IRO-2_13	
Topical Standards	E1.SBM-3_07	↗ 'Note 25', Financial Statements (p.316)
	E1.MDR-T_08	↗ 'Earn our licence to operate', Strategic Report (p.33 to 40)
	E1.MDR-T_13	↗ 'Mission 2025 Performance Table', (p.44 to 45)
	E1-8_09	↗ 'Note 13', Financial Statements (p.283 to 286)
	E2.MDR-T_01-13 & E2-3_02-03	↗ 'Stakeholder engagement' section, Strategic Report (p.12 to 15)
	E5.MDR-A_06-12	↗ 'Consolidated income statement' & 'Consolidated cash flow statement' Financial Statements (p.269 and p.272)
	S1-2	↗ 'Stakeholder engagement' section (p.12 to 15), 'Corporate Governance' section (p.210 to 222)
	S1-6_17	↗ 'Note 8', Financial Statements (p.278)
	S2-2 and S3-2	↗ Covered in 'Stakeholder engagement' section (p.12 to 15)
	S4.SBM-3_01-05	↗ 'Leverage our unique 24/7 portfolio' section, Strategic Report (p.18 to 20)
	S4-2	↗ Covered in 'Stakeholder engagement' section (p.12 to 15)

Sustainability statement continued

General disclosures continued

Governance

GOV-1 The role of the administrative, management and supervisory bodies

`GOV-1_03`

Our administrative, management and supervisory bodies are in accordance with the regulatory requirements. The representation of workers in those bodies is based on local law, and countries adhere to that. For example, in Austria, there is representation of the local works council in the supervisory board based on local law.

`GOV-1_08-11`

Responsibility for oversight of impacts, risks and opportunities are, at Board level, the Social Responsibility Committee and the Audit and Risk Committee of the Board of Directors. The Social Responsibility Committee of the Board of Directors establishes principles governing social and environmental management and oversees performance management to achieve our sustainability goals (social and environmental). Further information regarding the responsibilities of the Committees is available in the Corporate Governance section of the report, 'Social Responsibility Committee' and 'Audit and Risk Committee'.

Our CEO and the ELT are ultimately accountable for performance against our sustainability goals and for the execution of our sustainability agenda. The Sustainability Steering Committee ('Sustainability SteerCo'), led by the CEO and including members from various functions such as Supply Chain, Procurement, Corporate Affairs & Sustainability, Finance and Commercial, meets regularly. During these meetings, they discuss performance, approve new strategic initiatives and allocate resources. Sustainability SteerCo, through its respective ELT members, is responsible for:

Committee	Responsibilities	Cross-Departmental Engagement (functions listed provide collective support across the responsibilities set out)
Sustainability Steering Committee (Sustainability SteerCo)	• Setting corporate sustainability targets and measuring progress towards environmental and social corporate targets; • Reviewing and approving environmental scenario analysis (conducted by cross-functional teams); • Managing public policy engagement related to environmental and social issues; • Implementing business strategies related to sustainability (environmental and social) issues; • Managing acquisitions, mergers and divestitures related to environmental and social issues; • Overseeing major capital and/or operational expenditures related to environmental and social issues; • Assessing the results of environmental dependencies, impacts, risks and opportunities; • Providing employee incentives related to sustainability performance; • Implementing a climate transition plan; • Managing sustainability reporting, audit and verification processes; and • Measuring progress towards science-based environmental targets and social targets.	• Corporate Sustainability team, which monitors and reports on the Company's Mission 2025 commitments (our environmental and social targets), sustainability projects, stakeholders' engagement and external sustainability trends; • Business Resilience team, which facilitates, in collaboration with various Group and BU functions, the identification, assessment and development and monitoring of management plans for all principal risks and opportunities, including those relating to climate change; • Quality, Safety and Environment (QSE) and Engineering teams, which explore and evaluate new technologies and partnerships that can enhance the Company's environmental performance and competitiveness; • People and Culture team, which monitors and reports on some of the social targets and KPIs, projects and diversity, equity & inclusion (DEI) agenda; and • Procurement team, which monitors sustainable sourcing and suppliers' engagement.

At the local/market (business unit) level, our business unit General Managers (GMs) have frontline responsibility for: monitoring the local business unit sustainability performance regularly; localising the sustainability strategy for their market/business unit; and prioritising the local initiatives. Together with the local leadership teams, our GMs are responsible for the execution of sustainability goals at market/business unit level.

Sustainability statement continued
General disclosures continued

GOV-1_12-14

The reporting lines for the governance structure on sustainability extend from the Board level, and further downwards to the ELT, and the Group level to the BU and country level. This vertical and horizontal interaction ensures a robust interface among committees, teams and leadership, facilitating the sharing of responsibilities for various aspects of sustainability.

We have dedicated controls and procedures in place to manage our impacts, risks and opportunities. Each function is responsible for its respective area, such as:

- QSE, for emissions, energy, water usage ratio, waste, consumer complaints;
- Procurement, for ensuring sustainability at supplier level and sustainable sourcing;
- People and Culture, for overseeing people-related KPIs, human rights and employee engagement;
- Corporate Affairs and Sustainability, for packaging collection, recycled PET, community social programmes, volunteering, water stewardship at community level;
- Business resilience, for overall risk management and scenario analysis; and
- Legal, for compliance, corporate governance agenda, Code of Business Conduct.

All functions conduct regular performance reviews, at least quarterly and often monthly, where sustainability-related KPIs and performance are presented and discussed, and action plans are agreed upon. These reviews start at local plant, warehouse, country and BU levels on a monthly basis and continue up to the Group functions. Group functions, along with their respective heads and ELT-responsible members, monitor the targets monthly. We also develop short- and long-term sustainability targets (e.g., targets set for 2025 in 2018, as well as targets for 2030 and beyond) that address the most material impacts across all three segments of the value chain. Every set of sustainability targets is aligned with the respective responsible function, before being presented and endorsed by the ELT and subsequently by the

Social Responsibility Committee of the Board of Directors. This process has been followed for all Mission 2025 sustainability targets, science-based targets related to carbon emissions, the NetZeroby40 target, biodiversity targets, social targets and others. We also apply the very rigorous quality, food safety, health and safety, and environmental standards of The Coca-Cola Company (TCCC), so-called KORE standards, mandated for each of our manufacturing sites, warehouses and distribution centres, where the control is under the local plant-level management and it is assured via regular cross-border internal audits, external ISO audits, external audits by TCCC and external Workplace Accountability audits.

Any finding or recommendation from the risk assessment process and internal controls related to sustainability matters are regularly monitored and then incorporated into the Group's procedures and processes.

GOV-1_15

We are proud of the diverse skills and experiences of our Board. 11 out of 13 Board members possess the appropriate skills and experience in sustainability and community engagement matters. For example, we have members who are familiar with environmental matters, such as climate, water stewardship, biodiversity and packaging, and with social and governance, including Anastasios Leventis, Evguenia Stoitchkova, Charlotte Boyle, George Pavlos Leventis and Zoran Bogdanovic.

GOV-1_17

We ensure our Board's competency on both environmental and social issues and impacts, and on risks and opportunities. Our Board includes members who hold significant positions (cofounder, CEOs) and are members of various organisations and institutions, such as the European Council of the Nature Conservancy, the WWF Hellas (Greek branch of WWF), the Overseers of the Gennadius Library in Athens, the UK for UN High Commission for Refugees

(UNHCR). These roles provide our Board members with deep insights into environmental conservation, social responsibility and risk management, which are directly relevant to our Company's material impacts, risks and opportunities. More information is available in the 'Corporate Governance' section, paragraph '2025 actions based on 2024 Board evaluation findings and previous experience', page 225.

GOV-2 Information provided to, and sustainability matters addressed by, CCHBC's administrative, management and supervisory bodies

GOV-2_01-02

One year ago, in 2024, we implemented our Business Resilience (BR) Framework, which replaced our Enterprise Risk Management Programme. The BR Framework maintains all key aspects of effective risk management but also incorporates other BR elements – security, business continuity, insurance and crisis management. The Board retains overall accountability and responsibility for the Group's business resilience, risk management and internal control systems. It provides direction to the business on the level of acceptable risk through the Risk Appetite Statement and receives regular reports from the CRO (Chief Risk Officer) on the extent to which that statement is applied throughout the business. In 2025, the Board reviewed the Risk Appetite Statement and it was applied through the setting of risk tolerance levels for every risk that business units and Group functions assessed.

The Board also reviews the principal and emerging risks and key resilience management plans, including our Group and Local insurance programmes annually and, through the work of the Audit and Risk Committee, receives quarterly updates on the effectiveness of the Business Resilience and risk management programme. Insights from our assessment of principal and emerging risks and opportunities are taken into account by the Board as part of its continuous

review of the relevance and effectiveness of our business strategy. For more information on our Business Resilience Programme, see section 'Business resilience' in the strategic part of this IAR. Additionally, to ensure the effectiveness of our policies and actions, the Social Responsibility Committee reviews Group policies on environmental issues, human rights and other topics as they relate to social responsibility. Further information regarding the responsibilities of the Social Responsibility Committee can be found on the pages 226 to 227 of the report, while for details on our policies, please see 'Consolidated Policies Table ', pages 75 to 81. During 2025, the Social Responsibility Committee met four times, as noted in the Governance section, Social Responsibility Committee, part of the report. In every meeting, sustainability-related topics, such as climate, water stewardship, packaging, public policies and others are discussed, and the Committee stays informed about material sustainability matters that emerge during the reporting year.

GOV-3 Integration of sustainability-related performance in incentive schemes

GOV-3_01

In CCHBC, we provide both monetary and non-monetary incentives for achieving our sustainability goals across all organisational leadership layers, not only on Group & C-suite levels, but also on country and plant-management levels down to production shop floor. We believe each employee plays an important role in the final achievement of our sustainability targets and has these goals embedded into their work culture and ethics; therefore, all employees can receive recognition for their performance in minimising our impact on climate and the environment, and improving our social performance. Substantiated violations of our Company's Code of Business Conduct result in disciplinary measures, which include loss of bonus, unpaid suspension, formal written reprimand and termination.

Sustainability statement continued

General disclosures continued

GOV-3_06

The Remuneration Committee's role includes incentivising strong business performance and appropriately rewarding contributions to the Company's long-term success. The Committee has reviewed the policy-based outcomes under the Performance Share Plan (PSP).

E1.GOV-3_01

CCHBC has introduced GHG emission reduction targets as one of the elements in its long-term management incentive plan (LTIP) and also PSP. This was selected to directly align with and incentivise delivery of the Company's sustainability objectives, particularly our ambitious goal to achieve net zero emissions across our entire value chain by 2040.

GOV-3_02, 04 & E1.GOV-3_01, 03

Since 2021, the reduction in GHG emissions metric was selected as part of the LTIP to directly align with the Company's sustainability objectives. This includes our ambitious goal to achieve net zero

emissions across our entire value chain by 2040, covering all scopes of emissions (scope 1, 2 and 3) in all territories where we operate, and our approved by the Science Based Targets initiative (SBTi) targets (2030 target year). The CO_2 emissions target in the PSP implicitly captures reduction in plastics. Also, it indirectly captures water as linked to climate risk scenarios (both physical and transition).

Since its inclusion in the LTIP in 2021 until 2025, we have achieved our annual roadmap for absolute emissions reduction, and we are progressing as per the NetZeroby40 transition plan to reach our science-based absolute emissions reduction by 2030 and further to net zero by 2040.

Our Mission 2025 sustainability commitments related to the percentage of energy-efficient coolers are up to 66% in 2025 versus 60% in 2024, meaning that in both years we exceeded our 2025 target (2025 target is 50%); also, we continue using 100% renewable and clean electricity in our operations in the EU and Switzerland (2025 target is 100%) and we overachieved our 2025 target on total renewable and clean energy in direct operations, reaching 54% (2025 target is 50%).

GOV-3_03

The vesting schedule for PSP performance conditions is a straight line between the threshold and maximum performance levels. The emissions reduction was first introduced in the LTIP in 2021. Additionally, Mission 2025 commitments performance is part of the annual individual performance metrics measured, and the achievement of the goals of helping communities in water risks areas by implementing water stewardship projects, #YouthEmpowered, % energy-efficient coolers, progress made towards packaging goals and CO_2 emissions ratio are included.

E1.GOV-3_02

CO_2 emissions are part of the LTIP (15% weight) and PSP of all people eligible, including all C-suite and senior management members.

GOV-3_03-05

The CEO's individual performance metrics were measured versus the following priorities in 2025:

- Reduction of CO_2 and increase energy-efficient coolers
- Progress of water stewardship projects

- Advancement of packaging initiatives and circularity performance
- Number of #YouthEmpowered

The Remuneration Committee also considered additional achievements during 2025, including the highest score in the beverage industry in the S&P Global Sustainability Yearbook (based on the Corporate Sustainability Assessment – CSA) and an 'A' rating from CDP for both Climate and Water disclosures.
Please see page 253 for more details.

The proportion of variable remuneration dependent on sustainability-related targets and/or impacts is up to 15%.

GOV-4 Statement on due diligence

GOV-4_01

Our due diligence work is conducted in accordance with the OECD Guidelines for Multinational Enterprises and implemented by our members from various functions, such as Supply Chain, Procurement, Corporate Affairs & Sustainability, Finance, Risk and Commercial, and then presented to the Social Responsibility Committee, which reports to the Board of Directors.

Table 2: Elements of due diligence within the Sustainability Statement

Core elements of due diligence	Paragraphs in the Sustainability Statement	Relevant Datapoints
Embedding due diligence in governance, strategy and business model	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	GOV-2_01 GOV-2_02
	GOV-3 Integration of sustainability-related performance in incentive schemes	GOV-3_06
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3_03 & SBM-3_10 E1.SBM-3_03
Engaging with affected stakeholders in all key steps of the due diligence	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	GOV-2_02

Core elements of due diligence	Paragraphs in the Sustainability Statement	Relevant Datapoints
	SBM-2 Interests and views of stakeholders	SBM-2_04 SBM-2_05 SBM-2_12
	IRO-1 Description of the process to identify and assess material impacts, risks and opportunities	E3.IRO-1_02 & E2.IRO-1_02 & E4.IRO-1_05 E5.IRO-1_02

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Core elements of due diligence	Paragraphs in the Sustainability Statement	Relevant Datapoints
	MDR Policies	E1.MDR-P_05
		E1.MDR-P_06
		E1.MDR-T_11
		E2.MDR-P_05
		E2.MDR-P_06
		E2.MDR-T_11
		E3.MDR-P_05
		E3.MDR-P_06
		E3.MDR-T_11
		E4.MDR-P_05
		E4.MDR-P_06
		E4.MDR-T_11
		E5.MDR-P_05
		E5.MDR-P_06
		E5.MDR-P_11
		S1.MDR-P_05
		S1.MDR-P_06
		S2.MDR-P_05
		S2.MDR-P_06
		S3.MDR-P_05
		S3.MDR-P_06
	Topical ESRS	E4-1_06
		S1-2_03
		S2-2_03
		S3-2_03

Core elements of due diligence	Paragraphs in the Sustainability Statement	Relevant Datapoints
Identifying and assessing adverse impacts	IRO Description of the process to identify and assess material impacts, risks and opportunities	IRO-1_01, IRO-1_02, IRO-1_04, IRO-1_06, IRO-1_05
	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	SBM-3_03 & SBM-3_10
		E1.SBM-3_03
		S1.SBM-3_03
		S2.SBM-3_05
		S3.SBM-3_07
	MDR Policies	E1.MDR-P_01_02
		E2.MDR-P_01
		E3.MDR-P_01
		E4.MDR-P_01
		E5.MDR-P_01
		S1.MDR-P_01
		S2.MDR-P_01
		S3.MDR-P_01
	Topical ESRS	E2-1_01
		E2-1_03
		E3-1_11
		E3-1_12
		E3-3_01
		E3-3_02
		E4-2_04
		E4-2_06

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Core elements of due diligence	Paragraphs in the Sustainability Statement	Relevant Datapoints
Taking actions to address those adverse impacts	MDR Actions	E1.MDR-A_01_02
		E2.MDR-A_01_02
		E3.MDR-A_01_02
		E4.MDR-A_01_02
		E5.MDR-A_01_02_03_05
		S1.MDR-A_01
		S2.MDR-A_01
	Topical ESRS	E2-2_02
		E3-2_03
		S1-4_01_02
		S2-4_01_02

Core elements of due diligence	Paragraphs in the Sustainability Statement	Relevant Datapoints
Tracking the effectiveness of these efforts and communicating	MDR Targets	E1.MDR-T_13
		E2.MDR-T_01-13
		E3.MDR-T_01-13
		E4.MDR-T_01-13
		E5.MDR-T_02_03
		S1.MDR-T_13
		S3.MDR-T_13 / S3.MDR-A_05
	Topical ESRS	E3-4_01_02_03_08_10_11_12
		E4-5_04
		E5-3_01_02_03_04_05_06_07_08
		S1-5_02

GOV-5 Risk management and internal controls over sustainability reporting

GOV-5_01-05

Governance of all risks, including sustainability-related risks, is the responsibility of the Board. Each year, the Board reviews principal and emerging risks and opportunities, including those associated with climate change, water management, and health and safety. Additionally, the Social Responsibility Committee of the Board takes a particular interest in risks associated with climate change.

Reporting of our sustainability-related risks, including climate-related risks, is integrated into our risk management programme. This programme is a five-step process linked to our strategy and can be applied across all business activities (e.g. business risk, project risk, new product development). It involves:

1. Risk identification.
2. Analysing the inherent risk by evaluating potential impact and likelihood.
3. Assigning current risk ownership, mitigation activities and internal controls, and analysing residual risk, by evaluating inherent risk and mitigation effectiveness.
4. Preparing appropriate action plans to manage the risk and achieve our risk objective.
5. Monitoring, reviewing, and auditing and reporting.

Prior to external disclosure, all risk assessments and management plans, including sustainability-related risks and opportunities undergo rigorous review by the Group Business Resilience team, Group Risk and Compliance Committee, ELT, Audit and Risk Committee of the Board and the Board; and are subject to internal audit.

The internal control framework is updated promptly in response to any significant developments and will expand further as necessary. Its overall effectiveness and coverage continue to improve as internal control requirements are cascaded across reporting periods.

Our sustainability data management approach, supported by the Finance function, evolves by applying financial reporting principles to non-financial data and through the development of a robust control environment. This, in combination with relevant policies, ensures progress towards our objectives. Internal sustainability process guidelines set minimum requirements for environmental management and provide frameworks, templates and tools for consistent application across all CCH markets.

When material topics are identified, reporting processes and practices are reviewed. Consequently, the associated action plans, internal controls, processes and ways of working may be adjusted. Such reviews may include updating policies, procedures and manuals, streamlining data collection and validation, and establishing controls to ensure accuracy, replicability, reliability and timeliness.

Our internal control system is designed to identify, assess and manage risks that may affect the reliability of our sustainability reporting. We have identified key risks related to sustainability data collection processes, potential non-compliance with applicable sustainability laws, adherence to internal policies and procedures, as well as risks stemming from inaccurate data inputs and misapplication of reporting standards.

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Variations in data collection practices can pose challenges to the reliability of sustainability reporting. Certain metrics, particularly those related to the upstream and downstream value chain segments, are often estimated using indirect sources. For example, the calculation of scope 3 greenhouse gas (GHG) emissions or the percentage of recycled materials. The timing and availability of data across the value chain are critical for effective decision making and operational efficiency. Achieving synchronisation of data across different stages of the value chain is essential to ensure accuracy. Although these factors introduce risks, they can be effectively managed through careful planning and diligent oversight.

We have put a process in place to ensure that all strategic goals related to NetZeroby40 and other sustainability commitments are clearly set out and monitored properly. In addition, we have established processes and procedures to ensure that regular training on our health and safety rules is provided to employees in accordance with their roles and responsibilities, and any relevant regulatory requirements.

Sustainability-related risks are embedded within our risk management programme, as outlined in the 'Business resilience: Proactive management of risks and opportunities' section of this IAR. As part of this programme, sustainability risks and opportunities are discussed, monitored and prioritised, alongside other risks, during the principal risk assessment process. Insights from the engagement with business units and cross-functional teams are consolidated into a principal risk report, which is reviewed by the Group Risk and Compliance Committee (GRCC). The GRCC ensures that principal risks, as detailed in the IAR section 'Principal and emerging risks and opportunities', are assessed from a broader, cross-functional perspective, with findings incorporated into the principal risk report submitted to the ELT and, on a quarterly basis, to the Audit and Risk Committee of the Board.

Once a risk has been identified and assessed, designated risk owners, accountable managers and mitigation plan owners are assigned to monitor, develop and implement appropriate actions, ensuring clear accountability throughout the process. The outcomes of these assessments, together with evaluations of the effectiveness of management plans and internal controls, are reviewed by the Group Business Resilience team in collaboration with Group risk owners, Regional Management teams and the GRCC, and are subject to internal audit.

In 2025, we strengthened the Internal Control Framework to better identify, reduce and mitigate risks related to sustainability reporting. It currently contains Group-level controls addressing key risks, including non-compliance with applicable sustainability laws and reporting standards, incomplete disclosures, inaccuracies in data collection and insufficient validation across the various CCH markets.

We apply a risk-based approach to monitoring sustainability reporting internal controls, which is a key component of our assurance model. We monitor sustainability reporting internal controls as progress is made with implementing them. Selected sustainability disclosures undergo external limited assurance by an independent auditor, as reported in the Assurance Statement, complementing our internal controls and governance oversight.

Our Internal Audit Department conducts independent, cross-regional sustainability audits to assess the processes supporting sustainability reporting and the standardisation of data collection across selected business units and Group functions. These audits aim to identify opportunities to strengthen the overall effectiveness and efficiency of processes and controls. All audits are conducted in conformance with the International Standards for the Professional Practice of Internal Auditing.

Findings are then submitted to the Audit and Risk Committee. The Board and its Committees conduct annual reviews of the effectiveness of the internal controls including sustainability-related controls.

Local compliance with QSE regulations is reviewed quarterly, either internally or externally, within the context of ISO Audits for Quality, Food Safety, Occupational Health and Safety, and Environment. The results of these reviews and inspections are presented quarterly to the Board's Audit and Risk Committee.

Our Board of Directors and Executive Management set a strong tone at the top, maintaining clear governance structures and oversight mechanisms to integrate environmental, social and governance priorities into our corporate strategy. For more information, please visit the 'Corporate governance – Internal controls' section of the IAR.

Strategy

SBM-1 Strategy, business model and value chain

SBM-1_01

Our growth strategy reflects our vision to be the leading 24/7 beverage company. It is built on five key pillars of growth, each of which is a core strength or competitive advantage, while at the same time, they reflect on different sustainability aspects. Our five strategic growth pillars include:

- Leverage our unique 24/7 portfolio.
- Win in the marketplace.
- Fuel growth through competitiveness and investment.
- Cultivate the potential of our people.
- Earn our Licence to operate.

For more information, please visit the 'Strategic Report – Growth pillars' section of the IAR. Our portfolio includes some of the world's best-known beverages. We produce and sell an unparalleled portfolio of beverage brands relevant to every customer, consumer and occasion. Our portfolio is one of the strongest, broadest and most flexible in the beverage industry, offering consumer leading brands in the Sparkling, Juice, Water, Sport, Energy, Ready-to-drink Tea, Coffee, Adult Sparkling, Snacks and Premium Spirits categories. We have high-growth opportunities across high-value occasions and categories. Our flexible portfolio caters to a growing range of tastes and preferences, with a wider choice of both affordable and premium products, and a wide range of healthier options. Our Sparkling portfolio has evolved with the proliferation of zero-sugar and light variants, single-serve packs and broader innovation in flavours, and it is the most significant group of products as it represents the main source of revenue. Our 24/7 portfolio has considerable growth potential, driven by our strategic priority categories, Sparkling, Energy and Coffee.

SBM-1_02

We operate in markets with different profiles, as presented in the 'Strategic Report – Growth pillars'. Every market we serve holds significant importance to us, contributing substantially to our overall revenue and growth. Further details are available on pages 2 and 17.

Sustainability statement continued

General disclosures continued

Table 3:

The geographical distribution of our employees (FTEs) is as follows:

Geographical area	2024		2025	
	Permanent	Temporary	Permanent	Temporary
Region 1	5,914	98	6,063	102
Region 2	7,829	679	7,978	779
Region 3	12,368	2,595	12,063	2,726
Italy	1,991	20	1,982	17
New Businesses	–	–	28	1
Corporate Centre	1,508	18	1,739	19
Subtotal	29,609	3,409	29,853	3,644
Total	33,018		33,497	

- Region 1 includes the following countries: Austria, Czech Republic, Slovakia, Hungary, Republic of Ireland, Northern Ireland, Poland, Estonia, Lithuania, Latvia and Switzerland.
- Region 2 includes the following countries: Bosnia and Herzegovina, Slovenia, Croatia, Bulgaria, Greece, Cyprus, Romania, Serbia (including the Republic of Kosovo), Montenegro, Ukraine, Moldova and Armenia.
- Region 3 includes the following countries: Russia, Nigeria, Egypt and Belarus.
- New Businesses employees include Vodka Finlandia and Three Cents.

Further information about our employees is available in the 'Cultivate the potential of our people' section of the IAR.

SBM-1_05, 06

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. As detailed in Notes 6 and 7 of the consolidated financial statements, our annual revenue reached €11,604.5 million.

SBM-1_21

Sustainability is embedded in every aspect of our business as we look to create and share value with all our stakeholders. We make a strong contribution to developing the societies in which we operate through employment and our wider supply chain, as well as through supporting community projects. We have established strong targets to embrace sustainability. Our Mission 2025 commitments on climate, packaging, water, ingredients, nutrition, people and communities set measurable targets. Further details and data related to 'Our Mission 2025' sustainability-related goals and the relationships with stakeholders are available in the Strategic Report, 'Earn our Licence to operate' and 'Tracking our progress' sections of the report. Our Company announced our commitment to achieving net zero emissions across its entire value chain by 2040, and we are firm in our target to reduce our emissions footprint across scope 1, 2 and 3. This commitment is approved by the SBTi. Together with the Coca-Cola System, we have started to actively engage with our significant suppliers that represent over 70% of our scope 3 emissions, on how to measure GHG and prompt them to actively disclose in the CDP and develop their own science-based target commitments. In 2023,

we joined the engagement programme of the Science Based Targets Network (SBTN), and we are committed to follow their guidelines and methodology for setting science-based targets for nature. Our target is to make a net positive impact on biodiversity in critical areas of our operations and supply chain by 2040 and eliminate deforestation in our supply chain by 2025, and we focus our efforts on the relevant actions so both nature and business can thrive. We strive to minimise food loss and food waste in our operations as this helps us preserve water and other natural resources, avoid carbon emissions and mitigate the social and economic impacts of agriculture. Our target to tackle food waste and loss across our activities and operations is to decrease our absolute food losses (in dry matter) by 30% by 2025 compared to our 2019 baseline, and further reduce by 40% by 2030 versus 2019. We also strive to recycle 100% of manufacturing waste and achieve zero waste to landfill.

SBM-1_22

When setting our sustainability goals, we consider our main activities and their impact, and the goals cover all our business units, not only the largest ones. We require each of our operations to follow our sustainability standards, with each sustainability target set first at the overall Group level, and then we disaggregate for each of our operations. The disaggregation leads to an individual country/ business unit annual roadmap, and we conduct performance reviews based on those annual roadmaps. In some areas, such as water, where challenges and risks are very local (e.g., watershed-specific challenges and risks), we set our Group target for those risky areas, but the individual plant target considers the local issue and specifics. For suppliers, our overall sustainability requirements apply to every supplier or partner (e.g., our Supplier Guiding Principles). However, for some specific goals, such as sustainable certification of agricultural

ingredients, we consider only the main and most impactful agricultural ingredients representing a significant part of our procurement spend. In our Mission 2025, as set in 2017 and endorsed in 2018, when the Egyptian operations were not yet part of CCH, the actual and target data excludes Egypt. In all other targets (with target year if 2030 and beyond), Egypt is included.

SBM-1_23

Our boldest sustainability commitment, NetZeroby40, requires significant decarbonisation of each part of the value chain and decoupling the emissions from the business growth. In some cases, for example to reduce emissions from packaging materials and increase packaging circularity, we will use more reusable bottles (returnable glass bottles), which lead to more water consumption in our manufacturing sites for cleaning of the bottles and also more kilometres driven for reverse logistics (transportation of the empty bottles back to the plants). Using more natural ingredients and providing more beverages with no preservatives to respond to the health and nutrition expectations of our consumers lead to increased requirements of our suppliers and higher cost of sourcing the ingredients. For more information on our actions, please see the 'Earn our licence to operate' and 'Cultivate the potential of our people' sections of this report.

SBM-1_27

We believe that the only way to create long-term value for all our stakeholders is through sustainable growth. Our stakeholders and the wider communities where we operate benefit in multiple ways. Each stakeholder group has different benefits depending on their position in the value chain. For our stakeholders' benefits, please consult the 'Business model' section on page 10. We have a strong socio-economic impact. As a strategic bottling partner of TCCC, we are aware that our impact on society is significant. We create value for the societies we operate in by creating jobs, training workers and as community participants, building

Sustainability statement continued
General disclosures continued

physical infrastructure, procuring raw materials locally, transferring technology, paying taxes, expanding access to products and services, and creating growth opportunities for our customers, distributors, retailers and suppliers. Through the Socio-Economic Impact Study, which we perform in each of our markets together with TCCC, we understand how our activities benefit economies and societies and what our total contribution is to the domestic economy, local communities and employment. Further details are available in the Strategic Report, 'Socio-economic contribution' paragraph on page 11.

SBM-1_28

Our upstream value chain segment incorporates all the activities that supply us with the key raw materials and resources, equipment and services to produce our products. For that purpose, we partner with our suppliers. We transform these resources into products through an optimised manufacturing infrastructure, creating value for our employees, investors and governments in the countries where we operate. We are an exclusive partner of TCCC in 28 markets. TCCC owns, develops and markets its brands with the end-consumer. We are responsible for producing, distributing and selling these beverages. We work together to ensure that we have the right portfolio for our markets and to ensure excellent, efficient execution. We buy concentrate from TCCC under an incidence-based pricing model. We also share marketing costs and responsibilities; TCCC undertakes marketing to consumers while we take responsibility for trade marketing to our customers. In the downstream value chain segment, we deliver our products through a robust channel network and partner with our customers for the products' delivery to the end-users (consumers).

SBM-2

Interests and views of stakeholders

↗ **Please refer to 'Stakeholder Engagement' part on page 12 to 15**

In the downstream value chain segment, we deliver our products through a robust channel network and partner with our customers for the products' delivery to the end-users (consumers).

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

SBM-3_03, 10

Our Business Resilience (BR) programme embeds the capability, processes and mindset needed to proactively manage risks and seize opportunities, supporting short-, medium-, and long-term objectives.

The Group-wide programme includes appropriate mitigation and response systems that can be deployed when and where required. Our integrated and holistic approach has been particularly important in recent years of geopolitical, economic and environmental change. We provide managers at all levels with the processes and tools they need to proactively identify and assess risks, make well thought-out decisions and take appropriate and timely actions. For more information, please see the 'Business resilience' section of the IAR.

Working in close collaboration with risk owners across our business units, Group functions and the ELT, the CRO is tasked with maintaining a wide-angled view of all business streams and identifying emerging risks and opportunities. Through regular reporting, the CRO ensures visibility and provides decision support to the ELT and Board of Directors.

Our process emphasises early identification and assessment of risks, to prevent or reduce negative impacts and capture opportunities. When events occur that we cannot prevent or predict, we have strong processes in place to minimise their impact on the business. These include tested contingency plans, a business continuity programme, our Incident Management and Crisis Resolution (IMCR) programme, and comprehensive insurance coverage.

Since 2024, we have significantly advanced our integrated approach to risk and resilience across our business units through the launch of our Integrated Business Resilience Framework. This has strengthened visibility of key risks, deepened analytical insight and enabled more systematic sharing of best practices across the Group. In parallel, we optimised the assessment of business interruption risks and embedded these insights directly into our insurance strategy and business continuity programmes, reinforcing financial protection and operational resilience.

Within the double materiality assessment (DMA) process, we have reassessed risks and opportunities facing our business, the environment and society. Climate change remains a significant medium to long-term risk, integrated into our risk management programme. In addition, by proactively preparing for and managing climate risk through our business strategy and capital investments, we can also harness significant opportunities.

SBM-3_02

Following the DMA process, we identified two material risks and two corresponding opportunities across our value chain. Financial materiality focuses on the potential financial effects of sustainability-related risks and opportunities; therefore, not all principal risks outlined in the 'Business resilience' section of this IAR are considered relevant for the purposes of the Sustainability Statement.

The first risk, 'Managing our carbon footprint', spans our whole value chain and covers the risk we face from exposure to potential carbon taxes. As a result, it is directly tied to progress towards our NetZeroby40 commitment. The related opportunity, of achieving reduced operational costs by implementing energy efficiency projects, is also considered material.

The second material risk, 'Cost and availability of sustainable packaging, suppliers and sustainable sourcing', spans both the upstream and downstream value chain. Upstream, it concerns sourcing sustainable packaging materials for our products; downstream, it involves reducing packaging waste and supporting the availability of sustainable solutions post-consumption. The associated opportunity focuses on supporting circularity, including strengthening or transforming established collection systems and introducing collection initiatives in regions without any, to secure long-term access to high-quality feedstock for recycling.

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SBM-3_08, 09, 10

The financial effect for 2025 of the material risk 'Managing our carbon footprint' is primarily driven by the €153.0 million of Capex invested in emission-reduction projects, mainly relating to energy-efficiency initiatives, the expansion of our green fleet programme and the deployment of energy-efficient coolers. For the material risk related to 'Cost and availability of sustainable packaging, suppliers and sustainable sourcing', the current financial effect amounts to €83.0 million of Capex, reflecting investments made during the year, particularly in returnable containers and packaging-related projects, and an additional €55 million, associated with the increased cost of recycled PET used in our beverage packaging. For the next reporting period, we do not anticipate significant risk of material adjustments to the carrying amounts of assets and liabilities reported in the financial statements as the result of the material risks identified.

The capital and operating expenditure referenced above are reflected in our financial statements, as part of the consolidated cash flow statement (within the line-item Payments for purchases of property, plant and equipment, page 272) and the consolidated income statement (within Cost of goods sold, page 269) respectively. Our accounting system does not separately classify sustainability-related investments or costs, as both are reported in accordance with the general financial reporting principles. For Capex specifically, we apply an internally developed process to identify expenditures associated with growth initiatives that deliver sustainability benefits, enabling us to track and report the amounts noted above.

As we advance our NetZeroby40 transition plan, we expect the share of Capex dedicated to supporting it to gradually increase to 37% of total Capex by 2030. Beyond 2030, we anticipate maintaining the investment trajectory established for 2025-2030, across both Capex and Opex/COGS, to support continued progress towards our NetZeroby40 commitment.

We are confident that we will be able to fund the action plan linked to the two material risks mentioned above. Our Group's funding sources include a diverse range of short-term and long-term instruments that provide flexibility to meet our financial requirements at central and operational levels, including our various sustainability commitments.

In 2025, we refreshed our quantitative assessment of the two material risks. Although their inherent financial effect is material, we have undertaken extensive planning to ensure they do not affect our business strategy, therefore reducing their residual effect on our business. We validated the resilience of our strategy by evaluating these risks across the short term (2026), medium term (2030) and long term (>2030), and under multiple climate scenarios.

For the 'Managing our carbon footprint' risk, we updated our quantitative assessment in line with the ongoing refinement of our NetZeroby40 transition plan and carbon reduction glidepath. To reduce our scope 1 and 2 emissions, we have identified initiatives focused on lowering overall energy use and increasing the share of renewable energy. As 93% of our emissions are scope 3, progress also depends on actions taken by our suppliers and customers. Effective management of these risks is therefore central to maintaining and growing our business.

We estimated the future cost of carbon under multiple climate transition scenarios, and concluded on two scenarios as the most relevant for our business: RCP1.9 (Paris Ambition) as this is the scenario required by SBTi and RCP4.5 (stated policy), which we consider as the most likely to materialise as it reflects the countries' current commitments.

Projected carbon prices for scope 1 emissions in the soft drinks industry and scope 2 emissions from utilities were applied to our forecasted emissions through 2040, in line with our NetZeroby40 roadmap. Under the Paris Ambition (RCP1.9) scenario, the resulting additional direct annual carbon costs for scope 1 and 2 are expected to rise to €23.2 million by 2030, remain at this level

for several years, and then decline to €9.1 million by 2040, as emissions fall. Under the Stated Policy (RCP4.5) scenario, these costs are projected to reach €10.4 million by 2030 before decreasing to €2.9 million by 2040.

We also conducted a preliminary assessment of potential carbon costs associated with scope 3 emissions. Given the indirect nature of these costs and the uncertainty around their financial effect, we will continue to refine our methodology and potentially update the assessment next year.

Our efforts to address the 'Managing our carbon footprint' risk also create material opportunities for our business by enabling more efficient use of resources. Energy optimisation projects across our production sites and warehouse facilities help reduce operating costs. Likewise, improving our distribution networks and increasing the use of fuel efficient and electric vehicles present additional cost saving opportunities.

The second material risk, 'Cost and availability of sustainable packaging, suppliers and sustainable sourcing' is closely linked to the carbon footprint risk, as packaging accounts for 38% of our emissions. In 2025, we continued advancing our Pack Mix of the Future strategy. Our work to develop a profitable, future-ready packaging strategy is designed to reduce our environmental impact, respond to growing stakeholder concerns about packaging waste and reflect evolving EU regulations, including the EU regulation on packaging and packaging waste. Key initiatives, such as expanding the use of recycled and refillable packaging and supporting decarbonisation across the packaging industry, play an important role in progressing towards our NetZeroby40 commitment.

Based on the updated quantification assessment conducted in 2025 and considering the projected future cost of carbon associated with packaging, we estimate that climate change will drive an increase in annual packaging costs of approximately 17.5% by 2030 and 3.6% by 2040 under a Paris Ambition (RCP 1.9) scenario. Under a Stated Policy

(RCP 4.5) scenario, we project a more moderate increase of 5.8% by 2030 and 0.6% by 2040. Moreover, increasing the use of recycled packaging materials will likely lead to higher input costs, consistent with the price premiums we have already encountered for rPET.

Beyond the associated risks, advancing circularity also presents significant business opportunities. Our qualitative assessment indicates that strengthening and/or transforming established collection systems, and introducing collection initiatives in regions without them, helps reduce environmental and regulatory costs (such as levies), support circular economy goals and secure long-term access to high-quality feedstock for recycling to achieve circularity.

For the medium and long term, both material risks are included within our viability statement. Following a thorough and robust assessment of the Group's risks that could threaten our business model, future performance, solvency or liquidity, the Board has concluded that the Group is well positioned to effectively manage its financial, operational and strategic risks.

For the likelihood assessment of risks and opportunities linked to climate change, please see IRO-1_09. For more details on the material risks and opportunities, please see section 'Principal and emerging risks and opportunities' of this IAR (pages 189-197).

SBM-3_01, 06, 07

In addition to these material risks and opportunities, we have also identified material impacts across our value chain. To describe what the material impacts are, we followed a holistic process as described in the Strategic Report, 'Double materiality assessment (DMA)' section. We identified 16 material positive and negative impacts, with at least one impact identified in each value chain segment (upstream, own operations and downstream). Material impacts that are associated with own operations in any of the horizons, correspond to those arising from our

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own activities, while those connected to upstream or downstream segments correspond to those arising from business relationships and activities. In the upstream value chain, we identified impacts on both the environment and people. The environmental impacts were negative, whereas the impacts on people were mostly positive. The impacts in upstream value chain segment stem from our suppliers' agricultural activities, manufacturing of raw materials, capital goods, utilities and transportation. In our own operations we observe negative and positive impacts on environment and people, coming from activities related to products' production and packaging, warehousing, and own distribution. In the downstream value chain segment, we identified both material negative and positive impacts to environment, while the material impacts to people were all positive. These impacts come from our third-party distribution, product use phase and products' end-of-life. We have conducted our evaluation across four time-horizons. While not all our impacts and risks are confined to a single time-horizon, there are instances where an impact or risk is material across multiple time-horizons.

↗ **For further details please refer to Materiality table in 'Double materiality assessment (DMA)' section on pages 48 to 51**

SBM-3_04, 05

Our assessment highlights the varying nature of our impacts across different segments. We have recognised the impact we create to environment and to people through our business model and value chain activities, as well as our business relationships with our stakeholders.

Table 4: List of impacts and topics of interest

Impacts	Positive/Negative	Actual/Potential	Effect
Climate change	➖	Ⓐ Ⓟ	GHGs are an externality of our business model and value chain. Therefore, we take targeted actions across the value chain to reduce them and to contribute to climate change mitigation. Our largest emissions come from packaging and ingredients suppliers (upstream) and from the electricity used for our drink equipment (downstream). At our own operations, we strive to minimise scope 1 and 2 emissions, through decarbonisation actions focusing on energy efficiency and renewable energy sources across all our countries. For scope 3, we work with our suppliers and partners to decarbonise. However, due to our business growth and the lack of available decarbonisation solutions at suppliers level (such as packaging industry and agriculture), we estimate that our impact will stay in the next years as well.
Soil pollution	➖	Ⓟ	Upstream: We recognise that the excessive use of nitrogen and phosphorus fertilisers in agriculture can pollute the soil (our Tier 2 and Tier 3 agricultural suppliers), especially where the maturity level of our suppliers is low, such as in Africa.
Soil pollution **Water pollution**	➖	Ⓐ Ⓟ	Downstream: Indirect impact from post-consumer packaging waste, in countries where effective collection programmes and schemes are lacking (e.g., Nigeria, Egypt), can lead to pollution in soil and water.
Water pollution removal	➕	Ⓟ	Downstream: We have also identified indirect positive impact through our packaging initiatives and commitments, the execution of SBTN actions and water/nature replenishing programmes.
Water use	➖	Ⓐ Ⓟ	Own operations: The food and beverage (F&B) sector can significantly impact water resources through various activities associated with food and beverage production. These include using water as a fundamental ingredient, as well as for essential processes such as cleaning equipment, mixing ingredients and washing. We acknowledge the extent of our influence on water resources, particularly through the abstraction and consumption of water in water-stressed or high-risk areas, often referred to as high-priority locations, as part of our production operations. Upstream: Water is used by our agricultural suppliers (Tier 2 and Tier 3) for growing agricultural ingredients. The agricultural sector requires a steady and safe supply in large amounts of water to ensure the health and wellbeing of crops, as well as for the processing of these as ingredients in our products. Therefore, our impact is considered to be material taking into account the current and projected quantity of products.

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Impacts	Positive/Negative	Actual/Potential	Effect
Water replenishment	+	A P	Own operations and Downstream: We have identified significant positive impact on nature, particularly with our water stewardship and replenishment projects. We have expanded water stewardship efforts by increasing the number of community projects in water risk areas from 12 in 2023 to 16 in 2024 and to 19 in 2025 (i.e., we performed water stewardship projects in 100% of communities in water risk area), as well as by replenishing water back to communities and nature through various water projects outside the manufacturing plant boundaries, resulting in a net positive water balance. In the next years, by 2035, we plan to replenish the amount (100%) of total water used in high-risk locations through water replenish projects within the same water basin.
Land-ecosystem use change	−	P	Upstream: We have recognised land-use change as a negative impact due to increased scrutiny and business growth. Agricultural suppliers (Tier 2 and 3) of high-risk ingredients such as pulp and paper, and sugar cane cannot quickly and sustainably reduce their impact regardless of our efforts.
Health and Safety	−	A P	Own operations: Health and safety of our employees is of paramount importance. Employees can be affected by any type of accidents in any activity (manufacturing, warehousing, administration, marketplace activities by commercial team, etc.). We keep metrics to track our progress, and we have set specific goals. Upstream: Similarly, Health and safety remains critical for our contractors and workers in the value chain performing work at our premises and in Third-Party Logistics (3PL or outsourced logistics and distribution), as any accidents may cause minor or serious injuries, or even death. Despite our efforts and measures, Health & Safety will remain critical for the next year.
Health and Safety	+	A P	Own Operations: As part of our internal health and safety management system, all employees (100%) receive mandatory safety training. Health and safety training is developed also as Group e-learning programmes and goes much beyond compliance. Behavioural Based Safety programmes, regular Safety Awareness communication campaigns, and practical 'Safe driving' programmes contribute to building skills and developing safety behaviour.
Contribution to employment	+	A P	Own operations: In all countries of operation, our employees earn more than the local minimum wage. Due to the direct and indirect jobs created, we have significant employment impact compared to other players in beverage industry. We expect our impact to increase in the coming years our impact will be wider due to our business growth. Upstream and Downstream: For our suppliers and workers in the value chain, we contribute to their employment, by offering a living wage, and social security through fair practices and long-term. The sourcing of local suppliers represents more than 97% of procurement spend. Our latest socio-economic impact studies show that with every job in our system, we create an additional 15 jobs in the value chain. Overall, we have created 563,338 indirect jobs across the value chain.
Provision of social protection and social security	+	P	Own operations: We provide an Employee Assistance Programme (EAP), health insurance for employees and training on financial wellbeing. Additionally, we follow practices beyond the legal requirements to ensure employment security, such as regular 'My Voice' survey' and all improvement actions followed. We estimate that in the next years our impact will be wider due to our business growth. Upstream: We provide fair practices and long-term contracts to our suppliers. We have in place the Principles of Sustainable Agriculture and Suppliers Guiding Principles ensuring that all our suppliers treat their co-workers and the environment with respect.

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Impacts	Positive/Negative	Actual/Potential	Effect
Gender equality	+	A P	Own operations: We have established special programmes for women, such as 'Women Leaders Network', to enhance female skills and support female developments and transition into bigger roles. We have embedded the inclusive principles in our processes of recruitment, talent development and retention, we have committed to 50% females in all leadership positions and have improved our gender balance at all levels. In all BUs we have initiatives encouraging female equality.
Accessibility of living wage	+	A P	Own operations: Due to our size, we employ hundreds of employees, positively affecting their employment status with a corresponding wage, offering our employees the financial incentives and stability they require and deserve. Low-level operators in each of our countries earn more than the minimum wage in the respective country.
			Upstream: With the Principles of Sustainable Agriculture and Suppliers Guiding Principles we have in place, with long-term contracts and fair procurement and payment practices, we contribute to the living wage of suppliers' workers.
Access to education	+	A P	Own employees: We offer numerous training materials and education to all our employees, enhancing their background to key issues and developing both their technical expertise and soft skills.
			Downstream: Additionally to our employees and workers, we provide training and capacity-building to our communities, under the umbrella of #YouthEmpowered, through which we are equipping them with the skills, experience and confidence they need to secure a brighter future. Moreover, 11% of community participants join our internal management programmes which enable skills and knowledge development to different community members.
Availability, accessibility, affordability and quality of water	+	A P	Across the value chain: We positively impact our communities, particularly in the availability, accessibility, affordability and quality of water. We have implemented community WASH programmes in priority locations to strengthen their water, sanitation and hygiene (WASH) systems such as in Nigeria, Egypt. Furthermore, we have provided 6.6 million litres of beverage to the Red Cross and other NGOs for disaster relief and for other community-supporting activities.
			In all our facilities we provide WASH services to all people working there (own employees and workers of our contractors). Free beverages are provided in all of our facilities (manufacturing sites, warehouses, offices).
Access to (quality) information • Health and safety • Access to products and services • Responsible marketing practices	No impact identified. Disclosed due to stakeholders' interest.		We ensure that our products are compliant with regulatory frameworks for food safety, while we provide the respective information to consumers regarding the quality and nutritional value of our extended portfolio. The marketing practices used follow the appropriate legislation, and no misleading content is incorporated.

SBM-3_11

In the previous reporting period (2024), our materiality analysis was conducted in accordance with the ESRS requirements, incorporating both impact materiality and financial materiality. For 2025, we continue to apply the ESRS framework, maintaining alignment of our material topics with the ESRS standards. The main change compared to 2024 is that certain opportunities have now been determined as material – specifically those linked to managing our carbon footprint and supporting circularity – while no new material areas have emerged beyond those previously considered, reaffirming the consistency of our sustainability strategy.

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Impact, risk and opportunity management

IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

IRO-1_01

In 2025, we conducted a detailed review of the DMA performed in 2024 as per the European Sustainability Standards (ESRS) requirements. We regularly assess our impacts on people and the environment as part of our day-to-day activities, engaging with relevant stakeholders and experts. These ongoing steps allow us to actively identify and manage our impacts, risks and opportunities as we evolve, and as new ones arise. At the same time, we have developed a robust risk management process that integrates risks and opportunities deriving from sustainability issues (see also 'Double materiality assessment (DMA)' of the IAR). We followed a top-down approach at the Group level for identifying, assessing and prioritising Impacts, Risks and Opportunities (IROs). Regarding impacts, we decided to keep the analysis at the 'impact' level to identify impacts on the environment and people. Specifically, for impacts to the environment, in order to identify suitable impact level universe to be utilised for identifying impacts under a commonly established impact taxonomy, we leveraged the impact drivers of nature change under the Taskforce on Nature-related Financial Disclosures (TNFD). Respectively, to identify impacts on people under a suitable impact level universe with a commonly established impact taxonomy (for social and socio-economic impacts – which are missing from the ESRS), we leveraged the UNEP Impact Radar (impacts to the environment under the UNEPFI were not utilised as the TNFD categorisation of impact drivers was used). Yet, it should be clarified that all actions have been taken to alleviate any possible negative impact, are not considered positive impact,

but mitigation actions. Therefore, their mapping is considered supplementary to the negative impacts' identification and aims to facilitate the IROs' prioritisation, based on the existing sustainability targets. In assessing the materiality of both actual and potential impacts, we categorise the severity of current impacts into three dimensions: scale, scope and remediability. For potential impacts, we assess them in terms of severity and likelihood. Current impacts are identified by considering the interface of activities with nature. Potential impacts are identified using the ENCORE platform, which provides us with scientifically rigorous information about the impacts of pollution of our sector and our value chain. Furthermore, within the framework of the Science-Based Targets for Nature (SBTN) to which we are aligned, we take into account all five key environmental pressures (Land, water, sea use change, Resource exploitation, Climate change, Pollution, Invasive species) in the context of identifying and assessing impacts to nature.

IRO-1_14

Internal sources (e.g., 2024 IAR, CDP assessments, GRI Index file, etc.), and external sources (e.g., Encore database, TCFD, TNFD, WWF Water Risk Filter, WWF Biodiversity Risk Filter, SBTN, external literature review etc.) were used to identify impacts. To construct the assessment criteria, an external scientific literature review was also conducted. To facilitate the impacts' assessment, existing assessment reports of impacts on the environment and people, information from legal reviews, anti-corruption compliance management systems, occupational health and safety programmes and reviews, ISO audit and human rights audit reports, enterprise risk management systems and performance KPIs already monitored were also considered.

IRO-1_03

The business model aspects under the analysis, at Group level, included:

a. Main business model activities, including manufacturing of non-alcoholic, ready-to-drink beverages, manufacturing of packaging materials (in-house rPET), manufacturing of snacks, distribution of alcoholic (sparkling and premium) and coffee drinks, as well as secondary activities as marketing, warehousing, and transportation and distribution.

b. Main business model inputs (including raw materials ingredients, packaging, and other supplies).

c. Main business model outputs (including main products and services from all business segments).

d. Main externalities (i.e., GHG emissions, waste, etc.)

IRO-1_01

Identifying risks and opportunities is a fundamental aspect of strategic planning and decision making. The process we follow for the identification of risks and opportunities is aligned with the requirements of the ESRS and ensures a comprehensive assessment of financial effects. More specifically, CCHBC's risk universe includes 20 risk categories aligned with the growth pillars. For more information, please see table 5 below.

Table 5: CCHBC's risk universe – Risk Categories

Leverage 24/7 beverage portfolio	Win in the marketplace	Fuel growth through competitiveness and investment	Cultivate the potential of our people	Earn our licence to operate
Product category acceptability	Commercial	New business initiatives	Health and safety	Sustainability
Stakeholder relationships	Product quality and food safety	Financial management	People	Environmental impact
Competing in the digital marketplace	Cyber – IT resilience and data privacy	Tax	Geopolitical and security environment	Legal and regulatory
	Fraud	Macroeconomic environment	Business transformation	
	Business interruption	Suppliers and sustainable sourcing		

To ensure the completeness of the sustainability-related risks and opportunities, two additional sources are systematically reviewed:

- risks and opportunities arising from positive and negative impacts identified during the impact materiality assessment; and
- dependencies across the value chain, assessed using the ENCORE tool.

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These sources also create a dual connection with the TNFD framework:

1. The impact materiality assessment aligns with TNFD's nature-related drivers, ensuring that identified risks and opportunities are consistent with TNFD's approach.
2. The ENCORE analysis is methodologically connected to TNFD and supports the 'Assess' phase of the LEAP approach by screening economic activities for dependencies and impacts on ecosystem services.

In addition, risks suggested in TNFD's sector-specific guidance are also considered to ensure sector-relevant coverage.

Each risk category is assessed across all segments of the value chain – upstream, own operations and downstream – and classified as environmental, social or governance-related based on its underlying characteristics.

IRO-1_07

To ensure effective management and communication of these risks, we have established regular updates and discussions. Twice a year, the Business Resilience team hosts a conference where all risk sponsors, risk and insurance coordinators, and Business Resilience Managers are updated on key trends and emerging risks across the business. The CRO also facilitates discussion with the regional management teams twice a year to discuss risk and resilience issues and trends, and to calibrate and benchmark risks across the business.

At least every two years, each business unit participates in an IMCR validation exercise led by a cross-functional Group team. This includes training and participation in a crisis simulation based on a relevant business risk.

IRO-1_08, 12

We carry out an analysis of the main current and emerging sustainability trends in the beverage industry by using desktop research, benchmarking with peer companies, output from different ESG raters and indices, reports and articles on global and beverage industry trends, regulatory developments and standards (such as CSRD, ESRS, ISSB, SASB, ENCORE and the GRI Standards), and by listening to the concerns of our stakeholders at both local and Group level.

Our materiality assessment is integrated into our risk management programme, and we evaluate the risks and opportunities associated with priority topics.

IRO-1_10-13

Over the years (including in January 2024), we have performed annual materiality surveys where we consult with more than 500 internal and external stakeholders, including customers, wider consumers, employees, suppliers, community representatives, governments, non-governmental organisations, investors, trade associations and academics. Their feedback is considered in our sustainability strategy. The 2025 materiality survey was sent to 40 different stakeholders, and it confirmed the results of our materiality assessment.

Opportunities are identified using the same methodology applied to risks, with both evaluated in terms of likelihood of occurrence and the effect on the business if the risk or opportunity was to occur. All potential risks and opportunities are identified and documented in the risk universe, which is reviewed and updated annually.

Within the materiality assessment process, we have assessed a long list of risks and opportunities. Among these, climate change stands out as one of the most significant risks to our long-term resilience. However, by proactively preparing for and managing climate risk through our business strategy and capital investments, we can turn challenges into opportunities. Climate risk is fully integrated into our BR programme, and our CRO facilitates frequent discussions with a cross-

functional team that includes representatives from Business Resilience, Finance, Procurement, QSE, and Corporate Affairs and Sustainability.

Another critical sustainability-related risk is linked to the cost and availability of sustainable packaging, suppliers and sustainable sourcing, which aligns with our commitments to circular economy. This issue represents a key focus within our broader sustainability strategy.

Sustainability-related risks are included in our risk management programme and are prioritised in the same way as other risks. The prioritisation of risks is based first on the assessed level of residual risk, followed by inherent risk.

The Board retains overall accountability and responsibility for the Group's risk management and internal control systems. For more details, please refer to the 'Business resilience' section of this annual report.

Our internal audit department conducts an annual independent audit of the Business Resilience Programme and its implementation, assessing the Group's risk management, business continuity and crisis management processes, and their application against business best practices and the International Accounting Standards. The Head of Corporate Audit makes recommendations to improve the programme, where required, and the findings are submitted to the Audit and Risk Committee. The Board and its Committees conduct annual reviews of the effectiveness of our internal controls including sustainability.

E1.IRO-1_05

The time horizons applied in the analysis and their business scenarios alignment are:

- Short-term horizon: 2026 Annual business planning cycle which includes consideration of short-term risks and opportunities that affect annual performance objectives.
- Medium-term horizon: 2030 Long-range planning that includes consideration of risks and opportunities that may affect medium-term objectives, financial viability assurance and allocation of capital for medium-term investments.

- Long-term horizon: >2030 Long-term strategic planning including capital investments, mergers and acquisitions, impact of climate change, including meeting our NetZeroby40 commitments. Further details on the DMA process can be found in the 'Double materiality assessment (DMA)' section of the IAR on pages 48 to 51 and on pages 64 to 68 (SBM-3).

IRO-1_09

The magnitude of the financial effect of each identified risk and opportunity is assessed quantitatively or, where necessary, qualitatively, based on their potential effect on CCHBC's key financial metrics: financial position, financial performance, cash flow, cost of capital and access to finance. Wherever feasible, the effect is measured using the percentage of comparable EBIT (cEBIT) and rated on a five-step scale. When a quantitative estimate cannot be derived, a qualitative magnitude is provided using the same five-step scale.

For the current financial effect of risks and opportunities, materiality is determined solely by considering their magnitude. Applying a suitable threshold to address materiality, items assessed as 'Critical' or 'Major' are deemed material, while those assessed as 'Moderate', 'Minor' or 'Insignificant' are not.

For anticipated risks and opportunities, the likelihood of occurrence is also assessed for each relevant time horizon, using the scoring categories 'Almost certain', 'Likely', 'Possible', 'Unlikely' and 'Rare'. Combining the financial effect magnitude and the likelihood scoring, an inherent risk scale emerges: 'Critical', 'High', 'Moderate', 'Low' and 'Very low'. Materiality for anticipated (short-, medium- and long-term) risks and opportunities follows this scale and, using the same materiality threshold as for current risks, items assessed as 'Critical' or 'High' are considered material whereas those categorised as 'Moderate', 'Low' or 'Very low' are not.

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E1.IRO-1_01

Through our annual carbon accounting process, we calculate the GHG emissions across our entire value chain, encompassing our own operations as well as upstream and downstream activities. The impact on climate change is directly correlated with the severity of both direct and indirect GHG emissions. Our screening process for activities impacting climate change is closely linked to the significance level established in our carbon footprint assessment, which aligns with SBTi criteria. Accordingly, we estimate and report emissions that constitute a material portion of our total carbon footprint, totalling to >95% of our overall carbon footprint inventory. To identify potential future sources of GHG emissions and assure that we report every activity, entity or emission's sub-category as per our materiality threshold, we periodically conduct a comprehensive carbon footprint assessment across our entire value chain. This process includes evaluating prospective investments, enabling the business to project our carbon footprint inventory over the coming years in alignment with our business plan. Scale is measured by our annual progress in alignment with our roadmap for achieving our validated by the SBTi goals. Scope is predetermined, due to the impact of GHG emissions, to be global in reach. Remediability refers to the ability of natural systems to restore the climate to its prior state, and is set exceeding 30 years, reflecting the extended timeframe required for significant environmental restoration.

E1.IRO-1_02-03-04-06-07 -08-09-10-11-12-13-15-16

Following our risk assessment, we have identified three risks that have been linked to ESRS E1 – Climate Change:

- Managing our carbon footprint
- Impact of extreme weather on our production and distribution, and
- Impact of climate change on the cost and availability of key ingredients

Out of the above three risks, only 'Managing our carbon footprint' has been deemed financially material.

As part of the 'Managing our carbon footprint' risk assessment, for scope 1 emissions, we used projected carbon pricing for the soft drinks industry and, for scope 2, we used projected carbon pricing for utilities. For further details regarding the scenarios and time horizons used please refer to SBM-3_08, 09, 10.

Global warming has intensified extreme weather events, such as droughts and storms, increasing risk to our operations. In assessing the 'Impact of extreme weather on our production and distribution' risk, which forms part of the broader principal risk of 'Business interruption', we used different climate scenarios, including RCP8.5, to assess the sensitivity of 62 locations to flood risk, likelihood of wildfires, and precipitation. As a result, we identified 20 plants at higher risk. While all 20 plants have mitigation plans for business interruption, only five require additional Capex directly due to climate change.

One-off investments to strengthen resilience are estimated at €24.4 million for the period 2026-2030, of which €5.3 million are specifically linked to climate change. Rising insurance premiums reflect also increased climate-related risks. The SwissRe Institute projects rate increases of 40% for fire and 25% for flood and precipitation. If applied to the higher risk facilities, we have estimated potential annual increases in insurance premiums as a direct result of climate change to be approximately €1.2 million per annum by 2040.

We have also enhanced our assessment of the potential for business interruption in our plants, for any reason, including climate change, and estimate that climate change will only minimally contribute to the increase of this risk. As a result of this assessment, we are updating our business continuity plans to enhance our ability to continue to supply our customers at acceptable levels and within our risk tolerance if reasonably foreseeable disruptive events occur.

Finally, when it comes to the 'Impact of climate change on the cost and availability of key ingredients' emerging risk, we have considered the physical risk related to the changing productive capacity of key agricultural regions supplying our ingredients. Some of the main sugar-producing regions are projected to face productivity declines under most scenarios, while other growing regions may benefit. If alternative sources compensate, our overall sugar supply risk remains neutral. Most suppliers are conducting contingency planning, including diversifying sourcing. While physical risks to our ingredient supply are a concern, their longer timeframe allows for proactive measures and resilience-building.

While all ingredients and materials remain subject to market dynamics, the application of carbon pricing mechanisms, due to regulatory pressures, are expected to have the greatest impact on costs and supply stability. Regulatory measures targeting agricultural emissions and shifts in climate-related policies may drive higher production costs for key ingredients, leading to increased input cost for us. Emissions-related costs are expected to drive annual input cost rises of 14.4% by 2030 and 2.7% by 2040 under an RCP1.9 scenario, and by 6.8% by 2030 and 1.0% by 2040 under an RCP4.5 scenario. To mitigate this risk, we are working closely with our suppliers to monitor and support potential changes in crop yields, diversify our supplier base and identify alternative growing regions where necessary.

It is important to note that we have identified one material risk, 'Cost and availability of sustainable packaging, suppliers and sustainable sourcing' that is partly driven by transition risk, as we expect higher cost of sustainable packaging materials due to the future cost of carbon. However, this risk has been linked to the E5 'Circular economy' standard, for the purposes of this Sustainability Statement. For more details, please see below, section E5.IRO-1_01.

Finally, it is noted that our efforts to address the 'Managing our carbon footprint' risk also create material opportunities for our business, linked

to advancing our NetZeroby40 commitment. We also recognise the opportunity for our business in meeting or exceeding stakeholder expectations in managing our carbon footprint. As noted in our assessment of the impact of our sustainability performance on our reputation, positive perception of our environmental performance can drive sales growth. For more details, please refer to risk 'E4. The impact of consumer perceptions of our environmental performance', page 196 of this annual report.

E1.IRO-1_10

Given that climate-related risks affect Coca-Cola bottlers globally in similar ways, we have adopted a Coca-Cola System approach to identifying these risks. We have identified and assessed four transition risks: managing our carbon footprint; the cost and availability of sustainable packaging, suppliers and sustainable sourcing; the impact of consumer perceptions of our environmental performance on our reputation, as well as the effect of increasing government regulation on the cost and availability of water. Of these, we have determined that managing our carbon footprint and the cost and availability of sustainable packaging, suppliers and sustainable sourcing are material. The outcomes of these assessments are presented in section SBM-3_08, 09, 10 of the Sustainability Statement, and in the 'Principal and emerging risks and opportunities' section of this IAR.

E1.IRO-1_14

As part of the cross-functional work on our climate transition plan, we have assessed the potential of locked-in GHG emissions by 2030 and 2040. This has been incorporated into the emissions glidepath that we use as the basis for the calculation of our transition risks. For more details on the locked-in GHG emissions, please refer to section E1-1_07 of this document.

E2.IRO-1_01

We employ a robust and systematic process to identify and assess material impacts, risks and opportunities related to pollution. To identify

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the material impacts, risks and opportunities, we follow the 'LEAP' approach as proposed by ESRS guidelines. This approach encompasses all value chain segments and is divided into the following:

- **Locate:** We apply a screening process to identify sites with significant environmental interfaces. Specifically, we focus on locations where pollution impacts water excluding GHG emissions. Our assessment criteria encompass both qualitative and quantitative indicators, evaluating factors such as pollutant types, discharge volumes and concentrations, proximity to vulnerable ecosystems, and regulatory compliance.
- **Evaluate:** We assess scale using the WWF Biodiversity Risk Filter in conjunction with the received notices of violation, which highlight the level of significance. Scope is assessed using the level of geographical occurrence of facilities with relevant impact, and for remediability, we estimate the anticipated time required for natural restoration. The likelihood of potential impacts is assessed by considering best practices, the business model and the mitigation measures we implement.
- **Assess:** We have assessed the financial effect of transitional risks due to regulation and impact on our reputation. We have also assessed the risk related to disruption in our production process due to unavailability of key raw ingredients due to soil pollution, as part of the upstream value chain. None of these risks was deemed financially material.

E2.IRO-1_03

To avoid pollution from own operations, we adhere to the strict environmental standards of TCCC (KORE standards), which in many cases are more stringent than the local legislation. We also treat our wastewater to the levels that support aquatic life. All our manufacturing sites are certified under the ISO 14001 Environmental Management System. Upstream pollution may come from soil pollution at farmers' level, which are our Tier 2 and Tier 3 suppliers, if they do not follow our Principles

for Sustainable Agriculture (PSA). Downstream pollution is linked to leakages in soil and water from improperly collected post-consumer waste (packaging waste from our beverages), mostly in emerging countries such as Egypt and Nigeria.

E3.IRO-1_01

We employ a robust and systematic process to identify and assess material impacts, risks and opportunities related to water and marine resources, applying the 4 Phase approach as indicated in the ESRS. This approach encompasses all value chain segments and is divided into the following:

- **Locate:** We apply a screening process to identify plants located in areas at water risk, including areas of high-water stress which are considered to be priority locations. As per our rigorous risk assessment, in 2025, we had 19 plants located in water risk areas, that interface with surface and groundwater resources through withdrawal, consumption and discharge. The risk would include water stress but also some water quality risk or WASH risk for communities (lack of clean water and sanitation). Additionally, CCHBC considers where the interface with marine resources takes place. Using the S&P Global definition coming from the biodiversity criterion of the Corporate Sustainability Assessment, sites that interface with marine resources as those located either within or adjacent to a distance of 0 to 2 kilometres from marine resources. For the year 2025, these sites include only the Aeghion plant in Greece and the Vladivostok plant in Russia. Additionally, we consider the Heraklion plant in Greece (situated at 2.5 kilometres from marine resources) as relevant due to its proximity within municipalities or geographical areas adjacent to the seashore. None of these plants had directly interfaced with marine resources, for example via abstraction of seawater and/or discharge of treated wastewater in marine water bodies. The screening process is extended to the upstream and downstream value chain, following the same

process as in own operations, for major suppliers and communities. The related activities of the whole value chain that occur in priority locations proceed to the 'Evaluate' step.
- **Evaluate:** In order to assess the severity, we use the SBTN indicators related to water availability and consumption to assess how grave our impact is (scale); we estimate the scope which assesses the level of geographical occurrence of facilities with impact to water resources, and remediability which assesses the anticipated time required for natural restoration of water bodies, taking into account the impact caused. The likelihood of potential impacts assesses the probability of an impact to occur considering best practices and based on the business model and the mitigation measures that we implement.
- **Assess:** Risks in own operations identified are the insufficiency of water to service our needs (throughout the production process), which is a physical chronic risk; the increased water costs, which is a transition market risk; and the potential damage to our reputation due to the use of significant amounts of water from the local watershed that could reduce the availability of water for local communities, which is a transition reputational risk. Regarding the identified water-related opportunities, water recovery from sewage treatment emerged, which is a resource efficiency opportunity. None of these risks and opportunities was deemed financially material. Furthermore, on a plant level, a tailored risk assessment framework exists. Based on this framework, the most relevant dependency-related water risks considered are:

- watershed baseline water stress;
- ecological status and qualitative risks of water resources;
- communities' access rights to clean water resources;
- hygiene and sanitation services;
- regulatory framework; and
- biodiversity and important water-related areas surrounding our manufacturing sites.

- **Methodologies, assumptions and tools utilised:** CCHBC applies the WWF Water Risk Filter, which provides detailed information regarding water risk on water availability, quantity, quality and other risks in different locations worldwide. The indicators monitored are: water use/water withdrawal per source, water reused or recycled, clean unused water and quantity of wastewater discharged by destination. Moreover, location-based assessments are carried out in each plant in order to evaluate the vulnerability of the associated water resources. According to ISO 46001 water efficiency management system certifications, verified by a third party, the impact of water withdrawal is assessed on both site level and watershed scale. This assessment includes important water-related areas, the value chain, local communities and indigenous people, and biodiversity value. The risk assessment is conducted taking into consideration the severity of impacts and the frequency for two separate categories (frequent and non-frequent physical risks). Also, to identify potential impacts, the ENCORE platform is utilised. Water risk management programmes are organised in all our bottling operations. They allow us to implement successive risk assessment steps, create appropriate mitigation measures and actively follow-up the results of the mitigation plan and effectiveness in reducing the water risk levels. By implementing the water risk management programme, we aim to do the following:

- Assess specific location-based water risks and vulnerabilities relevant to each plant.
- Identify the water priority locations for which external goals are raised.
- Implement appropriate mitigation measures for the identified water risks and vulnerabilities.

We evaluate the water risks and vulnerabilities for each plant based on a common risk scoring methodology that captures strategic, operational and reputational risks. We extend the scope of water risk assessments from the

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plant level to the watershed and communities. Our evaluation comprises several water risk aspects, such as supply reliability, water efficiency, compliance, water economics, product quality and food safety, water sustainability, and local and social aspects. For all these water risk aspects, we are considering: 1) the dependencies of our manufacturing sites to the overall organisational context, and 2) the impact of operations to the environment, watershed and local communities. Most relevant dependency-related water risks considered in our assessment are: watershed baseline water stress, ecological status and qualitative risks of water resources, communities' access rights to clean water resources, hygiene and sanitation services, regulatory framework, biodiversity and important water-related areas surrounding our manufacturing sites. The most significant impact-related water risks considered in our assessment are: the impact of our water withdrawal on the available renewable water resources, the impact of our wastewater operations and discharge to the natural environment, and the impact of our community projects on the watersheds health status. During the mid-term and long-term water risk assessment processes, we evaluate the future trends that might impact the current water risks. The starting point for the climate change impact on water resources is related to water availability. We use the publicly available information from recognised platforms such as Aqueduct (WRI) and Water Risk Filter (WWF) to evaluate the change in baseline water stress of the areas in which our plants are located. We also factor in the current source water utilisation rate (calculated as water use volume divided by available water at source). This allows us to calculate the future source water utilisation rate. If this value exceeds 100%, it means we need to optimise and expand our water infrastructure to ensure future available water volumes for our production needs. We also quantify the climate change impact on water resources availability as financial risk. We specifically quantify the additional operational and capital expenditure we need to increase water availability for the climate scenarios of 2030 and 2040, under two

different climate scenarios. We actively monitor the regulatory changes that may potentially impact water resources so we can proactively upgrade plants' water supply and water treatment infrastructures. The reputational issues are considered in our stakeholders' engagement process, and we agree common actions to address shared, current and future water challenges.

E4.IRO-1_01, 02, 03, 04

We apply the LEAP approach, specifically the Locate, Evaluate and Assess steps as indicated in ESRS. These steps can be further analysed as follows:

- **Locate:** We develop a list of the locations of our assets and identify the biomes and ecosystems our assets interface with. Consequently, we identify the integrity and importance of biodiversity in these areas and carry out a mapping of the biodiversity-sensitive areas. Finally, we identify our activities as well as those in our upstream and downstream value chain. In 2025, 7 plants were in close proximity to legally protected areas. Out of them, 5 plants are in proximity from zero to 2 kilometres as per the definition of the S&P Global Corporate Sustainability Assessment biodiversity criterion.
- **Evaluate:** Regarding the identification of current impacts, we consider the direct impact of the interface of our activities with the biodiversity in the material locations. Moreover, we indicate the size, scale, frequency of occurrence and timeframe of the impacts on biodiversity and ecosystems in these areas. We estimate the percentage of our procurement spent from major suppliers with facilities located in risk prone areas (with threatened species on the IUCN Red List of Species, the Birds and Habitats Directive or national list of threatened species, or in officially recognised Protected Areas, the Natura 2000 network of protected areas and Key Biodiversity Areas). Furthermore, we indicate the size and scale of the dependencies on biodiversity and ecosystems, including on raw materials, natural resources and ecosystem services. Regarding the identification of potential impacts, we use the ENCORE

platform that provides us with scientific rigorous information about the impacts on water resources of the sector and our value chain. After the identification process, we assess the severity and likelihood (for potential impacts) of the positive and negative impacts. Specifically, to assess the severity of our impact, we assess: the scale through the WWF Biodiversity Risk Filter, the scope which assesses the level of geographical occurrence of facilities with impact on biodiversity and the remediability which is determined by the anticipated time required for natural restoration of ecosystems. Also, likelihood of potential impacts assesses the probability of an impact to occur considering best practices and based on the business model and the mitigation measures that we implement. At a site level, we have conducted biodiversity impact and risk assessment throughout our value chain which can be found in our Biodiversity Impact and Risk Assessment. Additionally, on a five-year basis, we conduct a Source Vulnerability Assessment, which includes impact assessment related to biodiversity within our own operations.

- **Assess:** Physical and transition risks (including systemic risks) and dependencies in relation to nature are considered during the 'assess' step. Based on the assessment process, the risks for further consideration are three transition risks. In the upstream value chain, difficulties in accessing ingredients and/or potential increase in their cost driven by climate change, and low quality or quantity of agricultural ingredients used in our production triggered by invasive species in our supply chain are assessed as transition market risks. In the downstream value chain, the impact on our reputation if we do not meet our deforestation commitment, is assessed as a transition reputational risk. None of these risks was deemed financially material.

E4.IRO-1_06

Please read our Biodiversity Impact and Risk Assessment for detailed insights regarding our sites: within our seven manufacturing sites in close proximity to legally protected areas up to 30 kilometres, there is no site with negative impact on biodiversity.

E4.IRO-1_07

For calibration of our material impact, we have approached representatives from the local communities in Europe and Africa, and we have captured their feedback. In every Annual Stakeholder Forum, there are representatives from local communities who discuss the relevant sustainability topic and suggest actions for improvement. Within the WASH projects, we provide clean water access and sanitation to communities in need, and we work together with NGOs, local municipalities and local representatives. In other water stewardship projects, e.g., for providing water for irrigation, we work with affected farmers.

E4.IRO-1_08

Replenishment projects are implemented near plants in the countries where we operate to generate positive contributions to local ecosystems and communities. The negative impact assessed in direct operations relates only to water use, however, water is addressed across the entire value chain by:

- undertaking Source Vulnerability Assessments in 100% of our manufacturing sites, which serves as a basis for our Source Water Protection Plan;
- actively reducing the amount of water used in the production of our beverages and treating wastewater at levels that support aquatic life;
- partnering with suppliers to minimise our water footprint across the entire value chain;
- investing in community water conservation projects designed to replenish the water we use through innovative sustainable technologies; and
- delivering ISO 46001 water efficiency management system certification in all our bottling manufacturing sites.

E4.IRO-1_14

As of 2025, we have one site overlapping with a legally protected biodiversity area (Natura 2000, Category IV-VI) and six sites located near other legally protected areas up to 30 kilometres.

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E4.IRO-1_15

Even though we have activities near legally protected areas, we do not negatively affect these areas by any means of deterioration of habitats and/or species. This is confirmed in our Source Vulnerability Assessment (SVA), an assessment done regularly for each manufacturing site by an external independent expert and documented in the SVA.

E4.IRO-1_16

We fully comply with all local biodiversity regulations and, on top, we have voluntarily achieved ISO 14001 certification across 100% of our sites. In addition, by 2023 we have reported the external Alliance for Water Stewardship (AWS) certification achieved for all plants (except newly acquisition Lurisia, Neresnica and Egyptian plants). In 2024 we began transitioning from AWS to ISO 46001 standard. 88% of our production sites were certified to the ISO 46001 water efficiency standard by the end of 2025, with the remaining sites scheduled for certification in 2026. As no negative impact has been identified for own operations and downstream, our measures are rather for addressing the positive impact, such as replenish water and nature-based projects benefitting local ecosystems.

E5.IRO-1_01

Resource inflows, outflows and mostly waste were used as drivers of impacts that affect soil and water bodies. Furthermore, TNFD does not have a specific impact topic related to circular economy, so to be compliant with TNFD, we incorporated them as drivers of impacts to soil and water pollution. To determine the latter, all activities of our value chain (upstream, own operation and downstream) were screened, and according to their location in the value chain, different assumptions were made.

The ROs identification process included a thorough review to capture the full scope of ROs, incorporating the ERM, Impact Universe, SASB sectoral analyses and ENCORE dependency assessments. The identified and evaluated risks were grouped under the broader risk 'Cost and availability of sustainable packaging, suppliers and

sustainable sourcing', which was deemed financially material. This risk includes risks related to regulatory targets on collection, waste management and specific packaging types, increased cost of packaging materials with smaller carbon footprint and Capex costs associated with changing packaging mix.

We have also identified a material opportunity, related to the promotion of circularity. By strengthening and/or transforming established collection systems, and introducing collection initiatives in regions without them, we help reduce environmental and regulatory costs (such as levies), support circular economy goals and secure long-term access to high-quality feedstock for recycling to achieve circularity.

E3.IRO-1_02 & E2.IRO-1_02 & E4.IRO-1_05 & E5.IRO-1_02 & IRO-1_05

We conduct consultations with affected stakeholders, including communities, and we ensure that their feedback is taken into account. Every year we carry out an Annual Stakeholder Forum, the aim of which is to supplement the process of material IROs identification and assessment and to take insights regarding our impacts on both people and nature. The theme of this forum changes each year as well. In 2023, the focus was on 'Water Regeneration – partnering to strengthen communities' resilience and drive economic growth'. During the event, we welcomed 132 key stakeholders, and the theme was covered in the context of climate resilience, economic growth and the wellbeing of people. In 2024, we welcomed 167 stakeholders to our Annual Stakeholder Forum, themed 'Harnessing the Circular Economy for Packaging', a topic of significant importance both to us and to many of our key stakeholders. Further information regarding our Annual Stakeholder Forum is available on our website. In 2025, we brought together 116 interested stakeholders and subject matter experts from 28 countries including customers, suppliers, NGO partners, local municipalities, community organisations, and other valued stakeholders under the theme the 'Power of Place: Driving measurable impact in local communities.

Further insights regarding our 2025 Annual Stakeholder Forum are available on page 49 of the Strategic Report, paragraph 'Stakeholder Forum – hearing from our stakeholders on what matters most'. In addition to our Annual Stakeholder Forum, we regularly organise supplier sustainability events (especially with our main sugar and sweeteners suppliers) and meetings where we discuss different sustainability aspects, including biodiversity, deforestation and soil practices that prevent pollution. During the annual innovation day with suppliers, we also discuss with packaging suppliers' solutions for alternative packaging, lightweighting and recyclability to minimise packaging waste and increase circularity and thus reduce further soil and water pollution. Furthermore, in the context of environmental permitting process and updates regarding the performance towards the licensing environmental authorities, we consult various stakeholders such as NGOs, environmental and subject-matter (pollution, water and biodiversity-related) experts and affected communities. Lastly, we engaged with subject-matter experts and impacted stakeholders through dedicated interviews as an additional source for identifying impacts and understanding how our business activities, including those across the value chain, affect the environment and people. In particular, an independent organisation conducted 26 interviews with various external stakeholders and experts, representing a diverse range of our stakeholders, including investors, shareholders, customers, suppliers, industry associations, NGOs, IGOs, community participants, and international institutions such as the UNGC and the International Organisation of Employers. Interviews' objectives were to hear the perspective of affected stakeholders to understand the level of impact materiality, to support decisions on setting the materiality thresholds and manage the total level of disclosure required, as well as to understand the nature of the impacts, to guide any disclosure, in line with the needs of users of sustainability statements.

G1.IRO-1

As part of our double materiality assessment (DMA), business conduct matters were assessed through the same process used for identifying impacts, risks, and opportunities across all sustainability topics. ESRS G1 positions responsible business conduct as a foundational driver of positive impacts on people, the environment, and the wider economy. Strong governance systems – supported by ethical conduct policies, anti-corruption controls, whistleblower protections, and responsible supplier management – create the enabling conditions for ethical behaviour across our operations and value chain. These practices strengthen stakeholder trust, reduce misconduct, and support alignment with sustainability goals over time.

We have reviewed potential impacts related to governance integrity, stakeholder trust, and supplier relationships. Corporate culture was assessed using the Impact Radar, which links governance topics to areas such as health and safety and access to education. No significant direct impacts were identified under ESRS G1, and none were deemed material. We also assessed risks across all value chain segments. These included non-compliance with our Code of Business Conduct and Anti-Bribery & Corruption policies, which could lead to financial penalties, litigation costs, reputational damage, and increased management effort. Additional risks considered included supplier relationship management and payment practices, as well as compliance with emerging sustainability transparency and due diligence requirements under regulations. Potential impacts of these risks include reputational harm, fines, and additional costs associated with enhanced due diligence and sourcing alternatives. None of these risks were deemed material under ESRS thresholds, reflecting the robustness of our governance systems and mitigation measures. Although no material impacts, risks, or opportunities were identified for ESRS G1, our governance framework remains a critical enabler of responsible business conduct and long-term resilience.

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Table 6: Consolidated Policies Table

Key contents (MDR-P_01)	Monitoring (MDR-P_01)	Scope & exclusions (MDR-P_02)	Accountability (MDR-P_03)	Third-party standards (MDR-P_04)	Stakeholders' interests (MDR-P_05)	Policy availability (MDR-P_06)
Environmental policy						
Policy places environmental protection at the heart of CCHBC long-term strategy. CCHBC aims to continually improve its environmental performance, minimise impact, and comply with all relevant regulations and standards. It pursues internationally recognised certifications, uses risk and opportunity assessments to guide objectives, and embeds environmental goals in its business strategy. Employee engagement and innovation are encouraged, alongside transparent reporting and collaboration with stakeholders. The policy also supports the circular economy, sustainable packaging, resource efficiency, and responsible water management across all operations.	Monitoring – including assessment of associated impacts, risks and opportunities – is dynamic and rigorously conducted through our Sustainability Committees and the DMA procedure.	Applies to CCHBC's production operations and business facilities; products and services; distribution and logistics; environmental due-diligence in each step of the value chain, including mergers and acquisitions, divestments and investments; management of waste; suppliers, service providers and contractors; and other key business partners (including co-packers, joint ventures, etc.).	CCHBC CEO has the overall responsibility for the implementation of the Policy, which is owned and endorsed by the Social Responsibility Committee of the Board of Directors.	Through this policy we are committed to implementing environmental management systems, such as ISO 14001.	We engage with a broad range of stakeholders, including our communities, governments, NGOs, investors and suppliers, taking into account their recommendations in the process of setting the policy. We conduct an annual materiality survey with stakeholders across our 29 markets to assess sustainability priorities. Key sustainability topics are discussed at our Annual Stakeholder Forums, where we set improvement actions. We also engage suppliers through sustainability events, monitor sustainability requirements year-round, and regularly consult with sustainability experts from investors and financial institutions.	All policies, as well as our net zero transition plan, are publicly available at our website.
⬈ **For more information please visit our website**						
Climate change policy						
Policy emphasises CCHBC's commitment to addressing climate change, asserting that industry must lead in finding sustainable solutions. The company pledges to achieve net zero emissions across its entire value chain by 2040, with an approved interim reduction target for 2030. Key objectives include reducing emissions by improving operational energy efficiency, expanding renewable energy use, enhancing packaging sustainability, engaging suppliers and stakeholders, and integrating climate actions into business strategy and incentives. Progress is transparently monitored and reported, and the company collaborates broadly to advance climate mitigation and adaptation.	Monitoring – including assessment of associated impacts, risks and opportunities – is dynamic and rigorously conducted through our Sustainability Committees and the DMA procedure.	Covers our entire Company, all scopes 1, 2 and 3, and all three value chain segments (i.e., upstream, own operations, downstream).	CCHBC CEO has the overall responsibility for the implementation of the Policy, which is owned and endorsed by the Social Responsibility Committee of the Board of Directors.	Through this policy, we are committed to be aligned with SBTi for our targets	We engage with a broad range of stakeholders, including our communities, governments, NGOs, investors and suppliers, taking into account their recommendations in the process of setting the policy. We conduct an annual materiality survey with stakeholders across our 29 markets to assess sustainability priorities. Key sustainability topics are discussed at our Annual Stakeholder Forums, where we set improvement actions. We also engage suppliers through sustainability events, monitor sustainability requirements year-round, and regularly consult with sustainability experts from investors and financial institutions.	All policies, as well as our net zero transition plan, are publicly available at our website.
⬈ **For more information please visit our website**						

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Key contents (MDR-P_01)	Monitoring (MDR-P_01)	Scope & exclusions (MDR-P_02)	Accountability (MDR-P_03)	Third-party standards (MDR-P_04)	Stakeholders' interests (MDR-P_05)	Policy availability (MDR-P_06)
Principles for Sustainable Agriculture						
Our approach to sustainable agriculture is founded on principles to protect the environment, uphold human and workplace rights and help build more sustainable communities. We seek to mitigate business risk by addressing challenges to the availability, quality and safety of agricultural ingredients. These Principles establish the framework for defining our commitment to sustainable sourcing and are integrated into internal governance routines and procurement processes. We intend to work collaboratively with our suppliers on the journey ahead to ensure that all agricultural ingredients are sourced sustainably, including requirement for Human and Workplace Rights, Environment and Ecosystems (water, energy, climate, soil, pollution, forest, biodiversity etc.), Farm Management Systems.	Monitoring – including assessment of associated impacts, risks and opportunities – is dynamic and rigorously conducted through our Sustainability Committees and the DMA procedure.	Policy pertains specifically to the upstream value chain and possesses global applicability, aligning seamlessly with CCHBC's operational framework and predominantly influences suppliers operating within the agricultural supply chain.	CCHBC CEO has the overall responsibility for the implementation of the Policy, which is owned and endorsed by the Social Responsibility Committee of the Board of Directors.	Policy was developed in line with international Human Rights principles.	As of April 2021, the Principles for Sustainable Agriculture (PSA) became the main supplier guidance framework, enhancing the earlier Supplier Guiding Principles by offering more detailed directives for agricultural suppliers. The PSA is integrated into governance and procurement, demonstrating a commitment to sustainable sourcing. Annual Stakeholder Engagement Forums and ongoing collaboration with suppliers—through events, workshops, industry participation, surveys, and a CSR platform— support continuous improvement and responsible supply chain development.	All policies, as well as our net zero transition plan, are publicly available at our website.
↗ **For more information please visit our website**						
Supplier guiding principles policy						
Aimed at our direct suppliers, policy's principles are based on the belief that good corporate citizenship is essential to our long-term business success and must be reflected in our relationships and actions in the marketplace, the workplace, the environment and the community. The policy spans across several principles, ranging from workplace practices and health & safety, to forced labour and freedom of association. As for its environmental principles, the policy mandates that our suppliers are expected to: embrace pollution prevention and waste management practices; and enhance resource efficiency throughout the product lifecycle.	Our suppliers develop and implement appropriate internal business processes to ensure compliance with Supplier Guiding Principles. We collaborate with TCCC, which routinely utilise independent third parties to assess suppliers' compliance with the policy, through confidential interviews with employees and on-site contract workers.	Policy relates to the upstream value chain and possesses global applicability, encompassing the entirety of suppliers engaging with CCHBC.	CCHBC CEO has the overall responsibility for the implementation of the Policy, which is owned and endorsed by the Social Responsibility Committee of the Board of Directors.	If the eight Core Conventions of the International Labour Organisation establishes higher standards than local law, the Supplier shall meet the ILO standards. These minimum requirements are part of all agreements between CCHBC and its direct suppliers.	Annual Stakeholder Engagement Forums and ongoing collaboration with suppliers—through events, workshops, industry participation, surveys, and a CSR platform—support continuous improvement and responsible supply chain development.	All policies, as well as our net zero transition plan, are publicly available at our website.
↗ **For more information please visit our website**						

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Key contents (MDR-P_01)	Monitoring (MDR-P_01)	Scope & exclusions (MDR-P_02)	Accountability (MDR-P_03)	Third-party standards (MDR-P_04)	Stakeholders' interests (MDR-P_05)	Policy availability (MDR-P_06)
Biodiversity statement						
Policy sets a goal to achieve a net positive impact on biodiversity in critical areas in our operations and supply chain by 2040 and eliminate deforestation in our supply chain by 2025. This will be achieved by reducing emissions and water use, by preserving and reinstating water priority areas, by sourcing agricultural ingredients sustainably and delivering sustainable packaging solutions. Moreover, through the Biodiversity Statement, CCHBC is committed to promoting sustainable forest management and helping protect woodlands from deforestation and illegal harvesting. ↗ **For more information please visit our website**	Monitoring – including assessment of associated impacts, risks and opportunities – is dynamic and rigorously conducted through our Sustainability Committees and the DMA procedure.	Covers all geographies where CCHBC operates. Among the affected stakeholder groups, farmers, other suppliers and local communities associated with the Group's upstream value chain, are most significantly impacted.	CCHBC CEO has the overall responsibility for the implementation of the Policy, which is owned and endorsed by the Social Responsibility Committee of the Board of Directors.	We joined the SBTN Corporate Engagement Programme in 2022 and will continue working to implement the SBTN's guidance.	We engage with a broad range of stakeholders, including our communities, governments, NGOs, investors and suppliers, taking into account their recommendations in the process of setting the policy. We conduct an annual materiality survey to assess sustainability priorities or confirm our material impact. Key sustainability topics are discussed at our Annual Stakeholder Forums, where we set improvement actions. We also engage suppliers through sustainability events, monitor sustainability requirements year-round, and regularly consult with sustainability experts from investors and financial institutions.	All policies, as well as our net zero transition plan, are publicly available at our website.
Packaging waste management policy						
We are committed to continually improving our environmental performance in the area of packaging and packaging waste. Policy commits to specific targets on packaging collection, recycled packaging, 100% recyclability by design We are also committed to invest in recycling infrastructure and new technologies that enable increased usage of recycled content in our packaging. ↗ **For more information please visit our website**	Monitoring – including assessment of associated impacts, risks and opportunities – is dynamic and rigorously conducted through our Sustainability Committees and the DMA procedure.	Covers entire Company and all three value chain segments (upstream, own operations, downstream).	CCHBC CEO has the overall responsibility for the implementation of the Policy, which is owned and endorsed by the Social Responsibility Committee of the Board of Directors.	Policy includes objectives relevant both to packaging materials and packaging waste, and is aligned with the ISO 14001 Environmental Management System and the GRI Standards.	We engage with a broad range of stakeholders, including our communities, governments, NGOs, investors and suppliers, taking into account their recommendations in the process of setting the policy. We conduct an annual materiality survey with stakeholders across our 29 markets to assess sustainability priorities. Key sustainability topics are discussed at our Annual Stakeholder Forums, where we set improvement actions. We also engage suppliers through sustainability events, monitor sustainability requirements year-round, and regularly consult with sustainability experts from investors and financial institutions.	All policies, as well as our net zero transition plan, are publicly available at our website.

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Key contents (MDR-P_01)	Monitoring (MDR-P_01)	Scope & exclusions (MDR-P_02)	Accountability (MDR-P_03)	Third-party standards (MDR-P_04)	Stakeholders' interests (MDR-P_05)	Policy availability (MDR-P_06)
Water stewardship policy						
Policy aims to make a positive impact on society and communities by reducing water usage, fully treating wastewater to protect aquatic life, and supporting projects that address packaging pollution in waterways. We assess and address environmental and social water risks, work to maintain and improve community access to fresh water, and collaborate with suppliers to promote efficient water management for agricultural and other materials. The policy also emphasises community engagement to raise awareness of water protection, builds partnerships with organisations such as the United Nations and NGOs for water stewardship, encourages sharing and development of best practices and standards, and ensures transparent reporting of our activities and progress.	Monitoring – including assessment of associated impacts, risks and opportunities – is dynamic and rigorously conducted through our Sustainability Committees and the DMA procedure.	Covers entire Company and all three value chain segments (upstream, own operations, downstream).	CCHBC CEO has the overall responsibility for the implementation of the Policy, which is owned and endorsed by the Social Responsibility Committee of the Board of Directors.	We actively participate in and align with various third-party standards and initiatives, such as the CEO Water Mandate and ISO 46001 Water Efficiency Management Systems.	We engage with a broad range of stakeholders, including our communities, governments, NGOs, investors and suppliers, taking into account their recommendations in the process of setting the policy. We conduct an annual materiality survey with stakeholders across our 29 markets to assess sustainability priorities. Key sustainability topics are discussed at our Annual Stakeholder Forums, where we set improvement actions. We also engage suppliers through sustainability events, monitor sustainability requirements year-round, and regularly consult with sustainability experts from investors and financial institutions.	All policies, as well as our net zero transition plan, are publicly available at our website.
↗ **For more information please visit our website**						
Code of Business Conduct						
The Code sets standards for all employees, managers, and partners on ethics, compliance, and responsible conduct. Suppliers and partners are also subject to the Code's principles, through the Supplier Guiding Principles. It covers human rights, diversity, asset use, information protection, anti-bribery, health and safety, and more. Non-compliance may result in disciplinary action.	Corporate Audit team conducts risk-based audits; Audit and Risk Committee reviews findings, monitor the remediation and track the progress of the internal audit quality assurance programme.	Applies to all employees, managers, ELT, and partners globally.	BoD and Head of Corporate Audit responsible.	Aligned with UNGC and ILO conventions.	Stakeholder input gathered via audits and surveys.	The Code is available on our website and internal platforms.
↗ **For more information please visit our website**						

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Human Rights Policy						
The policy ensures dignity, respect, and protection of human rights for all, regardless of personal characteristics or background. Covers respect for diversity, workplace safety, fair labour and prevention of forced labour and discrimination. It includes due diligence to prevent adverse impacts and protects at-risk group, including migrants, indigenous people, refugees, and minorities. ↗ **For more information please visit our website**	The Chief People and Culture Officer communicates the updated policy to senior managers, with local rollout by People and Culture Directors. Mandatory e-learning and onboarding cover human rights and DEI topics. Compliance is ensured through regular reviews, external audits, and triennial independent plant audits. Certification confirms compliance and effectiveness. A whistleblower system and due diligence audits are in place.	Applies to all geographies where CCHBC operates, to the entities that it owns, the entities in which it holds a majority interest, and the facilities that it manages. The Supplier Guiding Principles apply to our suppliers and are aligned with the expectations and commitments of this Policy.	Approved by ELT and CEO; Chief People and Culture Officer accountable.	Guided by ILO, the UN Guiding Principles on Business and Human Rights, and the UN Global Compact frameworks.	Employee feedback via surveys and ongoing dialogue with employee representatives via Work Councils. Human Rights Policy Manager's guide is designed and published on our website and internally to help managers understand and implement the Human Rights Policy.	Available at our website (Policies | Coca-Cola HBC) and internally, translated in local languages for accessibility.
Inclusion and Diversity and Anti-Harassment Policy						
The policy commits to a respectful, inclusive workplace that values diverse contributions and aligns with our Human Rights Policy. ↗ **For more information please visit our website**	Ethics and Compliance Officers handle cases, with audits assessing policy adherence. The Audit and Risk Committee reviews findings, and remediation is implemented as needed. Employees receive regular training and have access to confidential reporting channels.	Applies to all individuals working with the company, from application through post-employment.	Approved by the CEO, with group-level accountability assigned to the Chief People and Culture Officer and country-level to each People and Culture Director.	Follows ISO 30415:2021 for DEI.	Employee feedback is gathered through local-language surveys, meetings, forums, and ongoing dialogue with Work Councils.	Available at our website (Policies | Coca-Cola HBC) and internally translated in local languages and shared with employees via regular trainings and mandatory e-learnings.

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Key contents (MDR-P_01)	Monitoring (MDR-P_01)	Scope & exclusions (MDR-P_02)	Accountability (MDR-P_03)	Third-party standards (MDR-P_04)	Stakeholders' interests (MDR-P_05)	Policy availability (MDR-P_06)
Occupational Health and Safety Policy						
This policy supports safe, healthy workplaces by controlling risks, complying with legal requirements and OH&S standards, promoting awareness. The policy ensures that occupational H&S strategies, priorities and action plans are integral part of annual business planning, set targets, and commits to develop employee OH&S competency through effective training.	Compliance monitored via ISO 45001 certification, audits and trainings.	Applies to all sites, products, logistics, suppliers, and partners.	CEO responsible; Owned and endorsed by Board's Risk and Audit Committee and the Health & Safety Committee.	Implements ISO 45001.	Incorporates regulations, OH&S best practices, sustainability requirements, investor expectations, and input from Work Councils to align with standards and stakeholder priorities.	Available at our website (Policies | Coca-Cola HBC) and internally at all sites. It is included in e-learning and translated into local languages.
↗ **For more information please visit our website**						
Donations Policy						
The policy supports community development through standalone philanthropic initiatives and long-term, value-based donation programmes focused on community resilience, sustainable access to water, economic empowerment for young people and women, circular economy initiatives and locally relevant charity initiatives. It outlines the scope, processes, and controls to ensure charitable actions are fair, diligent, and aligned with our values. It encourages employee participation in donations and recognises diverse community needs.	All donations must comply with company policies. Compliance is maintained through regular reviews, dialogue with recipients, and annual policy updates based on feedback and developments.	Applies to all CCHBC units and employees.	Approved by the Chief Corporate Affairs and Sustainability Officer.	UN Guiding Principles and ILO Conventions.	Developed with input from NGOs and internal stakeholders to ensure the policy reflects diverse perspectives and addresses community needs.	Available online at our website (Policies | Coca-Cola HBC).
↗ **For more information please visit our website**						

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Health & Wellness Policy						
The policy promotes consumer health through a diverse beverage portfolio (including low/no-calorie options), clear nutritional labeling, responsible marketing, and education. It states that the company avoids marketing to children under 13 and upholds UNESDA standards on consumer information, healthy lifestyles, and advertising. It also supports physical activity initiatives and ensures consumer well-being. ⤢ **For more information please visit our website**	Compliance is monitored via quarterly sales reports and annual confirmations from General Managers, supporting CCHBC's declaration to TCCC. UNESDA conducts third-party audits, and employees complete annual responsible marketing training.	Applies globally across all markets and the full value chain, covering internal operations and downstream activities. Addresses sustainability concerns of key stakeholders: consumers, employees, communities, customers, and investors.	Owned by the Social Responsibility Committee; implemented by the Chief Customer & Commercial Officer through business units.	Follows TCCC's Global Responsible Marketing Policy and UNESDA advertising standards.	Consumer and customer feedback gathered through surveys, customer care channels and public forum and incorporated in policy updates.	Available online at our website (Policies | Coca-Cola HBC). Additional nutritional information is shared on packaging and through various communication channels.
Quality & Food Safety Policy						
The policy evidence company's commitment to upholds top standards for product quality and food safety through risk-based approaches, measurable objectives, and integration into business planning. It ensures supplier compliance, clear requirements across the value chain, and fosters continuous improvement via structured programmes and stakeholder engagement. ⤢ **For more information please visit our website**	Monitoring is performed via ISO 9001 and FSSC 22000 audits (internal/external), regulatory notices, cross-border quality audits, TCCC GAO audits, and consumer complaint tracking.	Applies globally across all markets and geographies, covering the entire value chain including internal operations and downstream activities.	CEO responsible; Owned and endorsed by the BoD.	Certified systems aligned with ISO 9001, FSSC 22000, and The Coca-Cola KORE standards.	We share quality and food safety strategies and performance with stakeholders and engage them through audits and forums to set standards and improve processes. Feedback ensures compliance, fosters a sustainable culture, and drives continuous improvement.	Available online at our website (Policies | Coca-Cola HBC) and internally translated into local languages. Additional Quality and Food safety requirements are communicated to consumers and relevant stakeholders through clear specifications for ingredients, packaging, storage, distribution, and usage.
Responsible marketing policy for alcoholic beverages						
The policy promotes responsible consumption, prevents underage drinking and reduces harmful use of alcohol. It provides clear guidance for responsible marketing and promotion, ensuring compliance with laws and industry guidelines. ⤢ **For more information please visit our website**	Monitoring is performed via annual confirmations from all General Managers. All covered employees complete annual responsible marketing training.	Applies to our downstream activities and marketing practices. Affected stakeholder groups include consumers, communities and customers.	COO responsible.	Joined Global Standards Coalition, which is driven by the International Alliance of Responsible Drinking (IARD).	Collaboration with consumers, industry partners, communities, and regulators to develop responsible marketing guidelines and promote safe consumption. Stakeholder feedback shapes campaigns and training to align with expectations.	Available online at our website (Policies | Coca-Cola HBC) and internally, translated in local languages.

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EU Taxonomy

As part of the EU's plan to direct investments towards a more sustainable economy aligned with the European Green Deal, the European Commission introduced the Taxonomy Regulation in 2020, establishing a common definition of environmentally sustainable economic activities for investors, corporates, policymakers and other stakeholders. The Climate Delegated Act[1] introduced two environmental objectives – climate change mitigation and climate change adaptation objectives – effective since 2022. In 2023, the Environmental Delegated Act[2] added four more objectives: sustainable use and protection of water and marine resources; transition to a circular economy; pollution prevention and control; and protection and restoration of biodiversity and ecosystems.

The Simplification Delegated Act[3], which amended the EU Taxonomy framework in July 2025 by introducing materiality thresholds and streamlining disclosure requirements, has been adopted in our 2025 reporting.

We believe that EU Taxonomy is a valuable tool for guiding our sustainability strategy, including decarbonisation, the circular economy and sustainable product development. However, it is important to recognise two key factors:

1. According to the EU Taxonomy Delegated Acts, our main economic activity of 'Food and beverage manufacturing' is not considered eligible.

2. EU Taxonomy is evolving, potentially leading to adjustments in the future.

Taxonomy eligibility and alignment assessment

An economic activity is considered Taxonomy-eligible if it falls within the scope of the EU Taxonomy regulation and is listed in the relevant Delegated Acts for at least one of the six environmental objectives. To be considered Taxonomy-aligned, an eligible activity must comply with the technical screening criteria (TSC) set out in the Taxonomy Delegated Acts, and meet all of the following conditions:

a) Make substantial contribution (SC) to at least one environmental objective;

b) Do no significant harm (DNSH) to any of the other five environmental objectives; and

c) Comply with minimum safeguards.

Taxonomy eligibility assessment

Since our core economic activity of 'Food and beverage manufacturing' remains non-eligible under the Delegated Acts, we instead focus on investments and operating expenses linked to eligible activities either directly under our control, such as water treatment initiatives at our facilities, or through the procurement of Taxonomy-eligible assets or services from business partners. An example is our investment in our vehicle fleet (see below, section 'Transportation-related activities').

Following an assessment of our economic activities across all territories, we have identified the following activities that meet the EU Taxonomy eligibility criteria. The table below groups these activities according to our business areas, including recycling, energy, transportation, real estate and water.

Economic activity	Code	Environmental objective	Relevance to Coca-Cola HBC
Recycling-related activities			
Manufacture of plastic packaging goods	1.1	Transition to a circular economy (CE)	Our Gaglianico plant in Italy produces preforms from 100% rPET
Energy-related activities			
Electricity generation using solar photovoltaic technology	4.1	Climate change mitigation (CCM)	Electricity generation from the installation of solar panels
Transportation-related activities			
Transport by motorbikes, passenger cars and light commercial vehicles	6.5	Climate change mitigation (CCM)	Use of passenger cars, including conventional, hybrid and electric vehicles, for management and business development teams
Freight transport services by road	6.6	Climate change mitigation (CCM)	Leasing of trucks for freight transportation
Installation, maintenance and repair of charging stations for electric vehicles in buildings	7.4	Climate change mitigation (CCM)	Charging stations to support hybrid plug-in and electric cars
Real estate-related activities			
Acquisition and ownership of buildings	7.7	Climate change mitigation (CCM)	Relevant to non-production buildings (e.g. offices) leased for Coca-Cola HBC use
Water-related activities			
Construction, extension and operation of water collection, treatment and supply systems	5.1	Climate change mitigation (CCM)	Capacity expansion projects related to water supply and treatment
Renewal of water collection, treatment and supply systems	5.2	Climate change mitigation (CCM)	Upgrade projects related to water supply and treatment
Urban wastewater treatment	2.2	Sustainable use and protection of water and marine resources (WTR)	Projects related to wastewater treatment

1. Commission Delegated Regulation (EU) 2021/2139, Commission Delegated Regulation (EU) 2023/2485

2. Commission Delegated Regulation (EU) 2023/2486

3. Commission Delegated Regulation (EU) 2026/73

Sustainability statement continued

EU Taxonomy continued

Taxonomy alignment assessment – Substantial contribution

To assess substantial contribution, we reviewed eligible activities against the criteria defined in the Delegated Acts. We adopted a prudent approach, supported by working groups of internal and external experts, to ensure accurate interpretation and consistent application of these criteria.

Recycling-related activities

According to EU Taxonomy, the Gaglianico plant fits the criteria of eligibility under the CE1.1 economic activity, significantly contributing to the 'transition to a circular economy' environmental objective. To enable the transition of our Italian business to 100% rPET[1], we have converted our Gaglianico plant into an innovative hub, which can transform up to 30,000 tonnes of post-consumer PET per year into new 100% recycled PET preforms, covering our beverage bottling needs in the country. In addition, the plant's use of 100% renewable electricity reduces CO_2 emissions per preform by up to 70%, compared to virgin plastic. Using circular feedstock as its primary input and surpassing the minimum required percentage of recycled post-consumer material, the plant met the relevant SC criteria in last year's assessment and continues to fully satisfy them in 2025.

Energy-related activities

In 2025, at our Timisoara production plant in Romania and in line with economic activity CCM4.1, we have installed a photovoltaic park where thousands of photovoltaic panels now capture sunlight and turn it into clean electricity we use on site, fully meeting the relevant SC criteria. We expect the solar park to supply around 10% of the factory's annual electricity needs and continue avoiding GHG emissions by 380 tonnes annually, while reducing operating costs and reliance on grid energy. Our €1 million investment, supported by a €0.3 million grant from the EU Modernisation Fund, demonstrates our commitment to renewable energy.

1. Excluding water brands.
2. Delegated Act (EU) 2021/2178, Delegated Act (EU) 2023/2486.

Transportation-related activities

Our continuous investment in our fleet is considered eligible under the economic activities CCM6.5 and CCM6.6. This includes investments in both conventional and alternative fuel vehicles used by management and business development teams (CCM6.5) and leasing of trucks for freight transportation (CCM6.6). As of 2025, we have reduced our own fleet's carbon footprint by 26.8%, a reduction of 29,269 tonnes of CO_2e compared to our 2019 baseline.

As we procure our vehicles from a select group of leasing companies, our ability to claim alignment with the EU Taxonomy depends on their compliance with its criteria. While Original Equipment Manufacturers (OEMs) provide most of the information, leading to a significant part of our fleet meeting the SC criteria, challenges with the DNSH criteria remain. As a result, and consistent with last year's conclusion, we will again claim zero alignment for activity CCM6.5 and newly added activity CCM6.6.

To support the expansion of our electric and hybrid fleet, we continue to invest in charging infrastructure in line with economic activity CCM7.4. By engaging qualified contractors, we are installing charging points at our offices and facilities, to ensure convenient access and further encourage the adoption of low-emission vehicles.

Real estate-related activities

Eligible buildings associated with economic activity CCM7.7 include non-production-related properties, such as office premises or standalone warehouses, which we lease for administrative and support functions. Due to limited availability of data per property, we are unable to claim alignment in 2025.

Water-related activities

Climate change affects both water availability and quality. We are committed to protecting this valuable resource, particularly in areas facing scarcity or heightened risk. We also recycle wastewater from our manufacturing sites, returning it safely to the environment.

With our growing presence in Egypt, we continue to improve our water management and wastewater treatment efforts in the country. At our Alexandria plant, we continue to invest in replacing and expanding the water treatment infrastructure in line with activity CCM5.1, meeting the relevant SC criteria. At the Assiut and Sadat plants, new wastewater treatment facilities are being implemented under activity WTR2.2, ensuring compliance with SC criteria while reducing water pollution and protecting ecosystems.

In Greece and Romania, we are implementing projects to expand water treatment capacity. All projects fall under activity CCM5.1 and fully comply with the relevant SC criteria.

In addition, we are undertaking water loss prevention projects in countries such as Italy, Poland, Bosnia, Croatia and Nigeria, linked to activity CCM5.2. The SC criteria require closing the gap between current leakage levels and the prior three-year average by at least 20%. These projects are designed to meet this requirement, further strengthening our approach to sustainable water management.

For more details on initiatives, see the 'E3 Water and Marine Resources' section of the Sustainability Statement.

Taxonomy alignment assessment – Do No Significant Harm

For all economic activities that demonstrate substantial contribution to at least one EU Taxonomy environmental objective, we have conducted an assessment against the DNSH criteria. Where we have direct oversight – such as in our own facilities – we have carried out a detailed evaluation based on available data from local operations. If the activity falls outside our direct control, as is the case for our vehicle leasing under activities CCM6.5 and CCM6.6, we rely on suppliers to provide the necessary DNSH-related information.

Climate change mitigation

For activity CE1.1, the process relies entirely on mechanical recycling, without the use of chemically recycled or sustainable bio-waste feedstock.

For activities under WTR2.2, assessments of the direct greenhouse gas (GHG) emissions from the centralised wastewater system have been performed.

Climate change adaptation

For economic activities CE1.1, CCM4.1, CCM5.1, CCM5.2, CCM7.4 and WTR2.2, the EU Taxonomy requires a robust climate risk and vulnerability assessment. In accordance with the DNSH criteria, we conducted such analyses at our relevant sites, assessing potential physical climate-related risk factors based on material climate risks as defined in Appendix A of the respective Delegated Acts[2]. We have considered Intergovernmental Panel on Climate Change scenarios and multiple time horizons. Where we identified exposure to physical risks in certain asset locations, we performed a second-level assessment to review asset readiness and local regulations and then analysed potential adaptation measures as needed.

Sustainability statement continued

EU Taxonomy continued

Sustainable use and protection of water and marine resources

For activity CE1.1, which involves producing preforms, the dry production process does not materially impact water resources, and the plant operates under a valid environmental permit. For activities CCM5.1 and CCM5.2, we review source vulnerability assessments that inform our water management protection plans, which are periodically updated.

Transition to a circular economy

For activity CCM4.1, the EU Taxonomy requires using equipment and components that are durable, recyclable and easy to dismantle and refurbish, where feasible. It is confirmed by our supplier that the equipment used, meets these criteria.

Pollution prevention and control

As per the adjustment of Appendix C under the Commission Delegated Regulation (EU) 2026/73, we assessed the respective activities in line with the amended requirements.

For activity CE1.1, the Taxonomy Regulation emphasises avoiding the manufacture, placement on the market or use of restricted and reportable substances as defined by European legislation on chemicals. In Gaglianico plant, where we produce preforms for beverage bottles, we follow all applicable regulations and no harmful substances apply.

For activities under WTR2.2, the EU Taxonomy requires wastewater discharges to comply with legislation[1] and national standards for permissible pollutant levels; measures to be in place to prevent and mitigate harmful stormwater overflows from wastewater collection systems; and sewage sludge to be managed in accordance with regulations governing its application on soil. We follow all applicable regulations, and we take all measures needed to prevent harmful stormwater overflows.

For activities CCM6.5 and CCM6.6, the relevant DNSH requirements remain an industry-wide challenge, requiring vehicle tyres to comply with strict noise and rolling resistance standards. Through official feedback channels, we have highlighted the need for clearer and more practicable DNSH reporting requirements for fleet-related activities. Given current limitations in verifying full alignment across all required criteria, we are following a prudent approach and will not claim alignment for either activity in 2025. Despite this, we remain committed to fleet electrification as part of our long-term transition strategy.

Protection and restoration of biodiversity and ecosystems

For activity CE1.1, a biodiversity impact screening was conducted when granting the environmental permit for the Gaglianico plant, in line with local legislation. For activity CCM4.1, we obtained the opinion of the Environmental Agency and an operational permit from the Electrical Networks. In addition, environmental impact assessments are available for the key sites relevant to activities CCM5.1, CCM5.2 and WTR2.2.

Based on the evidence required under Appendix D of the EU Taxonomy, we consider that the activities examined do not harm biodiversity and ecosystems.

Taxonomy alignment assessment – Minimum safeguards

For any economic activity to be considered aligned with the EU Taxonomy, Coca-Cola HBC must comply with the minimum social safeguards defined in Article 18 of the Regulation[2].

Unlike the SC and the DNSH criteria, which apply at the activity level, compliance with the minimum safeguards is assessed[3] at Group level. The EU Taxonomy identifies four key pillars of these safeguards – human and labour rights, anti-bribery and anti-corruption, fair competition and taxation. We have reviewed each pillar and have concluded that we apply the necessary procedures and policies to meet the EU Taxonomy standards.

Human and labour rights

Our Human Rights Policy, Code of Business Conduct (the 'Code') and Supplier Guiding Principles embed internationally recognised standards, including the UN Universal Declaration of Human Rights, ILO Fundamental Conventions, the UN Guiding Principles and the OECD Guidelines. We carry out human rights due diligence through regular risk assessments, supplier reviews and third-party audits, supported by mandatory training. Potential concerns can be raised through our independent 'SpeakUp!' hotline, which allows anonymous reporting and supports remediation processes. No human rights or labour violations or related litigation were identified during the reporting period.

Anti-bribery and anti-corruption

We maintain a zero-tolerance approach to bribery and corruption, reinforced by our Anti-bribery Policy, Code of Business Conduct and Supplier Guiding Principles, which align with international standards. These apply to all employees, subsidiaries, controlled joint ventures and third parties acting on our behalf. Compliance is ensured through regular risk assessments, third-party due diligence, audits and mandatory training, including targeted sessions for higher-risk roles. Grievance mechanisms, including the independent 'SpeakUp!' line, are available in all markets. In 2025, five confirmed corruption cases were investigated and addressed in line with internal guidelines, resulting in dismissals and contract termination. No public legal cases were brought against Coca-Cola HBC during the reporting period.

Fair competition

We are committed to promoting awareness and ensuring full compliance with applicable competition laws and regulations across all our operations. Mandatory annual trainings on competition law for employees, including senior management, are implemented across all countries. In 2025, there were no decisions with findings of anti-competitive behaviour on the part of our company.

Taxation

We are committed to complying with both the spirit and letter of all applicable tax laws, rules and regulations in every jurisdiction where we operate. Our Tax Policy outlines governance procedures and risk management best practices to ensure robust tax compliance and reporting across the Group. We publish a Tax Transparency Report that reflects our commitment to openness and accountability. Additionally, we closely monitor developments in the fast-evolving tax reporting landscape to prepare for upcoming regulatory changes. In this regard, we collaborate with trusted tax advisers and statutory auditors to ensure our approach remains compliant and aligned with best practices.

Explanation of key performance indicators

In accordance with Annex I to the Delegated Act under Article 8 of the EU Taxonomy Regulation, the following KPIs are used to determine the proportion of eligible and aligned activities. By relying on our detailed financial statements, clearly distinguishing activity definitions and allocating appropriately expenses, we ensure that double counting is avoided.

1. Directive 91/271/EEC.
2. Regulation EU (EE) 2020/852.
3. Assessment based on the 'Final Report on Minimum Safeguards' published by the Platform on Sustainable Finance (PSF) in October 2022, in the absence of further guidance from the European Commission.

Sustainability statement continued

EU Taxonomy continued

Turnover

Turnover corresponds to the net sales figure presented in the consolidated income statement under IFRS 15, as detailed in Note 7 to the consolidated financial statements. No eligible or aligned turnover is recognised, as the 'Food and beverage manufacturing' economic activity is not in scope of the EU Taxonomy Regulation.

Capital expenditure (Capex)

Capex denominator: This includes the total additions of property, plant and equipment, and intangible assets as well as the addition of right-of-use assets for leases recognised under IFRS 16. These relate to Notes 13, 14 and 16 of the consolidated financial statements. In 2025, the Capex additions amounted to €961.7 million.

Capex numerator: For eligibility, capital expenditure has been allocated to assets associated with the Taxonomy-eligible activities listed above. For alignment, the eligible assets have been thoroughly assessed against the respective SC and DNSH criteria. As a result, we identified €8.3 million (2024: €5.3 million) in EU Taxonomy-aligned investments linked to activities CE1.1, WTR2.2, CCM4.1, CCM5.1, CCM5.2 and CCM7.4. The year-on-year increase reflects accelerated investments in projects related to water supply and wastewater systems. No investments were reported in 2025 under economic activity CCM4.25 – Production of heat using waste heat (2024: €0.8 million). Similarly with the prior year, the Capex numerator does not include additions resulting from acquisitions through business combinations, nor expenses incurred as part of a Capex plan.

Operating expenditure (Opex)

Opex denominator: This refers to direct non-capitalised costs related to research and development, building renovation measures, short-term leases, maintenance and repair and other direct expenses necessary for the continued and effective functioning of property, plant and equipment. For Coca-Cola HBC, we considered expenditures related to repair & maintenance, day-to-day servicing of assets and short-term leases.

Opex numerator: This captures Opex associated with activities deemed eligible and aligned. In 2025, while activities CE1.1, CCM6.5 and CCM7.7 were all identified as having eligible Opex, only activity CE1.1 contributed to the €1.0 million of aligned Opex. This mirrors the prior year's disclosure, where €1.0 million of aligned Opex was similarly reported, exclusively under activity CE1.1.

Tables of EU Taxonomy KPIs

Templates provided in Annex II of the Commission Delegated Regulation (EU) 2026/73 amending Delegated Regulation (EU) 2021/2178 are disclosed below.

Summary table – Turnover, Capex, Opex

Financial Year	**2025**														
KPI	Total	Proportion of Taxonomy eligible activities	Taxonomy aligned activities	Proportion of Taxonomy aligned activities	Breakdown by environmental objectives of Taxonomy aligned activities						Proportion of enabling activities[1]	Proportion of transitional activities[2]	Not assessed activities considered non-material	Taxonomy aligned activities in previous financial year (2024)	Proportion of Taxonomy aligned activities in previous financial year (2024)
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity					
	€ million	%	€ million	%	%	%	%	%	%	%	%	%	%	€ million	%
Turnover	11,604.5	0.00%	−	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	−	0.00%
Capex	961.7	13.06%	8.3	0.87%	0.71%	0.00%	0.08%	0.07%	0.00%	0.00%	0.08%	0.00%	0.00%	5.3	0.67%
Opex	436.6	16.79%	1.0	0.23%	0.00%	0.00%	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	1.0	0.26%

1. Enabling Activities: An economic activity qualifies if it directly supports other activities in achieving a substantial contribution to one or more environmental objectives. To be classified as enabling, the activity must not result in a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets, and have a substantial positive environmental impact based on lifecycle considerations.

2. Transitional activities: These are activities for which no technologically and economically feasible low-carbon alternatives currently exist but that support the transition to a climate-neutral economy. They must align with a pathway that limits the global temperature increase to 1.5°C above pre-industrial levels.

Sustainability statement continued

EU Taxonomy continued

Capex

Reported KPI	Capex
Financial Year	**2025**

Economic Activities	Code[1]	Taxonomy eligible KPI (proportion of Taxonomy eligible Capex)	Taxonomy aligned KPI (monetary value of Capex)	Taxonomy aligned KPI (proportion of Taxonomy aligned Capex)	Environmental objective of Taxonomy aligned activities						Enabling activity[2]	Transitional activity[1]	Proportion of Taxonomy aligned in Taxonomy eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
		%	€ million	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Manufacture of plastic packaging goods	CE1.1	0.07%	0.7	0.07%	0.00%	0.00%	0.00%	0.07%	0.00%	0.00%			100.00%
Urban wastewater treatment	WTR2.2	0.08%	0.8	0.08%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%			100.00%
Electricity generation using solar photovoltaic technology	CCM4.1	0.07%	0.6	0.07%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%			100.00%
Construction, extension and operation of water collection, treatment and supply systems	CCM5.1	0.59%	3.3	0.34%	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%			58.23%
Renewal of water collection, treatment and supply systems	CCM5.2	0.25%	2.2	0.22%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%			90.76%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM6.5	6.45%	0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		T	0.00%
Freight transport services by road	CCM6.6	0.65%	0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		T	0.00%
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM7.4	0.09%	0.7	0.08%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	E		87.95%
Acquisition and ownership of buildings	CCM7.7	4.81%	0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			0.00%
Sum of alignment per objective					0.71%	0.00%	0.08%	0.07%	0.00%	0.00%			
Total KPI (Capex)		13.06%	8.3	0.87%	0.71%	0.00%	0.08%	0.07%	0.00%	0.00%	0.08%	0.00%	6.64%

Opex

Reported KPI	Opex
Financial Year	**2025**

Economic Activities	Code[1]	Taxonomy eligible KPI (proportion of Taxonomy eligible Opex)	Taxonomy aligned KPI (monetary value of Opex)	Taxonomy aligned KPI (proportion of Taxonomy aligned Opex)	Environmental objective of Taxonomy aligned activities						Enabling activity[2]	Transitional activity[1]	Proportion of Taxonomy aligned in Taxonomy eligible
					Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity			
		%	€ million	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Manufacture of plastic packaging goods	CE1.1	0.23%	1.0	0.23%	0.00%	0.00%	0.00%	0.23%	0.00%	0.00%			100.00%
Transport by motorbikes, passenger cars and light commercial vehicles	CCM6.5	8.31%	0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		T	0.00%
Acquisition and ownership of buildings	CCM7.7	8.25%	0.0	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%			0.00%
Sum of alignment per objective					0.00%	0.00%	0.00%	0.23%	0.00%	0.00%			
Total KPI (Opex)		16.79%	1.0	0.23%	0.00%	0.00%	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%	1.39%

1. The Code abbreviations of the relevant environmental objective to which the economic activity is eligible to make a substantial contribution: CCM = climate change mitigation; CCA = climate change adaptation; WTR = water and marine resources; PPC = pollution, prevention and control; CE = circular economy; BIO = biodiversity and ecosystems.

2. Enabling Activities: An economic activity qualifies if it directly supports other activities in achieving a substantial contribution to one or more environmental objectives. To be classified as enabling, the activity must not result in a lock-in of assets that undermine long-term environmental goals, considering the economic lifetime of those assets, and have a substantial positive environmental impact based on lifecycle considerations.

3. Transitional activities: These are activities for which no technologically and economically feasible low-carbon alternatives currently exist but that support the transition to a climate-neutral economy. They must align with a pathway that limits the global temperature increase to 1.5°C above pre-industrial levels.

Sustainability statement continued

Environmental information

ESRS E1 – Climate change

Strategy

E1-1 Transition plan for climate change mitigation

> E1-1_01-03_05-06_12-15 & E1.MDR-A_06-07_09-12 & E1-3_05-06 & E1-4_23

Our focus on clear targets and robust action plans around climate change is evident in our climate transition plan. We have committed to our NetZeroby40 journey since 2021, and the healthy liquidity position of the Group ensures proper funding of relevant initiatives every year. Our climate transition plan, first developed in 2021, covers the full value chain (scope 1, 2 and 3) and it is as per the 1.5 degree scenario, approved by the SBTi. Developed by a cross-functional team of experts, the plan was approved by the ELT (through Sustainability SteerCo) and endorsed by the Social Responsibility Committee of the BoD. CCHBC considers the five main levers shown below, while the actions per lever are presented in Table 10:

1. Manufacturing (e.g., scope 1 fuels used, scope 1 losses of CO_2 used for beverage carbonation, scope 2 electricity/heat/steam/hot water purchased).
2. Transportation (e.g., scope 1 fuels used for own transport, both light and heavy, and scope 3 fuels used for outsourced logistics and transportation).
3. Packaging (e.g., scope 3 from all primary, secondary and tertiary packaging used for our products).
4. Ingredients (e.g., scope 3 from all ingredients used for manufacturing of our beverages).
5. Drink Equipment (e.g., scope 3 of electricity used by our customers in drink equipment).

CCHBC is not excluded from the EU Paris-aligned benchmarks. NetZeroby40 roadmap is presented in the Strategic Report, section 'Earn our License to operate' on page 35.

In 2025, we invested €236 million of capital expenditure (Capex) on projects supporting the implementation of our NetZeroby40 transition plan, representing 28.5% of total Capex. We also invested €55 million driven by the higher cost of recycled PET compared to virgin PET, a significant increase compared to last year, as we successfully delivered on our Mission 2025 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 accounting system does not separately classify sustainability-related investments or costs, as both are reported in accordance with the general financial reporting principles. For Capex, however, we apply an internal process to identify expenditures fully aligned with the levers of the NetZeroby40 transition plan. This allows us to track and monitor investments that directly support our commitment to emissions reduction but does not necessarily consider larger investments that have multiple objectives, even when sustainability is one of them. The Capex and cost of packaging materials mentioned above are reflected in our financial statements, as part of the overall amounts reported in the cash flow statement and the income statement, reinforcing our climate change mitigation actions.

In 2026, we plan to follow a similar approach, investing around 30% of total Capex on projects supporting the implementation of our NetZeroby40 transition plan. We also expect that the higher spend for rPET compared to virgin PET will continue to similar levels as in 2025, as we want to maintain the rPET percentage achieved this year across the Group.

Sustainability statement continued

ESRS E1 – Climate change continued

In the medium term, for the period 2027-2030, Capex investments that support our NetZeroby40 transition plan will gradually increase to reach 37% of Capex by 2030. Main drivers are the acceleration of investments to improve energy efficiency of our manufacturing plants and using more renewable fuel alternatives, the switch to coolers with even better energy profile and the increase in the contribution of returnable glass bottles in our package portfolio. As far as investments in Opex/COGS are concerned, we expect that they will also gradually increase, as we will use more packaging materials with recycled content and purchase more ingredients that are sustainably sourced.

For the period after 2030, we expect to continue the 2026-2030 trajectory of investments, both Capex and Opex/COGS to support the faster reduction of emissions so that we can meet our NetZeroby40 commitment.

Given the fast-paced nature of our business, being a consumer goods company, the rapid technological advancements and the uncertainty in the regulatory environment, an attempt to assign investment amounts per decarbonisation action could result in misleading information. Hence, we maintain the approach we have followed in the past few years and report the percentage of total Capex that is related to projects that support the implementation of our NetZeroby40 transition plan.

Our Group's funding sources include a diverse range of short-term and long-term instruments that provide flexibility to meet our financial requirements at central and operational levels, including our various sustainability commitments. Some of our financing instruments are linked to our sustainability performance. Our sustainability-linked revolving credit facility (RCF) increased in August 2025 from €800 million to €1.2 billion, with new maturity set to August 2030 and an option to extend it for up to two years. The RCF includes sustainability targets, although it is not specifically earmarked for funding the NetZeroby40 transition plan. Further details on financing instruments and resource allocation are available in Note 25 of the consolidated financial statements (p.315 to 319).

E1-1_07

By 2030, the only assets from scope 1 and 2 in manufacturing that could potentially lead to significant locked-in GHG emissions are the CHP plants outside Europe and boilers used in manufacturing facilities, as they will still operate with fossil fuels (natural gas mainly), and it will be difficult to switch to alternative or renewable fuels. We will run an innovative project in two of the manufacturing sites to use biomass for the boilers and based on the results we are planning to implement across all plants by 2040. In logistics, we will have around 2,000 own trucks (scope 1) by 2030 using fossil fuel. In light fleet, which is leased and changed every four years, we don't expect significant locked-in emissions. As per our NetZeroby40 commitment, by 2050 we will not have main assets with significant locked-in emissions: CHP in operations will be either decommissioned or replaced by renewable fuel, and boilers' fuel will be replaced by alternative systems.

By 2050, we don't expect any of our own trucks to run on fossil fuel. Cumulatively, by 2030 those locked-in emissions would be around 256,000 tonnes of CO_2e or 5.3% of our scope 1, 2, 3 emissions. Those locked-in emissions are not likely to affect our NetZeroby40 commitment, as they will be effectively managed and minimised before 2040 as shared above. As we sell beverages, we don't expect significant locked-in emissions in scope 3 category 'Use of sold products', neither by 2030 nor by 2040 or 2050.

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

E1.SBM-3_01_05

GHG emissions, emitted from every business and activity, are leading to global temperature increase and extreme weather conditions around the world. Global warming impacts environment and society across our entire value chain: from suppliers to customers and consumers.

Managing our carbon footprint is our major transition risk related to climate change in the medium and long term, as emerged from our double materiality assessment (DMA). The time horizons applied in the analysis and their business scenarios alignment are described in ESRS 2.

E1.SBM-3_02

We have a thoroughly designed Business Resilience Programme that enables us to proactively manage risks and embrace opportunities so that we grow sustainably and meet our short-, medium- and long-term objectives. One of the most significant risks to our resilience over the longer term is climate change. By proactively preparing for and managing climate risk through our business strategy and capital investments, however, we can harness significant opportunities.

E1.SBM-3_03-04_06

In our resilience analysis, we use a variety of climate scenarios in our assessment of the potential impact of climate change on our business, which are briefly described in Table 7. This enables us to consider a broad range of drivers and their impact. In considering the cost of carbon emissions, the more ambitious scenarios assume a greater amount of government use of regulation, taxes and levies, and hence the higher costs of carbon. However, we also assume that government intervention will not be consistent across all our markets given our diverse operating territories and, therefore, countries are grouped into leaders, followers and laggards in evaluating potential increases in taxes and levies.

Sustainability statement continued

ESRS E1 – Climate change continued

Table 7: Climate transition scenarios considered in Resilience Analysis and their key characteristics

	Transition scenarios		
	RCP 1.9	**RCP 4.5**	**RCP 8.5**

Description	• Limits global warming to below the 1.5°C target of the Paris Agreement.
	• Projects a median temperature increase of approximately 1.5°C by 2100, though this may involve a temporary 'overshoot' where temperatures briefly rise above 1.5°C before falling back down.
	• Reaches net zero around 2050.
		• The global average temperature increase is expected to be between 2.1°C and 3.5°C by the end of the century.
		• Greenhouse gas emissions are projected to peak around 2040 and then decline, leading to a stabilisation of radiative forcing at 4.5°C by 2100.
		• Net zero by 2055 is not reached
			• Scenario projects that by 2100:
			
			  • A global temperature increase between 3.3°C and 5.7°C.
			  • An increasing frequency of extreme weather events.
			  • Sea level rise of 0.52-0.98m relative to 1986-2005 levels.
			  • Significant changes in other climate indicators, such as ocean temperature, sea ice extent and permafrost.
			  • Net zero by 2055 is not reached

Rationale for inclusion	For consistency with our Science Based Targets initiative (SBTi) commitment and as representation of a best-case scenario from a climate action point of view	Represents the stated policy position and provides a midpoint scenario	Represents a 'worst-case' or 'extreme' scenario, particularly for physical risks.

As around 93% of our carbon emissions are scope 3, we are dependent on suppliers and customers reducing their carbon emissions. To assess the reduction in overall carbon emissions and our trajectory towards NetZeroby40, we rely on NGFS data to model industry decarbonisation rates.

In assessing how climate change may affect our production and distribution, we use external data used in the insurance industry, which we consider robust. While this data provides projections of general changes under different climate scenarios, it cannot predict the timing or severity of extreme events, which pose the greatest risk to our facilities. We also use assumptions about potential increases in insurance premiums based on this industry's statements about the impact of climate change. However, these projections may not fully apply to us, as they do not reflect the climate change mitigation and adaptation measures we are implementing.

In addition, we apply internal assumptions on production volume growth to 2040 to estimate future carbon emissions and resource use. We also recognise that these estimates are subject to several variables, including domestic growth rates in our operating countries, changes in consumer demand and preferences, weather patterns, industry developments, competition and regulatory changes.

As a result of our resilience analysis, we continue to improve our assessment of the effects of climate change, with a focus on clear targets and robust action plans. This enables us to deliver on our commitments, mitigate risks and take advantage of the opportunities inherent in change.

E1.SBM-3_07

We are keenly aware of the importance of delivering on our plans and the potential to adjust our strategy to respond to emerging needs and priorities. We continue to decarbonise our value chain, while updating our NetZeroby40 transition plan and developing long-term climate scenarios. We are also working towards our bold commitment to achieving a net-positive impact on biodiversity by 2040 in critical areas of our value chain, implementing the guidelines of the Science Based Targets Network, and we shifted our deforestation-free commitment from 2030 to 2025. We continue to expand our partnerships and seek new collaborations, as our ambitious goals and commitments can only be achieved through collective action.

With prudent financial risk management, the Group maintains a healthy liquidity position and access to various funding sources. As of 31 December 2025, the Group had €2.1 billion available under a €5.0 billion Euro medium term note programme, €0.4 billion available under a €1.0 billion Euro-commercial paper programme, an undrawn revolving credit facility of €1.2 billion and several bilateral bank loan facilities. None of the Group's debt facilities are subject to financial covenants that could impact liquidity or access to capital. For further details, refer to Note 25 of the consolidated financial statements (p.315 to 319).

Strong treasury governance ensures a consistent supply of committed funding at both central and operational levels, optimising liquidity and funding risk management to secure the most efficient financing solutions. This diversified funding strategy supports both operational and strategic needs, enabling the Group to allocate resources promptly and effectively to various commitments, including the ones relevant to sustainability.

Sustainability statement continued

ESRS E1 – Climate change continued

Impact, risk and opportunity management

E1-2 Policies related to climate change mitigation and adaptation

MDR-P_01-06

E1-2_01

Our NetZeroby40 commitment supports community development and a positive environmental impact. Guided primarily by our Climate Change and Environmental Policies, but also aided by our Principles for Sustainable Agriculture, Biodiversity statement, and Packaging waste management policy, we aim to reduce emissions across our value chain through energy efficiency, renewable technologies, sustainable packaging, and green fleets. We collaborate with stakeholders and suppliers, set clear emissions reduction roadmaps, and include CO_2 targets in management incentives. We integrate climate risks and opportunities into our strategy, explore solutions for residual emissions, and transparently monitor and report our progress. Also, our response to climate change is structured around the five decarbonisation pillars developed as part of our Transition Plan, as described in E1-1_01. Table 8 presents our material climate change IROs as emerged from the double materiality assessment (DMA), and the main corresponding policies through which they are being monitored and addressed.

Table 8: E1 IROs and the corresponding policies that address them

Topic	IROs description	IROs classification	Environmental policy	Climate change policy	Principles for Sustainable Agriculture	Supplier guiding principles policy	Biodiversity statement	Packaging waste management policy	Water stewardship policy
E1	Negative impact to the state of nature through contribution to Climate Change	Impact (-)	✓	✓	✓		✓	✓	
E1	Managing our carbon footprint	Risk	✓	✓					
E1	Managing our carbon footprint	Opportunity	✓	✓					

E1-3 Actions and resources in relation to climate change policies

E1.MDR-A_01-03

We have in place a number of existing and planned actions in order to deliver our climate change policies and achieve our targets and commitments, as presented in the following table.

Table 9: Key actions (existing and planned) in relation to climate change policies   ⤴ **Upstream**   O **Own Operations**   ⤵ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Value chain, geographies, affected stakeholders	Progress on Action
			Scope of Action (MDR-A_02)	
Top 20 energy savers programme	Current and will continue	Action is expected to lead to reduced Scope 1 emissions and cost savings. In accordance with the Climate Change Policy and our overall Environmental Policy, we strive to reduce all our emissions across the value chain as much as possible by advancing the reduction of the energy used in our operations.	Value chain: O Geographical boundary: All CCH markets Key affected stakeholders: Employees/suppliers	Reduction of energy consumption by improving efficiency of main energy consumers such as high-pressure compressors, boilers, bottle blowing processes, cleaning (CIP) process optimisation and cold CIP, introducing UV treatment for simple syrup process and heat recovery for syrup dissolving instead of use of thermal energy, optimising glass bottles washing process and introducing heat pumps.

Sustainability statement continued

ESRS E1 – Climate change continued

⇪ **Upstream**   Ⓞ **Own Operations**   ⤵ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)	
			Value chain, geographies, affected stakeholders	Progress on Action
Increase of Renewable energy consumption through the installation of solar PV	Current and will continue	Action is expected to lead to Scope 1 & 2 (market-based) emissions savings and climate resilience. Relates to our objective of expanding our use of renewable energy technologies.	Value chain: Ⓞ ⇪ Geographical boundary: Egypt, Nigeria, Switzerland, Italy, Austria, Czech Republic, Greece, Romania, Croatia, Ukraine Key affected stakeholders: Employees/suppliers	Current installations of roof-top PVs owned by CCH and also owned by third-party providers.
CO_2 yield improvement (for beverage carbonation)	Current and will continue	Action is expected to lead to Scope 1 carbon emissions reduction. Relates to our objective of advancing the reduction of the energy used in our operations.	Value chain: Ⓞ Geographical boundary: All CCH markets Key affected stakeholders: Employees, suppliers	CO_2 yield improvement by optimising the process/equipment and by using sterile air and nitrogen.
Heat pumps and electrification of energy	Current and will continue	Action is expected to lead to Scope 1 & 2 carbon emissions reduction. Relates to our objective of advancing the reduction of the energy used in our operations, and expanding our use of renewable energy technologies.	Value chain: Ⓞ ⇪ Geographical boundary: EU countries Key affected stakeholders: Employees, suppliers	Energy recovery from existing manufacturing processes and thermal energy electrification.
Alternative and low-carbon fuels introduction	Current and will continue	Action is expected to lead to Scope 1 carbon emissions reduction. Relates to our objective of advancing the reduction of the energy used in our operations, and expanding our use of renewable energy technologies.	Value chain: Ⓞ Geographical boundary: N. Ireland (implemented in 2025); Greece and Nigeria (in preparation) Key affected stakeholders: Employees, suppliers	Introduction of Biomass, Biogas and other low-carbon fuel solutions.
Modernisation of manufacturing equipment	Current and will continue	Action is expected to lead to Scope 1 & 2 carbon emissions reduction. Relates to our objective of advancing the reduction of the energy used in our operations, and expanding our use of renewable energy technologies.	Value chain: Ⓞ ⇪ Geographical boundary: Selective CCH markets as per the transition plan Key affected stakeholders: Employees, suppliers	Replacement of depreciated and old production lines and installation of new ones with high energy efficiency.
Green Fleet Programme	Current and will continue	Action is expected to lead to Scope 1 carbon emissions reduction. Relates to our objective of accelerating our green fleet.	Value chain: Ⓞ Geographical boundary: EU countries Key affected stakeholders: Employees, suppliers	Increase the number of electric and hybrid fleet (own and leased fleet).

Sustainability statement continued

ESRS E1 – Climate change continued

⬆ **Upstream**   O **Own Operations**   ⤵ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)	
			Value chain, geographies, affected stakeholders	Progress on Action
Low Carbon alternative fleet introduction of transportation solutions	Current and will continue	Action is expected to lead to Scope 3 carbon emissions reduction. Relates to our objective of working with suppliers to reduce their carbon footprint and to minimise their climate impacts, and of expanding our use of renewable energy technologies.	Value chain: ⬆ ⤵ Geographical boundary: All CCH markets Key affected stakeholders: Third-Party Logistics providers (suppliers), customers	Distribution fleet electrification in Austria, Italy, Ireland, Switzerland, Czech Republic, Slovakia and Hungary; and Low Carbon Fuel (HVO, CNG) usage in all markets.
Improvement of logistics efficiencies	Current and will continue	Action is expected to lead to a reduction in Scope 3 carbon emissions. It relates to our objective of working with suppliers to reduce their carbon footprint and to minimise their climate impacts, and accelerating our green fleet.	Value chain: ⬆ ⤵ Geographical boundary: All CCH markets Key affected stakeholders: Third-Party Logistics providers (suppliers), Customers	Km driven reduction due to: • Warehouse network optimisation (reducing Haulage through the reduction of overflow warehouses) • Route-to-market optimisation • Reduction of returns, routes optimisation
Using advanced technologies and further reduction of fuel consumption	Current and will continue	Action is expected to lead to Scope 3 carbon emissions reduction. It relates to our objective of accelerating our green fleet.	Value chain: ⬆ ⤵ Geographical boundary: All CCH markets Key affected stakeholders: Third-Party Logistics providers (suppliers), Customers	Reduce consumption of fuel through advanced technology (Euro 7, light trailers).
Introducing intermodal transportation	Current and will continue	Action is expected to lead to Scope 3 carbon emissions reduction. It relates to our objective of working with suppliers to reduce their carbon footprint and to minimise their climate impacts.	Value chain: ⬆ ⤵ Geographical boundary: Austria, Switzerland, Russia, Poland, Czech Republic, Slovakia Key affected stakeholders: Third-Party Logistics providers (suppliers), Customers	Shifting volume towards cleaner transportation models (e.g., from wheels to trains).
Increase the number of energy-efficient* coolers in the marketplace * New coolers with at least 50% lower electricity consumption compared to the same old cooler type and B-type coolers.	Current and will continue	Action is expected to lead to Scope 3 carbon emissions reduction. Relates to our objective of deploying more energy-efficient coolers in the marketplace, and engaging with relevant stakeholders to combat climate change.	Value chain: ⤵ Geographical boundary: All CCH markets Key affected stakeholders: Customers, suppliers	Continue purchasing energy efficient new coolers from our suppliers and replacing old coolers with energy-efficient models.
For packaging initiatives contributing to Scope 3, please refer to ESRS E5 on page 122 to 133	Current and will continue	Action is expected to lead to Scope 3 carbon emissions reduction. Relates to our objective of accelerating our packaging and packaging waste agenda, and engaging with relevant stakeholders to combat climate change.	Value chain: ⬆ ⤵ Geographical boundary: All CCH markets Key affected stakeholders: Customers, consumers, suppliers	Using more recycled content and reusable/refillable packaging solutions, decarbonisation at supplier level; all initiatives for packaging collection that increase % collected and recovered packaging.
Use of ISO standard for commodities and supplier specific LCA development for key direct supplies of raw and packaging materials	Current and will continue	Action is expected to lead to Scope 3 carbon emissions reduction. Relates to our objective of working with suppliers to reduce their carbon footprint and to minimise their climate impacts.	Value chain: ⬆ Geographical boundary: Global Key affected stakeholders: Suppliers	Using Supplier-Specific Emission Factors, guiding suppliers to work on decarbonisation plans and renewable energy, providing supplier Carbon emission development programme (Supplier Leadership on Climate – SLoC).

Sustainability statement continued
ESRS E1 – Climate change continued

E1.MDR-A_04

As per the Union of European Soft Drinks Associations (UNESDA) statement "Beverage sector acknowledges its responsibility in playing its part in the fight against climate change and we are committed to help the European Union become a climate neutral continent by 2050 by driving decarbonisation throughout our value chain – from responsible sourcing of our ingredients to production and distribution of the final products. We know our competitiveness and long-term success depend on the sustainability of our operations and the resilience of our value chain". We have not identified direct harm to any stakeholders' group from our actual impact. All actions we take are towards decarbonisation by following the applicable regulatory, industry and international standards.

E1.MDR-A_05

In 2025, we made progress on our climate-related actions and plans and for the fifth consecutive year we reached our annual roadmap:

- continued our decarbonisation journey in all five levers in alignment with our NetZeroby40 roadmap;
- continued placing energy-efficient coolers in the marketplace and continued energy saving projects in own operations;

- focused on packaging decarbonisation using a higher percentage of recycled materials and improving percentage packaging collection;
- supported further roll-out of Deposit Return Systems (DRS) in our EU markets;
- promoted Extended Producer Responsibility (EPR) policies and the launch of new packaging collection systems in priority markets;
- expanded our partnerships in water and waste reduction.

In 2021, we committed to achieve net zero emissions across the entire value chain by 2040. This is our most ambitious, complex and forward-looking commitment. We were among the first companies to adopt science-based reduction targets back in 2015-2016 (immediately after the UN COP 21 meeting in Paris). We have reduced our absolute total value chain emissions in scopes 1, 2 and 3 by 29% (including Egypt) from 2010 to the end of 2025, our absolute value chain reduction in 2025 versus 2019 is 12% (including Egypt). These results come from our sustained investment and focus and highlight our consistent approach to decarbonisation. Reducing carbon emissions is the non-negotiable goal for our business. We continued to work across our value chain to reduce emissions, with a particular focus on energy efficiency and renewal, packaging, coolers and ingredients. We do this because we will make the biggest progress by delivering sustainable solutions in these parts of our value chain.

In December 2024, we received formal validation from the SBTi on our net zero target (NetZeroby40). Throughout 2025 we were working to update the Net Zero Roadmap with the changes recommended by the SBTi and their Net Zero Standard V. 1.3. As communicated in 2024 Sustainability Statement, due to the inclusion of FLAG targets, our baseline year was changed from 2017 to 2019. We have now included the FLAG component in the emission factors of all agricultural ingredients (agricultural raw materials and paper- and wooden-based packaging materials). Two new scope 3 categories have been added: Fuel-and-energy-related activities not included in scope 1 or 2 (or emissions category 3.3) – these are upstream emissions from extraction, production and transportation of fuels consumed and fuels used in the generation of electricity, and transmission and distribution (T&D) losses; and End-of-life treatment of sold products (so called emissions category 3.12) – these are emissions from waste disposal and treatment of all products sold at the end of their life. In addition, we reallocated emissions from on-site electricity generation from scope 2 to scope 1 reflecting the direct emissions from fuels used for the generation and also updated emissions from electricity consumption in Remote Properties from market-based to location-based approaches as per the GHG Protocol. All those additions, together with the updated emissions factors (coming from new scientific methodology specifically for agricultural

ingredients and plastic packaging materials), led to the recalculation of the reported GHG emissions from 2019 to 2024. In parallel, as part of our commitment to continuous improvement in emissions reporting, we automated in 2025 the calculation of recycled content for certain secondary packaging materials (e.g., PE stretch film, plastic shrink film and paper cardboard) and incorporated these results into emissions calculations for 2024 and 2025.

E1-3_01_03-04

Table 10 includes the actions per decarbonisation lever, which are aligned with our updated net zero roadmap with all recalculations described above. In 2025 we updated our Net Zero Transition Plan by 2030 incorporating: a) the updated long-range plan (LRP) volume, b) the new Scope 3.3 and Scope 3.12 categories as required by the SBTi, c) added 'Concentrates Other than Juice' in our Scope 3.1, and d) used the updated emission factors, including FLAG component.

Sustainability statement continued

ESRS E1 – Climate change continued

Table 10: Mitigation actions per decarbonisation lever (action, GHG reductions)

Decarbonisation levers and associated actions	GHG emission reductions		Time horizon for completing the action Year	Relevant target (link to E1-4)
	Achieved (2025 vs. 2019) tCO$_2$e	Expected (2030 vs. 2019) tCO$_2$e		
Manufacturing (includes scope 1 fuels used in production plants and remote properties, scope 1 losses of CO$_2$ used for beverage carbonation, scope 2 electricity/heat/steam/hot water purchased (in production plants and remote properties), upstream scope 3 emissions from energy used in plants and energy used in own Remote Properties (not included in S1 or S2) – new category S3.3): • continue implementing and accelerating the energy-efficient projects in our plants (deployment of energy-saving projects, old equipment modernisation, and installation of heat pumps and electrification); • improving the CO$_2$ yield in the plants; • accelerating usage of renewable and/or cleaner energy to replace fossil fuel in scope 1 or electricity/heat/steam/hot water in scope 2.	-57.6kt -9.7%	-209.8kt -35.5%	2030	Scope 1 and 2 decrease by 2030 vs. 2019 as per the 1.5 degree climate scenario (SBT); Scope 3 decrease by 2030 vs. 2019 as per the well-below 2 degree climate scenario
Transportation (includes scope 1 fuels used for own transport, both light and heavy, scope 3 fuels used for outsourced logistics and transportation, and upstream emissions from energy used in own transportation (not included in S1 or S2)- new category S3.3): • 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 and joint investments (accelerate shifting to alternative fuels, route to market evolution, shifting of more volume to trains and applying industry innovations)	-20.2kt -5.8%	-20.4kt -5.9%	2030	Scope 1 and 2 decrease by 2030 vs. 2019 as per the 1.5 degree climate scenario (SBT); Scope 3 decrease by 2030 vs. 2019 as per the well-below 2 degree climate scenario
Packaging (includes scope 3.1 category from all primary, secondary and tertiary packaging purchased quantities and also the new scope 3.12 category for End of Life treatment of packaging of our sold products): • implementing our Pack Mix of the Future strategy (increasing recycled PET, moving from non-reusable one-way glass bottles to reusable glass bottles and providing more packageless solutions); • implementing decarbonisation of our primary and secondary packaging materials (aluminium cans, PET bottles, glass bottles, plastic labels, closures, stretch films, etc.).	+14kt +0.6%	-401kt -18.5%	2030	Scope 3 decrease by 2030 vs. 2019 as per the well-below 2 degree climate scenario
Ingredients (includes scope 3 from all ingredients (sugar, sweeteners and Juice concentrates) used for manufacturing of our beverages (FLAG + non-FLAG) and non-FLAG Concentrates Other than Juice (new addition)): • decarbonisation initiatives with our suppliers (engagement of farmers through co-development of farming pilots with suppliers, using regenerative agricultural practices); • continue reformulation of our products and moving to more lights and zero products in our beverage portfolio	+5.3kt +0.3%	-133kt -7%	2030	Scope 3 decrease by 2030 vs. 2019 as per the well-below 2 degree climate scenario
Drink equipment (includes scope 3 of electricity used by our customers for the drink equipment we provide, scope 1 for refrigerants' losses from cold drink equipment): • accelerate the process of providing energy-efficient drink equipment to our customers and finding innovative solutions for further energy efficiency of our drink equipment; • greening the electricity grid mainly in Europe and with slower pace in Africa.	-714kt -48%	-917kt -62%	2030	Scope 1 decrease by 2030 vs. 2019 as per the 1.5 degree climate scenario (SBT); Scope 3 decrease by 2030 vs. 2019 as per the well-below 2 degree climate scenario

Sustainability statement continued

ESRS E1 – Climate change continued

E1-3_07-08 & E1-1_04_06_08

As detailed in the EU Taxonomy section of this Sustainability Statement (p. 82 to 86), our core economic activity is not yet included in the published Delegated Acts and is therefore not considered Taxonomy-eligible at this stage. However, we have assessed secondary activities that contribute to climate change mitigation. In 2025, 0.87% of total Capex was Taxonomy-aligned, also driven by activities connected to our NetZeroby40 transition plan. Specifically, CCM4.1 'Electricity generation using solar photovoltaic technology', CCM7.4 'Installation, maintenance, and repair of charging stations for electric vehicles

in buildings' and CE1.1 'Manufacture of plastic packaging goods' contributed to aligned Capex.

We have also assessed CCM6.5 'Transport by motorbikes, passenger cars, and light commercial vehicles' and CCM6.6 'Freight transport services by road', which relate to the electrification of our fleet. Although a significant part of our fleet meets the SC criteria, due to challenges with the DNSH criteria, we will claim zero alignment to EU Taxonomy in 2025.

Looking ahead, we expect to maintain or increase EU Taxonomy alignment as we continue to evaluate investment plans and operational expenditures in areas that could become eligible with the introduction of regulatory updates.

Metrics and targets

E1-4 Targets related to climate change mitigation and adaptation

E1.MDR-T_01-07, E1-4_01-17_24

Net-zero target

Multiple climate scenarios have been taken into consideration, as outlined in SBM-3_08_09_10, helping assess external drivers, including policy developments and market shifts. In October 2021, we announced our NetZeroby40 transition plan, as part of our commitment to reach net zero absolute emissions across all scopes by 2040.

This target is fully aligned with the 1.5 degree pathway, and it was approved by the SBTi in December 2024 (https://sciencebasedtargets. org/target-dashboard). NetZeroby40 is a carbon emissions roadmap including our base-year results, year-on-year emissions targets, 2030 near-term and our 2040 net zero target, i.e., CCHBC commitment to reach net zero greenhouse gas emissions across the value chain by 2040.

Near-term targets

Our near-term targets are serving our carbon reduction ambition by 2030 and are presented in Table 11.

Table 11: Near-term GHG emission reduction targets — ⤴ Upstream ◯ Own Operations ↩ Downstream

Target (MDR-T_01_02_03)	Scope (MDR-T_04) % of scope 1, 2 and 3	Scope 2 location/ market-based	Value chain/Geography	Coverage of GHG	Baseline year (MDR-T-06) (Year)	Baseline GHG emissions (MDR-T_05) (tCO₂e)	Current Reporting Year Value (MDR-T_13) (tCO₂e)	Target year (MDR-T_07) (Year)
Energy and Industry target: reduce absolute scope 1 and 2 GHG emissions 46.2% by 2030 from a 2019 base year	100% scope 1 and 2	Scope 2 market-based	Value chain: ◯ Geographical boundaries: All countries of operations	Our targets refer to all GHG types according to the SBTi methodology (e.g., CO₂, CH₄, N₂O, etc.) and they correspond to gross emissions.	2019	556,417	438,105 (456,882 in 2024)	2030
Scope 3 target: reduce absolute scope 3 GHG emissions 27.5% by 2030 from a 2019 base year	100% scope 3 (non-FLAG)	n/a	Value chain: ⤴ ↩ Geographical boundaries: All countries		2019	5,293,611 Numbers include Concentrate Other than Juice	4,539,801 (4,680,264 in 2024) Numbers include Concentrate Other than Juice	2030
FLAG target: reduce absolute scope 3 FLAG GHG emissions 33.3% by 2030 from a 2019 base year	100% FLAG part of scope 3	n/a	Value chain: ⤴ Geographical boundaries: All countries		2019	770,868	886,215 (907,578 in 2024)	2030

Our current roadmap and targets are based on the formally approved by the SBTi in December 2024 net zero target by 2040 and include FLAG emissions.

Sustainability statement continued
ESRS E1 – Climate change continued

Long-term targets

In our NetZeroby40 transition plan we aim to achieve the following by 2040:

- Energy & Industry: CCHBC commits to reduce absolute scope 1 and 2 GHG emissions by 90% by 2040 from a 2019 base year. CCHBC also commits to reduce absolute scope 3 GHG emissions by 90% within the same timeframe.
- FLAG: CCHBC commits to reduce absolute scope 3 FLAG GHG emissions by 72% by 2040 from a 2019 base year. This target includes FLAG emissions and removals.

Other sustainability commitments

Developed in 2018, Mission 2025 is a set of sustainability commitments based on our stakeholder materiality matrix and aligned with the UN Sustainable Development Goals (SDGs) and their targets. It spans across six key focus areas to cover our entire value chain, including emissions reduction, with the following commitments:

- Reduce direct carbon emissions ratio by 30% vs 2017.
- 50% of our refrigerators in customer outlets will be energy efficient.
- 50% of total energy used in our plants will be from renewable and clean sources.
- 100% of the total electricity used in our plants in EU and Switzerland will be from renewable and clean source.

The status of all Mission 2025 goals is disclosed on pages 44 to 45.

Our approved by the SBTi targets for reducing scope 1 and 2, and scope 3 emissions have organisation-wide coverage. We cover 100% of our operational activities, and as per the GHG Protocol we cover all our financial activities.

E1.MDR-T_04

As previously mentioned, our climate change commitments cover our entire Company, all scope 1, 2, 3, and we aim to reach net zero emissions across the entire value chain by 2040 as per the 1.5 degree scenario, as well as our intermediate emissions reduction target by 2030 is approved by the SBTi.

E1.MDR-T_08

The Group's annual roadmap of net zero target by 2040 is shown in the net zero chart in the strategic part of the IAR, section 'License to operate', page 35. Mission 2025 targets related to climate and energy are disclosed in the Strategic Report, 'Key performance indicators' section on page 44. Those targets don't have interim targets, but only annual roadmaps at Group level disaggregated further down per Business Unit.

E1.MDR-T_09-10 & E1-4_22

At the end of 2020, we set and received approval by the SBTi of our Science-Based Targets by 2030, as our previous SBT period-closing was end of 2020. Those targets are reported in the 2024 IAR (as an old roadmap) and are provided in Table 10. For the recent targets (see Table 11), approved by the SBTi in December 2024, we report as per the GHG Protocol Corporate Accounting and Reporting Standard. We cover 100% of our operational activities and we account and report all seven Greenhouse Gases, disclosed as equivalent to CO_2. Under scope 2 emissions, we are reporting market-based GHG emissions and separately the location-based scope 2 emissions. Our climate targets are also aligned with the UN SDG Target 13.1, i.e., strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries, as well as UN SDG Targets 7.2 and 7.3 on increased renewable energy and energy efficiency. We do not use any carbon removal nor neutralisation or off-setting/insetting methodologies to achieve our GHG internal annual roadmap targets as per the SBTi guidelines.

E1.MDR-T_11

↗ **Please see 'Stakeholder Engagement' section on pages 12 to 15**

E1.MDR-T_12

As per the GHG Protocol, the recalculation policy for base-year emissions and previous years' emissions is applicable in case of the following changes: 1) significant change in calculation methodology, 2) significant change in emissions conversion factors (LCAs), 3) investment, divestment, mergers and acquisitions with significant impact to business financials and emissions (>3% of emissions), 4) significant change in the business growth rate or activity, and 5) mistake or calculation gap found which is bigger than 3% of emissions. Recalculations done in 2025 are disclosed in ESRS 2, BP-2_10, 11, 12. Emission factors are provided by the Institute of Energy and Environment (IFEU) assigned by TCCC and used as the emissions factors data source to TCCC and their bottling system for regular updates (update as of January 2025). In some specific cases we use also GHG Protocol Transport Tool and Defra factors.

E1.MDR-T_13

In 2025, we reached 12% reduction of our absolute value chain emissions versus 2019 which is the fifth year of meeting our annual roadmap (please see page 35). We also advanced our climate-related targets from Mission 2025: our target on percentage energy-efficient coolers was overachieved, we continued with 100% renewable and clean electricity in our EU and Swiss plants, and we overachieved our percentage renewable and clean energy across CCHBC plants.) As part of our performance review, each target is monitored regularly (monthly or quarterly). We report the progress in a specific dashboard. There the status versus the target is colour-coded and disclosed as difference (absolute and in %). Performance review includes setting corrective measures and assessing their effectiveness over time.

E1-4_18

Within our recently approved NetZeroby40 targets, we have included all relevant emissions from all entities from our financial reporting. We also report 100% of emissions from our joint ventures as there we have operational control. Our NetZeroby40 target was formally approved by the SBTi in December 2024.

E1-4_19

We have decreased our absolute direct emissions by 61% and reduced our absolute total value chain emissions in scopes 1, 2 and 3 by 29% from 2010 to the end of 2025. All our emissions in those years have been assured by an external organisation, and the assurance statement is available in each of our Integrated Annual Reports published on the website.

E1-4_20

Our baseline values are with primary data, assured externally. 2017 was selected as we developed our Mission 2025 in 2018. Now 2019 is selected as per the FLAG requirements and considering the most credible data for our Egyptian operations which were acquired in 2022. We follow GHG Protocol, and we have a recalculation policy to recalculate baseline year as required by it. Recalculation policy and all carbon accounting rules and principles, as well as results of the GHG materiality assessment are documented internally and reviewed regularly.

Sustainability statement continued

ESRS E1 – Climate change continued

E1-4_21

The only adjustment to our baseline year is related to the development of our FLAG targets. In line with SBTi requirements that the baseline year be no earlier than 2018, we updated our original 2017 baseline to 2019. In addition, no reliable emissions data were available for our Egyptian operations prior to 2019.

E1-5 Energy consumption and mix

E1-5_01-15 & BP-2_11, 12

Table 12: Energy Consumption and mix

Energy consumption and mix	Units	2024	2025
(1) Fuel consumption from coal and coal products	million MWh	0	**0**
(2) Fuel consumption from crude oil and petroleum products	million MWh	0.50* (0.47 in 2024)	**0.42**
(3) Fuel consumption from natural gas	million MWh	1.09* (1.11 in 2024)	**1.12**
(4) Fuel consumption from other fossil sources	million MWh	0	**0**
(5) Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	million MWh	0.36	**0.33**
(6) **Total fossil energy consumption (calculated as the sum of lines 1 to 5)**	million MWh	1.94	**1.87**
Share of fossil sources in total energy consumption	Percentage	76%	**74%**
(7) Consumption from nuclear sources	million MWh	0	**0**
Share of consumption from nuclear sources in total energy consumption	Percentage	0	**0**
(8) Fuel consumption from renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	million MWh	0	**0.01**
(9) Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	million MWh	0.62	**0.63**
(10) The consumption of self-generated non-fuel renewable energy	million MWh	0	**0.01**
(11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)	million MWh	0.62	**0.65**
Share of renewable sources in total energy consumption	Percentage	24%	**26%**
Total energy consumption (calculated as the sum of lines 6, 7 and 11)	million MWh	2.56	**2.52**
Energy intensity	kWh/€ revenue	0.238	**0.217**

A reconciliation of the net revenue: Note 7 from Financial Statement, page 277

* Restatement due to the new factors applied (converting fuel to energy).

E1-6 Gross scopes 1, 2, 3 and Total GHG emissions

E1-6_01-13_17-18_20_22_24-25_28_30-31_32_35 & BP-2_11, 12

Table 13: Gross scopes 1, 2, 3 and Total GHG emissions

Gross emissions	Units	2024	2025
Scope 1			
Gross scope 1 GHG emissions	tonnes of CO_2e	345,020* (342,742 in 2024)	**328,550**
% of scope 1 GHG emissions from regulated emission trading schemes	Percentage	0	**0**
Biogenic emissions of CO_2 from the combustion or bio-degradation of biomass (include emissions of other types of GHG (in particular CH_4 and N_2O))	tonnes of CO_2e	0	**1,445**
Scope 2			
Gross scope 2 GHG location-based emissions	tonnes of CO_2e	344,219* (342,047 in 2024)	**341,149**
% of gross scope 2 GHG location-based emissions (determine: local, subnational, or national boundaries)	Percentage	5.6* (7.1% in 2024)	**5.7**
Gross scope 2 GHG market-based emissions	tonnes of CO_2e	111,862* (111,670 in 2024)	**109,555**
% of gross scope 2 GHG market-based emissions	Percentage	1.9* (2.4% in 2024)	**1.9**
% of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to scope 2 GHG emissions	Percentage	42.8	**41.0**
% of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to scope 2 GHG emissions	Percentage	57.2	**59.0**
Biogenic emissions of CO_2 carbon from the combustion or biodegradation of biomass (include emissions of other types of GHG (in particular CH_4 and N_2O))*	tonnes of CO_2e	0	**0**
Scope 3			
Gross scope 3 GHG emissions for each significant category	tonnes of CO_2e	5,415,508* (4,135,467 in 2024)	**5,273,846**
% of emissions calculated using primary data obtained from suppliers or other value chain partners	Percentage	80	**83**
Biogenic emissions of CO_2 carbon from the combustion or biodegradation of biomass that occur in upstream value chain (include emissions of other types of GHG (in particular CH_4 and N_2O))	tonnes of CO_2e	0	**0**
Biogenic emissions of CO_2 carbon from the combustion or biodegradation of biomass that occur in downstream value chain (include emissions of other types of GHG (in particular CH_4 and N_2O))	tonnes of CO_2e	0	**0**

Sustainability statement continued

ESRS E1 – Climate change continued

Gross emissions	Units	2024	2025
Emissions of CO_2 that occur in the lifecycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass)	tonnes of CO_2e	0	**0**
Totals GHG emissions (scope 1, 2 and 3)			
Total GHG emissions with location-based scope 2	tonnes of CO_2e	6,104,747* (4,820,256 in 2024)	**5,943,546**
Total GHG emissions with market-based scope 2	tonnes of CO_2e	5,872,390* (4,589,879 in 2024)	**5,711,951**
GHG emissions intensity			
Scope 1, 2 (location-based) and scope 3	g CO_2e/€	567.7* (448.2 in 2024)	**512.2**
Scope 1, 2 (market-based) and scope 3	g CO_2e/€	546.0* (426.8 in 2024)	**492.2**
Net revenue used to calculate GHG intensity	Million €	10,754.4	**11,604.5**
Total net revenue (in financial statements)	Million €	10,754.4	**11,604.5**

* In 2025 we recalculated all years from 2024 back to baseline 2019 including new Scope 3.3 and Scope 3.12 categories as required by SBTi. We have also applied the most recent updates in emission factors received by IFEU to all related years including FLAG component. Emissions from Concentrates Other than Juice (included in Net Zero Transition Plan) will start being included in our actuals reporting from 2026.

Emissions intensity is also calculated in grammes CO_2e per litre of produced beverage; the value in 2025 is 350.8g/lpb, while in 2024 it was 367.6*g/lpb (both figures related to scope 1, 2 market-based and scope 3).

`E1-6_02`

Table 14: Gross emissions percentages

Gross emissions percentages	2024	2025
Gross scope 1 emissions from the consolidated accounting group (parent and subsidiaries)	100%	**100%**
Gross scope 2 emissions from the consolidated accounting group (parent and subsidiaries)	100%	**100%**
Gross scope 1 emissions from investees*	0%	**0%**
Gross scope 2 emissions from investees*	0%	**0%**

* Associates, joint ventures or unconsolidated subsidiaries that are not fully consolidated in the financial statements of the consolidated accounting group, as well as contractual arrangements that are joint arrangements not structured through an entity (i.e., jointly controlled operations and assets), for which it has operational control.

`E1-6_03 & BP-2_11, 12`

Table15: Gross emissions absolutes

Emissions category	Gross emissions (tCO₂e) 2024	Gross emissions (tCO₂e) 2025
Greenhouse gas emissions from operations (Total scope 1)	345,020*	**328,550**
CO_2e from energy used in plants (scope 1)	196,243	**190,154**
CO_2e from fuel used in Company vehicles	87,078	**79,725**
Coolant emissions from Cold Drink Equipment (CO_2e)	4,352	**1,790**
CO_2e for product carbonation (CO_2 losses)	50,582	**51,856**
CO_2e from remote properties' fuel consumption	6,764	**5,025**
Energy indirect GHG emissions (scope 2 market-based)	111,862*	**109,555**
CO_2e from electricity used in plants (scope 2 market-based)	73,443	**74,026**
CO_2e from electricity used in plants (scope 2 location-based)	303,932	**302,628**
CO_2e from supplied heating and cooling (scope 2)	34,194	**32,600**
CO_2e from electricity consumption in remote properties, market-based	4,225	**2,929**
CO_2e from electricity consumption in remote properties, location-based	6,093	**5,921**
Total emissions scope 2 market-based	111,862*	**109,555**
Total emissions scope 2 location-based	344,219*	**341,149**
Total emissions (scope 1 and 2 market-based)	456,882	**438,105**
Total emissions (scope 1 and 2 location-based)	689,239	**669,699**
Other indirect GHG emissions (scope 3)	5,415,508*	**5,273,846**
CO_2e from electricity use of cold drink equipment	817,138	**767,994**
CO_2e embedded in packaging (Cradle-to-Gate)	1,928,932	**1,891,222**
CO_2e from sugar and Juice concentrates	1,846,447	**1,763,356**
CO_2e from third-party transports	195,488	**222,130**
CO_2e from flights	2,595	**2,298**
CO_2e from product carbonation	102,799	**104,448**
CO_2e from Remote Properties fuel consumption	7,671	**5,285**
CO_2e from electricity consumption in rented and outsourced Remote Properties location-based	8,202	**12,216**
CO_2e from CO_2 production in CHPs	11,643	**9,491**
CO_2e from upstream activities of the energy used in own Company vehicles (not included in S1 or S2)	25,374	**23,641**
CO_2e from upstream activities of the energy used in production plants (not included in S1 or S2)	175,640	**173,142**
CO_2e from upstream activities of the energy used in own remote properties (not included in S1 or S2)	3,905	**3,317**
End of Life (EoL) treatment of sold products	289,674	**295,307**
GHG emissions absolute (scope 1, 2 market-based, and 3)	5,872,390	**5,711,951**
GHG emissions absolute (scope 1, 2 location-based, and 3)	6,104,747	**5,943,546**

* 2024 figures have been restated to reflect the updated emission factors and the inclusion of additional categories of emissions.

Sustainability statement continued

ESRS E1 – Climate change continued

E1-6_04-05_26-27_29

Table 16: Scope 3 categories

Significant categories of scope 3 emissions	Criterion for significance (Magnitude, financial spend, influence, related transition risks, stakeholder views, other	Scope 3 emissions magnitude (tCO₂e) 2024	**Scope 3 emissions magnitude (tCO₂e) 2025**	Included in inventory (Y/N) (E1-6_26_27)	Reporting boundaries considered, calculation methods for estimating GHG emissions, calculation tools applied (E1-6_26, 29)
1. Purchased goods and services	Magnitude/ Materiality to Corporate Carbon emissions inventory	3,553,492 (FLAG: 907,578; Non-FLAG: 2,645,914)	**3,460,149 (FLAG: 886,215; Non-FLAG: 2,573,934)**	Y	Average data method.
					For emission quantification, we multiply the actual quantities of purchased materials (via automated report from our systems) by the respective ingredients/packaging GHG emissions factors. We use Ecoinvent, World Food Database, DEFRA and IFEU LCA assigned by TCCC among others as the source of emission factors.
					In 2025 we started reporting separately FLAG (Forest, Land and Agriculture) emissions and non-FLAG emissions and thus we recalculated all years back to baseline 2019. All emission factors (EFs) of ingredients and packaging with Forest, Land and Agriculture (FLAG) component, are split into two separate EFs: FLAG and non-FLAG.
					In the near future, we expect this category emission accounting to move from current method to a hybrid data method and use supplier specific emissions factor where available and reliable.
					In 2024 and 2025, we used specific emission factor for our own in-house produced rPET. The factor was developed based on the LCA prepared by IFEU independent experts.
					In addition, for our main primary packaging materials, as PET and aluminum for cans, we are including in the calculation recycling content of materials used (recycled content comes from our suppliers).
					In 2025 we started introducing in the calculation recycled content of some secondary packaging like Stretch and Shrink Films and Cardboard. We continue enhancing our reporting capabilities by implementing additional automations for higher data accuracy.
2. Capital goods	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	Not reported in Scope 3 as this category is below our materiality threshold, based on our latest Materiality Analysis (from 2025).

Sustainability statement continued

ESRS E1 – Climate change continued

Significant categories of scope 3 emissions	Criterion for significance (Magnitude, financial spend, influence, related transition risks, stakeholder views, other	Scope 3 emissions magnitude (tCO₂e) 2024	Scope 3 emissions magnitude (tCO₂e) 2025	Included in inventory (Y/N) (E1-6_26_27)	Reporting boundaries considered, calculation methods for estimating GHG emissions, calculation tools applied (E1-6_26, 29)
3. Fuel-and-energy-related activities (not included in scope 1 or 2)	Magnitude/ Materiality to Corporate Carbon emissions inventory	204,919	**200,100**	Y	In 2025 we started including this category in our carbon accounting and have recalculated all years back to 2019 baseline. Under this category, we include: 1. Upstream Scope 3 emissions of all fuels and energy sources reported under Scope 1 • From Fossil Fuels used in our plants (such as LPG, Natural Gas, Light Fuel Oil etc.) • From Fuels used for our own Fleet & Vehicles • Fossil Fuels used in Offices, Warehouses, Distribution Centres 2. Upstream Scope 3 emissions of all fuels and energy sources reported under Scope 2 (from purchased electricity, heat, steam, cold/hot water used in our own operations). 3. Upstream Scope 3 emissions of the electricity purchased from own electrical or plug-in fleet under our operational control. Method used: primary data of the amount of fuel purchased is multiplied by the respective emission factors (EF) for each fuel type, covering Well-to-Tank emissions for electricity: primary data of the amount of electricity purchased is multiplied by the Scope 3 electricity factor per country covering Transmission and Distribution losses (T&D).
4. Upstream transportation and distribution	Magnitude/ Materiality to Corporate Carbon emissions inventory	429,018	**426,050**	Y	Under this category, we quantify emissions captured from mileage driven by third- party fleet, including product Haulage and Distribution multiplying by the GHG factor (emissions based on distance from the calculation tool of WRI-WBCSD GHG Protocol). GHG factors used include Tank-To-Wheel emissions. In addition, in 2025 we revised the calculation of this category including also the emissions from Transportation of purchased goods and services from category 3.1 from suppliers' gate to our factory gate. For the emission quantification, we multiply the quantities of purchased materials by the respective ingredients/packaging GHG Transportation emission factor.
5. Waste generated in operations	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	Not reported in Scope 3 as this category is below materiality threshold, according to the updated materiality assessment we conducted in 2025 with an external consultant.
6. Business travel	Magnitude/ Materiality to Corporate Carbon emissions inventory	2,595	**2,298**	Y	Distance-based method. Since 2018, we report GHG emissions from flights related to all Company employees. We receive emission data from the travel agencies, they use GHG factors based on the distance travelled and the travel class (from GHG Protocol). GHG factors used include Tank-To-Wheel emissions. Business travel by company car is included in scope 1.
7. Employee commuting	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	We have company owned and leased fleet, including management and functional cars in addition to the company owned and leased heavy fleet (trucks, vans, etc.) used for the product transportation to customers and reported under Scope 1 (mobile combustion). Management and functional cars are used by employees also to commute between home and office. Fuels and energy used for this activity are reported as part of Scope 1 (mobile combustion) and that's why it is not included here (to avoid double reporting). Rest of the employee commuting is below materiality threshold, according to the updated materiality assessment we conducted in 2025 with external consultant.

Sustainability statement continued

ESRS E1 – Climate change continued

Significant categories of scope 3 emissions	Criterion for significance (Magnitude, financial spend, influence, related transition risks, stakeholder views, other	Scope 3 emissions magnitude (tCO₂e) 2024	Scope 3 emissions magnitude (tCO₂e) 2025	Included in inventory (Y/N) (E1-6_26_27)	Reporting boundaries considered, calculation methods for estimating GHG emissions, calculation tools applied (E1-6, 26, 29)
8. Upstream leased assets	Magnitude/ Materiality to Corporate Carbon emissions inventory	15,873	**17,501**	Y	Average data method. The emissions captured under this category are emissions from electricity and fuels used in rented and outsourced Remote Properties. We use location-based emission factors for electricity used in rented and outsourced Remote Properties.
9. Downstream transportation and distribution	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	It is the transportation paid by our customers (not paid by us). Till 2024 we reported here the emissions from fuel used in 3rd party fleet, but then we transferred those emissions to category 3.4 Upstream Transportation and Distribution (as the service and suppliers we use for these services are contracted and paid by CCHBC).
10. Processing of sold products	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	We sell Ready-to-Drink products, no processing required by consumers.
11. Use of sold products	Magnitude/ Materiality to Corporate Carbon emissions inventory	102,799	**104,448**	Y	Primary data method. In this category we include carbon dioxide used for our product carbonation. We quantify carbon dioxide based on the product formulations and multiply by the GHG factor. In case of carbon dioxide, the GHG emission factor is equal to 1.
12. End-of-life treatment of sold products	Magnitude/ Materiality to Corporate Carbon emissions inventory	289,674	**295,307**	Y	In 2025 we started including this category in our carbon accounting separately, and we have recalculated all years back to 2019 baseline. We include all primary, secondary and tertiary packaging materials purchased, reported under category 3.1, considering their End-of-life (EoL) EF per material. Primary data of all purchased materials is multiplied by the respective EoL EF per material.
13. Downstream leased assets	Magnitude/ Materiality to Corporate Carbon emissions inventory	817,138	**767,994**	Y	In this category we include emissions from electricity consumption related to downstream leased assets, which are drink equipment placed in the customers' outlets in all our markets. We use primary data for the quantity and the respective model/type of drink equipment. We use average data method for electricity consumption per model assuming that every unit placed on the market operates 24h per day, 7 days per week (or 365 days per year). We receive information about electricity consumption by type of equipment from producers (Original Equipment Manufacturer or OEM). We know number and type of the units in each market as the year-end inventory. Then we multiply the electricity consumption by the number of units of each type. Subsequently, the total electricity consumption is multiplied by the country (location-based) electricity grid factor.
14. Franchises	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	We do not operate any franchises.
15. Investments	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	We do not operate with investments.
Other upstream	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	No other upstream activities are operated by the company.
Other downstream	Magnitude/ Materiality to Corporate Carbon emissions inventory	0	**0**	N	No other downstream activities are operated by the company.

In the above table all CCHBC subsidiaries and parent company are considered based on our financial consolidation and the materiality threshold defined.

Sustainability statement continued

# ESRS E1 – Climate change continued

E1-6_06

The following graphs present our GHG emissions disaggregated by scope and by value chain segment, with total emissions calculated with scope 2 market-based and location-based, respectively.

% of total emissions by scope and by value chain segment

Total emissions with Scope 2 Market-based (MB)

- 5.8%
- 1.9%
- 20.4%
- 71.9%
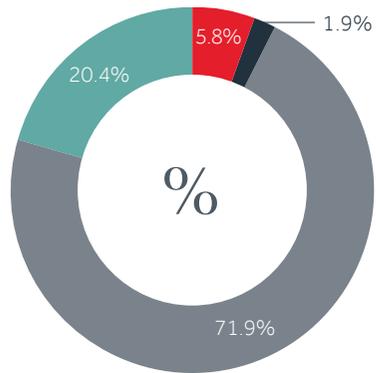
Total emissions with Scope 2 Location-based (LB)

- 5.5%
- 5.7%
- 19.6%
- 69.1%
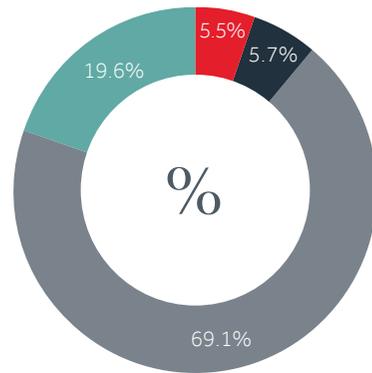
- 🔴 Scope 1 Own operation
- ⚫ Scope 2 Upstream
- ⚪ Scope 3 Upstream
- 🟢 Scope 3 Downstream

E1-6_14

There were no significant changes in the definition of our upstream and downstream value chain related to emissions reporting.

E1-6_15

The methodologies and significant assumptions for calculation GHG emissions were as follows: Scope 1: in our GHG emission factors 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_2e factors: mobile stationary combustion: GHGP tool; Refrigerants: IPCC 2021. Scope 2 includes the activities under our operational control, described in our Environmental Whitebook. In our GHG emissions factors are included: CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3. Scope 3: in our GHG emissions factors 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_2e factors: mobile and stationary combustion: GHG tool; electricity: from IEA location-based; Ingredients/Pack materials: LCA studies made by TCCC. We are working also with the Coca-Cola System team on the Supplier Specific Emission Factors in collaboration with key commodities suppliers, which will enable us to define value chain emissions brought to the business in a much more accurate way in the future. This will create clear visibility of the common interest projects and initiatives with suppliers and partners to decarbonise the business and reach our long-term climate goal – NetZeroby40.

E1-6_19_23

CCHBC is using a range of contractual instruments for sale and purchase of energy across the countries in which it operates. Sourcing methods employed include purchasing from an on-site installation (on-site Power Purchase Agreement or PPA), and unbundled procurement of energy attribute certificates (EACs), while the main tracking instruments used are Guarantees of Origins (GOs) or contracts. For more information on the contractual instruments per country of operation, you may refer to our latest CDP report.

Sustainability statement continued

ESRS E1 – Climate change continued

E1-7 GHG removals and GHG mitigation projects financed through carbon credits

E1-7_01

CCHBC is not currently using any carbon removal or neutralisation or off-setting/insetting methodologies to meet our GHG roadmap targets. As per the SBTi guidelines, carbon removal measures are not permitted at this stage. We commenced the purchase of a small amount of carbon removals in 2023, 2024 and 2025, we accumulate them but we don't use them in our carbon inventory as per the SBTi guidelines. At present, we are still gaining knowledge on carbon removals, and we plan to develop a comprehensive removal strategy once the formal guidelines on removals are finalised.

E1-7_02

We plan to purchase and cancel carbon credits for neutralisation at the end of our net zero target (2040). In case of a change of the Net Zero Standard, we would comply with its requirements.

E1-7_20

We intend to neutralise any residual emissions with permanent carbon removals at the end of the target.

E1-7_21

No public claims on GHG neutrality involving use of carbon credits were made in 2025.

E1-8 Internal carbon pricing

E1-8_01-04_06-08

Table 17: Internal carbon pricing (ICP) schemes

Types of internal carbon price scheme	Volume at stake (tCO₂e)	% of gross scope emissions (define the percentage of the respective scopes that are covered by ICP schemes)	Perimeter description/Scope of application
Shadow price applied for risk assessment (evolutionary, updated on a yearly basis)	Scope 1: 328,550 Scope 2: 109,555 Scope 3: 5,273,846	Scope 1: 100% Scope 2: 100% Scope 3: 100%	Applicable across all geographies and entities, for the inclusion of climate-related considerations in risk assessment of production and operational activities. Across scope 1, 2 and 3 emissions.

E1-8_05

We apply an internal carbon price (ICP) mechanism to encourage the integration of climate-related considerations into our risk assessments. Since 2022, we have partnered with an external provider to review a wide range of publications and translate the findings into projected carbon prices, expressed in Euros per tCO₂e, through to 2050.

This approach uses a top-down assessment to estimate the global average carbon price required to drive emissions reductions aligned with the pathways we have evaluated. The underlying data draws on multiple sources, including the International Monetary Fund (IMF), the International Energy Agency (IEA), the Inevitable Policy Response (IPR), the High Level Commission on Carbon Pricing (CPLC) and the Network for Greening the Financial System (NGFS).

Carbon prices were differentiated across scope 1, 2 and 3 emissions using sector specific inputs and calculated as a weighted average reflecting each country's share of total Group emissions. For scope 1 emissions, we relied on projected carbon prices for the soft drinks industry; for scope 2, we used projections from the utilities sector; and for scope 3, we applied distinct rates for ingredients, packaging and other key drivers.

Our analysis considered multiple climate scenarios, including Paris Ambition (RCP1.9) and Stated Policies (RCP4.5). The maximum projected prices applied in our assessment were:

- Scope 1: Under the Paris Ambition scenario, carbon prices are projected to reach €81.8/tCO₂e in 2030 and €155.1/tCO₂e in 2040. Under the RCP4.5 scenario, they are expected to reach €38.4/tCO₂e in 2030 and €53.8/tCO₂e in 2040.
- Scope 2: Under the Paris Ambition scenario, carbon prices are projected to reach €93.1/tCO₂e in 2030 and €189.9/tCO₂e in 2040. Under the RCP4.5 scenario, they are expected to reach €35.1/tCO₂e in 2030 and €48.6/tCO₂e in 2040.
- Scope 3: Under the Paris Ambition scenario, carbon prices are projected to reach €260.6/tCO₂e in 2030 and €525.4/tCO₂e in 2040. Under the RCP4.5 scenario, they are expected to reach €85.8/tCO₂e in 2030 and €93.3/tCO₂e in 2040.

Using the ICP to quantify climate risk has enabled full alignment with TCFD guidance and has equipped management with meaningful insights for evaluating and managing climate-related risks and opportunities. Additionally, we have a well-established strategic business planning process that forms the basis of the Board's quantitative assessment of the Group's viability. This rolling five-year plan reflects our current strategy and incorporates the impact of climate change across multiple scenarios.

The annual operating costs associated with scope 1 and 2 carbon emissions, calculated using the ICP methodology, are integrated into the financial forecasts that support the viability assessment.

E1-8_09

Impairment testing for goodwill and intangible assets with indefinite useful lives is performed annually, using forward-looking projections covering a five-year horizon and reflecting current operating and market conditions. The assumptions applied in these tests are subsequently evaluated at the Group level to assess whether an impairment loss should be recorded.

The assessment also incorporates potential adverse effects on future cash flows related to climate change risks. These include higher capital expenditure needed to address climate-related challenges, possible disruptions to production and distribution from extreme weather events, rising water costs, and the ongoing effort to manage the Group's carbon footprint in line with our NetZeroby40 commitment.

Sustainability statement continued

Environmental information

ESRS E2 – Pollution

Impact, risk and opportunity management

E2-1 Policies related to pollution

E2.MDR-P_01-06

↗ **Please see 'Consolidated Policies Table' on pages 75 to 78**

E2-1_01

According to the Principles for Sustainable Agriculture (PSA) Policy, CCHBC's suppliers are committed to adhering to the following:

- Environment and Ecosystems: agriculture and livestock production should be resilient, environmentally sustainable, cause minimal damage and, where possible, be restorative to the surrounding environment in all areas and activities on the farm.
- Soil Management: maintain and improve soils and prevent degradation, minimise GHG emissions, protect soil biodiversity and enhance soil structure. Implement a Nutrient Management Plan based on an integrated Nutrient Management approach and incorporate the 'Four Rs of nutrient stewardship' to maintain and enhance soil quality and minimise impacts on air, water and biodiversity.
- Agrochemical Management: follow national and/or local regulations and label requirements for safe and proper use of all agrochemicals, in accordance with label directions, to ensure proper protection of farm personnel and the environment. Do not use or store agrochemicals that are banned in the country of operation or are prohibited under international treaty. All agrochemicals are managed in a manner that respects Maximum Residue Limits (MRLs) of the countries where agricultural materials are grown and – when possible – of the countries where they are being used as ingredients to help prevent negative impacts on human health. All products used to protect crops from pest pressures, including, but not limited to, insects, weeds and diseases, are clearly documented and are part of an Integrated Pest Management System.

E2-1_03

We have implemented a comprehensive set of policies and procedures to proactively prevent, manage and mitigate the risks of incidents and emergency situations across our value chain, with a focus on minimising impacts on both people and the environment. In CCHBC, we have local emergency preparedness procedures available, which are regularly tested in each site and business unit, e.g., the spill prevention is tested annually. The Group Business Resilience team is leading emergency preparedness assessment of all our operating business units. This assessment includes response in emergency situations.

Upstream value chain

- **Supplier engagement and risk assessments**

  CCHBC actively collaborates with its significant suppliers to apply robust standards for environmental and social responsibility. An annual risk assessment exercise is conducted to identify potential vulnerabilities across the entire supply base, and the depth increases as the exposure and importance of each supplier starting from Platform enabled tools on sustainability risk identification, all the way to full ESG assessments and physical audits. In this way, CCHBC is able to proactively identify supply disruptions or unsafe practices and prioritise corrective actions. The Supplier Guiding Principles mandate compliance with environmental standards to avoid incidents such as spills, contamination or resource overuse.

- **Incident prevention measures**

  Suppliers are required to implement and maintain safety management systems, including contingency plans for environmental emergencies. Monitoring tools are in place to track compliance with sustainable sourcing policies, especially concerning water stewardship and raw material procurement.

- **Emergency response**

  In case of upstream incidents, we collaborate with suppliers to contain and remediate impacts by means of tracking supplier activities through the development of corrective actions and following through to completion.

Sustainability statement continued
ESRS E2 – Pollution continued

Downstream value chain

• **Distribution and logistics**

We incorporate sustainable logistics practices, including optimised route planning to reduce the environmental footprint and minimise the risk of transport-related incidents. Emergency preparedness protocols, such as proper driver training, are standard across fleet operations.

• **Customer and consumer safety**

We ensure that products adhere to the highest food safety and quality standards, with stringent testing procedures. Emergency response mechanisms are in place to address recalls or product withdrawals

• **Partnerships and collaboration**

Collaboration with retailers and distributors includes training and sharing best practices for product handling and waste management to avoid downstream incidents. Our impacts on water and soil pollution are also being addressed through our Water Stewardship Policy, which is focusing, among others, on effectively treating wastewater and addressing packaging pollution in waterways, as well as through our Packaging Waste Management policy, which is aiming to further improve effective waste management and packaging collection solutions, while Environmental Policy is ensuring compliance with all relevant legislative and regulatory requirements and striving for continuous improvement on our overall environmental performance to minimise our impact on the local and global environment.

Table 18: E2 IROs and the corresponding policies that address them

Topic	IROs description	IROs classification	Environmental policy	Climate change policy	Principles for Sustainable Agriculture	Supplier guiding principles policy	Biodiversity statement	Packaging waste management policy	Water stewardship policy
E2	Negative impact to the state of nature through Water Pollution	Impact (-)	✓		✓	✓		✓	✓
E2	Positive impact to the state of nature through Water Pollution Removal	Impact (+)	✓		✓	✓		✓	✓
E2	Negative impact to the state of nature through Soil Pollution	Impact (-)	✓		✓	✓		✓	✓

E2-2 Actions and resources related to pollution

E2.MDR-A_01-03_05 & E2-2_02

Table 19: List of actions in relation to pollution   ⬆ **Upstream**   ◯ **Own Operations**   ⤵ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02) Value chain, geographies, affected stakeholders	Activities	Progress on action (MDR-A_04)
PSA certification of our key agricultural ingredients	Start year 2017, completion year 2025	100% of the volume of our main agricultural ingredients certified as per the requirements of our Principles for Sustainable Agriculture (PSA) by year 2025	Value chain: ⬆ Geographical boundary: Global Key affected stakeholders: Suppliers	Recruitment of Suppliers for Sugar & Juices under PSA. Regular engagement with suppliers to follow up their certification status.	95% (excluding Multon Partners Juices)

More actions preventing pollution downstream are disclosed in section ESRS E5 Resource use and circular economy, pages 122 to 133. Pollution is an important environmental matter for us. We implement actions that focus on the prevention of pollution either in soil or water. We have the PSA certification of our key agricultural ingredients through which we planned to achieve 100% Sustainable Agriculture by 2025. To achieve our goal, we have collaborated with sugar and juice suppliers of the countries from which we are sourcing our ingredients. We didn't reach 100% sustainable certification in 2025 due to a small volume of not certified ingredients (mostly sugar) from a few suppliers in some of our emerging countries.

Sustainability statement continued
ESRS E2 – Pollution continued

E2.MDR-A_04

CCHBC has implemented comprehensive mitigation measures and monitoring processes across all facilities to minimise the environmental impact of our operations on water resources. Additionally, a robust monthly monitoring and tracking system is in place to identify and address any environmental non-compliances, violations, or fines. This data is systematically reviewed and communicated to senior management on a quarterly basis to ensure continuous oversight and accountability. In 2025, one significant instance of non-compliance with environmental laws and regulations was reported in Croatia, resulting in a penalty of €21k due to a delay in submitting emissions measurement data for a boiler (in manufacturing plant). Upon submission of the required measurements, no regulatory violations were identified. In addition, 15 minor environmental notices of violation were recorded (in Egypt, Romania, Multon Partners), with total penalties amounting to €6.05k.

E2.MDR-A_06-12

As part of our ongoing engagement with suppliers, we actively promote responsible environmental practices and encourage them to adopt pollution prevention initiatives. Implementing these measures requires investment on their side; as a result, we do not incur material Opex or Capex associated with this standard's action plan. For details on operational and capital expenditures required to support our action plan related to pollution downstream, please refer to E5.MDR-A_06-12.

Our Group's treasury strategy ensures the availability of financial resources to support related initiatives, if and when required. By leveraging a diversified range of financing mechanisms, we can effectively address both current and future priorities.

Metrics and targets

E2-3 Targets related to pollution

E2.MDR-T_01-13 & E2-3_02-03

Table 20: List of targets and progress achieved   ↻ **Upstream**   ○ **Own Operations**   ⤵ **Downstream**

Target	Relationship with policy objectives (MDR-T_01)	Target to be achieved (MDR-T_02)	Type of target (abs. vs rel.) (MDR-T_03)	Scope (MDR-T_04) — Value chain segment and geographical boundaries	Target duration: Baseline year – Target year (MDR-T_06-07)	Baseline value (MDR-T_05)	2025 performance against target and future plans (MDR-T_13)	Stakeholder involvement (MDR-T_11)
Sustainable sourcing of our key agricultural ingredients	Our approach to sustainable agriculture is founded on principles to protect the environment, uphold human and workplace rights and help build more sustainable communities. Related requirements considered: water management, waste management, soil management and agrochemical management	100% of our key agricultural ingredients sourced in line with sustainable agricultural principles	Relative in %	Value chain: ↻ Geographical boundaries: Global	2017-2025 (8 years)	33%	In 2025, we achieved compliance rate of 95% (excluding Multon Partners Juices)	Suppliers

All targets have a designated target year of 2025, with no intermediate milestones. Instead, we adopt a disaggregated approach, setting annual roadmaps that outline the trajectory towards our objectives. No assumptions were made in the definition of these targets. The calculations and methodologies employed are meticulously documented in our internal guidebooks, providing a clear and consistent framework. In establishing these targets, we have incorporated feedback from NGOs and ESG rating agencies, and considered the UN SDGs, industry benchmarks and ISO standards, ensuring alignment with globally recognised standards such as SDGs 8, 9, 12 and 13 (please see 'Stakeholder Engagement' section for more details). Since their initial establishment, our targets have remained unchanged, reflecting our commitment to consistency and long-term strategic planning. As part of our performance review process, each target is subject to regular monitoring, conducted either on a monthly or quarterly basis, depending on its nature and criticality. Progress is systematically reported through a dedicated dashboard, where performance is colour-coded to visually represent the status relative to the target. The dashboard discloses the absolute and percentage difference between actual performance and the predefined goal, enabling a precise assessment of progress. Corrective measures are promptly identified and implemented when necessary to ensure alignment with the annual roadmap and overarching objectives.

E2-3_09

The targets we have established in this context are voluntary. In alignment with our Environmental Policy, we ensure that all operations are conducted in full compliance with applicable legislative requirements. Consequently, if any mandatory targets are introduced within our territories, we adhere to them fully and without exception.

Sustainability statement continued

Environmental information

ESRS E3 – Water and marine resources

Impact, risk and opportunity management

E3-1 Policies related to water and marine resources

E3.MDR-P_01-06

↗ **Please see 'Consolidated Policies Table' on pages 75 to 78**

E3-1_01-02_06_11-12

We firmly believe that environmental protection is a cornerstone of long-term success, and we are embedding this principle in our corporate strategy and policies. Water, as a critical ingredient, central to our manufacturing processes, and essential for our agricultural supply chains, is at the core of these efforts. Ensuring access to safe, clean water in sufficient quantities and adequate sanitation is fundamental to sustaining ecosystems, supporting communities and fostering economic growth. To this extent, we implement an internal water stewardship programme across all production facilities, in order to mitigate business risks related to water and promote sustainable development. The main objectives of the programme are to ensure good quality safe water, in sufficient quantities, as well as access to clean water and sanitation, which are essential to the health of people and ecosystems and vital for sustaining communities and supporting economic growth. Moreover, the Group is committed to constantly reducing the amount of water use in priority locations, and after implementing the conventional water efficiency practices, the next big opportunity resides in the circular water use for utilities, ensured by wastewater recovery. Recognising the importance of local contexts, we tailor our initiatives to address

specific challenges in water-risk areas. By 2030, climate change is expected to increase pressure on water availability and quality. We stay vigilant and continue to monitor these developments closely. Through comprehensive risk assessments in 2018, using globally accredited tools like the WWF Water Risk Filter, WRI Aqueduct, and TCCC's Facility Water Vulnerability Assessment (FAWVA), we have identified 19 bottling plants in water-risk regions, including Nigeria, Armenia, Bulgaria, Cyprus, Greece and Italy. In Nigeria, the focus is on water access and sanitation (WASH), while in other locations, efforts centre on water replenishment, nature-based solutions and water quality improvements. Our comprehensive risk assessment was reviewed and enhanced further in 2025 and, from 2026, we will start reporting our water priority plants as per this latest development.

Our Principles for Sustainable Agriculture Policy ensures the long-term sustainability of water resources at supplier level by measuring water use in irrigated crop production, optimising efficiency and minimising impacts on water quality. Also, our Water Stewardship Policy aims to reduce water use, improve efficiency and ensure wastewater is fully treated to protect aquatic ecosystems. We educate communities about water conservation and packaging pollution, assess water availability, and work to maintain access to fresh drinking water and collaborate with suppliers to optimise water use and understand the water footprint of our agricultural ingredients, while promoting efficient water management solutions. Protection of water resources also plays a key role in our Biodiversity Statement, which is focusing on reducing own water consumption and contributing to the secure access to water in priority areas via water replenishment activities, wetland restoration and other initiatives.

Sustainability statement continued

ESRS E3 – Water and marine resources continued

E3-1_03_10

As a beverage producer, we uphold stringent quality standards to ensure sustainable water sourcing. Our water treatment process begins with treating raw water entering our manufacturing facilities in compliance with TCCC KORE standards, which often exceed local regulatory requirements. Additionally, wastewater discharged from our operations undergoes strict monitoring to align with TCCC's high quality standards and ensure the treated water is suitable for aquatic life. To reinforce our commitment to sustainable water stewardship, we implement comprehensive water risk management practices, including mandatory Source Vulnerability Assessments (SVAs) and source water protection programmes across all manufacturing plants. These measures underscore our dedication to environmental responsibility and sustainable practices.

E3-1_04-05

We actively contribute to improving water resources through investments in educational initiatives, volunteering and community-based projects aimed at reducing packaging pollution in seas, oceans and rivers. Additionally, we collaborate with governments and industries to develop legal frameworks that promote economic progress and landfill diversion. This includes conducting packaging collection modelling studies to identify the most effective solutions for each market. We also support and advocate for public policy interventions and technological innovations that enable a circular economy for packaging – a key concept in pollution prevention. In line with our Packaging Waste Management Policy, we have achieved our target of collecting 75% of our primary packaging materials at marketplace by 2025, which reduces potential pollution events in soil and water. Moreover, we report a 3pp better result (78%) compared to the 2025 target.

Table 21: E3 IROs and the corresponding policies that address them

Topic	IROs description	IROs classification	Environmental policy	Climate change policy	Principles for Sustainable Agriculture	Supplier guiding principles policy	Biodiversity statement	Packaging waste management policy	Water stewardship policy
E3	Negative impact to the state of nature through Water Use	Impact (-)	✓		✓		✓	✓	✓
E3	Positive impact to the state of nature through Water Replenishment	Impact (+)	✓		✓		✓	✓	✓

E3-2 Actions and resources related to water and marine resources

E3.MDR-A_01-03_05 & E3-2_03

Table 22: List of actions in relation to water management

⤴ Upstream   ◯ Own Operations   ↻ Downstream

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Progress on action (MDR-A_05)
			Value chain, geographies, affected stakeholders	Activities	
Source Vulnerability Assessment (SVA)	Current and continued on a regular basis All plants performed SVA audits according to the renewal calendar (with five-year frequency), with reports and mitigation plans validated by CCH and TCCC	Comprehensive water risks assessment performed by external consultant, used to define strategic priorities in water resource protection and development, according to our business needs, and local environmental and society water challenges. Ensure sustainable water supply for our bottling operations.	Value chain: ◯ ↻ Geographical boundary: All our markets Key affected stakeholders: Communities and other water users near the beverage operations	Site audits by external consultant	All plants (100% or 60 beverage plants) have undergone the assessment. The assessment is repeated every five years on average.

Sustainability statement continued

ESRS E3 – Water and marine resources continued

U Upstream   O Own Operations   Ɔ Downstream

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02) Value chain, geographies, affected stakeholders	Activities	Progress on action (MDR-A_05)
Facility Water Vulnerability Assessment (FAWVA)	Current and continued on a regular basis All plants perform the assessment every 3 years	Internal classification of all plants according to water risk categories (Leadership Locations, Advance Efficiency Locations, Contributing Locations), for which external commitments are raised. This is an internal water risks assessment process, with 3-year frequency. The outcome will be used for the new external water goals by 2035 (after the completion of our Mission 2025). Prioritise plants by water risks categories, and subsequently define external goals (targets) for each risk category.	Value chain: U O Ɔ Geographical boundary: All our markets Key affected stakeholders: Communities, other water users near the beverage operations, suppliers	Internal rigorous water risk evaluation, through own developed methodology, including external sources such as WRI Aqueduct and internal assessment and data.	All plants (100% or 60 beverage plants) have undergone the assessment. The assessment is repeated every 3 years on average.
Water Risk Register	Current and continued on a regular basis All plants performed the yearly update of the Water Risk Register	The Water Risk Register is the central repository of all active and strategic risks, to serve for better prioritisation of the associated mitigation plans. During the yearly update of the Water Risk Register, all risks identified in SVA and FAWVA are re-evaluated for their current status, and the risk level is updated. Enable timely implementation of water mitigation plans.	Value chain: U O Ɔ Geographical boundary: All our markets Key affected stakeholders: Communities and other water users near the beverage operations, suppliers	Internal risk evaluation process, targeting the current and strategic water risk, focused on business priorities	All plants (100% or 60 beverage plants) have undergone the assessment. The assessment is repeated on a yearly basis.
Certification of plants according to ISO 46001 standard	Start year 2024. Completion year 2026. Thereafter, will be carried out on a regular basis (3-year certification cycle)	External recognition of our water stewardship programme. Reduction of water consumption, stakeholders engagement and improved reputation.	Value chain: O Ɔ Geographical boundary: All our markets Key affected stakeholders: Communities near the beverage operations	Site audits by an external independent body	The external AWS certification was achieved for all plants (except newly acquisition Lurisia, Neresnica and Egyptian plants) by 2023. In 2024 we started the shift from AWS to ISO 46001. 53 plants certified by the end of 2025, the remaining 7 scheduled for 2026.
True Cost of Water (TCoW)	Current and continued on a regular basis All plants are expected to calculate and update yearly the True Cost of Water tool	Convert the operational aspects of water use such as water fees, utilities and discharge cost and inherited water risks of the local watershed (e.g., the local economic value of water), into True Cost of Water. Reduction of water consumption by providing proper value of water use in the payback calculations.	Value chain: O Geographical boundary: All our markets Key affected stakeholders: Beverage operations	Calculation of the TCoW, based on own methodology, updated on a yearly basis	Fully implemented 100% of the plants (60 beverage plants) with implemented true cost of water and used for decision making.
Water Usage Ratio (WUR) Targeting Tool	Current and continued on a regular basis All plants are expected to calculate their WUR target annually, and project the targets for at least 5 years ahead	Forecast the expected WUR for each plant depending on the water-risk category of the location and the manufacturing complexity. Reduction of water consumption.	Value chain: O Geographical boundary: All our markets Key affected stakeholders: Beverage operations	Calculation of the WUR Targeting Tool, based on own methodology, updated on a yearly basis	Fully implemented (100% or 60 plants).

Sustainability statement continued

ESRS E3 – Water and marine resources continued

U Upstream   **O** Own Operations   **Ɔ** Downstream

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Progress on action (MDR-A_05)
			Value chain, geographies, affected stakeholders	Activities	
Water Maturity Self-Assessment Tool	Current and continued on a regular basis	Assess water stewardship capabilities at plant level and the implementation status of water efficiency practices. Reduction of water consumption. All plants are expected to perform the Water Maturity Self-Assessment, in order to identify the improvement opportunities in terms of capabilities and water-efficiency practices. This tool is used in conjunction with the TCoW and WUR Targeting Tool.	Value chain: **O** Geographical boundary: All our markets Key affected stakeholders: Communities, other water users	Calculation of the Water Maturity Self-Assessment, based on own methodology, updated on a yearly basis	Completed for all plants (100%) in 2025.
Water use optimisation for utilities in Egypt	Start and completion year 2025	Reducing the water use for utilities. Reduction of water consumption.	Value chain: **O** Geographical boundary: Egypt, Africa Key affected stakeholders: Communities, other water users	In-line monitoring of flowrate and chemical parameters of water use for utilities. Implement predictive maintenance.	Fully implemented for all 5 plants in Egypt in 2025.
Installation of 3rd stage for reverse osmosis units in Qalioub plant, Egypt	Start and completion year 2025	Improved water treatment conditions, setting the basis for higher capacity and water reuse. Reduction of water consumption.	Value chain: **O** Geographical boundary: Egypt, Africa Key affected stakeholders: Communities, other water users	Installation of 3rd stage for reverse osmosis units.	Project completed in 2025.
New ozone generator in Qalioub plant, Egypt	Start and completion year 2025	Improved and accurate ozone production and dosing, in line with the production flowrate. Reduction of water consumption.	Value chain: **O** Geographical boundary: Egypt, Africa Key affected stakeholders: Communities, other water users	Installation of a new ozone generator, with accurate dosing in line with the production flowrate, reducing water discharge during downtimes.	Project completed in 2025.
New municipal water supply for Kostinbrod plant, Bulgaria	Current and planned completion year 2026	Improved reliability of water supply for production needs. Increase the source water capacity, reduce water consumption through improved raw water quality.	Value chain: **U O Ɔ** Geographical boundary: Bulgaria Key affected stakeholders: Communities, other water users, suppliers	Working with suppliers and municipality to connect Kostinbrod plant to a new water supply network. Installation of a new distribution pipeline that will benefit the local community as well.	All project steps planned for 2025 are completed. The final connection works are expected to be finalised in 2026.

Sustainability statement continued

ESRS E3 – Water and marine resources continued

U Upstream   O Own Operations   Ɔ Downstream

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02) Value chain, geographies, affected stakeholders	Activities	Progress on action (MDR-A_05)
Water treatment upgrade in Schimatari plant, Greece	Start and completion year 2025	Increased capacity of water treatment. Secure water use for plant operations.	Value chain: O Geographical boundary: Greece Key affected stakeholders: Communities, other water users	Extended the water treatment capacity with additional equipment	Project completed. Water treatment capacity increased through installation of new sand filters, buffer tanks and carbon filter.
Backwash optimisation of sand filters and carbon filters in Nigerian plants	Start year 2025. Planned completion year 2026	Reducing the water consumption due to intense backwashing of sand filters and carbon filters. Reduction of water consumption.	Value chain: O Geographical boundary: Nigeria, Africa Key affected stakeholders: Communities, other water users	Improving the maintenance and quality control conditions for sand filters and carbon filters. Implementing validation protocols to verify the increased frequency of backwashing.	First phase of the project completed in 2025; final step will be completed in 2026.
Improving water mapping and monitoring by digital flowmeters in Asejire plant, Nigeria	Start and completion year 2025	Improved monitoring conditions. Reduction of water consumption.	Value chain: O Geographical boundary: Nigeria, Africa Key affected stakeholders: Communities, other water users	Developing an updated water map. Installation of digital flowmeters and integration into a SCADA system	Project completed in 2025.
Upgrading the water treatment plant in Alexandria, Egypt	Start year 2025. Planned completion year 2026	Improved reliability of the raw water treatment operations, mostly by automated membrane separation technology, with higher efficiency. Reduction of water consumption.	Value chain: O Geographical boundary: Nigeria, Africa Key affected stakeholders: Communities, other water users	Upgrading the water treatment plant with new equipment such as ultrafiltration unit, activated carbon filters, reverse osmosis units.	Major installation works completed in 2025, final commissioning to be completed in 2026.
Replacing water rinsing with air rinsing on canning line, Nogara plant, Italy	Start and completion year 2025	Reduction of water usage by replacing water rinsing with air rinsing. Reduction of water consumption.	Value chain: O Geographical boundary: Italy Key affected stakeholders: Communities, other water users	Replacing the rinsing facilities.	Project completed.

Sustainability statement continued

ESRS E3 – Water and marine resources continued

⤴ **Upstream**   ◯ **Own Operations**   ⤵ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Progress on action (MDR-A_05)
			Value chain, geographies, affected stakeholders	Activities	
Upgrading the water treatment in Oricola plant, Italy	Start and completion year 2025	Reduction of water usage by optimising the flow distribution within the water treatment processing steps. Reduction of water consumption.	Value chain: ◯ Geographical boundary: Italy Key affected stakeholders: Communities, other water users	Redesign of piping network and recalibration of water treatment hydraulics.	Project completed.
Water treatment optimisation in Krakow plant, Poland	Start and completion year 2025	Reducing the water usage ratio by upgrading the water treatment equipment and overall simplifying the processing steps. Reduction of water consumption.	Value chain: ◯ Geographical boundary: Poland Key affected stakeholders: Communities, other water users	Replacing worn-out equipment, installing a new generation of reverse osmosis with high efficiency, reducing complexity in water processing steps.	Project completed.
Implementation of community water projects to help local communities	Start year 2017. Completion year 2025	Secure water availability, increase water resilience. Help secure water availability in all areas with water risk; engaging with communities and other stakeholders to increase the awareness of water protection measures; access to fresh drinking water for local communities; establishing water stewardship partnerships with local and international organisations.	Value chain: ⤵ Geographical boundary: Seven of our markets Key affected stakeholders: Local communities, NGOs, municipalities	Implementation of water stewardship projects in Italy, Bulgaria, Multon, Nigeria, Greece, Cyprus, Armenia.	Roadmap 2025 implemented and 19 water stewardship projects in communities executed.
Engagement with WWF on Living Danube partnership	Start year 2024. Completion year 2030	Enhanced climate resilience through improved watershed health in the Danube River, delivering benefits for nature and people. Establishing water stewardship partnerships with local and international organisations; engaging with communities and other stakeholders to increase the awareness of water protection measures.	Value chain: ⤴ ⤵ Geographical boundary: Europe (countries along the Danube River) Key affected stakeholders: NGOs, suppliers, peer companies, municipalities, communities	River, floodplain and wetland restoration; collective actions on watershed; improved land and water use at suppliers/farmers level; awareness raising and communications	Kick-off of three innovative interventions in Hungary, Romania and Bulgaria; agreed roadmap for each of them. All three projects are fully on track in 2025 as per the plan.

Sustainability statement continued

ESRS E3 – Water and marine resources continued

E3.MDR-A_04

We have implemented comprehensive mitigation actions and monitoring processes across all our plants to minimise potential impacts on water resources resulting from our operations. Additionally, a robust monthly monitoring and tracking system is in place to identify and record any environmental non-compliances, violations or fines across all facilities. This information is systematically reported to senior management on a quarterly basis. In 2025, we reported 12 minor notices of violations related to wastewater or water (all in Egypt), all of those with no fine.

E3.MDR-A_06-12

We allocate funds every year to implement our action plan related to water management, both Capex and Opex. In 2025, we invested €10.9 million of Capex for projects related to water optimisation and wastewater treatment upgrades across the Group, including in Italy, Nigeria and Egypt.

We also allocated €0.5 million on Opex for the annual cost of the ISO 46001 certification in 53 production sites and to perform Source Vulnerability Assessments (SVAs) in three locations. Finally, another €0.45 million of Opex was allocated to support community water projects and engage with WWF on the Living Danube partnership.

While our accounting practices do not separately classify sustainability-related investments or costs, we apply an internal process to identify Capex directly linked to relevant initiatives. This approach enables us to track investments in priority areas, such as water efficiency initiatives, primarily for monitoring and strategic planning purposes. The Capex and operating expenditure mentioned above are reflected in our financial statements, as part of the overall amounts reported in the cash flow and income statement respectively.

Moving ahead, we will continue to support our action plan on water management as required. In July 2024, CCHBC Egypt was awarded a US$130 million loan by the European Bank for Reconstruction and Development (EBRD) to finance capital expenditures and working capital requirements of the company. This loan also supports the Group's investment in people development and sustainable business practices in Egypt. A US$0.75 million complementary grant from the Global Environment Facility (GEF) has also been secured to support the implementation of advanced wastewater treatment technologies and water management systems of CCHBC Egypt. These investments are designed to meet EU and local discharge standards and to support the Group's long-term environmental goals.

Metrics and targets

E3-3 Targets related to water and marine resources

E3.MDR-T_01-09_12-13 & E3-3_03_09

For all bottling operations, we have implemented the ISO 14001 Environmental Management System, which encompasses comprehensive risk assessments, well-defined operational procedures, and a commitment to continuous improvement. One of our core objectives is to maintain ISO 14001 certification across all production facilities, as this serves as a testament to the effective and responsible environmental management of our operations. In 2025, 100% of production volume was certified against ISO 14001. Further targets related to water can be found in the table below.

Table 23: List of targets and progress achieved　　　⤴ Upstream　◯ Own Operations　⤵ Downstream

Target	Relationship with policy objectives (MDR-T01)	Target to be achieved (MDR-T_02)	Type of target (abs. vs rel.) (MDR-T_03)	Scope (MDR-T_04)		Target duration: Baseline year – Target year (MDR-T_06-07)	Baseline value (MDR-T_05)	2025 performance against target and future plans (MDR-T_13)	Alignment with international initiative
				Value chain segment and geographical boundaries					
Reduction in water usage per unit of production in water priority areas. Our target is to decrease water usage per production unit (litre of beverage produced) in water priority areas by 20% by 2025 vs 2017. The measurement is litre of water usage (withdrawal) per litre of beverage produced.	Reduction of water consumption	20% reduction (1.57)	Relative	Value chain: ◯ Geographical boundaries: All our markets		2017-2025 (8 years)	1.97	2025 value is 1.82. Target was not achieved mainly due to the shift to more sensitive products requiring more water for cleaning and due to the shifted production in Multon Partners. We have implemented a solid investment and optimisation plan in the beverage facilities in Greece, Bulgaria and Nigeria. For each critical location, we have introduced site-specific end-to-end water assessments, resulting in identification of water-saving opportunities and subsequent Capex/ Opex allocation plan.	Sustainable Development Goal 6 and Water Resilience Coalition

Sustainability statement continued

ESRS E3 – Water and marine resources continued

U **Upstream**   O **Own Operations**   D **Downstream**

Target	Relationship with policy objectives (MDR-T01)	Target to be achieved (MDR-T_02)	Type of target (abs. vs rel.) (MDR-T_03)	Scope (MDR-T_04) – Value chain segment and geographical boundaries	Target duration: Baseline year – Target year (MDR-T_06-07)	Baseline value (MDR-T_05)	2025 performance against target and future plans (MDR-T_13)	Alignment with international initiative
Number of implemented water stewardship projects in water risk communities that help secure water availability. Our target is to help secure water availability in all water risk (water priority) locations. Those are 19 locations across 7 of our countries (e.g., in Greece, Cyprus, Bulgaria, Nigeria, Armenia, Italy). We count the water stewardship projects there, which tackle the specific local context (local risk). Those 19 locations are defined after a detailed risk assessment by using the WRI Aqueduct Water Risk Atlas and WWF Water Risk Filter data.	Engaging with communities and other stakeholders to increase awareness of water protection measures; access to fresh drinking water for local communities; establishing water stewardship partnerships with local and international organisations.	19 water risk (water priority) locations	Absolute	Value chain: O Geographical boundaries: Seven of our markets	2017-2025 (8 years)	2	We have executed projects in all 19 water priority locations thereby fully achieving our 2025 target. Examples of those projects: in Nigeria, in collaboration with the Kano State Water Board and local communities, we have invested in new water wells and installed new pipes to transport water from the Challawa River – this provides clean water to one million people; in 2023, we built sanitation and water facilities in Benin, Kano, Lagos, Maiduguri and Owerri. In Greece, since Q4 2022, two projects started: in Heraklion (Zero Drop with GWP-Med) to facilitate the use of treated wastewater for irrigation in collaboration with the municipality and in Schimatari for water reuse in collaboration with a NGO. In 2024 we started projects in Bulgaria. In 2025, we introduced a water project in the Aegheon area in Greece and we continued with more projects in Schimatari (Greece) and Cyprus.	Sustainable Development Goal 6 and Water Resilience Coalition
Constantly ensure that our wastewater meets the local regulatory standard or TCCC KORE standards, whatever is the stringest. Ensure that every manufacturing plant meets the criteria for wastewater treatment and treats the wastewater to the levels supporting aquatic life, either via investment in own wastewater treatment facility or by joining municipality (or private) treatment facility.	Ensuring that our wastewater is fully treated to levels that support aquatic life	Continuous	Absolute	Value chain: O Geographical boundaries: All our markets	Continuous, takes place annually	2009	All wastewater (100%) discharged is treated either in Company-owned wastewater treatment plants or in third-party facilities (municipal-owned) plants. In 2025, >98% of discharged wastewater is suitable for supporting aquatic life. Constant monitoring of the parameters, upgrade and expansion of the wastewater facilities, building a new facility in Egypt.	Sustainable Development Goal 6 and Water Resilience Coalition

Sustainability statement continued

ESRS E3 – Water and marine resources continued

U **Upstream**   O **Own Operations**   ⟲ **Downstream**

Target	Relationship with policy objectives (MDR-T01)	Target to be achieved (MDR-T_02)	Type of target (abs. vs rel.) (MDR-T_03)	Scope (MDR-T_04) Value chain segment and geographical boundaries	Target duration: Baseline year – Target year (MDR-T_06-07)	Baseline value (MDR-T_05)	2025 performance against target and future plans (MDR-T_13)	Alignment with international initiative
Assure water stewardship/water management certification in each plant (ISO 46001).	Reduction of water consumption, stakeholder engagement and improved reputation.	Achieve 100% of plants to be certified and maintained continuously	Absolute	Value chain: O ⟲ Geographical boundaries: All our markets	Continuous, takes place annually	Rolling target	53 plants out of 60 beverage plants were certified according to ISO 46001; the remaining 7 are planned to be certified in 2026, followed by the continuous recertification every 3 years.	Sustainable Development Goal 6 and Water Resilience Coalition
Decrease water usage ratio per litre of produced beverage by at least 1% in 2025 vs 2024.	Reduction of water consumption	At least 1% reduction vs 2024	Relative	Value chain: O Geographical boundaries: All our markets	Continuous, takes place annually	Rolling target	2025 value is 1.76 (-1.2% vs. 2024) Deploying successful water practices, according to the TCCC Water Maturity Self-Assessment tool, which is an integral part of our water stewardship programme, requested to be fulfilled and updated on a yearly basis by every bottling plant. TCCC Water Maturity Self-Assessment tool contains a list of 48 water-saving practices, with a proper library of details and implementation tips, which has to be assessed by every plant. Continuous process of water savings implementation.	Sustainable Development Goal 6 and Water Resilience Coalition

Sustainability statement continued

ESRS E3 – Water and marine resources continued

E3.MDR-T_09-10 & E3-3_01

We set measurable, outcome-oriented and time-bound targets for water stewardship, grounded in the TNFD framework and aligned with the UN SDGs. All of the targets are voluntary. We follow a three-step process to ensure our targets are scientifically sound and relevant. These targets are developed through a structured, inclusive and scientifically sound process. The approach begins with identifying key areas where our operations depend on or impact water resources, with a focus on high-risk geographies identified through comprehensive risk assessments. These water-risk, or water-priority locations face specific challenges such as water scarcity, limited access to water and sanitation services for local communities, and declining water quality within watersheds. Evidence-based evaluations of water-related risks and opportunities guide our actions to ensure they are beneficial to local ecosystems. Lastly, we have initiated our engagement with the SBTN. Notably, SBTN has recently updated its methodology, and as a result, we plan to establish our freshwater targets in alignment with their framework in the next years.

E3.MDR-T_11

↗ **Please see 'Stakeholder Engagement' section on pages 12 to 15**

E3-4 Water consumption

E3-4_01-07_11

Table 24: Water consumption performance

Parameters	Unit	Performance (2024)	Performance (2025)
Water withdrawal	m³	30,894,756	**30,969,712**
Total water consumption	m³	18,239,702	**19,289,106**
Total water consumption in areas at water risk, including all areas of high-water stress	m³	9,415,396	**10,207,959**
Total water consumption only in areas of high-water stress	m³	6,470,879	**6,940,625**
Total water recycled and reused	m³	1,680,670	**1,747,044**
Total water stored and changes in storage	m³	0	**0**
Changes in storage	m³	0	**0**

Water withdrawal is measured using flowmeters installed in all of the water sources we use, while water consumption is calculated as the difference between water withdrawal and discharged wastewater. Primary data on water extraction, categorised by source, is collected on a monthly basis. Progress towards water usage targets is monitored regularly using specialised software, ensuring accurate and timely tracking of performance. Monthly reviews with the management at local plant, country and Group level are performed to monitor performance and actions. Following the ESRS definition on water risk, we have 29 plants located in areas with certain water risk (lack of clean water and sanitation (WASH) for communities, water quality, reputational risk, high-water stress). Out of them, 20 plants are situated in watersheds with high-water stress as per the latest version of the WRI Aqueduct tool. For example, one of those watersheds is the Asopos River basin in Greece where we implement water replenishment activities in collaboration with the local municipality and NGOs. As per our internal evaluation, considering the local site-specific context, done for our Mission 2025 commitments, 19 of our plants are designated as priority plants, located in areas facing challenges related to basin water quantity, water quality or WASH (water, sanitation and hygiene) for communities.

E3-4_08_10

Table 25: Water intensity index

Intensities	2025 Total water consumption (m³)	2025 Net revenue (million EUR)	2025 Production (million litres)	Performance (2024)	Performance (2025)
Water intensity per net revenue	19,289,106	11,604.5	−	1.696 l/EUR	**1.662 l/EUR**
Water intensity per units of production	19,289,106	−	16,282.452	1.142 l/lpb	**1.185 l/lpb**

Sustainability statement continued

Environmental information

ESRS E4 – Biodiversity and ecosystems

Strategy

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

E4.SBM-3_05

Through our double materiality assessment (DMA), we have identified a material impact within our upstream value chain specifically related to land use change. However, no material impact has been identified in relation to soil degradation, desertification, or soil sealing.

E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model

E4-1_01

Protection of biodiversity and ecosystems is one of our main sustainability priorities. Our biggest impact on the biodiversity landscape occurs in the upstream segment of our value chain, and it is related to the potential deforestation (land use change) from some agricultural commodities, mostly wood (used for our paper packaging materials). This impact is assessed as potential and it is mostly related to Tier 2 and 3 suppliers, not with Tier 1. We are committed to eliminate deforestation in our supply chain by 2025 (primarily related to our key raw materials, particularly pulp and paper, while our direct operations are largely located in urban areas and do not contribute to deforestation), and it is aligned with the recommendations by the Science Based Targets initiative (SBTi) for companies with Forest, Land and Agricultural Activities (FLAG). By the end of 2025, we focused exclusively on pulp and paper materials, identified as the only highest-risk category, given the lack of reliable certification to assess deforestation compliance for other agricultural ingredients, mainly sugar and juice. In our Principles for Sustainable Agriculture (PSA), we have requirements related to deforestation, and our target is to achieve 100% sustainable sourcing by 2025. We voluntarily report

the sites adjacent to legally protected areas, and for all of them we have a confirmed 'no negative impact' by an external expert, who performs Source Vulnerability Assessment for all water sources we use in our direct operations. In 2022, we published our Biodiversity Statement where we set a goal to achieve a net positive impact on biodiversity in critical areas in our operations and supply chain by 2040 and eliminate deforestation in our supply chain by 2025. The time horizons we use are defined as follows: short-term (2026), medium-term (2030), and long-term (>2030).

E4-1_02

Environmental risks at supplier level, including deforestation risk, are mitigated through our robust programme at procurement level. We annually review the risks and performance of all our suppliers against our SGPs, PSA, Water Risk Assessment, as well as other equally important aspects that impact our business, such as supply risk and financial stability. Sustainability is one of the key criteria in supplier selection under strategic sourcing, as well as a criterion for the Annual Supplier Review process that we conduct cross-functionally across our supply base. To ensure that suppliers demonstrate sustainability requirements compliance we rely on multiple screening and assessment practices that offer us a holistic view of their performance. We collect primary and secondary data that we combine together and analyse to identify priority areas for critical to our operations suppliers. The Sustainable Agriculture programme secures sustainability impact and risk monitoring through the PSA certification process of the Coca-Cola System across our main agricultural commodities. For the remaining supply base, we have designed a robust assessment methodology leveraging physical audits, as well as a number of globally recognised screening and assessment tools such as EcoVadis IQ Plus, EcoVadis IQ Plus Vitals, EcoVadis Assessments, SEDEX, WWF Water Risk Filter Assessment, and Moody's Analytics. Additionally, annual Supply Base Assessments are carried out by external subject matter experts for Group Critical suppliers. These assessments evaluate Tier 1 and Tier 2 suppliers

Sustainability statement continued

ESRS E4 – Biodiversity and ecosystems continued

on various criteria, including water risk, climate change, forced labour, child labour, labour rights, biodiversity, and financial risk. In case of any risk identified, the supplier is typically asked to join EcoVadis for transparency purposes and provide an action plan.

In late 2024, CCHBC established a cross-functional team of internal experts and external consultants to lead and manage the EUDR compliance implementation across the impacted business units. Chief Corporate Affairs and Sustainability Officer was appointed as the overall ELT member accountable for full implementation, with the support of the Chief Supply Chain Officer. In 2025, the team completed full mapping of commodities in scope of the regulation. A central software platform for assuring due diligence, traceability and risk assessment has been acquired, configured and integrated with our existing systems (SAP). Additionally, a mapping of suppliers has been done, and relevant ones have been assessed on their EUDR compliance readiness including signing of additional contractual agreements securing EUDR-related data is provided to CCHBC. Internal governance procedures as well as roles and responsibilities per department have been determined. The outcomes have been shared with Sustainability SteerCo and then with the Social Responsibility Committee of the Board. For 2026, the Company plans to fully operationalise the EUDR processes, with focus on the risk mitigation workflows, documentation management, internal trainings and customer-facing traceability statements. We are going to publish the EUDR Compliance Policy, continue monitoring the EU-level changes to timelines and scope, and adapt accordingly. While EUDR covers specific commodities, we are proactively collecting deforestation information from our main agricultural ingredients suppliers across all our countries in order to have a holistic view of the exposure and potential risk.

E4-1_03-05

The Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES) has identified five pressures on nature: 1) land/water/sea use change, 2) resource exploitation, 3) climate change, 4) pollution and 5) invasive species.

Back in 2023, we undertook the mapping and materiality assessment on biodiversity across our value chain and we assessed those pressures following the SBTN guideline step 1 and 2. We have collected all our activity data, covering: 1) upstream activities (volumes sourced and origin of raw materials), 2) direct operations (consumption of water and energy of all sites), and 3) downstream (packaging distribution by country). Then we translated the activity data into pressures on nature across five metrics. These pressures on nature were weighted by local nature vulnerability indicators assessing the state of nature in the locations where the activity occurs. Time horizons used in the analysis are as described in E4-1_01. We considered in the assumptions the tighter environmental regulations (e.g., EU Regulations), carbon pricing policies which would include land conversion activities, deforestation-free commitments from suppliers, and climate risks (e.g., water scarcity, extreme weather events). The result shows that the biggest impact we have is in upstream activities, mainly agricultural suppliers and their impact on land-use change or deforestation. Our procurement strategy to purchase certified raw materials that meet our PSA and our goal of achieving deforestation-free supply chain, support mitigation of the impact and also reduce any potential risk that may occur.

Our target for eliminating deforestation associated with our main ingredients (or suppliers) is based on a 2020 cut-off year and follows an internally defined framework and definition. This KPI is not equivalent to the EU Regulation on Deforestation-free Products (EUDR).

Forest-related risks are assessed through our Principles for Sustainable Agriculture (PSA) compliance framework and procurement processes. The PSA set expectations for respect of environmental laws and practices and includes promotion of sustainable forest management and protecting woodlands from deforestation and illegal harvesting. Our assessment focuses on the seven primary commodities identified as most relevant under the EUDR, selected due to their higher potential risk of driving deforestation and forest degradation. Within our core operations and production activities, pulp and paper materials

derived from wood are the only commodities assessed as potentially linked to deforestation or with a potential high risk.

Our assessment approach for pulp and paper follows the three-steps process:

a) Pulp and paper sourced from 100% recycled materials are considered deforestation-free.
b) Pulp and paper certified under the Forest Stewardship Council (FSC) or the Programme for the Endorsement of Forest Certification (PEFC) are considered deforestation-free.
c) Non-certified pulp and paper sourced from countries classified as low risk are considered deforestation-free. Low-risk countries are defined according to the Consumer Goods Forum (CGF) Forest Positive Coalition (FPC) Pulp, Paper, and Fibre-based Packaging (PPP) Deforestation- and Conversion-Free (DCF) methodology (CGF FPC PPP DCF methodology).

93% of our pulp and paper is sourced from suppliers that comply with this three-steps process. We have mapped our supplier base and requested confirmation of the certification standards applied.

At this stage, sugar derived from sugar beet and sugar cane, high-fructose starch syrup (HFSS) derived from maize, and our main juice concentrates sourced from apples, oranges, peaches and apricots are not considered high-risk commodities for deforestation. Our internal assessment concludes that PSA compliance, together with suppliers' Letters of Attestation and the fact that these commodities are sourced from low-risk countries provide sufficient assurance that the risk of deforestation associated with these commodities is very low.

In addition, suppliers are required to complete an annual Supplier Letter of Attestation, a self-assessment questionnaire introduced in 2024. This process enables us to evaluate suppliers' compliance with our PSA and to identify potential risks of non-compliance. The Letter of Attestation provides information on the proportion of supplied agricultural volumes that comply with the PSA, the country of origin, and the relevant certifications or standards in place. This includes risks related to non-compliance with our commitment to promote

sustainable forest management and prevent deforestation and illegal harvesting.

We recognise the need to further strengthen our due diligence processes for paper and pulp sourcing. Accordingly, we have initiated collaboration with an external consultant to support the verification of deforestation-free materials and to enhance our controls in the coming year.

Impact, risk and opportunity management

E4-2 Policies related to biodiversity and ecosystems

E4.MDR-P_01-06

⊿ Please see 'Consolidated Policies Table' on pages 75 to 77

E4-2_01_20

We have adopted policies that address deforestation and sustainable land practices. Our overarching goal for biodiversity is to achieve a net positive impact on biodiversity in critical areas in Supply chain by 2040. Besides, we have set our Environmental Policy, the main objective of which is to minimise the environmental impact of the Group, and the Biodiversity Statement, the objective of which is to enhance biodiversity by reducing emissions and water use, by preserving and reinstating water priority areas, and by sourcing agricultural ingredients sustainably. Moreover, through the Biodiversity Statement, CCHBC is committed to promoting sustainable forest management and helping protect woodlands from deforestation and illegal harvesting. Our policies support biodiversity conservation, sustainable land management, and responsible sourcing. We are committed to achieving a net positive impact on biodiversity in critical areas by 2040 and eliminating deforestation in our supply chain by 2025 (those targets were set in 2022). Thus, our policies address ecosystem protection, sustainable forest management, and mitigation of environmental impacts. As per the internal methodology applied, described in E4-1_03-05, we report 93% deforestation-free pulp and paper materials.

Sustainability statement continued

ESRS E4 – Biodiversity and ecosystems continued

We recognise the importance of biodiversity for long-term resilience, as our Natural Capital Impact Study and Source Vulnerability Assessments (SVA) help identify key dependencies and risks, while sustainable sourcing practices mitigate transition risks. We implement traceability mechanisms through certifications, verification schemes, and supplier requirements aligned with TCCC's Principles for Sustainable Agriculture and EcoVadis assessments. Moreover, our policies prioritise collaboration with NGOs, communities, and industry stakeholders to ensure sustainable supply chains that respect human rights, promote responsible land use, and protect natural ecosystems. More information on individual policies is provided in 'Policies Table' on pages 75 to 77.

E4-2_02_03

In June 2022, we joined the SBTN Corporate Engagement Programme. We will continue working to implement the SBTN's guidance, in order to map and assess the material impacts on biodiversity of our critical commodities and suppliers, and then set science-based targets in priority areas. The critical areas in our supply chain are defined based on the material dependencies that we have in relation to biodiversity, for example, the provision of water, agricultural raw materials and wood.

E4-2_04

We started mapping all our operations and critical commodities/suppliers. For our sustainability assessment, we use the risk-based approach with the support of our partners (EcoVadis). Transparency and traceability of material supply chains is established through certifications schemes or by ensuring suppliers have robust traceability of supply that meets our expectations (please see 'Supplier Engagement, Verification and Assurance' from TCCC Principles for Sustainable Agriculture). Also, we regularly measure and report on the progress made against our Mission 2025 commitments, and all other commitments, including those related to biodiversity and deforestation. The annual performance is disclosed in our Annual Report and the GRI Content Index, obtained limited assurance by an independent auditor, and published on our website.

E4-2_05-07_18

We are committed to sourcing 100% of our key ingredients in line with the Principles for Sustainable Agriculture as set out by TCCC. These principles protect and support biodiversity and ecosystems, uphold human and workplace rights, ensure animal health and welfare, and help build thriving communities. They apply to primary production, i.e., at farm level, and form the basis for our continued engagement with Tier 1 suppliers to ensure sustainable long-term supply at a lower environmental impact. This extends in particular to the sections Conservation of Forests, Conservation of Natural Habitats, Biodiversity and Ecosystems, Soil Management and Agrochemical Management.

Table 26: E4 IROs and the corresponding policies that address them   ⇧ **Upstream**   ◯ **Own Operations**   ⮌ **Downstream**

Topic	IROs description	IROs classification	Environmental policy	Climate change policy	Principles for Sustainable Agriculture	Supplier guiding principles policy	Biodiversity statement	Packaging waste management policy	Water stewardship policy
E4	Negative impact to the state of nature through Land Ecosystem Use Change	Impact (-)	✓		✓		✓		

Sustainability statement continued

ESRS E4 – Biodiversity and ecosystems continued

E4-3 Actions and resources related to biodiversity and ecosystems

⤴ Upstream   O Own Operations   ⤵ Downstream

`E4.MDR-A_01-02_05 & E4-3_01`

Table 27: List of key actions and resources in relation to biodiversity

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Application of mitigation hierarchy (E4-3_01)	Progress on action (MDR-A_05)
			Value chain, geographies, affected stakeholders	Activities		
Biodiversity impact and risk assessment	Start year 2023, continues in 2025	Identify CCH's most material impacts on nature and where they occur in the value chain. Prioritise a shortlist of key contributors by location for target setting. Net positive impact on biodiversity in critical areas in our operations and supply chain by 2040.	Value chain: ⤴ O ⤵ Geographical boundary: Global Key affected stakeholders: Suppliers, NGOs, communities, own employees, regulators	Use of the updated SBTN methodology. Assessment of the three steps of the value chain. Set science-based targets for water replenishment.	Avoidance	Completed step 1 and 2 of the SBTN methodology, continue the process based on the updated SBTN guidelines.
Collaborate with suppliers to develop plans to address land conversion risks and develop an appropriate monitoring system to measure deforestation at supplier level	Start year 2024, completion year 2026	The amount and % of our main commodities which are deforestation-free. Eliminate deforestation in our supply chain by 2025.	Value chain: ⤴ Geographical boundary: Global Key affected stakeholders: Suppliers, NGOs, regulators	Continue collaboration with main agricultural suppliers; cross-functional work for assuring compliance with the EU DR by the end of 2026	Avoidance, Minimisation	Meetings with main sugar suppliers performed in 2024 and 2025; meetings with software provider for geo-satellite monitoring and deforestation monitoring done; a new software approved and process set for assuring compliance with the EU DR.
Biodiversity action near our Tylicz plant in Poland	Start year 2024, completion year 2027	Minimise negative impact and enhance river's biodiversity. Net positive impact on biodiversity in critical areas in our operations and supply chain by 2040.	Value chain: O ⤵ Geographical boundary: Poland Key affected stakeholders: Nature, communities, local municipality	Fish stocking of the Muszynka River near our Tylicz plant in Poland; two clean-up activities near plant and on riverbanks	Reducing, restoring	3,000 common trout released in three river locations; 400kg waste collected; Area of 20,000m² along the river is cleaned.
Issue Biodiversity Whitepaper	Start year 2024, completion year 2025	Publish CSR Europe Alliance Biodiversity Whitepaper. Build awareness and collaborate with industries and other stakeholders.	Value chain: ⤵ Geographical boundary: Europe Key affected stakeholders: Other industry players, NGOs, regulators	Work with other industry players from CSR Europe, NGOs and other partners to publish 'How companies in Europe address biodiversity: Learning from disclosure' Whitepaper	Transform	Whitepaper published in February 2025.

At this stage, we have not utilised biodiversity offsets or incorporated specific indigenous knowledge into our actions. Our approach is grounded in best practices, scientific knowledge and in the collaboration with our suppliers. For water stewardship projects that also impact biodiversity, please see Table 22 'List of actions in relation to water management'.

`E4.MDR-A_03`

Our biodiversity journey started in 2022. Our actions are work in progress as we follow the SBTN guidelines, and they are also in a dynamic development phase. Our water replenishment activities will continue beyond 2030 and 2035. Deforestation actions will continue beyond 2025.

`E4.MDR-A_04`

Every site adjacent to legally protected areas has Source Vulnerability Assessment, which shows no negative impact on biodiversity.

Sustainability statement continued

ESRS E4 – Biodiversity and ecosystems continued

E4.MDR-A_06-12

There is no significant Opex or Capex related to the action plan for biodiversity. However, similar to our approach on all environmental matters, our Group's treasury strategy ensures the availability of financial resources to support related initiatives, if and when required. By leveraging a diversified range of financing mechanisms, we can effectively address both current and future priorities.

Metrics and targets

E4-4 Targets related to biodiversity and ecosystems

E4.MDR-T_01-09_12-13 & E4-4_06_07_09

Table 28: List of targets and progress achieved   ⤴ Upstream   O Own Operations   ⤵ Downstream

Target	Relationship with policy objectives/IROs (MDR-T_01)	Target[1] to be achieved (MDR-T_02)	Type of target (abs. vs rel.) (MDR-T_03)	Scope (MDR-T_04) Value chain segment and geographical boundaries	Target duration: Baseline year – Target year (MDR-T_06-07)	Baseline value (MDR-T_05)	2025 performance against target and future plans (MDR-T_13)	Mitigation hierarchy	Alignment with international initiative
Eliminate deforestation in our supply chain (we consider Pulp and Paper as our most risky commodities)	Land use ecosystem change	100%	Absolute	Value chain: ⤴ Geographical boundaries: Main commodities critical for biodiversity we use, global scope (excluding Multon Partners Juices)	2020-2025 (2020 cut-off year)	N/A	Pulp and paper*: 93% deforestation-free and certified as per the PEFC or FSC certifications. The target has not yet been achieved due to the absence of certification for four suppliers (* Based on 2024 volume; 2025 status will be available in May 2026)	Avoidance, minimisation, restoration	Global Biodiversity Framework's '30x30' conservation target
100% sustainable sourcing (adherence to the PSA in main agricultural commodities)	Land use ecosystem change	100%	Absolute	Value chain: ⤴ Geographical boundaries: Main commodities we use, global scope (excluding Multon Partners Juices)	2017-2025	N/A	Total: 95% (excluding Multon Partners Juices) Only EU countries: 100%.	Avoidance, minimisation, restoration and rehabilitation, compensation or offsets	FAO Good Agricultural Practices; ILO

No assumptions are used to define targets. We took into consideration the best global practices and guidelines such as the SBTN, FAO Good Agricultural Practices, ILO and EU regulations. Targets are set for the upstream part of the value chain due to the biggest impact there. They are monitored quarterly by obtaining information from suppliers for their sustainable certifications. Deforestation performance of Pulp and Paper materials is monitored annually. The amount of procured quantity of raw materials certified is divided by the total procured volume for the raw materials in scope. We did not achieve our 2025 sustainable sourcing target, primarily due to a limited volume of uncertified ingredients – predominantly sugar – in a small number of emerging markets. Nevertheless, we have made significant progress compared to our 2017 baseline of 33%, when this target was established.

The targets set are in line with the Kunming-Montreal Global Biodiversity Framework and its mission to halt and reverse biodiversity loss to put nature on a path to recovery, and contribute to the EU 2030 Biodiversity Strategy, where the goal for protecting 30% of land in the EU is stated. We also consider the EU Regulation on Deforestation-free Products (EUDR). In 2025, we finalised the assessment of supply base in EU and supplier readiness for EUDR compliance for primary raw materials. From the rest of the critical supply base a declaration letters on deforestation-free commodities have been requested from suppliers.

E4.MDR-T_11, E4-1_06

E4-5 Impact metrics related to biodiversity and ecosystems change

E4-5_04

With our operations primarily based in cities, we do not have a direct impact on biodiversity and ecosystem change. The impact is linked to Tier 2 and 3 suppliers in the upstream part of the value chain, specifically concerning agricultural ingredients and primarily pulp and paper materials.

1. Egypt is not included in our Mission 2025 targets, as the Egyptian operations had not yet been acquired at the time the targets were established (2017-2018).

Sustainability statement continued

Environmental information

ESRS E5 – Resource use and circular economy

Impact, risk and opportunity management

E5-1 Policies related to resource use and circular economy

E5.MDR-P_01-06

↗ **Please see 'Consolidated Policies Table' on pages 75 and 77**

E5-1_01-04

We seek to minimise the overall amount of packaging that we use. Together with our suppliers and partners, we are working to design more sustainable packaging and take action to ensure that our packaging doesn't end up as waste. The big amount of packaging we use for our finished products, if not collected and recycled properly, would end up in the soil, in the rivers and then in the seas and the oceans, which could have a negative impact on ecosystems, human health (toxicity) and society. Packaging waste and climate change are interconnected global challenges, and an area of focus for businesses and communities. Around 38% of our value chain emissions come from packaging materials (including end-of-life emissions), and to achieve our NetZeroby40 target we invest in sustainable packaging solutions. When we light-weight our packaging, incorporate more recycled and bio-based material, invest in local collection and recycling programmes and increase our use of reusable packaging, we reduce both waste and our GHG emissions.

Beverage packaging has value and life beyond its initial use, and we believe that it should be collected and recycled into a new package as part of a circular economy. To deliver this vision, we own, invest in and take responsibility for collected packaging material as members of authorised recovery organisations.

Furthermore, under the umbrella of our Biodiversity Statement, as already mentioned in ESRS E4 – Biodiversity and ecosystem, sustainable sourcing of packaging materials is also taken into account. We aim to source all our paper-based primary packaging materials from sustainable forest sources. All our paper bricks we use are Forest Stewardship Council (FSC)-certified. The scope of our commitments is to improve the circularity of our packaging and to avoid packaging waste, which in turn contributes to better environmental performance. Among the key areas we focus on, and relevant to the materiality analysis, is the circular economy. We take action to improve packaging sustainability, including its recycling into new packages, and measuring, evaluating and sharing progress across regions and stakeholders, providing the respective transparency.

Additionally, for our engagements regarding recyclability and recycled packaging, we have included targets relevant to:

- Collection: help collect the equivalent of 75% of our primary packaging by 2025.
- Recyclability: make 100% of our primary packaging fully recyclable by design by 2025.
- Recycled Packaging: increase the percentage of recycled PET (rPET) in our bottles to 35% by 2025 (data excluding Egypt). In our EU countries and Switzerland, we aim to reach 50% rPET by 2025.
- Eliminate Unnecessary Packaging: building on the extensive light-weighting programme delivered over the past decade, we will continue to light-weight our primary packaging towards 'best-in-class' bottles and cans in each market, while innovating to remove shrink film from multipacks, as well as other plastic reduction initiatives. We expect this programme to remove approximately 5,000 metric tonnes of plastic packaging material by 2025 vs a 2023 baseline.
- Expand Reusable Packaging: deliver programmes to increase reusable packaging.
- Reduce Virgin Plastic: through the increased use of circular PET (rPET), light-weighting, removal of plastic film and expansion of reusable packaging formats, we aim to eliminate over 350,000 metric tonnes of virgin plastic by 2025 (vs 2019).
- Innovation: deliver new sustainable packaging solutions through partnerships and R&D.
- Inspire and Engage Consumers: use the power of our brands to encourage consumers to recycle.

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

Table 29: E5 IROs and the corresponding policies that address them

Topic	IROs description	IROs classification	Environmental policy	Climate change policy	Principles for Sustainable Agriculture	Supplier guiding principles policy	Biodiversity statement	Packaging waste management policy	Water stewardship policy
E5	The cost and availability of sustainable packaging (inflows & outflows)	Risk		✓	✓		✓	✓	
E5	The cost and availability of sustainable packaging (inflows & outflows)	Opportunity		✓	✓		✓	✓	

E5-2 Actions and resources related to resource use and circular economy

`E5.MDR-A_01-03_05 & E5-2_08`

The objectives from the Packaging Waste Management Policy require continuous improvement and progress. Therefore, each year, we strive to improve our performance by establishing new actions and working on the existing ones. Packaging can only be circular if it is recyclable. Since 2022, 100% of our primary packaging – PET, glass, aluminium and aseptic cartons – has been recyclable by design. We achieved this milestone three years ahead of our 2025 target. We are also leading industry efforts to introduce effective and efficient collection systems in all our markets. These include Deposit Return Systems (DRS) in most of our EU markets. Therefore, we work with governments and industry to create a legal framework in which economic progress and diversion of material from landfill can be achieved. For the reporting year, we focused on different pillars, and we worked with specific focus on each of them. These pillars include:

- Recyclability
- Recycled Packaging
- Eliminate unnecessary packaging
- Reduce virgin plastics
- Expand reusable (returnable) packaging
- Packaging collection

`E5-2_07_09`

For the implementation of all actions, the contribution of our stakeholders was of utmost importance. Collective actions are important when systemic changes are required, and we have established strong relationships with our main stakeholders. Together with our suppliers and partners, we are working to design more sustainable packaging and take action to ensure that our packaging doesn't end up as waste. Each year, we host a supplier innovation day where we engage with key partners and potential new suppliers in the area of sustainable packaging. Previous to the reporting year, we piloted and then scaled technologies that now allow us to replace plastic film on multipacks with carton solutions, such as the KeelClip™ roll-out, the cardboard holder for multipacks of cans, and process non-food grade 'hot washed' PET flakes to produce high-quality food-grade rPET. We also launched the LiteTop pack carton option for 6x1.5L PET multipacks in Austria in 2023, with plans to roll it out to more countries from 2026 onwards. Sustainability partnerships with our customers are scaling and have become an integral part of our shared value creation.

In 2025, we joined Carrefour`s global Sustainable Linked Business Plan to cut packaging waste and carbon emissions, launching the pilot initiative in Romania with consumer awareness campaigns and optimised logistics to reduce emissions. In Italy we continued our existing partnership with our customer Carrefour's 'Let's recycle together', an initiative deployed for the second year already in cooperation with Marevivo, a local NGO protecting sea and environment. Dedicated in-store activations aimed to educate consumers on how to properly recycle beverage packaging and demonstrate the role that our 100 % rPET portfolio plays in circular packaging besides creating commercial value for both us and Carrefour.

Furthermore, since 2022, we started an ongoing collaboration with the University of Portsmouth, to investigate the potential commercialisation of technologies and processes for the enzymatic recycling of PET. This co-funded research project is exploring new applications for bio-recycling enzymes that could have the potential to promote packaging circularity at industrial scale. As already stated, in countries where effective collection systems do not exist, we are working together with peers and governments to design and implement new systems. Such cases are our alliance with the Food and Beverage Recycling Alliance (FBRA) in Nigeria and our partnership with the recycler BariQ in Egypt. Lastly, we are members of the European

Organisation for Packaging and the Environment - EUROPEN - and UNESDA Soft Drinks Europe. EUROPEN is the voice of the packaging supply chain industry in Europe on topics related to packaging and the environment. This membership provides us with the opportunity to understand the challenges of the wider packaging supply chain (from producers of packaging all the way to recyclers) and to work with governments and the European Commission around issues. The role of EUROPEN within the circular economy is to:

a) continuously improve the environmental performance of packaging and packaged products all along the supply chain;
b) promote the role, functionalities and benefits of packaging within all relevant EU policies; and
c) achieve a harmonised policy framework and a functioning EU internal market for packaging and packaged products.

UNESDA Soft Drinks Europe enables us to talk with one voice and discuss with governments and the EU as a whole matters relating specifically to the soft drinks sector. With UNESDA, we also have set commitments for circular packaging that the corporate members have committed to achieving, thus enabling improved overall sectoral approach to circular packaging, including recycled content targets, collection and recyclability ahead of legal requirements.

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

Table 30: List of key actions and resources in relation to circular economy   ⤴ **Upstream** ◯ **Own Operations** ↩ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02) Value chain, geographies, affected stakeholders	Activities	Progress on action (MDR-A_04)
Recyclability – 100% of our primary packaging and using alternative packaging materials					
Maintained KeelClip™ as a carton-based solution that removes plastic shrink film previously used to hold can multipacks together, in 23 countries, helping us to reduce our plastic packaging footprint	Continued in 2025 and beyond based on the rolling plan	To reduce environmental impact (water and soil) and reduce waste (avoid 2,300 tonnes of plastic shrink annually). Supports the delivery of our Packaging Waste Management Policy objectives: • Innovate to minimise the amount of packaging that we use, while ensuring that the packaging that we do use is as sustainable as possible • Provide sustainable packaging options meeting consumers' needs	Value chain: ◯ ↩ Geographical boundary: Europe Key affected stakeholders: Consumers, Customers, Communities	Production and packaging: Maintain solutions and continue to innovate	Action contributed to overall plastic waste reduction - disclosed in E5-3_03_04
Maintained QFlex carton-based solution that removes plastic shrink film previously used to hold large multipacks cans together, in Ireland and Northern Ireland, helping us to reduce our plastic packaging footprint	Started in 2024, continued in 2025		Value chain: ◯ ↩ Geographical boundary: Ireland Key affected stakeholders: Consumers, Customers, Communities	Production and packaging: Maintain solutions and continue to innovate	Action contributed to overall plastic waste reduction - disclosed in E5-3_03_04
Launch of the Lite Pac initiative to replace plastic shrink film with a carton solution on PET multipacks; and gradual expansion to other markets	Started in 2024, continued in 2025 and beyond based on the rolling plan	Removal of 135 tonnes of plastic from our supply chain annually. Supports the delivery of our Packaging Waste Management Policy objectives: • Innovate to minimise the amount of packaging that we use, while ensuring that the packaging that we do use is as sustainable as possible, • Provide sustainable packaging options meeting consumers' needs	Value chain: ◯ ↩ Geographical boundary: Austria; Greece, Republic of Ireland and Northern Ireland planned for 2026 Key affected stakeholders: Consumers, Customers, Communities	Production and packaging: Maintain solutions and continue to innovate	Progress as per the plan, >140 tonnes removed in 2025

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

⮍ Upstream   O Own Operations   ⮌ Downstream

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Progress on action (MDR-A_04)
			Value chain, geographies, affected stakeholders	Activities	
Recycled Packaging					
In-house rPET production and transitioning to 100% rPET locally produced portfolio	Current and will continue	To reduce virgin and increase recycled plastic content in our packaging. Supports the delivery of our Packaging Waste Management Policy objective: • Continue to increase recycled content in our primary beverage packaging, with an emphasis on PET beverage bottles • accomplishment of the Mission 2025 Target to 35% rPET usage.	Value chain: ⮍ O ⮌ Geographical boundary: Switzerland, Italy, Austria, Romania, Republic of Ireland, Northern Ireland Key affected stakeholders: Consumers, Customers, Communities, Suppliers	Production and packaging	35% compared to 23.8% in 2024; 65% in EU countries and Switzerland compared to 45.9% in 2024
Use of rPET from the Coca-Cola system owned and operated packaging collection facility in the production of new bottles in Nigeria	Start year 2025 and will continue		Value chain: O ⮌ Geographical boundary: Nigeria Key affected stakeholders: Consumers, Customers, Communities	Production and packaging	1,330 tonnes of recycled PET used in production in 2025
Exploring opportunities to further decarbonise our aluminum cans	Start year 2025, completion year 2026	To reduce virgin and increase recycled aluminium content in our packaging. Supports the delivery of our NetZeroby40 roadmap.	Value chain: O ⮌ Geographical boundary: Republic of Ireland, Northern Ireland Key affected stakeholders: Consumers, Customers, Communities	Production and packaging	Project preparation in 2025, testing to start in 2026
Exploring opportunities to further decarbonise returnable glass packaging	Start year 2025 and will continue	To increase returnable glass packaging lifecycle. Supports the delivery of our Pack Mix of the Future.	Value chain: ⮍ O ⮌ Geographical boundary: Italy Key affected stakeholders: Consumers, Customers, Communities, Suppliers	Production and packaging	Testing started in 2025
Increase recycled content in logistics packaging shrink film	Start year 2025 and will continue	To increase the contribution of recycled content. Supports the compliance with the PPWR ahead of 2030 target.	Value chain: ⮍ ⮌ Geographical boundary: Italy, Poland, Estonia, Latvia, Lithuania Key affected stakeholders: Consumers, Customers, Communities, Suppliers	Packaging	In 2025, shrink film containing 50% post-consumer recycled content was introduced in Italy, and shrink film with 30% recycled content was launched in Poland & Baltics

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

⤴ **Upstream**   ◯ **Own Operations**   ⤵ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Progress on action (MDR-A_04)
			Value chain, geographies, affected stakeholders	Activities	
Eliminate unnecessary packaging					
Light-weight our primary packaging (preforms)	Current and will continue	To reduce weight of materials used (decrease emissions). Reduction of waste, NetZeroby40.	Value chain: ⤴ ⤵ Geographical boundary: Baltics Key affected stakeholders: Customers, Consumers, Suppliers	Design optimisation to reduce weight of preform	Action contributed to overall plastic waste reduction - disclosed in E5-3_03_04
Label height reductions	Start year 2024, continued in 2025	To reduce weight of plastic used in labels. Reduction of waste, NetZeroby40	Value chain: ⤴ ⤵ Geographical boundary: Greece, Cyprus, Poland, Italy, Hungary Key affected stakeholders: Customers, Consumers, Suppliers	Design optimisation to reduce weight	Action contributed to overall plastic waste reduction - disclosed in E5-3_03_04
Introducing Ultra High Performance (UHP) stretch film to decrease plastic quantity in logistics packaging	Start year 2025 and will continue as per the rolling plan	Reduction of plastic waste, NetZeroby40	Value chain: ⤴ ⤵ Geographical boundary: Austria, Hungary, Ireland, Bulgaria, Serbia, Romania Key affected stakeholders: Customers, Suppliers	Design optimisation to reduce weight	More than 200 tonnes of plastic saved in 2025
Light-weight neck and closure in PET bottles (GME 30:40 Standard)	Start year 2025, completion year 2029	Removal over 11,800 tonnes of plastic in the final year of implementation. Reduction of waste, NetZeroby40	Value chain: ⤴ ⤵ Geographical boundary: Nigeria; Ireland, Greece Key affected stakeholders: Customers, Consumers, Suppliers	Design optimisation to reduce weight	Pilot in Nigeria successfully implemented in 2025 saving nearly 200 tonnes of plastic; further roll-out in 2026; Ireland and Greece planned for 2026.

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

⤴ **Upstream**   ◯ **Own Operations**   ⤵ **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Progress on action (MDR-A_04)
			Value chain, geographies, affected stakeholders	Activities	
Expand Reusable (Returnable) Packaging					
Usage of returnable and refillable glass. Expansion of packageless, i.e. bag-in-box, cartridges, tank packaging used with dispensing equipment (fountains, freestyle machines),	Current and will continue	To reduce environmental impact (water and soil), and reduce waste and decrease emissions in scope 3 and help in achieving our net zero emissions goal. Expand Reusable Packaging: • Deliver programmes to increase reusable packaging (returnable and dispensed formats. • Reduce packaging amount in absolute terms.	Value chain: ⤵ Geographical boundary: Europe and Africa Key affected stakeholders: Consumers, Customers, Communities	Continue implementing the Pack Mix of the Future initiatives, focusing on expanding RGB across markets and setting our vision for profitable growth while reducing CO$_2$ footprint. Activated Packageless pilot in leading university in Italy. Replicable programme envisioning packageless campus.	Refillables 12.1% in 2025 compared to 12.7% in 2024* Packageless stable around 4.2% in 2025* * Transactions in NARTD excluding North Macedonia
Increase packaging collection					
Continue to actively engage with governments and peer companies to establish and ensure the effective operation of Extended Producer Responsibility (EPR) Organisations, including Packaging Recovery Organisations (PRO) and Deposit Return Systems (DRS).	Current and will continue	To reduce environmental impact (water and soil) and decrease plastic waste. Supports the delivery of our Packaging Waste Management Policy objectives: 1. Work through cross-sector packaging associations to develop and support effective waste management and packaging collection solutions. 2. Enhance the efficiency and effectiveness of established post-consumer packaging waste management organisations.	Value chain: ⤵ Geographical boundary: Bosnia, Bulgaria, Czech, Estonia, Italy, Latvia, Lithuania, Moldova, North Macedonia, Poland, Ireland, Romania, Serbia, Slovakia, Slovenia, Switzerland Key affected stakeholders: Communities, Governments, Customers, Peer Companies	Participated in the supervisory board of EPR organisations in 15 of our countries, providing strategic direction and support.	Progress made in line with roadmap and plans for collection of our primary packaging. We secured ongoing implementation of our policy objective to ensure effective packaging waste management activities are in place across our markets.

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

U **Upstream**   O **Own Operations**   D **Downstream**

List of actions (MDR-A_01)	Time horizon (MDR-A_03)	Expected outcome and relation to policy objectives (MDR-A_01)	Scope of Action (MDR-A_02)		Progress on action (MDR-A_04)
			Value chain, geographies, affected stakeholders	Activities	
Support well-designed Deposit Return Systems (DRS) in our European markets, if an effective alternative doesn't exist. As of 2025, 10 of our markets now have DRS in place. We assisted in the design and implementation of new national DRS in each of these countries.	Current, expected completion in 2029	To reduce environmental impact (water and soil) and decrease plastic waste. Fulfil our Mission 2025 target to collect the equivalent of 75% of our primary packaging for recycling or reuse by 2025. Deliver EU collection targets of 90% separate collection for PET and beverage cans by 2029.	Value chain: D Geographical boundary: Croatia, Estonia, Hungary, Latvia, Lithuania, Republic of Ireland, Romania, Slovakia, Austria and Poland. We are engaging proactively in Bulgaria, Cyprus, Czech Republic, Greece, Moldova, Northern Ireland, Serbia and Slovenia. Key affected stakeholders: Communities, Governments, Customers, Peer Companies	Played a critical role in the successful launch of new DRS in Austria and Poland. Established a new DRS in Greece with CCHBC as a shareholder to support the successful launch of DRS in 2026. Actively participating in coalition to deliver licence to this operator and launch in 2026. Actively participated in steerco and workshops in Bulgaria and Cyprus to draft legislation on DRS. Working with government in Moldova to deliver secondary regulation for DRS implementation in 2027.	2025 roadmap and plans implemented (including the launches in Austria and Poland). A clear action plan for 2026 aligned and approved by senior management (including DRS launch in Greece, preparation for DRS in Moldova, Kosovo and N. Ireland in 2027).
Development of Extended Producer Responsibility (EPR) systems in countries where it is not mandatory to reduce downstream pollution. Implement own collection initiatives where EPR is not mandatory or present to ensure circularity.	Current, expected completion in 2029	To reduce environmental impact (water and soil) and reduce waste, increase packaging collection. Fulfil our Mission 2025 target to collect the equivalent of 75% of our primary packaging for recycling or reuse by 2025.	Value chain: D Geographical boundary: Nigeria, Egypt Key affected stakeholders: Consumers, Customers, Communities, Peer companies	We continued to support the work of the Food and Beverage Recycling Alliance (FBRA) and other packaging collection projects. Opened the first-ever Coca-Cola System owned and operated packaging collection hub with plans to ramp up collection in 2026 and horizon to open a second hub by the end of 2026/beginning of 2027. Continue working with BariQ in Egypt. Evaluate the possibilities for establishing our own collection system in Egypt.	Progress made in Egypt and Nigeria as per the plan

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

E5.MDR-A_04

As shown above, we have established a comprehensive action plan and implemented several actions related to circular economy and packaging. By those actions, we demonstrate our support to nature and to people regardless of whether they are harmed or not. In 2025, no negative incident related to the circular economy was recorded.

E5.MDR-A_06-12

To support our actions related to the expansion of reusable/refillable packaging, we make investments every year for the renewal or increase of the returnable containers fleet. In 2025, this investment reached €63 million. We also invested €13.2 million in production infrastructure, mainly for new returnable glass production lines in Italy and Serbia, and another €6.8 million for dispensed equipment.

In addition, we invest significant amounts to support our action plan around the increase of recycled content in our packaging, specifically by expanding the use of rPET. Building on the significant in-house rPET production infrastructure investments we have made in the past few years in Italy, Poland and Romania, we allocated €55 million in 2025 to support the higher cost of rPET compared with virgin PET.

The capital and operating expenditures referenced above are reflected in our financial statements as part of the consolidated cash flow statement (within the line-item 'Payments for purchases of property, plant and equipment', p.272) and the consolidated income statement (within 'Cost of goods sold', p.269), respectively. Our accounting system does not separately classify sustainability-related investments or costs, as both are reported in accordance with the general financial reporting principles.

Moving ahead, we will continue to support our circular economy action plan as required. Specifically for 2026, we plan to continue our investments in production infrastructure in Italy to support the RGB expansion in the market, and we will allocate significant Capex on returnable containers across our markets. In addition, we anticipate that the rPET cost premium relative to virgin PET will stay broadly in line with 2025, given our plan to keep rPET content in packaging at similar levels in 2026.

Our Group's treasury strategy ensures the availability of financial resources to support circularity-related initiatives. By leveraging a diversified range of financing mechanisms, we can address both current and future priorities effectively. For more details, see E1.MDR-A_06 page 87.

Metrics and targets

E5-3 Targets related to resource use and circular economy

E5-3_01

We have set voluntary targets that promote circular economy, and they are designed to address both resource inflows and outflows, and the lifecycle of products and materials.

E5-3_02

Our objective is to keep our primary packaging 100% recyclable by design. Therefore, we have established a target related to circular product design, which is already achieved. We have made our primary packaging 100% fully recyclable three years ahead of the expected timeline and 2025 target. For us, recyclability is calculated as technical recyclability by design, and here we consider all beverage packaging that is made of glass, aluminium/steel, PET and aseptic cartons (excluding cap and label). All of those can be recycled fully. We consider as technical recyclability by design any reuse or recycle option for those materials. In the definition, we do not take into consideration the packaging collection rates in every country or recycling infrastructure availability.

E5-3_03_04

Our resource inflows targets focus on the continuous improvement of recycled material use. They have a double role, since by increasing their recycled content, the rates of primary raw materials decline. The targets refer to the recycled PET used for plastic bottles. Building on the extensive light-weighting programme delivered over the past decade, we will continue to light-weight our primary packaging towards 'best-in-class' bottles and cans in each market, while innovating to remove shrink film from multipacks, as well as other plastic reduction initiatives. This programme removed more than 10,000 metric tonnes of plastic packaging material by 2025 vs a 2023 baseline, over double our estimate of 5,000 tons. Through the increased use of circular PET (rPET), light-weighting, removal of plastic film and expansion of reusable packaging formats, we eliminated more than 340,000 metric tonnes of virgin plastic by 2025 (with a 2019 baseline).

E5-3_05_09

As already stated, we aim to source all our paper-based primary packaging materials from sustainable forest sources. Now, 100% of our paper bricks (aseptic carton) we use are FSC®-certified. Also, 93%[1] of our main Pulp and Paper-based materials are deforestation-free. Driven by the materiality results, and focusing on the material topics, our targets address the prevention layer (including the reduction) of the waste hierarchy pyramid, as well as recycling and recovering. Returnable glass bottles address reuse layer of the waste hierarchy.

E5.MDR-T_01

The majority of those targets are connected with the Packaging Waste Management Policy and reflect total Group targets. To track our performance and our contribution to the final target, every year we set a yearly target as an annual milestone.

E5.MDR-T_12

For our targets, we use actual data to report the progress, e.g., for recyclability, we use the technical by design data of our primary packaging materials (glass, PET, aluminium/steel can, paper, aseptic paper). Our time horizons could be an annual goal aligned with the Business Planning process (BP), mid-term targets aligned with our long-range plan (LRP) and business objectives, or long-term targets such as NetZeroby40 aligned with the external trends. All those targets, however, are disaggregated to annual roadmaps, and our regular performance review is two-pronged:

a) versus the annual roadmap; and
b) versus the direction of the target year.

On this way, we are able to set actions and correct course if needed.

E5-3_01 & E5-3_09 & E5.MDR-T_01-07_11_13

Table 31 below provides further details on each target, including their characteristics (target level, their units, their time-boundaries, the progress made over the baseline measurements), illustrating how they contribute to our overall sustainability goals and circular economy principles. Targets are voluntary.

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1. Considering 2024 purchased volume; 2025 status will be available in May 2026.

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

Table 31: List of targets and progress achieved

U Upstream   O Own Operations   D Downstream

Target	Relationship with policy objectives / IROs (MDR-T_01)	Target to be achieved (MDR-T_02)	Type of target (abs. vs rel.) (MDR-T_03)	Scope (MDR-T_04) Value chain segment and geographical boundaries	Target duration: Baseline year – Target year (MDR-T_06-07)	Baseline value (MDR-T_05)	2025 performance against target and future plans (MDR-T_13)	Stakeholder involvement (MDR-T_11)	Relation to waste hierarchy (E5-3_09)	Alignment with international initiative
Recyclability by design (all beverage packaging)	Supports technological solutions that enable a circular economy for packaging; Continue to increase recycled content	100% of consumer packaging to be recyclable	Relative in %	Value chain: U Geographical boundaries: Global	2017-2025 (8 years)	99%	Percentage of recyclable by design materials from main packaging used in 2025: 100%	Suppliers	Recycling	Sustainable Development Goal 8, 9, 11, 12, 14 & 17
Light-weighted packaging (PET and other plastic)	Improve environmental performance in packaging and packaging waste; Innovate to minimise the amount of packaging that we use	Remove 2,800 tonnes of plastic packaging through light-weighting our packaging	Absolute in tonnes	Value chain: O Geographical boundaries: Global	2023-2025	–	4,755 tonnes of plastic packaging removed	Suppliers, Customers	Prevention (Reduce)	Sustainable Development Goal 8, 9, 11, 12, 14 & 17
PET used from recycled PET and/or PET from renewable material	Improve environmental performance in packaging and packaging waste; Continue to increase recycled content with an emphasis on PET beverage bottles; Supports technological solutions that enable a circular economy for packaging	35% of PET used from recycled PET and/or PET from renewable material	Relative in %	Value chain: U O Geographical boundaries: Global	2017-2025 (8 years)	9%	35% rPET (placed on the market in 2025)	Suppliers, Customers	Recycling	Sustainable Development Goal 8, 9, 11, 12, 14 & 17
		50% of PET used from recycled PET and/or PET from renewable material		Value chain: U O Geographical boundaries: EU countries and Switzerland			65% rPET (placed on the market in 2025)			
Zero Waste partnerships (city and/ or coast)	Improve environmental performance in packaging and packaging waste; Supports public awareness campaigns about recycling, waste collection education and anti-littering campaigns	Engage in 20 zero waste partnerships (city and/ or coast)	Absolute	Value chain: D Geographical boundaries: Global	2017-2025 (8 years)	0	20 out of 20 zero waste projects achieved one year ahead of the target year (in 2024)	NGOs, Communities, Local municipalities	–	Sustainable Development Goal 8, 9, 11, 12, 14 & 17
Collection rate of our primary packaging (all beverage packaging) placed on the market	Improve environmental performance in packaging and packaging waste; work through cross-sector packaging associations to develop and support effective waste management and packaging collection solutions	Help collect the equivalent of 75% of our primary packaging	Relative in %	Value chain: D Geographical boundaries: Global	2017-2025 (8 years)	41%	78% (excluding Egypt, as it is not part of Mission 2025 goals) 77% (including Egypt).	Government and Regulators, Peer companies, Customers, Suppliers, NGOs	Recycling	Sustainable Development Goal 8, 9, 11, 12, 14 & 17

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

⇑ Upstream ◯ Own Operations ⇗ Downstream

Target	Relationship with policy objectives / IROs (MDR-T_01)	Target to be achieved (MDR-T_02)	Type of target (abs. vs rel.) (MDR-T_03)	Scope (MDR-T_04) Value chain segment and geographical boundaries	Target duration: Baseline year – Target year (MDR-T_06-07)	Baseline value (MDR-T_05)	2025 performance against target and future plans (MDR-T_13)	Stakeholder involvement (MDR-T_11)	Relation to waste hierarchy (E5-3_09)	Alignment with international initiative
Coca-Cola System owned and operated packaging collection facility	Improve environmental performance in packaging and packaging waste; enhance the efficiency and effectiveness of established post-consumer packaging waste management organisation	Collect 1,000 metric tonnes of packaging materials	Absolute in tonnes	Value chain: ⇗ Geographical boundaries: Nigeria	2024-2025	0	In 2024, together with TCCC, the Coca-Cola system-owned packaging collection facility was completed. In 2025 1,330 metric tonnes of packaging materials were collected.	NGOs, Communities, Local municipalities. Government and Regulators, Peer companies	Recycling	Sustainable Development Goal 8, 9, 11, 12, 14 & 17
Paper bricks (aseptic cartons) from sustainable forest sources	Improve environmental performance in packaging and packaging waste; provide sustainable packaging options	Source all our paper-based primary packaging materials from sustainable forest sources	Absolute in %	Value chain: ⇑ Geographical boundaries: Global	Continue (takes place annually)	Rolling target (100% in 2024)	in 2025, 100% of our paper bricks (aseptic carton) used are FSC-certified.	Suppliers	Restoring	Sustainable Development Goal 8, 9, 11, 12, 14 & 17

E5.MDR-T_12 & E5-3_13 & E5.MDR-T_01

We have not changed any of our targets, as for us, any sustainability target means to deliver, to execute – an opposite of an aspirational target. Although certain legal targets exist for collection and recycled content, we have voluntarily made our own targets for these two items. For collection this encompasses all our beverage packaging and countries of operation. For recycled content we voluntarily exceeded the Singe Use Plastics Directive (SUPD) target ensuring that both targets reflect our entire value chain.

E5-3_13 & E5.MDR-T_09

For 2025 we set an ambitious target for collection of 75% of our primary packaging as a weighted average for all our markets, that encompasses all beverage packaging and countries of operation beyond EU. The Single Use Plastics Directive (SUPD) imposed in 2019 a target for 25% recycled content in PET beverage bottles by 2025. For recycled content we have set an ambitious target

of 35%, which is above the SUPD. Progress on targets can be found in Table 31.

E5.MDR-T_13

We have specialised software to monitor and review for each of our sustainability goals/targets, and we report monthly the actual performance and status (if we are on track, lagging behind or partly on track) to the members of the ELT who are accountable for the respective KPIs. The actuals are easily available in our EDGE dashboards. Quarterly, the performance and the related actions to achieve the annual goals are reported to the Social Responsibility Committee of the Board of Directors.

E5.MDR-T_10

We use the industry best practices for setting the targets and clearly describe the calculations and methods used in our internal guidebooks. Feedback by credible NGOs, industry associations such as UNESDA, suppliers, strategic initiatives such as the UN SDGs, and also stakeholder engagement through Annual Stakeholder Forums and frequent meetings are considered. The insights gathered from these engagements, along with the expectations of ESG raters and investors, inform the setting of ambitious, data-driven targets.

E5-3_08

We strive to minimise food loss and food waste in our operations. Our target to tackle food waste and loss across our activities and operations is to decrease our absolute food losses (in dry matter) by 30% by 2025 compared to our 2019 baseline, despite volume growth, an increase in portfolio/

beverage categories, and expansion to emerging markets, and further reduce it by 40% by 2030 vs 2019. In 2025 we achieved a 44% (in dry matter) reduction vs 2019. Food loss and waste at our manufacturing sites are part of the overall waste management process. We strive to reach 100% recycled waste and zero waste to landfill in manufacturing. We have significantly reduced the percentage of manufacturing waste going to landfill; in 2025, only 3.7% of our manufacturing waste ended up to landfill, while in 2015, it was 10.1%. This means, in 2025, 96.3% of total manufacturing waste was recycled or used for alternative usage. The Zero Waste International Alliance and LRQA consider 90% diversion rate of waste from landfills as the standard for classifying a 'Zero Waste to Landfill' achievement and we are working to improve even further our actual result of 96.3%.

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

E5-4 Resource inflows

E5-4_01

Resource inflows, relevant to upstream activities and reported within this chapter, take into account the results of the materiality analysis. This analysis has identified packaging inflows as a material topic.

Our packaging inflows include different streams of packaging, such as:

- Plastic, which is used for plastic bottles, closures, HDPE/LDPE bottles, labels and stretch/shrink films;
- Glass, which is used for glass bottles;
- Metal, which is used for aluminium cans and metal crowns; and
- Paper, which is used for paper labels, composite aseptic carton (Tetra Pak, bricks), cardboard and wood pallets.

All data relevant to our packaging inflow quantities that we used during the reporting period is disclosed in the following table.

E5-4_02-05 & BP-2_11, 12

Table 32: Material Inflows Indicators

Parameters	Unit	2024	2025
The overall total weight of products (beverage + packaging)	Tonnes	20,588,153* (20,382,929 in 2024)	21,700,070
The overall total weight of technical materials used (ingredients+packaging materials)	Tonnes	2,348,451* (2,143,227 in 2024)	2,410,964
Total plastic	Tonnes	427,749	434,510
PET (bottles)	Tonnes	346,143	351,623
Plant-Pet	Tonnes	0	0
Plastic (closures + HDPE/LDPE bottles)	Tonnes	30,268	30,210
PE (labels and stretch/shrink films)	Tonnes	51,338	52,676
Total glass	Tonnes	193,285	199,374
Glass (bottles)	Tonnes	193,285	199,374
Total Metal	Tonnes	80,508	88,655
Aluminium (cans)	Tonnes	73,608	81,911
Metal (crowns)	Tonnes	6,900	6,743
Total wood and paper	Tonnes	153,133	195,355
Paper (labels)	Tonnes	1,318	1,586
Composite carton (Tetra Pak, bricks)	Tonnes	26,232	21,535
Cardboard	Tonnes	72,788	74,564
Wood (pallets)	tonnes	52,795	97,671
The weight of secondary reused or recycled components used to manufacture the undertaking's products and services (including packaging)	Tonnes	199,648	256,129

Parameters	Unit	2024	2025
The weight of secondary reused or recycled components used to manufacture the undertaking's products and services (including packaging)	Percentage	23% out of total packaging materials	**28% out of total packaging materials**
The weight of secondary intermediary products used to manufacture the undertaking's products and services (including packaging)	Tonnes	0	0
The weight of secondary intermediary products used to manufacture the undertaking's products and services (including packaging)	Percentage	0	0
The weight of secondary materials used to manufacture the undertaking's products and services (including packaging)	Tonnes	0	0
The weight of secondary materials used to manufacture the undertaking's products and services (including packaging)	Percentage	0	0

* Recalculated 2024 figure due to a discrepancy identified in the sugar quantity report.

E5-4_06

The data derives from direct measurements, detailing each material that enters our operations. The data is based on the purchased volume we use either for the manufacturing of our packaging (only in the in-house rPET plants) or for the packaging that is being supplied from external suppliers. The data relevant to recycled content for the packaging is based on our suppliers' data, and then we calculate the weighted average based on the amount purchased by each of those suppliers.

E5-4_08

We ensure that there is no overlap or double counting between the categories of reused and recycled materials. Reusable glass bottles are reported only with the new number of bottles purchased in the respective year. We have invoices and number of purchasing orders with the respective amount purchased for all materials that are entering in our plants. In our systems, we have master data of each material that is part of the product recipe, meaning that for each of our produced products, we know how much material we have used. The same for resource outflows – we know the exact amount of every ingredient and packaging material used in any sold products. Reusable packaging is not reported to the Packaging Recovery Organisations (PROs) for the floating volumes (i.e., all the bottles in circulation). We report only the new quantities of bottles purchased each year. This approach assumes that new bottle purchases are not solely due to increased volume but also because some reusable bottles were not collected and ended up in the recycling stream. Additionally, once reusable bottles reach the end of their lifespan, they will eventually become waste and be recycled. So, we avoid double counting by only reporting to the PROs the new quantities purchased each year, and not the whole floating (or in circulation) volume related to reusable/refillable glass bottles.

Sustainability statement continued

ESRS E5 – Resource use and circular economy continued

E5-5 Resource outflows

Resource outflows are another material topic for us.

E5-5_01

We are committed to incorporating more circular principles in our production processes, and for that purpose, we have implemented key actions and innovations. Currently, five of our water brands are sold in 100% rPET bottles: Romerquelle (Austria, Czech Republic, Slovakia, Serbia, Croatia and Slovenia), Deep RiverRock (Republic of Ireland and Northern Ireland), Valser (Switzerland), Dorna (Romania and Moldova) and Natura (Czech Republic and Slovakia). Switzerland was also our first country to move its entire locally produced PET portfolio to 100% rPET. This was followed by Italy[1] and Austria, and in 2023, Romania, the Republic of Ireland and Northern Ireland also transitioned to 100% rPET for the locally produced PET portfolio. In addition, since 2023, Romania has successfully combined a 100% rPET local bottle portfolio, an in-house rPET facility and a Deposit Return System, helping us close the loop for plastic packaging circularity. Our corrugated cardboard packaging in Europe contains >80% recycled content, while our composite paper carton packs, KeelClip™, Qflex and LitePac Top, are 100% FSC-certified. Our wooden pallets are 100% reusable.

E5-5_04

As mentioned, we ensure that our packaging includes recyclable content. For 2025, the overall recyclable content rate of our primary packaging is 100%. We do not engage in the production or commercialisation of durable plastic goods and/or components, including those made from mixed materials. Additionally, we do not produce goods with an expected usage period exceeding three years. Our beverages, in particular, have a significantly shorter expected usage period, defined by their shelf life which is usually between four and 12 months.

1   Excluding mineral water bottles.

E5-5_18

We make strong efforts to ensure that our products, especially their packaging materials, will not end up as waste. We prove our engagement in product end-of-life waste management, since, as mentioned earlier, we support the foundation of effective and efficient collection systems in all our markets. We are leading industry efforts to introduce DRS across the majority of our EU countries. In 2024, we played a pivotal role in the successful go-live of new DRS in Romania, Ireland and Hungary. In 2025, we continued our efforts with the launch of a DRS system in Austria in January and in Poland in October. This brings the total number of DRS systems in CCH markets to 10 by the end of 2025. Well-designed DRS have a proven track record of delivering very high collection rates, typically over 90%, once the system reaches maturity. Romania, Hungary and Austria achieved average return rates of over 80% in 2025. Additionally, our teams in Greece and Moldova have been making intensive preparations to support successful DRS launches in 2026 and 2027 respectively. These extensive preparations include the development of DRS business plans, the establishment of a new DRS administrator company in Greece, as well as the extensive internal planning to ensure that DRS-compliant packaging is available to the consumer on shelf in time. CCHBC is also heavily involved in EPR systems in 25 of our countries, and is a member of the supervisory board in 15 of these countries. Extended producer responsibility is a policy approach that holds producers accountable for their products throughout the entire lifecycle, including the post-consumer stage. Further information is available at E5-2 Actions and resources related to resource use and circular economy.

In 2025, we exceeded our packaging collection target, achieving a 78% collection rate – 3pp above our 2025 target of 75% and 20pp higher than the 2024 result of 58%. This strong performance reflects five years of ambitious plans and focused execution against our collection roadmap. The contribution of well-performing recently launched DRS systems and significant additional investments for collection in non-EU countries with limited infrastructure allowed us to improve the rate in 2025 significantly.

E5-5_06

The relevant data used is sourced mainly from direct measurements, which are taken from our production and operational records. Products are classified as designed along circular principles if they are recyclable by design. This means that the packaging is compatible with waste management and processing, including collection, sorting, recycling and the use of recycled materials to replace primary raw materials. Our definition for technical recyclability does not take into consideration the packaging collection rates or availability of recycling infrastructure. We know the exact amount of every ingredient and packaging material used in any products sold. For packaging collection data, we have a calculation methodology document which details step by step how the data is collected. We report to our collection systems the amounts of packaging per type of material placed on the market. They then report back to us via emails and reports how much equivalent packaging was collected for recycling – this is validated following the Packaging Recovery Organisation's (PRO's) own external auditing processes. In jurisdictions where no collection systems are in place, we demonstrate achievements by using evidence of equivalent packaging recycling activity, for the purpose of assessing collection for recycling. This is done per material type, both for primary and for secondary/tertiary packaging. For primary packaging, the collection rate is calculated using the number of containers. If packaging materials contain any amount of the same material coming from post-consumer waste, they are considered to have recycled content. The percentage of recycled content in our products and packaging is determined based on actual data from our suppliers and on what we have been using in our production.
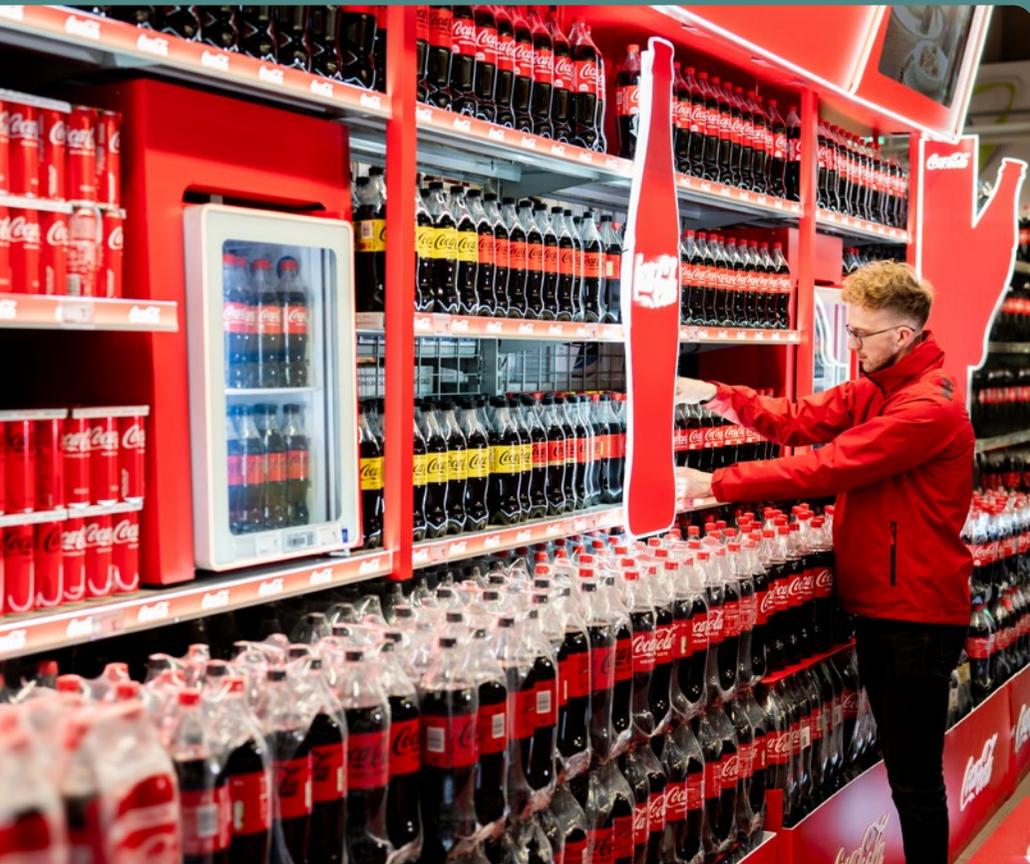
E5-6_05,06

Our assessment shows that we do not have any product at risk in the short-, medium- or long-term horizon. For the assessment of products at risk, the same time horizons as those used in the double materiality assessment (DMA) were applied, as presented in the E1.IRO-1_05.

Sustainability statement continued

Social information

ESRS S1 – Own workforce

Strategy

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

`S1.SBM-3_01-02`

At CCHBC, all employees and non-employees within our workforce who could be materially impacted by our operations are included in the scope of the disclosures under ESRS 2. This includes addressing impacts arising from our own operations, our value chain, our products and services, and our business relationships.

Actual impacts on our workforce, such as secure employment, adequate wages, health and safety, gender equality and training guide our strategic decisions by enabling us to implement targeted initiatives, ensuring that we create a supportive work environment that meets the needs of our employees, who are the most important asset and support us in achieving our business objectives. While CCHBC non-employees are considered in the materiality assessment, they are not included in all social KPIs (e.g., basic salary male/female, gender equality KPIs).

Types of employees and non-employees

Our workforce comprises both employees and non-employees, each playing a vital role in supporting CCHBC's operations. Below, we outline the categories and characteristics of these groups:

Types of employees

Permanent employees are individuals who have a permanent and indefinite (no end date) employment contract with CCHBC. These employees are paid through the Company's payroll and enjoy the stability and benefits associated with indefinite employment. They are integral to our operations and contribute to the continuity and growth of our business.

Temporary employees, on the other hand, have a definite (specific end-date) employment contract with CCHBC. Like permanent employees, temporary employees are also paid through the Company's payroll. They play a crucial role in supporting our operations during peak periods, special projects or when specific expertise is required for a limited time.

Types of non-employees

Non-employees at CCHBC are individuals who work for the Company, but are not directly employed by us. They do not receive compensation through the Company's payroll and do not have a direct contract with CCHBC. These non-employees can either be self-employed or employed through a third-party agency. Despite not being on the Company's payroll, they actively participate and contribute to CCHBC's processes, and they follow all our standards, which are also part of their contract. Non-employees are considered part of our own workforce and in general:

- They are provided by a third party (e.g., an employment agency) but work under our direct control, following our instructions, schedules and operational guidelines.
- They are self-employed individuals contracted to work directly for us and are integral to our operations.

Sustainability statement continued
ESRS S1 – Own workforce continued

S1-6 Characteristics of CCHBC's employees

S1-6_01-06 & S1-1_20

We use specialised software integrated within our business systems, to keep up-to-date and detailed records on recruitment, training and promotion. Every employee is able to see their performance review and data in the system. All new positions are published transparently internally and externally.

Key characteristics of CCHBC's own workforce regarding the number of employees by gender, country, as well as by contract type, are presented on the following tables:

Table 33: Total employee FTE by gender

Gender	Number of employees	
	2024 (FTE)	2025 (FTE)
Male	23,999	23,771
Female	9,019	9,654
Other	0	0
Not reported	0	72
Total employees	33,018	33,497

All data in the tables presents FTE calculation, and it is based on International Financial Reporting Standards (IFRS), meaning only employees from entities controlled by the Company are included. We report full-year FTEs as the average number of actual active employees occupying a position either on permanent or temporary contract within the reported period, converted into full-time equivalents, excluding any inactive employees on long term absence. In 2025 the difference between FTEs and HCs is 0.25% (negligible).

Yearly reporting cycle is applied (1 Jan 2025 – 31 Dec 2025).

Table 34: Total employee FTE in countries where CCHBC has at least 50 employees representing at least 10% of its total number of employees

Country	Number of employees (FTE) 2024	Number of employees (FTE) 2025	Country	Number of employees (FTE) 2024	Number of employees (FTE) 2025
Armenia	344	345	Lithuania	116	113
Austria	868	871	Moldova	136	140
Belarus	1,132	1,241	Montenegro	23	22
Bosnia and Herzegovina	286	297	The Netherlands	59	66
Bulgaria	1,576	1,693	Nigeria	2,874	2,950
Croatia	498	534	Northern Ireland	535	565
Cyprus	256	264	Poland	1,701	1,723
Czech Republic	798	803	Republic of Ireland	289	366
Egypt	5,466	4,974	Romania	1,504	1,535
Estonia	65	67	Russia	5,522	5,740
Finland	19	21	Serbia	1,546	1,596
Greece	2,116	2,204	Slovakia	148	154
Hungary	960	971	Slovenia	82	84
Italy	2,074	2,073	Switzerland	687	721
Kosovo	112	116	Ukraine	1,135	1,157
North Macedonia (only corporate office employees)	3	2	Total	33,018 (33,068 based on Headcount)	33,497 (33,582 based on Headcount)
Latvia	88	89			

S1-6_07, 09-10

Table 35: Information on employees by contract type, broken down by gender (FTE)

FTE	Female		Male		Other		Not disclosed		Total	
Reporting year	2024	2025	2024	2025	2024	2025	2024	2025	2024	2025
Total number of employees	9,019	9,654	23,999	23,771	0	0	0	72	33,018	33,497
Number of permanent employees	8,383	8,923	21,226	20,859	0	0	0	71	29,609	29,853
Number of temporary employees	636	731	2,773	2,912	0	0	0	1	3,409	3,644
Number of non-guaranteed hours employees	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Number of full-time employees	8,920	9,537	23,974	23,739	0	0	0	0	32,894	33,276
Number of part-time employees	99	117	25	32	0	0	0	0	124	149
Number of not disclosed full/part-time employees	0	0	0	0	0	0	0	72	0	72

Sustainability statement continued
ESRS S1 – Own workforce continued

S1-6_11-12

Turnover is being calculated as the sum of voluntary and involuntary permanent leavers throughout the reporting period, divided by the average number of permanent active employees throughout the reporting period, multiplied by 100. For the denominator, the average number of permanent active employees is calculated as the arithmetic mean of the month-end permanent active headcount snapshots applicable to the reporting period, using the prior month-end headcount for each month included in the period.

Table 36: Number of employees who left the Group and turnover rate

Reporting year	2024	2025
Number of employees who left the Group	3,340	**3,405**
Employee turnover rate	10.53%	**10.59%**
Number of employees who left the Group voluntarily	2,374	**2,380**
Employee voluntary turnover rate	7.48%	**7.40%**
Number of employees who left the Group involuntarily	966	**1,025**
Employee involuntary turnover rate	3.05%	**3.19%**

The number of employees who left the Group does not include redundancies.

S1-6_13-15, 17

All materially impacted FTEs are included in the disclosure.

All data presents FTE (full-time equivalent) calculation, and it is based on IFRS (International Financial Reporting Standards). Yearly reporting cycle is applied (1 Jan 2025 – 31 Dec 2025).

The average number of FTEs can be found in Note 8 of the financial statements, page 278 of this annual report.

S1-6_16

The percentage of seasonal employees vs total Group FTE: 1%, i.e., not significant variation (mostly during the high season, which is summer).

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 (including the Republic of Kosovo), Montenegro, Ukraine, Moldova, Armenia.

Region 3 includes the following countries: Russia, Nigeria, Egypt, Belarus.

S1-7 Characteristics of non-employees in the undertaking's own workforce

S1-7_01-03, 06-09

The following table shows the number of non-employees within CCHBC's own workforce, shown as full-time equivalents (FTEs):

Table 37: Number of non-employees in CCHBC's own workforce (FTEs)

Number of non-employees in the undertaking's own workforce[1]	2024	2025
Number of people with contracts with the undertaking to supply labour (self-employed people)	19	**18**
Number of people provided by undertakings primarily engaged in 'employ activities' (NACE code N78)	5,822	**6,038**

Here we apply the same calculation method as to our regular[2] employees, reporting FTEs for the full year as an average at the end of the reporting period.

1. There is no significant fluctuation (about 3.6%) between 2024 reporting period and 2025 reporting period.

2. By 'regular' we refer to workers in an employment relationship with CCH who are internal, either on a permanent or temporary contract, and being paid by CCH payroll.

Our negative impact

S1.SBM-3_03

CCHBC did not report any negative impacts regarding child labour, forced labour, compulsory labour in specific countries or regions outside the EU in 2025.

Occupational health and safety

We strive to achieving zero occupational health and safety incidents, while recognising the importance of addressing potential risks that could affect employees' health and wellbeing. Regrettably, in 2025, we reported one fatality in Ukraine resulting from road accident and 0.31 Lost Time Accidents per 100 full-time employees (FTEs) in our workforce (0.29 only for the beverage business, excluding non-beverage activities).

All health and safety-related incidents are investigated locally by cross-functional teams of experts from different departments. Steps taken for the investigation are conducted as per the 'Incident Investigation training material/curriculum' included in the Supply Chain Academy. The investigation teams also use Structured Problem-Solving methodology, including Fishbone analysis and 'the 5 WHY' principles. The analysis of incidents is performed in steps: 1. interviews, 2. incident preservation procedure, 3. root cause analysis, and 4. corrective/preventive action plan.

After the incidents' investigation, a one-page lessons learned document is created and shared locally with all respective teams. It serves as a tool for learning and prevention of similar incidents in the future. This document is published on a dedicated internal platform for knowledge sharing, accessible to all.

Our positive impacts

S1.SBM-3_04-06, 11

Contribution to employment

In 2025, we employed 33,497 FTEs. In 2019, for the first time, we developed our Group socio-economic impact study (SEIS) by aggregation of the data from all local SEIS reports, which is regularly updated. Together with TCCC, in all our territories, we support more than 563,338 indirect jobs throughout our value chain. This means that with every job in our system, we create an additional 15 jobs in the value chain, and we contribute approximately €16.14 billion in value added annually.

S1-10_01

Accessibility to a living wage/Adequate Wages

In every country, all employees (100%) earn at least the minimum wage. The People and Culture function monitors wage levels to ensure they are competitive relative to the industry and local labour market. This includes the lowest-paid employee categories, such as junior line operators and entry-level merchandisers. We regard our external reporting segments as key operational areas, 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 1.8 times in our developing markets and approximately 2.5 times the local minimum wage in our emerging markets. The range of ratios is similar for both male and female employees.

Sustainability statement continued
ESRS S1 – Own workforce continued

Improved health, safety and wellbeing

The health, safety and wellbeing of our employees is one of our top priorities. That is why we looked for new approaches to wellbeing and employee support that would be easily accessible to our employees in our plants, offices or when working remotely. The H&S Department implements an occupational health and safety management system based on the ISO 45001 standard. Also, regular safety training is conducted for all employees (100%), including mandatory safety training before starting work. No employee is allowed to start working for CCHBC without completing this mandatory safety training. Fleet safety training programmes are implemented, along with collision avoidance technology in fleet vehicles, and the development and execution of all OH&S programmes such as Life Saving Rules, Behavioural Based Safety, etc.

Two of the initiatives, which focused on the mental wellbeing of our employees, were the introduction of the Employee Assistance Programme (EAP), with the organisation of a session focused on resilience and stress management, led by a professional counsellor from this programme and the launch of a dedicated mental wellbeing platform and a wellbeing framework, centred around physical, mental, financial and social wellbeing, to provide our people with the resources needed. We also continue to provide our framework for health and dependent care, and offer a range of flexible working arrangements.

Access to education

We provide learning and development opportunities for all our employees (in all our activities), reflecting a key pillar of our people strategy, which is democratised learning. In 2025, our learning programmes covered leadership, functional training and general business training, and we report 761,389 training hours across all management layers. Average training hours per FTE: 23.7 (20.1 in 2024). In addition, we have

launched various academies (e.g., Supply Chain Academy; Sales Academy; Digital Commerce; Coffee; Premium Spirits; Key Accounts; Data,Insights & AI; Digital-DTPS; Strategy and Transformation; Corporate Affairs andSustainability Academy) to support professional development.

Gender balance

One of our key efforts is the Women in Leadership programme, which supports the growth and development of women in leadership roles. In 2025, 68 female leaders participated in this six-month programme, enhancing their leadership skills and fostering a network of women leaders within the organisation. Additionally, our local business units continue to design regionally targeted campaigns to empower and uplift women, tailored to the specific needs of each market. We are also focused on creating equal opportunities in hiring and career advancement. The gender balance in our workforce reflects this commitment. Also, 44% of internal appointments were made to women, and 36% of our external hires were female. Notably, among our external hires for management positions, women represented 42%, showcasing our dedication to promoting women into leadership roles. Among our externally hired sales employees, women accounted for 42% of the total. To further support women in the fields traditionally employing males, we continued to have a focus on Women in Sales, specifically for our female Ukrainian sales teams. A Women in Supply Chain programme was launched in 2025 to increase female representation and secure future talent pipeline needs. These initiatives aim to amplify learning and development opportunities for women in sales and supply chain to create a supportive environment, where female employees can thrive and grow. Moreover, the ratio of the basic salary between women and men is 1.53 (1.37 in 2024), underscoring our ongoing efforts to ensure equitable pay across genders.

Net zero transition plan

Within our net zero transition plan, we do not expect any negative impact on our employees. On the contrary, we expect more 'green' roles to be included, such as people responsible for decarbonisation, Sustainability reporting, internal audit for Sustainability data, etc.

> S1.SBM-3_07-12

Own workforce and occupational health and safety risk assessment

For every workplace, we conduct on a regular (annual, or in case of significant change more frequently) basis, a risk assessment process, where we assess any potential health and safety risk. Based on this, a mandatory corrective action and mitigation plan is developed at each site. The process is documented. Own workforce involved in occupational activities who have a high incidence or high risk of specific diseases, refers to 2,940 employees who 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 23 CCH employees who work at our wastewater treatment facilities, where both production wastewater and communal wastewater are treated, which may lead to some microbiological (bacterial) exposure. Those two groups of employees have been assessed based on our detailed Occupational Health and Safety (OH&S) risk assessment and hazard prevention programmes. It is confirmed also by the internal evaluation. In general, during our detailed OH&S risk assessment, we evaluate the OH&S risks and hazards in each working place (each job). This is a documented process done at country and plant level, and mitigation plans and specific requirements are issued for each high risk. It is also audited during the ISO 45001 audits.

Impact, risk and opportunity management

S1-1 Policies related to own workforce

> S1-1_01-02

The relevant policies adopted to manage material sustainability matters are Code of Business Conduct, Whistleblowing Policy, Human Rights Policy, Inclusion and Diversity and Anti-Harassment Policy, HIV/AIDS Policy, Fleet Safety Policy, and Occupational Health and Safety Policy. These policies cover all our own workforce.

> S1.MDR-P_01-06 & S1-1_08, 16

↗ **For more information regarding those policies mentioned above, please see 'Consolidated policies table' on p. 78 to 80**

Human Rights Commitment

This section offers a comprehensive overview of all Human Rights-related disclosures, emphasising the company's commitment to a holistic approach in this area. By consolidating all ESRS data points related to Human Rights across the four stakeholder groups - own workforce (S1), workers in the value chain (S2), affected communities (S3), and consumers and end-users (S4) - we aim to assist readers of the Sustainability Statement in understanding our integrated strategy and dedication to human rights advocacy.

Commitments

> S1-1_03

Commitments and respect for the human rights, including labour rights, of people in own workforce
↗ **Please see S1.MDR-P_01-06 & S1-1_01_02_09-14_21**

Sustainability statement continued
ESRS S1 – Own workforce continued

We respect human rights and we are committed to identify and prevent any adverse human rights impacts in relation to our business activities through human rights due diligence and preventive compliance processes.

Regular reviews ensure that we adhere to all applicable laws, regulations and our human rights policy. In addition, we have a widely communicated, accessible and transparent whistleblower system in place, with all cases investigated.

Our due diligence compliance model is driven through an external audit process. Compliance is monitored through certifications, and Workplace Accountability audits are conducted within a minimum cycle of every three years in each of the CCHBC's plants by an independent external provider.

As a Group, we have zero-tolerance to modern slavery of any kind within our operations and supply chains, and we are taking steps to ensure that our employees and contractors understand the Group's commitment to human rights, and their own rights and responsibilities. We comply with all local laws regarding the minimum age of employment, as provided in the International Labour Organization (ILO) Convention 138 and we prohibit the hiring of individuals who are under 18 years of age for positions in which hazardous work is required, as provided for in ILO Convention 182.

S2-1_01-04, & S2-4_11

Commitments and respect for the human rights related to workers in the value chain including labour rights of workers

Our Supplier Guiding Principles apply to our suppliers and are aligned with the expectations and commitments of the Human Rights Policy and with internationally recognised instruments. If the eight Core Conventions of the ILO establish higher standards than local law, the supplier shall meet the ILO standards. These minimum requirements are part of all agreements between CCHBC and our direct suppliers. For more information, please visit Human Rights Policy and Supplier Guiding Principles.

In line with the Principles for Sustainable Agriculture (PSA), our human rights approach is guided by the same international instruments, and we require full compliance with these principles.

We are committed to identifying and preventing any adverse human rights impacts in relation to our business activities through human rights due diligence and preventive compliance processes. Moreover, regarding labour rights of our value chain workers, we are committed to supporting fair workplace practices, ensuring a fair work environment, and providing fair wages and benefits.

S2-1_08

Processes for monitoring compliance with international instruments

Compliance is monitored through certifications and Workplace Accountability Audits. We monitor the performance of our significant suppliers through our annual internal supply base assessments, third-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 ILO. Based on the findings of the audits, wherever human rights issues were identified, we engaged with our suppliers to prepare corrective action plans. We monitor the progress and conduct audits within the year to ensure no recurrence. In 2021, we revisited our Procurement Assessment guidelines to implement stricter rules over Human Rights, Ethics and Compliance practices expected from our suppliers and retrained our entire buyers' community on the Sustainability Risk Assessment tools available for supplier selection and governance. We expect our suppliers to develop and implement appropriate internal business processes to ensure compliance with the SGP. Suppliers are 100% obliged to acknowledge acceptance and adherence to the SGPs before commencing any collaboration with us. We monitor adherence to the SGPs by leveraging third-party tools such as EcoVadis IQ Plus to full-scale audit tools like EcoVadis Assessments

and SEDEX. In addition, we collaborate with TCCC, which regularly engages independent third parties to assess suppliers' compliance with the SGP through physical audits, depending on the criticality of their business to our operations. All these activities are repeated by the Procurement team on annual basis. We apply the principle of three-year audit cycle for compliant suppliers, while for those suppliers with audit recommendations, any findings are addressed within a maximum of 12 months. Our Procurement teams across business units are trained on the annual basis to assess risks, recruit suppliers under appropriate risk assessment mechanisms and ensure action plans are implemented where necessary. We monitor supplier performance and track KBIs to measure our progress on an annual basis.

S3-1_02_03

Commitments and respect for human rights related to affected communities

We are committed to minimising environmental impacts, particularly those that may increase human rights risks such as access to water, sanitation and clean environments. As a major buyer of several agricultural commodities, we source our ingredients via third parties and we are committed to buying sustainably certified crops, thus supporting and promoting the protection of the land rights of local farmers and communities.

S4-1_02-03

Commitments and respect for the human rights related to consumers and end-users

CCHBC is committed to upholding the human rights of consumers and end-users by ensuring that our products and practices meet the highest standards of quality, safety and transparency. Our approach focuses on strong compliance with statutory and regulatory requirements, fostering a culture of sustainable quality and food safety, and openly communicating our standards and performance to all relevant stakeholders.

Engagement

S1-1_04

Engagement with people in own workforce

At the local business unit level, we consider and act upon any concern and feedback arising from regular dialogue with employee representatives of the Work Council. We offer all our employees competitive compensation aligned with industry standards and local labour market conditions. We operate in full compliance with all relevant wage, working hours, overtime and benefits regulations.

We are committed to creating workplaces in which open and honest communication among all employees (100%) is valued and respected. Hence, we commit to engaging in dialogue with stakeholders on human rights issues related to our business, where appropriate. Our operations adhere to all applicable labour and employment laws.

In order to ensure that we adhere to all applicable laws and regulations as well as the proper implementation of our policies, regular reviews are conducted. In addition, we conduct regular Employee Engagement surveys in local languages to capture employees' perspectives and feedback. Survey findings and corresponding action plans to enhance engagement are presented to the Board of Directors.

To facilitate understanding and implementation of our Human Rights Policy, we have developed Human Rights Policy Manager Guidance where we discuss how our everyday work can impact the human rights of people in our Company, our supply chain and the communities in which we operate. It explains also the components of the Human Rights Policy and provides links to other resources to aid all managers.

S2-1_03

Engagement with workers in the value chain

Sustainability statement continued

ESRS S1 – Own workforce continued

S3-1_04

Engagement with affected communities

Where appropriate, we are committed to engaging in dialogue with stakeholders on human rights issues related to our business.

We recognise our impact on the communities in which we operate. We are committed to engaging with stakeholders in those communities to ensure that we listen to, learn from and take into account their views as we conduct our business. Where appropriate, we are committed to engaging in dialogue with stakeholders on human rights issues related to our business. We believe that local issues are most appropriately addressed at the local level. We are also committed to creating economic opportunities and fostering goodwill in the communities in which we operate through locally relevant initiatives. For more information, please visit Human Rights Policy.

We have established structured processes to capture feedback, input and improvement suggestions from internal and external stakeholders. We have been performing annual materiality assessments on sustainability issues for more than a decade, engaging a large number of external stakeholders. Additionally, we host an Annual Stakeholder Forum and Suppliers Sustainability Day, where we engage in open dialogue with our suppliers and other collaboration partners, capturing all their feedback and input. We also hold regular quarterly meetings with investors and analysts, during which we share critical business results and topics, including sustainability, and gather their input.

S4-1_04

Engagement with consumers and end-users

⤢ **Please also see S4.SBM-2_01 and 'Stakeholder Engagement' Section**

Measures to provide and/or enable remedy for human rights impacts

S1-1_06 & S2-1_04

Measures to provide and/or enable remedy for human rights impacts regarding the own workforce

Workplace Accountability audits (Supplier Guiding Principles audits in our manufacturing operations) are conducted through an internationally recognised and accredited audit organisation. The audits cover our own processes and employees, contractors and workers who are not employees such as staff of third-party service providers, (e.g., for security or canteens). Identified risks and mitigation plans are reviewed by senior management[1]. The concerns raised via the 'Speak Up!' line are addressed and actions are implemented.

1. As senior management, we consider our top 300 business leaders, which includes country function heads, Group sub-function heads and the ELT, including the CEO.

S3-1_05

Measures to provide and/or enable remedy for human rights impacts regarding the affected communities

The compliance monitoring process encompasses a comprehensive mechanism designed to ensure adherence to international instruments. The establishment of policies, regular reporting and documentation, internal audits and assessments, external monitoring and verification and continuous training, are components that ensure compliance with these instruments.

Besides, we have internal due diligence procedures 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.

S4-1_05

Measures to provide and/or enable remedy for human rights impacts regarding the consumers and end-users

CCHBC provides dedicated consumer hotlines in every country of operation to address concerns, including potential human rights impacts. These channels enable consumers to share feedback and report issues directly. Currently, no human rights impacts have been identified in relation to our consumers and end-users. However, we actively engage on other key topics such as health and nutrition, product quality and responsible marketing. Further details can be found in the 'Stakeholder Engagement' section (S4-2_01–06).

Sustainability statement continued

ESRS S1 – Own workforce continued

Incidents, complaints and severe human rights impacts related to discrimination

S1-17_01-14

The table below presents key data points, including the number of complaints filed through employee reporting channels, cases submitted to National Contact Points for OECD Guidelines for Multinational Enterprises, total fines, penalties and compensation related to disclosed incidents and complaints, as well as the total number of reported discrimination and harassment incidents reported during the reporting period.

Table 38: The total number of complaints (all issue types) excluding the ones reported as harassment/discrimination

Reporting year	2024	2025
Number of complaints filed through channels for employees to raise concerns (including grievance mechanisms)	580	**711**
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0	**0**
Total amount of fines, penalties and compensation for damages as a result of the incidents and complaints disclosed above	0	**0**
Total number of incidents of discrimination, including harassment reported in the reporting period	6 (20 reported, 6 confirmed and 14 unsubstantiated)	7 (16 reported, 7 confirmed and 9 unsubstantiated)

In 2025, there were no findings of human rights violations related to our employees, and no severe human rights incidents occurred during the reporting period. As a result, no remediation actions or fines were required.

We received 16 cases of alleged discrimination: seven 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 nine 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.

In 2025 we received 41 minor notices of violations related to Health & Safety, with the total amount of €12.47k in fines paid.

S1-17_09

Cases of non-respect to international instruments

Based on the internal human rights due diligence process, we have not identified any sites as high risk. Low to medium risk findings were raised in two of the manufacturing sites in Nigeria, in one of the plants in Italy and in the Republic of Ireland. In all cases, findings have been addressed through a corrective action plan. Every human rights case that is reported via either external audits or internal audits is discussed and addressed. We follow the corrective action plans immediately and re-audit to confirm the case is closed and lessons are learned. The summary of all 'Notices of Violation' we have received with the respective actions taken is reported to the Board of Directors.

S2-1_09

Cases of non-respect to international instruments regarding workers in the value chain

There are minor[1] findings identified under the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guidelines for Multinational Enterprises affecting value chain workers that have been reported in our upstream and downstream value chain.

The summary of findings for which we have also mobilised correction actions plans are presented below.

Examples of the findings Identified by third-party audit related to the Supplier Guiding Principles:

- Health and safety: a) France: gaps in psychosocial risks assessment, b) Germany: lack of fire extinguishers, c) Poland: insufficient number of first aid kits, improper storage of fire-fighting equipment, gaps in review of risk assessments, insufficient first aid trained personnel, d) Switzerland: gaps in emergency lighting, missing machinery safety guards, gaps in safety trainings, insufficient number of first aid kits and trained first aiders, improper battery storage, no secondary containment.
- Wages and benefits findings in France, Poland and Switzerland.
- Laws, regulations and compliance: a) France: missing or outdated elements in the internal regulations in relation to the Labour Code, b) Switzerland: no women's changing room provided, c) United Kingdom: incomplete worker records in some cases, d) Denmark: gaps in time records, b) Poland: gaps in paperwork for non-employee workers; no due-diligence process to address forced-labour risks, working hours and overtime.
- Workplace security finding in United Kingdom: lack of CCTV data management
- Working hours and overtime findings in Denmark, Poland and Switzerland.

- Forced labour finding in Poland: no written agreements with labour recruiters defining expected practices and prohibiting worker-paid fees.
- Environmental: a) United Kingdom: lack of documentation for hazardous waste, b) Poland: gap in collecting local suppliers' environmental performance data.

Examples of the findings Identified by EcoVadis:

Findings are mainly related to social issues, including health and safety incidents; wage and benefit corrections; working hours and overtime; labour contracts; missing actions on diversity, equity and inclusion; labour and human rights reporting. There are only a few minor environmental findings, such as gaps in environmental reporting and insufficient documentation of environmental management.

All findings have been addressed, and an action plan is already in place. Suppliers need to close all actions before the next audit and no later than 12 months, otherwise their contracts may be suspended. The number of human rights violations resulting in litigation against the Company was zero in 2025.

S3-1_06_07 & S3-4_11

Cases of non-respect to international instruments

There is 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. These include offering alternative employment opportunities within the organisation, providing relocation support, or voluntary exit packages, and providing professional support to facilitate employment elsewhere. No human rights incidents were reported in 2025 related to affected communities.

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1. An isolated discrepancy or procedural departure that does not significantly impact the overall effectiveness of the system, process or product and doesn't lead to a high risk.

Sustainability statement continued
ESRS S1 – Own workforce continued

S4-1_06_07_11

Cases of non-respect to international instruments regarding consumers and end-users

Alignment with internationally recognised instruments and Human Rights Policy Commitments relevant to Consumers and End-Users

CCHBC adheres to TCCC Global Responsible Marketing Policy and is a signatory to UNESDA advertising and marketing practices, which reflect our commitment to responsible marketing and consumer protection. Additionally, as a founding signatory of the UNESDA Commitments, we support the EU strategies to deliver sustainable food and drinks production and consumption.

In 2025, we recorded full compliance with our Responsible Marketing Policies across all our business units with regards to human rights.

No human rights issues and incidents were reported in 2025 related to consumers and end-users.

S1-1_10-17

Inclusion and Diversity and Anti-Harassment

At CCHBC, we benefit greatly from the skills, experience and commitment of the diverse range of people who work with us. We strive to ensure that no one is treated inappropriately or disrespectfully in our workplace. This is aligned with our Values to act with integrity and care for our people. Inclusion and Diversity and Anti-Harassment Policy sets out our approach to inclusion, diversity, anti-harassment and the avoidance of discrimination at work. Inclusion and diversity for the purposes of this policy means the creation of a respectful work environment in which people neither discriminate nor are discriminated against in any context, based on the following characteristics: age, disability, gender or gender reassignment, sex or sexual orientation, marital or civil partnership status, family status including pregnancy, maternity, paternity or other carer status, race including ethnic origin, nationality or colour, religious, political or other beliefs,

1) full-time or part-time status
2) any other characteristic in respect of which legal protection is afforded by local law

Incidents of non-compliance with this policy or of any other conduct that affects inclusion and diversity, should ordinarily be reported to line managers in the first instance. Such incidents may alternatively be reported to a line manager's line manager or to a member of the People and Culture department, or to the 'Speak Up!' line. Like every policy, the Inclusion and Diversity and Anti-Harassment Policy is published on the website, and it is cascaded to all employees (100%) by the local business unit senior managers. Communication is mandatory to every new employee as part of the onboarding process. There are a few e-learnings courses related to inclusion, diversity and anti-harassment available on our intranet training platform in local languages. It is also part of the regular updates provided to all local senior leaders responsible for the implementation of the policy. We are committed to dealing promptly and thoroughly (and with as much confidentiality and sensitivity as possible) with any such complaints. We do not tolerate any form of victimisation relating to any complaint made in good faith. Victimisation includes not only conduct directed at the complainant, but also conduct directed at any other person involved in any related investigation. We may commence disciplinary or other applicable proceedings under our Code of Business Conduct against any person who we consider may have breached this policy. Such proceedings may lead to the imposition of appropriate disciplinary sanctions up to and including dismissal. We reserve the right to review and amend this policy from time to time to ensure that we are adequately promoting inclusion and diversity and anti-harassment. For more information, please visit our Inclusion and Diversity and Anti-Harassment Policy.

Training on non-discrimination

We support all people who work for us to comply with this policy, including, where appropriate, training, guidance and support from the People and Culture Department. There are a few e-learning courses related to Inclusion, Diversity and Anti-Harassment available on our intranet training platform. It is also part of the regular updates sent to all local senior leaders responsible for the implementation of the policy. In the core leadership programmes, such as Passion to Lead and LEAP, designed for our middle and top managers and future leaders, we also cover the DEI and human rights areas.

Specific policy commitments related to inclusion or positive action for people from groups at particular risk of vulnerability in own workforce

We provide a workplace free of discrimination and ensure equality among all our employees. As disclosed in our Human Rights Policy Manager's guide, for vulnerable individuals (including but not limited to migrants, indigenous people, refugees and minorities) and communities that would be in greater risk of facing various impediments to the enjoyment of their human rights, we apply programmes to ensure equality and address specific needs such as non-discrimination, full and effective participation and inclusion in working society, respect for difference and acceptance of persons with disabilities, equality of opportunity, accessibility, and equality between men and women. Our women's networks, in our Corporate Service Centre and in several of our business units, connect and empower women across our business. Members come together to share experiences and learning, helping to foster individual professional development, as well as shape our organisation's culture.

S1-1_14

⤤ **For more information regarding these policies as well as the types of communication, please see 'Consolidated Policies Table' on p.79**

S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns

Channels to raise concerns and general approach and processes for providing or contributing to remedy

S1-3_01-02, 05-09 & S1-1_21

Workplace Accountability audits are conducted through an internationally recognised and accredited auditing organisation. The audits cover our own processes and employees, our non-employees, contractors and value chain workers, such as staff of third-party service providers (e.g., for security or canteens) working at our territories in manufacturing plants and warehouses and in third-party logistics. Identified risks and mitigation plans are reviewed regularly by senior management. Workplace Accountability audits cover among others human trafficking, labour abuse, wages and benefits, equal pay commitment, working hours and overtime, and Health and Safety.

We have established grievance mechanisms that cover a wide range of social, economic and environmental issues, including impacts on society and communities, human rights, child and forced labour, wages and working hours, health, safety and wellbeing, preventing harassment and discrimination, environmental impact, and many more.

Please refer to the 'Consolidated Policies Table' section to identify the policies currently in place to remediate negative impacts.

Sustainability statement continued
ESRS S1 – Own workforce continued

'Speak Up!' line

Policies in place to remediate negative impacts, set out accountable officers as well as remediation plans implementation. They clarify how grievances should be reported and escalated. The effectiveness of our grievance mechanisms is reviewed by the Internal Audit department, which evaluates whether mitigation has been effective and whether grievances have been addressed. We also operate an independent whistleblower 'Speak Up!' line, which can be used by our internal and external stakeholders to report negative impacts and non-compliances. The 'Speak Up!' line is managed by a third party and is available to all employees (100%). It can be accessed at any time via phone or internet, and it is available in 26 languages. Specifically, the Audit and Risk Committee (ARC) reviews the results of the internal audit reports during their regular meetings, focusing on the key observations of any reports, where processes and controls require improvement. The ARC is provided with updates on the management actions and remediation status of internal audit findings, and on the internal audit quality assurance and improvement programme at each meeting.

All communications received through the 'Speak Up!' line are kept confidential and anonymous. The Head of Corporate Audit liaises regularly with the General Counsel and communicates all significant allegations to the ARC Chair. All matters received via the 'Speak Up!' line or any other reporting mechanism (i.e., online and by phone) are thoroughly investigated. The Audit and Risk Committee receives summary reports of escalated incidents and instances of whistleblowing together with the status of investigations and, where appropriate, management actions to remedy issues identified. The Committee reports to the Board on such matters, which reviews and considers those reports at least bi-annually, and/or as appropriate. In addition to the 'Speak Up!' line, European Works Councils are organised with the participation of elected employee representatives from our businesses in EU countries, where various concerns and matters are raised by them. Charlotte

Boyle (Senior Independent non-Executive Director of the Board) has the mandate for engagement with our people. Employee engagement survey annual results are shared with and reviewed by the Nomination Committee and the Board. The CEO held engagement sessions with employees during the year, including Q&As. The results and actions of the employee engagement surveys are addressed by each Function Head and local senior managers along with their respective teams.

Tracking and monitoring issues raised and ensuring effectiveness of channels

Allegations received related to issues not covered under the Code of Business Conduct (COBC) are routed to the appropriate department for appropriate handling. All allegations involving potential COBC violations are investigated in accordance with the Group COBC Handling Guidelines. Importantly, we make sure that the learnings from both the Code of Business Conduct violations and allegations reported through the 'Speak Up!' line are drawn and result in relevant decision-making and procedural changes, for example, our procedures re-evaluation in connection with incidents and the review, adjustment or update of related policies. We also undertake measures to improve our systems and use them to prevent as many of these violations as possible from happening, learning from our experience and that of others. We assess the effectiveness of our 'Speak Up!' line through feedback surveys conducted with our employees as well as regular testing of key controls conducted by our Internal Controls Department. We ran communication campaign in 2025 and an employee survey to better identify ways to improve the ease of use and understanding of when to use the 'Speak Up!' line.

To ensure the effectiveness of the line, we involve stakeholders who are intended users by:

1. **Legitimacy and Accountability:** Ensuring appropriate accountability for the fair conduct of the line and building stakeholder trust.
2. **Accessibility:** Making the line known and accessible to stakeholders.
3. **Clear Procedures:** Establishing clear and known procedures with indicative timeframes.

4. **Access to Information:** Ensuring reasonable access for stakeholders to sources of information, advice and expertise.
5. **Transparency:** Providing sufficient information both to complainants and, where applicable, to meet any public interest.
6. **Human Rights Compliance:** Ensuring that outcomes achieved accord with internationally recognised human rights.
7. **Continuous Learning:** Identifying insights from the line that support continuous learning in both improving the line and preventing future impacts.
8. **Dialogue:** Focusing on dialogue with complainants as the means to reach agreed solutions, rather than seeking to unilaterally determine the outcome.

Assessing awareness and trust in structures or processes as way to raise concerns

To ensure that our own workforce is aware of and trusts our processes to raise concerns and the 'Speak Up!' line, we conduct regular communication campaigns, surveys and feedback sessions with our employees. These surveys assess the levels of awareness, accessibility and trust in the 'Speak Up!' line. We gather relevant and reliable data about the effectiveness of this line from the perspective of the people concerned.

Protection against retaliation

We have in place a Whistleblowing Policy, the purpose of which is to:

- encourage the reporting of any form of inappropriate behaviour;
- provide guidance on how to raise concerns;
- confirm that the confidentiality will be maintained and that genuine concerns reported honestly can be raised without fear of retaliation, even if they turn out to be mistaken.

In addition, in accordance with the 'Speak Up!' line setup, all submitted reports are strictly confidential and visible to the Corporate Audit office only. The Company runs annual Ethics and Compliance awareness campaigns highlighting confidentiality of 'Speak Up!' line reports, as well as the 'no retaliation' principle.

S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

S1.MDR-A_01-05 & S1-4_01-03

A summarised description of the action plans and resources to manage our material impacts related to own workforce, in relation to the identified material sustainability matters, is presented below, and unless otherwise stated, these actions are recurring annual activities that reflect our ongoing commitment to our people.

Provision of social protection and social security

In 2024, we refreshed our Human Rights Policy, strengthening commitment behind equal pay and behind vulnerable individuals and communities. In 2024, we refreshed our Human Rights Training, which is mandatory for all employees (100%), to further strengthen awareness and knowledge about this vitally important area. In 2025, we reinforced our commitment to employee wellbeing by hosting Employee Assistance Programme (EAP) dedicated sessions in local languages across our regions, highlighting the support available through our EAP, which is available to more than 34,394 employees. Since these sessions, we increased EAP utilisation to 1.90% (1.35% in 2024) and improved engagement with the EAP app. Our Wellbeing Hub features a wealth of resources, including our mental health policy, stress management booklets for managers and employees, and other wellbeing-focused materials.

This commitment to employee wellbeing earned us a Silver Award in the Employee Wellbeing Initiative category at Boussias Health & Safety Awards 2025 recognising our Global Wellbeing Strategy and BeWell Framework, as well as our impactful initiatives.

Sustainability statement continued
ESRS S1 – Own workforce continued

Expected outcomes include increased awareness and understanding of human rights among employees, improved compliance with human rights standards, and enhanced protection for vulnerable groups.

The implementation of actions and the expected outcomes further contribute to our zero tolerance for discrimination and harassment, as this is defined in our respective policy, ensuring a safe and fair working environment for all employees, which is confirmed by the fact that there were zero legal incidents of discrimination.

The actions described above apply to all our activities, the entities that we own, the entities in which we hold a majority interest, and the facilities that we manage, in accordance with the Human Rights Policy. These actions are conducted on a recurring annual basis as part of our ongoing commitment to our employees. The time horizon for completion is therefore classified as 'ongoing' to reflect its continuous nature.

S1-11 Social protection

S1-11_01-05

In all Established, Developing and Emerging markets, employees are covered by social protection against major life events (unemployment, sickness, parental leave, injury, retirement). Stock ownership plans, where these are offered, do not apply to temporary employees due to the vesting periods (one year or more).

Benefit packages are provided according to in-country guidelines and are available per country. We do not disclose this information for a single statement (per country) currently due to confidentiality.

Country	2025 Covered by public protection programmes
Armenia	Yes
Austria	Yes
Belarus	Yes
Bosnia and Herzegovina	Yes
Bulgaria	Yes
Croatia	Yes
Cyprus	Yes
Czech Republic	Yes
Egypt	Yes
Estonia	Yes
Finland	Yes
Greece	Yes
Hungary	Yes
Italy	Yes
Kosovo	Yes
North Macedonia	Yes
Latvia	Yes
Lithuania	Yes
Moldova	Yes
Montenegro	Yes
The Netherlands	Yes
Nigeria	Yes
Northern Ireland	Yes
Poland	Yes
Republic of Ireland	Yes
Romania	Yes
Russia	Yes
Serbia	Yes
Slovakia	Yes
Slovenia	Yes
Switzerland	Yes
Ukraine	Yes

Gender balance

Championing women in leadership

During 2025, we continued to proudly uphold our commitment to increasing the share of female leaders. We are closely monitoring our progress across recruitment, talent development and retention, and embedding inclusive leadership in our Leadership Development programmes. We report 43.4% of management positions held by women, a flat number compared to 2024; however, it is a 25% increase vs 2017 when we set our gender balance target. As we strive to build a gender-balanced organisation, we have a number of activities in place focused specifically on women. For example, we held several Women Network sessions in Austria, Ireland and Northern Ireland, Poland and the Baltics, Egypt and Nigeria, and virtual talks with our women in the DTPS and Finance functions to increase visibility and knowledge sharing. During the last year, 68 of our female leaders participated in our Women in Leadership programme, which aims to build engaged and capable female leaders, support their transition into new roles and change cultural factors that may hold them back. Since the start of the programme in 2022, 65% of participants who completed 'Women in Leadership 1' and 52% of participants who completed 'Women in Leadership 2' have already been promoted. We held several female community talks, with one of the highlights being our COO, Naya Kalogeraki, and our CPCO, Ebru Ozgen, joining our female leaders in a panel discussion. In Nigeria, we developed a specific female development programme, with the focus on developing women in their self-belief and self-confidence.

We were proud to receive 10 diversity-related awards. In Greece, we received the Gold award for an internal unconscious bias training and two bronze awards for internal communication campaigns related to inclusion and belonging. Italy was awarded for the first time from one of the most prestigious generalist newspapers in Italy as best in class leaders in Diversity and Inclusion. In Poland and the Baltics, we have received the leading family friendly workplace award.

- Additional highlights included: Increased visibility and recognition of female leaders within the organisation and the industry.
- Enhanced Company reputation as a champion of gender diversity.
- Strengthened partnerships within the fastmoving consumer goods (FMCG) and retail industry, resulting in collaborative initiatives that promote diversity and inclusion.
- Development of a pipeline of qualified female candidates for managerial positions.
- Enhanced the organisation's influence in promoting gender diversity at the managerial level, contributing to a broader cultural shift in corporate governance.
- Twelve women senior managers joined WeQual, an initiative that brings together global organisations to drive gender equality. Our CEO continues to be a judge at the WeQual awards for female leaders.
- Participating in the LEAD conference, as a TCCC partner – the largest Diversity and Inclusion event for the European FMCG and retail industry.
- Support The Boardroom in Greece to develop women for Board positions. Active membership in the European Inclusion Council to learn and cherish best practices.

The implementation of our Women in Leadership programmes increases the representation of women in senior roles by providing targeted leadership development, directly addressing gender imbalances. Our Women Leader Stories Video Series inspires and motivates other women by sharing success stories, enhancing the visibility of female role models and supporting career growth. Regionally targeted campaigns empower women in various roles and industries, breaking down stereotypes and promoting gender equality. Participation in the WeQual initiative and the LEAD conference highlights our commitment to gender equality, supports the development of female talent, and promotes collaboration and knowledge sharing. Additionally, supporting The Boardroom in Greece enhances governance and decision making by increasing the representation of women at the highest levels of leadership.

Sustainability statement continued
ESRS S1 – Own workforce continued

Our key actions to promote gender equality and empower women across CCHBC include the following initiatives:

- **Women in Leadership programmes:** Targeted at female leaders within the organisation, focusing on professional development and leadership skills.
- **Women Leader Stories video series:** Aimed at a broad audience to inspire and share experiences related to work-life balance, career growth and leadership.
- **Regional campaigns**: Regionally targeted initiatives to empower women, addressing specific cultural and industry-related challenges.
- **WeQual initiative:** Participation of senior women managers and CEO involvement to drive gender equality.
- **LEAD conference participation:** Engagement with industry leaders and partners to promote Diversity and Inclusion.
- **Support for The Boardroom in Greece:** Focus on developing women for board positions, enhancing governance and decision-making.
- **International Women's Day awareness and communication:** A series of international and local events commencing on 8 March aimed at celebrating International Women's Day.

Regarding our ambition to reach gender parity, we monitor our progress using as a KPI the rate of manager positions held by women. By the end of 2025, 43.4% of management positions are now held by women, a significant increase vs 2017 when we set the target (2017 number is 35%).

↗ **Please see S1.MDR-T_01-09, 11-13**

S1-9 Diversity metrics

S1-9_01-02, 06

Table 39: Gender distribution in number and percentage at senior management level.

Gender distribution in number and percentage at top management level	2024 (FTE)	2024 (%)	2025 (FTE)	2025 (%)
Female	149	41%	**154**	**42%**
Male	210	59%	**214**	**58%**

As senior management level, we consider our top 300/top 40 business leaders, which includes country function heads, Group sub-function heads and the Executive Leadership Team (ELT), including the CEO

S1-9_03-05

Table 40: Distribution of employees by age group

Distribution of employees by age group	2024	2025
< 30 years old	16.4%	**16.5%**
30 to 50 years old	67.0%	**66.6%**
> 50 years old	16.6%	**16.7%**
Not disclosed	–	**0.2%**

S1-16 Compensation metrics (pay gap and total compensation)

S1-16_01-03

Table 41: Gender pay gap & annual total remuneration ratio

Reporting year	2024	2025
Gender pay gap (%) based on average	-38.8%	**-31.7%**
Gender pay gap (%) based on median[1]	-38.6%	**-51.4%**
Annual total remuneration ratio	111.15*	**130.75**

*   The CEO pay ratio compares the CEO's total remuneration with the median annual remuneration of all employees across the Group. The calculation is based on the global workforce across all countries and employee levels. CEO and employees' remuneration has been adjusted to reflect purchasing power differences between countries using Price Level Indices published by the World Bank International Comparison Program.

The total remuneration ratio is presented here in alignment with the ESRS calculation. On page 257 of the Remuneration Report, as in previous years, the ratio continues to be disclosed with reference only to employees based in Switzerland.

Training and development

As a learning organisation, we actively reinforce continuous learning and upskilling, while giving people opportunities for personal growth. By making learning accessible to all, we delivered over 760,000 hours of learning in 2025, of which 20% was in personal skills, 4% was compliance related and 76% was in functional skills. Most of our employees learned 'online', with 63% of the learning activity self-paced and self-initiated. In its sixth consecutive year, our virtual LearnFest drew in over 2,000 attendees across 6 sessions held over just 4 days.

By ensuring our employees also learn from each other, we provide access to coaching and mentoring through technology-enabled solutions. After a successful campaign to inspire and encourage internal coaching, in 2025, we incorporated it into other learning and talent initiatives and continued to grow our pool of internal coaches.

Through the education programmes we expect to enhance employee skills, improve leadership capabilities and increase overall business knowledge. By investing in our employees' development, we aim to foster a culture of continuous learning and professional growth, ultimately leading to higher employee satisfaction and retention and thus to better Company performance and reputational gains.

The implementation of actions and the expected outcomes contribute to our objective for continuous education and awareness, promoting understanding and respect for human rights throughout the organisation.

↗ **Please see also 'Access to education' on p. 137**

Building on the success of our previous learning initiatives, we expanded our programmes in 2025 to include even more participations and a broader range of topics. This demonstrates our ongoing commitment to employee development and our dedication to continuously improving our training offerings based on feedback and evolving business needs.

The programmes are implemented on a recurring annual basis to continuously improve the knowledge and skills of our employees. The time horizon is disclosed as 'ongoing' to indicate that this is a recurring initiative.

1.   In 2025, Egypt data affects the median gap disproportionally as the majority of the population is males whose median compensation is lower than the overall male median compensation and female merit increase was significant.

Sustainability statement continued
ESRS S1 – Own workforce continued

S1-13 Training and skills development metrics

`S1-13_01-04 & S1-1_22`

Programmes to promote access to skills development

We provide learning and development opportunities for all our employees reflecting a key pillar of our people strategy, which is democratised learning. In 2025, our learning programmes covering leadership, functional training, general business training and compliance included 564,031 participations, across all management layers.

Our commitment to people development is supported by our constantly evolving Talent Review framework, which enables us to identify successors for senior leadership roles.

We continued to optimise development tools, such as the 'STAY and career conversations' toolkit, and individual development plan guidelines. Talent Builders was launched as a programme to support all new people leaders on an end-to-end journey dedicated to the essentials of recruiting, developing and retaining people. We have also focused on our critical growth capabilities, introducing 'x-ray' reviews to proactively identify where we need to invest in external hires or internal capability development, which are vital for sustainable business performance and growth.

To enable our people to deliver exceptional performance and realise their full potential, we have progressively developed and expanded a comprehensive academy framework designed to meet the capability needs of employees in various functions. This concept ensures a high-quality, consistent learning experience across all CCHBC markets and adopts a holistic approach – addressing both the technical expertise and human skills essential for success at our organisation.

We have developed a comprehensive academy framework for our employees to ensure a high-quality, consistent learning experience that addresses technical expertise and develops human skills, in turn to grow our business. From the introduction of our Sales Academy in 2021, followed by the Supply Chain Academy, we have broadened our scope with new specialised academies in Digital Commerce, Coffee, Premium Spirits, Key Accounts, Data, Insights & AI, Digital-DTPS, Strategy & Transformation, and Corporate Affairs & Sustainability. In 2025, over 9,000 employees successfully completed at least one academy programme, including over 1,300 newly certified Business Developers through the Licence to Start and Licence to Sell programmes; over 4,000 existing Business Developers who were successfully recertified; 2,271 front-line professionals in Supply Chain, who achieved Licence to Perform; and 568 Supply Chain front-line leaders who attained the Licence to Team Performance.

Table 42: Percentage of employees who participated in regular performance and career development review by gender and average number of training hours per employee by gender

Reporting year	Females		Males	
	2024	2025	2024	2025
Percentage of employees that participated in regular performance and career development review	76.8%	**76.8%**	50.5%	**58.3%**
Average number of training hours per FTE	19.9	**28.5**	20.2	**21.8**

Occupational Health and Safety

`S1-1_09`

We monitor additional relevant OH&S indicators on a regular (monthly) basis, including Near miss, Severe near miss, Medical treatment cases, First aid, Behaviour Based Safety (BBS) observations conducted, Safety barrier removal rate, BBS observers trained and Accidents per million km driven (APMK).

- OH&S programmes and initiatives

Our fleet safety training programmes aim to improve safety for all drivers within the Group. The blend of classroom and on-the-road training elements is adjusted for different groups, reflecting their relative risk classification. To reduce the number of road accidents, we have continued increasing safety features installation in fleet vehicles. In 2025, we also continued our Behaviour Based Safety (BBS) programme with the inclusion of Human and Operational Principles (HOP) philosophy implemented across manufacturing and nonmanufacturing locations. We continued quarterly Life Saving Rules (LSR) assessments of all facilities and offices. Based on these assessments, each country has developed specific corrective actions to address critical gaps and achieve full compliance.

Health and safety awareness training courses are continued regularly to be completed by all our employees (100%). In 2025, we continued the implementation of the mandatory health and safety e-learning course for all CCH employees and developed a new dedicated e-learning course mandatory for all Business Developers. Moreover, we deployed bi-monthly safety awareness days (awareness campaigns), where we engage with employees across the markets on different health and safety topics.

- OH&S management system

We have implemented our occupational health and safety (OH&S) management system based on both national standards in the country where we operate and based on TCCC KORE requirements, which are either equal or, in many cases, stricter than the local regulations/requirements. For our actions related to health and safety, please see also S1. SBM-3_01-04, 06, 11 (brief description of activities that result in positive impacts with regards to improved health, safety and wellbeing).

Regrettably, in 2025, we reported one employee fatality resulting from a road accident.

The proper root cause analysis was conducted for all, and corrective actions were addressed via specific Toolbox Talks developed, and lessons learned were shared across all CCH countries. Road safety remains our top priority, and the actions we took include continued compliance with our Fleet Safety guidelines and communication to all relevant people; continuous enhancement and implementation of additional safety features in vehicles; and maintaining regular routines to reduce road incidents in the most critical business units, such as fleet safety trainings, communication campaigns and lessons learned sessions.

To enhance the organisation's health and safety culture, we have developed a new H&S framework. A cross-functional team has been established to create a detailed action plan with clearly defined responsibilities, focusing on leadership engagement, reporting, rewards and recognition schemes, and governance. Our objective is to secure ELT approval and move forward with implementation by Q1 2026.

The expected outcomes of our OH&S initiatives include a reduction in fatalities and injuries among employees and contractors, particularly through improved road safety measures. By conducting thorough root cause analyses and implementing corrective actions, we aim to prevent future incidents and ensure that lessons learned are shared across all CCH countries. The continuous focus on implementing Fleet Safety guidelines and establishing regular safety routines is anticipated to reduce road incidents in critical business units and will remain our priority next year as well. Overall, these efforts are expected to foster a safer working environment, enhance compliance with safety regulations, and build a strong culture of safety that improves employee wellbeing and productivity.

Sustainability statement continued

ESRS S1 – Own workforce continued

Through the actions described above, we aim to provide and maintain a healthy and safe working environment by eliminating hazards, reducing health and safety risks, and raising awareness among our employees who may be affected by business-related activities.

The following actions demonstrate how their implementation supports the achievement of our health and safety policy objectives and targets:

• Fleet safety guideline compliance to address reduction of road accidents (drivers' trainings, increase of safety features in the vehicles) is in place and will continue regularly next year as well

  • BBS programme, driving safety observations and conversations with employees, capturing at-risk behaviour and addressing elimination of barriers to safe behaviour, increasing health and safety culture and awareness, is in place and will continue regularly next year as well.
  • Life Saving Rules (LSR) compliance and health and safety management systems implementation addressing workplace safety and the elimination of hazards coming from the work environment is being conducted three times per year and will continue regularly in the next year
  • Safety awareness training and regular campaigns to increase safety awareness and understanding of hazards, and eliminate human errors are in place and will continue next year.

In accordance with the Occupational Health and Safety Policy, the actions described above apply to CCHBC's:

• production operations and business facilities;
• distribution and logistics;
• suppliers, service providers and contractors working in our premises;
• other key business partners (including co-parkers, joint ventures, etc.).

↗ **Please see S1.MDR-T_01-09, 11-13**

Emergency preparedness

In CCHBC, we have local emergency preparedness procedures available and annually tested in each site. Testing is primarily done for fire safety at manufacturing locations. It is also conducted for the emergency spill preparedness throughout working shifts. This testing includes assurance of employees' safety, and timely evacuation, and is conducted in collaboration with local medical and fire protection emergency services. Based on the safety risk assessment for high complexity manufacturing sites, we have trained dedicated fire emergency response teams. The Group Business Resilience team is leading and emergency preparedness assessment of all our operating business units. This assessment includes OH&S response in emergency situations.

S1-14 Health and safety metrics

S1-14_01 & S1-1_18

Our Mission is to provide a safe place of work for all our employees, contractors, visitors and individuals under our supervision, with a target of zero accidents across all our operations and sites. For this reason, our Occupational Health and Safety policy is applicable to CCHBC employees, contractors, visitors and individuals across all our operations and sites (i.e., 100% of CCH people working in our premises are covered, including contractors working in our premises). We deliver our OH&S Policy programme through a structured implementation of the occupational health and safety management system ISO 45001.

Adjustments for disabilities: in every office and manufacturing plant, we have facilities accessible for people with disabilities (e.g. ramps, lifts, adjusted toilets).

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, and regular trainings are offered to the employees (e.g., via specific Toolbox Talks).

S1-14_02-09

Table 43: Health and Safety KPIs

Type of own workforce	Employees	
Reporting year	2024	2025*
Number of fatalities as a result of work-related injuries and work-related ill-health	1	1
Number of recordable work-related accidents	100	105
Rate of recordable work-related accidents (LTIFR)	1.52	1.54
Number of cases of recordable work-related ill-health, subject to legal restrictions on the collection of data	0	0
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill-health and fatalities from ill-health.	2,009	2,214

Lost Time Injury Frequency Rate (LTIFR) is calculated using Full-Time Equivalents (FTEs) and total hours worked. Total hours worked are estimated as: Total FTEs × 40 hours × 50 weeks, assuming a 40-hour workweek and accounting for annual leave.

* 2025 figures include beverage and non-beverage businesses; 2024 figures relate to the beverage business only.

S1-14_10-11

We implement an occupational health and safety management system. 100% of our product manufacturing sites are certified to ISO 45001, and 100% of 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 our business units are covered by the internal health and safety management system, including manufacturing plants, offices, sales offices, our own distribution centres and warehouses, the contractors working in our premises and third-party contractors.

Sustainability statement continued
ESRS S1 – Own workforce continued

S1-4_04

The Audit and Risk Committee 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 also receives updates at each meeting on the status of management actions arising from internal audit findings, as well as on the improvement programmes. Detailed information on a number of findings can be found in the 'Corporate Governance' section of the IAR.

For health and safety incidents, we have a regular (monthly) performance review at business unit level, Group level and function level. During these meetings, discussions encompass not only results and targets, but also the actions undertaken and their implementation status, with the objective of improving performance. A dedicated dashboard is used to monitor the performance of each country and plant.

S1-4_05

All health and safety-related incidents are investigated locally by cross-functional teams of experts from different departments. Steps taken for the investigation are conducted as per the 'Incident investigation training material/curriculum' included in our Supply Chain Academy. The investigation teams also use Structured Problem-Solving methodologies, including Fishbone analysis, and 'The 5 Whys' principles. The analysis of incidents is performed in steps:

1. Interviews
2. Incident preservation procedure
3. Root cause analysis
4. Corrective/preventive action plan

All business units regularly conduct risk and hazard identification with respective corrective actions defined. Risk and hazard assessment is in line with legal requirements and follows the internal OH&S management system processes.

After the incident investigation, a one-page lesson learned document is created and shared locally with all respective teams. It serves as a tool for learning and prevention of similar incidents in the future. Selected one-pager lessons learned are published on a special internal platform for knowledge sharing, accessible for all.

S1-4_08

Work-related health and safety risk analysis with corrective actions is performed for each employee position. Across all our operations, we have implemented an effective OH&S management programme integral to ongoing business activities. In case of moving the business to a region, where there are lower OH&S standards, we always conduct risk assessment and gap analysis, and we are obliged to follow Group and TCCC OH&S requirements (e.g., local safety regulation or KORE requirements, whatever is stricter). So, the gap analysis is always being conducted and then a Corrective Action Plan (CAP) must be developed and followed. Additionally, we ensure that human rights and gender diversity considerations are included in our risk assessments and corrective action plans. This means that when moving operations, we assess negative impacts on human rights and gender diversity, and we take necessary actions to mitigate these impacts. Our commitment to respecting human rights and promoting gender diversity remains steadfast, regardless of the region in which we operate.

S1-4_09

The resources allocated to managing our material impacts include internal functions responsible for addressing these impacts, as well as various actions taken to mitigate negative effects and promote positive outcomes, as outlined below:

Internal functions involved:

- **People and Culture (P&C) Department**: Responsible for managing secure employment, adequate wages, gender equality, equal pay for work of equal value, training and skills development, and diversity and inclusion.
- **Health and Safety (H&S) Department**: Focuses on ensuring the health, safety and wellbeing of employees, including mandatory safety training and implementing health and safety management systems and programmes.
- **Ethics and Compliance Officers**: Oversee adherence to the Code of Business Conduct, Human Rights Policy, and Inclusion and Diversity and Anti-Harassment Policy.
- **Internal Audit Department**: Evaluates the effectiveness of grievance mechanisms and monitors compliance with policies and procedures.
- **Corporate Audit Department (CAD)**: Receives reports that are submitted through the 'Speak Up!' line and ensures confidentiality and protection against retaliation.

S1.MDR-A_06-12

The Group's treasury strategy ensures the availability of financial resources to support, among others, sustainability-related actions across all key areas. By leveraging a diversified range of financing mechanisms, we can address both current and future priorities effectively.

Our approach to workforce development and policy implementation relies primarily on internal capabilities and established digital tools, enabling us to foster continuous learning and advance key P&C initiatives. This approach enhances efficiency and ensures broad accessibility for employees across the organisation.

Our commitment to health and safety is reinforced by significant investments that enable the effective implementation of related programmes and initiatives. In 2025, the Group allocated approximately €15 million in capital expenditures and more than €8 million in operational expenditures to support compliance with health and safety standards, employee training and route-to-market programmes. These investments demonstrate our focus on protecting our workforce, meeting regulatory requirements, implementing preventative measures informed by lessons learned and improving the working space across all operational sites. Looking ahead, we expect to maintain similar levels of spending to ensure continuity in our efforts to uphold robust health and safety standards.

The Capex and Opex mentioned above are reflected in our financial statements, specifically in the cash flow statement and the income statement, underscoring our ongoing commitment to employee health and safety. Our accounting system does not separately classify sustainability-related investments or costs, as both are reported in accordance with the general financial reporting principles. However, we apply an internal process to identify spending associated with health and safety initiatives, which allows us to track and monitor investments that contribute to workplace wellbeing.

Sustainability statement continued
ESRS S1 – Own workforce continued

Metrics & Targets

S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

S1.MDR-T_01-09, 11-13

A summarised description of the targets to manage our material impacts related to our own workforce is presented below.

Occupational Health and Safety Policy

We have set two targets, in connection with our OH&S Policy, which aims to provide and maintain a healthy and safe working environment by eliminating hazards, reducing health and safety risks, and raising awareness among employees, contractors, visitors and others who may be affected by business-related activities. We have annual rolling targets related to Accidents per million kilometres driven, Near Misses reported, Behavioural Based Safety observations. Those rolling targets are set only at local business unit level and the actuals are reported and monitored at local and Group level via a specialised reporting software.

Equal opportunities

We have set a target, in connection with our Human Rights Policy, which aims to advance equal opportunities and equal remuneration.

The year to which targets apply is 2025. Our targets are intrinsic and they are not compared to any baseline. 2017 is the year we set the targets. The only exception is the target of lost time accidents rate, which is not intrinsic, and the base year from which progress is measured for the targets is 2017 and the baseline value is 0%. Targets cover our employees.

Every sustainability commitment has its annual roadmap for all the years until the target year is reached, and we follow it for our business planning purposes for each respective year.

Table 44: Annual targets for own workforce H&S and diversity (part of Mission 2025 sustainability goals, excluding Egypt).

Name of the target	Description of the relationship between target and policy	Performance 2025	Level	Absolute/ Relative	Unit	Time – period	Milestones/ Interim targets	Activities	Value chain segment	Geographical boundaries
	MDR-T_01	MDR-T_13	MDR-T_02	MDR-T_03	MDR-T_03	MDR-T_07	MDR-T_08	MDR-T_04		
Work-related fatalities with our employees	Occupational Health and Safety Policy	1 (1 in 2024)	0	Absolute	#	2025	n/a	Own operations	Own operations	All Group
Reduce lost time accident rate (per 100 FTEs) vs 2017	Occupational Health and Safety Policy	23 (20 in 2024)	50	Relative	%	2025	n/a	Own operations	Own operations	All Group
Manager positions will be held by women	Human Rights Policy	43.4 (43.5 in 2024)	50	Absolute	%	2025	n/a	Own operations	Own operations	All Group

Our target on employees engagement is annual one. Our 2025 status is 88%, 2pp above the Global Top Decile. Please see page 30.

S1.MDR-T_11

S1.MDR-T_09, 12

Changes in methodologies and assumptions for defining targets

Regarding OH&S, we aim for zero incidents. In terms of employee engagement annual target, we compare ourselves with the Perceptyx Global Top Decile Norm. On gender diversity target, 50% is the desired global level, as per the UN SDG 5 (target 5.5 equal opportunities for leadership).

The 2025 sustainability commitments, comprising 18 goals endorsed and published in 2018, are based on our stakeholder materiality matrix and are aligned with the United Nations SDGs and their targets. These commitments focus on six key areas within our value chain: reducing emissions, water reduction and stewardship, packaging, ingredient sourcing, nutrition, and our people and communities. We report actual numbers for each of the commitments. No assumptions are made for targets related to own workforce. Local business unit/country data are aggregated at Group level.

To ensure these commitments are met, we report progress using actual data and clear time horizons. The latter could be an annual goal aligned with the Business Planning (BP) process, mid-term targets aligned with our long-range plan (LRP) and business objectives, or long-term targets such as NetZeroby40 aligned with external trends. Please see E5.MDR-T_12 & E5-3_13 & E5. MDR-T_01. There are no changes in reporting in 2025 vs prior year. We have used various local files, templates from our partners, and specialised software where monthly our business units report the progress and actual data.

S1.MDR-T_13

How targets are monitored and reviewed

We have specialised software for each of our sustainability goals/targets, and we report monthly the actual performance and status (if we are on track, lagging or partly on track) to the members of the ELT who are accountable for the respective KPIs. The actuals are easily available in our EDGE dashboards. Quarterly, the performance is reported to the Social Responsibility Committee of the Board of Directors. At local business unit level, those targets are also reviewed monthly.

For each of the targets, we apply the same process: setting annual milestones for every year up to the target year (so-called annual roadmaps), monthly reporting of actuals, monthly performance review and actions set by each owner, quarterly reporting to the Social Responsibility Committee, and annual disclosure in the IAR and on the website.

2025 progress is in line with the annual internal target. We have made significant progress even though we didn't meet the health and safety and gender diversity 2025 goals set in 2018.

S1-5_01

Setting targets

Setting a target of zero fatalities and aiming for zero occupational health and safety incidents aligns with the expectations of both employees and external stakeholders, as even a single incident is one too many. Similarly, the goal of having 50% of leadership positions held by women and striving to achieve a top decile global norm in employee engagement are fully aligned with our employees' expectations. These targets reflect our commitment to creating a safe and inclusive workplace.

Sustainability statement continued
ESRS S1 – Own workforce continued

S1-5_02

Tracking CCHBC`s performance

We conduct regular performance reviews for each of the KPIs used, including those of people. During those performance reviews, different levels of the organisation are included. Workers' representatives are being involved in DEI reviews in local discussions.

Group OH&S results are communicated to all CCH countries via regular Group meetings and routines established with the business units; country results are communicated via country meetings across the organisation (shift review meetings, plant management and all employees' meetings, monthly SLT meetings, etc.) and are also displayed in specific communication boards across our plants.

S1-5_03

Lessons learned or improvements as a result of CCHBC`s performance

We have introduced bi-monthly OH&S lessons learned meetings, where we present selected SIF (Severe Injuries and Fatalities) and SIFp (events that have the potential to become a severe injury or fatality and can be LTA or Severe Near Miss). Every second month, we choose a few relevant SIF/SIFp events and they are presented to all our countries. Then each business unit should take proactive action to avoid similar accidents from happening. All documents are then uploaded on an internal platform and shared again with all countries. Also, we perform lessons learned from the major audit findings, where the respective country is required to share their actions to improve. We maintain strong collaboration with worker representatives, both at the local level and through the European Works Council (EWC), which holds two select committee meetings and one plenary meeting each year. No issues were reported in these engagements in 2025.

Sustainability statement continued

Social information

ESRS S2 – Workers in the value chain

Strategy

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

`S2.SBM-3_01-08`

At CCHBC, all value chain workers who may be materially impacted by our operations are included in the scope of disclosures under ESRS 2. This encompasses addressing impacts linked to our own operations and value chain, including those arising from our products, services and business relationships. We specifically report on key areas such as secure employment, adequate wages, health and safety, gender equality, equal pay for work of equal value, and training and skills development.

Types of value chain workers

We consider value chain workers, workers working on our sites, but who are not part of own workforce, (i.e., not self-employed workers or workers provided by third-party undertakings primarily engaged in employment activities). In essence:

- They are outsourced to a separate company that manages its own staff.
- CCHBC does not directly control the workers; instead, it has a business relationship with the service provider.
- The responsibility for managing and employing the workers lies with the service provider, even if the work is performed at CCHBC's premises.
- The external service provider retains responsibility for hiring, managing and supervising, and CCHBC has a business relationship with the service provider, not the individual workers.

Examples include pickers and forklift drivers in our warehouses, workers sorting our empty reusable bottles at our plant facilities, cleaning services workers and workers working at our wastewater treatment facilities in the plants, and drivers of the delivery trucks by our outsourced logistics.

1. Certification and benchmarking for responsible farming practices.
2. A sustainable supply programme.

We also consider value chain workers, a variety of workers in the supply base that execute various activities either in an office context or within the agricultural sector and industrial sectors. Our supply base focus is Tier 1 suppliers and we aspire to cover for the Tier 2 or below suppliers through the supplier's commitment on Suppliers Guiding Principles (SGP) or Principles for Sustainable Agriculture (PSA) in the case of agricultural ingredients. In CCHBC, 100% of vendors must acknowledge acceptance of CCH SGPs before they can proceed to work with us across sectors and sourcing categories, and are monitored on compliance through various tools depending on complexity and criticality of their operations. Specifically, we actively ask the Strategic Group Suppliers to confirm ESG compliance, including social and human rights attributes, for their critical supply base, i.e., T2 layer or below for CCH. This equally includes white and blue collar workers across industries. Specifically for agricultural suppliers, we aspire to cover 100% of our supply base through PSA certifications provided by third-party specialists, which are specifically covering through audits, the practices of farmers and their positioning towards workers of the land, such as SAI FSA, ISCC Plus, BONSUCRO, REDcert2, Rainforest Alliance, FairTrade International, Global GAP+GRASP[1], UNILEVER SAC, VIVE[2], etc.

Our negative impact

We have no widespread or systemic material negative impacts on value chain workers in contexts where we operate. Regardless of the high occupational health and safety standards we require from our contractors and service providers, we still report lost time accidents, which is the reason to consider negative impact there. Any occupational health and safety incidents are individual. Six value chain worker fatalities were reported in 2025. The contractor lost-time incidents frequency rate (LTIFR) in 2025 decreased significantly to 0.98 compared to 1.31 in 2024.

Sustainability statement continued

ESRS S2 – Workers in the value chain continued

Our positive impacts

People who are considered as value chain workers, such as staff of third-party service providers, (e.g., for security or canteens), who work at our facilities are part of our OH&S, Food Safety, including WASH (clean water and sanitation) access, and environmental programmes. In addition, they are included in all our Workplace Accountability audits, which are conducted through an internationally recognised and accredited auditing organisation. The audits specifically cover third-party contracted labour in our premises. Third-party logistics workers (warehouse, transport and distribution) are also mandated to follow our quality, health and safety, and environmental standards.

At CCHBC, we have a robust programme in place to annually review every year the risks and performance of our suppliers against our Supplier Guiding Principles (SGPs), Principles for Sustainable Agriculture (PSA), Water Risk Assessment, as well as other equally important aspects with impact on our business, such as supply risk and financial stability. Sustainability is a key criterion in supplier selection under strategic sourcing, as well as a criterion for the Annual Supplier Review process that we conduct cross-functionally for our critical supply base. In 2024, we have redesigned entirely our 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. In 2025 we changed our Tender criteria to enhance the important of sustainability into awarding decisions in indirect categories, moving the criterion weight from 5% to 15%.

To ensure that suppliers demonstrate ESG requirements compliance, we rely on multiple screening and assessment practices that offer us a holistic view of their performance, leveraging multiple tools depending on supplier categorisation, criticality and impact to our business. The Sustainable Agriculture programme secures ESG monitoring through the PSA certification process of the Coca-Cola System across all agricultural commodities. For the remaining

supply base, we have designed a robust assessment journey leveraging ESG physical audits, as well as a number of globally recognised screening and assessment tools, such as EcoVadis IQ Plus, EcoVadis Assessments, SEDEX, Supply Based Assessment executed by specialist consultants for Group Critical suppliers, WWF Water Risk Filter and WWF Biodiversity Risk Filter assessments, Resilinc Event Watch, Exiger, and Moody's Analytics.

One of our Mission 2025 commitments is to ensure that 100% of our key agricultural ingredients (sugar, high fructose starch syrup (HFSS) and Juices fruit crops) are certified by third-party organisations that specialise in agricultural practices providing trainings and implementing audits to secure appropriate implementation of our standards. For full compliance with our PSA, we require our agricultural suppliers to be assessed and certified in accordance with third-party standards, depending on the relevant ingredient. For a comprehensive list of standards, please refer to the section above 'Types of value chain workers'.

Furthermore, ingredient and packaging suppliers must meet GFSI recognised standards, and Tier 1 suppliers are prompted to comply with ISO 9001, ISO 14001, FSSC 22000 and ISO 45000 as applicable depending on their industry specifics, as well as impact and criticality to our business.

Finally, we target over 95% of our procurement addressable spending to be on local suppliers in our countries of operation (local sourcing). In 2025, we had 97.6% sourced locally, representing around €5.6 billion (excluding concentrate supplies) of procurement addressable spend. Supply within the European Union we define as local to EU countries.

Through our socio-economic impact studies (SEIS), we evaluate the direct, indirect and induced impact we have from suppliers to our trade partners and our contribution is significant, especially in emerging markets. The latest SEIS shows that every direct job in our system leads to 15 jobs in the value chain, and in many of the countries where we operate, our contribution to the beverage industry is significant.

For the supplier workforce, we secure equal access employment, adequate wages, health

and safety, gender equality and equal pay for work of equal value, training and skills development through the application and compliance tracking of the supplier SGPs and PSAs.

Workers in the value chain are supported with training and capability building programmes offered by supplier organisations and CCHBC to develop understanding of the sustainability elements and positive impacts and are supported to operate in a new innovative manner that secures smooth transition to climate-neutral operations without the loss of jobs. This is a journey of transition that takes time, but we work with our most significant suppliers to support and record improvement. Gradually, jobs are transformed to support the new models and are secured at a minimum, while in many cases, we detect the creation of new positions and opportunities by supplier organisations to support the climate transition.

Access to education

Since 2023, we have established annual trainings delivered both to our buyers and our significant suppliers on various topics, including ESG requirements, actions to improve ESG scoring, the importance of sustainability, the EcoVadis Assessments, deforestation, modern slavery and GHG emissions.

For strategic suppliers, we aim to recruit them all under the EcoVadis Assessment Platform to track ESG overall performance and, with the support of the EcoVadis team, we promote the use of the EcoVadis Academy to help vendors build better knowledge of important ESG elements.

We place specific focus on developing GHG performance tracking for our supply base, starting with a pilot programme for the development of supplier-specific emission factors (SSEFs) with our most mature suppliers. For less mature suppliers, since 2022, we have been working with Guidehouse on capacity building programmes, offering training through the Supplier Leadership on Climate Transition (SLoCT) programme annually. This initiative helps our less mature suppliers build a strong foundation to start reducing GHG emissions.

In November 2023, we held our second Virtual Supplier Sustainability Event, 'Opening up a more

sustainable future together', where we invited all our Group Critical Suppliers to discuss emissions reduction, biodiversity and deforestation. Over 400 participants from nearly 200 suppliers, Coca-Cola System colleagues and trade partners attended our virtual Supplier Day conference. Our partners, CDP and the World Economic Forum, provided expert guidance, tools and tips for suppliers on climate action. Additionally, our suppliers Nordzucker, Ball Corporation and Graphic Packaging International shared their sustainability progress. In 2024, we expanded upon this initiative, engaging with our key suppliers on GHG performance. Through this engagement we have begun developing emissions glide paths to enhance supplier emissions performance, aiming to meet our scope 3 targets. In 2025, we held numerous sustainability meetings with the most developed suppliers, discussing their emissions and water reduction initiatives.

For more information about the Annual stakeholder forum please refer to 'Double materiality assessment (DMA)' section.

Contribution to employment

Accessibility to a living wage

We expect our suppliers to compensate their employees fairly and competitively within their industry, fully complying with applicable local and national wage and hour laws. Additionally, we encourage our suppliers to provide opportunities for employees to develop their skills and capabilities, and to adhere to the principle of equal remuneration for men and women workers for work of equal value.

We aspire to secure correct practices towards supplier workers through the SGPs and PSA implementation. In CCHBC, 100% of our suppliers are obliged to acknowledge and agree to the SGPs before obtaining the right to do business with us, while we apply different monitoring tools to track compliance depending on supplier category and impact to our business ranging from ESG performance tracking by means of tools such as EcoVadis IQ Plus all the way to full scale assessments such as EcoVadis Assessment,

Sustainability statement continued

ESRS S2 – Workers in the value chain continued

SEDEX and SGP physical audits. On agricultural level, we leverage our third-party specialists to conduct audits against the PSA principles, which cover in an extensive manner all rules and requirements to secure farmer workers.

Provision of social protection and social security

Contactors who work on our premises are included in our programmes and Workplace Accountability audits, conducted within a three-year audit cycle. During these audits, they are assessed on human rights, and compliance with local minimum wage laws is verified by an external company. The Workplace Accountability audits cover various areas, including laws and regulations, wages and benefits, working hours and overtime, business integrity, work environment, health and safety, environmental practices and demonstration of compliance.

Occupational Health and Safety

In the context of our implementation of the Occupational Health and Safety Management System (ISO 45001), we take actions that have in scope value chain workers.

We implement health and safety programmes, including Behavioural Based Safety and Life Saving Rules:

- We enhanced our behaviour-based safety programme by embedding more human and operational principles across manufacturing and non-manufacturing locations.
- We ensured Life Saving Rules are in place and incorporated in our cross-country verification programme. We conducted quarterly assessments of all manufacturing and non-manufacturing facilities. Based on these assessments, each country has developed its own corrective actions to address critical gaps and achieve full compliance.

Value chain workers in greater risk of harm

The service provider workers performing a job at our premises are part of the same rigorous hazardous analysis related to the occupational health and safety, as our employees, e.g., confined space work, work at height, electrical work, etc. This rigorous risk assessment involves desktop research, workplace inspections, reviewing past incidents, worker interviews, governmental labour inspections recommendations, external occupational health and safety guidelines, etc. Based on these, we know the jobs that potentially can lead to severe OH&S incidents and thus we set up specific measures to mitigate the potential risks and avoid such incidents happening.

Impact, risk and opportunity management

S2-1 Policies related to value chain workers

S2.MDR-P_01-06 & S2-1_05-06

The relevant policies adopted to manage material sustainability matters include our Occupational Health and Safety Policy and Principles for Sustainable Agriculture (PSA), as well as our Supplier Guiding Principles, which have been adopted as part of ongoing effort to develop and strengthen our relationships with our direct suppliers. These policies cover all types of value chain workers mentioned in the previous section. In addition, we have adopted a Human Right Policy.

⤴ **For more information, please see 'Consolidated Policies Table' on pages 76, 79 and 80**

S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns

S2-3_01-06 & S2-4_04

Tracking and monitoring of issues raised and addressed and ensuring the effectiveness of the channels

⤴ **Please see S1-3_01-02_05-09 & S1-1_21**

In CCHBC, we recognise that suppliers play a critical role in upholding ethical standards and compliance. To support this commitment, we provide clear and confidential reporting channels, including our 'Speak Up!' line, so that concerns can be raised safely and addressed appropriately. By extending access to the 'Speak Up!' line, we aim to foster transparency, trust and accountability across our entire business ecosystem.

Suppliers who believe that an employee of CCHBC, or anyone acting on behalf of CCHBC, has engaged in illegal or otherwise improper conduct, should report the matter to the Company. We would also encourage all our suppliers to freely raise any issues of compliance or ethics they come across in our company and feel confident that their concerns will be taken seriously and handled appropriately by CCHBC. Concerns should be raised initially with the employee's manager in CCHBC or with CCHBC Head of Legal Compliance at compliance@cchellenic.com, or our 'Speak Up!' line can be used at www.coca-colahellenic.ethicspoint.com. We do not tolerate a reprisal by any of our employees against suppliers for reporting a concern in good faith or assisting with an investigation.

To assess that value chain workers are aware of and trust these structures or processes to raise their concerns or needs and have them addressed, we monitor the responses in our 'Speak Up!' line and audit reports.

S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

S2.MDR-A_01-05 & S2-4_01-04, 10

A summarised description of the action plans and resources to manage our material impacts related to value chain workers in relation to material sustainability matters we have identified is presented below:

Occupational Health and Safety

⤴ **For our actions related to health and safety, please see S2.SBM-3_01-08, S1-4_01-03, S1-4_04**

Through these actions, we aim to provide and maintain a healthy and safe working environment by eliminating hazards, reducing health and safety risks, and raising awareness among suppliers and their workers who may be affected by business-related activities.

The implementation of the actions contributes to the achievement of Occupational Health and Safety Policy objectives to provide and maintain a healthy and safe working environment.

Scope of the key actions

The scope of key actions taken includes:

- distribution and logistics;
- suppliers, service providers and contractors;
- other key business partners (including co-partners, joint ventures, etc.).

Time horizons for key actions that we presented in people in our own workforce are the same for workers in the value chain.

Sustainability statement continued

ESRS S2 – Workers in the value chain continued

As the negative impact is solely related to the lost time accidents we have with contractors, the actions to reduce and eliminate any potential health and safety incidents include establishing the same safety rules requirements for our contractors as for our own employees. We have implemented standardised clauses that include health and safety requirements, ensuring these are applied to specific agreements with our contracting companies. Meeting our safety standards is a requirement included in all our contracts. Health and safety requirements are communicated to contractors during the vendor selection process. There is a specific TCCC KORE requirement document in place for all business units, and they need to comply with it (subject to a specific audit). Contractors are included in our key health and safety programmes and initiatives, including BBS and LSR assessment.

Our Behavioural Based Safety programme is implemented for contractors working within our premises and in some high-priority business units we have established a BBS programme in route-to-market (RTM) area, with the regular performance monitoring and tracking. We are continuously searching for innovations and technologies to support health and safety in dedicated working areas, preventing LTAs of contractors, too.

Our LSR programme has a dedicated section for contractors management (requirements) and every facility conducts quarterly self-assessment of the compliance, followed by dedicated Corrective Action Plan. All contractors working for CCH must have health and safety induction training specific to our premises. Overall, we have in place regular tracking of health and safety performance of our contractors, including leading and lagging indicators. We mainly take actions to prevent workplace injuries and fatalities, and when prevention is not possible, to provide or enable remedies if such incidents occur.

Table 45: Quantitative and qualitative information regarding the progress of key actions or action plans disclosed in prior periods

Health and safety programme	KPI	2024	2025
Behavioural Based Safety programme (BBS)	Elimination of barriers to safety	86.1%	**88.7%**
Compliance with Life Saving Rules (LSR)*	Compliance with Life Saving Rules	86.8%	**88.9%****

* LSR implementation score includes the total for all 14 areas in the questionnaire, not just contractors.
** As the new LSR 2.0 questionnaire was launched in 2025, results are not directly comparable with 2024.

KPI	2024	2025
Number of Contractors trained as BBS Observers	1,251	**2,951**
Total Contractors trained as BBS Observers cumulatively since 2019	3,220	**6,171**

This improvement reflects our ongoing commitment to enforcing critical safety protocols and underscores the effectiveness of our training and awareness initiatives. The reduction in safety incidents and the improvement in leading indicators highlight the programme's impact on creating a safer working environment.

All actions taken are key actions aiming to avoid any OH&S incidents from occurring, so there are no additional/secondary actions that are taken for value chain workers.

Supplier Guiding Principles

100% of our suppliers are obliged to acknowledge and agree to comply with the SGPs before commencing any work with CCHBC. From that point onwards, we monitor supplier compliance to the SGPs, leveraging different tools from EcoVadis IQ Plus risk monitoring system to full scale assessments, such as EcoVadis Assessment, SEDEX, PSA Certifications and physical audits on SGPs in supplier premises, depending on the supplier criticality, complexity and impact to our business. The Supplier Assessment exercise is repeated on an annual basis and the results are disclosed to stakeholders. Our buyers are trained on an annual basis on how to assess supplier risks, how to use the EcoVadis platform, how to encourage suppliers to join and report to the EcoVadis portal, and ensure action plans exist and are duly tackled as necessary.

The implementation of these principles contributes to our objective to have all our business operations and activities respecting human rights and managing our business with a consistent set of values that represent the highest standards of quality, integrity, transparency and excellence. We aim to achieve full compliance with these principles.

As part of our ongoing effort to develop and strengthen our relationships with suppliers, we have adopted these Supplier Guiding Principles for use with our direct suppliers (upstream).

Compliance to the SGPs is a rolling target, so the actions taken to achieve it are ongoing.

Principles for Sustainable Agriculture (PSA)

In collaboration with our suppliers and external bodies such as Bonsucro, we support sustainable agriculture initiatives, including the provision of training and extension services to farmers aimed at implementing more sustainable practices that enhance quality, productivity, and farmer incomes. This includes providing tools for self-assessment to track progress and continuous improvement of best practices, contributing to shared learning platforms through participation in seminars and webinars (e.g., Sustainable Agriculture Initiative (SAI) Platform), and engaging in pre-competitive collaborative initiatives to address broad-scale systemic changes (e.g., worker safety).

We believe that by implementing practices aligned with the PSA expectations, we can achieve improved farm incomes (higher yields, reduced costs, better management and accounting), better product quality and a more stable, long-term supply.

In advancing our sustainable agriculture programme, the Company recognises the need and value of industry collaboration, including with other buyers and supply chain partners through recognised industry collaboration platforms. We seek to partner with others to help address and drive systemic change at scale, in a transparent and precompetitive manner.

Sustainability statement continued

ESRS S2 – Workers in the value chain continued

By working with other companies through organisations, such as Bonsucro, we seek to align expectations, combine resources and bring greater efficiency to the interventions. As an example, Bonsucro in the 2024-2025 Outcome Report indicates:

- 285,000 workers worldwide are covered by the human rights measures detailed in the Production Standard.
- Certified producers reduce the rate of accidents by 42% in mills and 45% in farms over 5 years of certification.
- Currently, on average, Bonsucro certified farms pay 26% above the national minimum wage.
- Certified farms reduce water consumption by an average of 31% and GHG emissions by 13% in 5 years of certification.

This framework for sustainable sourcing is integrated into internal governance and procurement processes. Our 2025 target for ingredient sourcing (published in 2018) is to achieve 100% certification of our key agricultural ingredients against the Sustainable Agriculture Guiding Principles.

In 2025, 95% of the key commodities we purchased for use as ingredients were certified compared to only 33% back in our baseline year of 2017, regardless of the volume increase. Specifically, in 2025 we achieved the following PSA certifications:

- 94% of Sugar quantities
- 100% of High Fructose Corn Syrup (HFCS)
- 99% of the main Juices (Fruit crops).

All figures exclude Egypt and Multon Partner.

Our work to certify our key agricultural ingredients will continue with close cooperation with our Suppliers and the Coca-Cola System.

The PSA are aimed at primary production – that is, farm-level – and form the basis of our continued engagement with suppliers to achieve productivity, compliance, transparency, resiliency and continuous improvement of their farm base against these principles. Through the implementation of practices that align with the PSA, we can manage supply chain risks, reduce reputational risks and deliver value for all: workers, farmers, suppliers, customers, our brands and our business.

The PSA and the actions included, as a set of global principles, apply to all agricultural ingredients and plant-based packaging used in TCCC products.

Each key action related to PSA has a time horizon year 2025 in the context of 'Mission 2025 Initiative'.

The effectiveness of the actions is tracked via third party ISO and Workplace Accountability audits and their results. Also, via the result we have on the top 10 most recognised ESG raters where our results are with a leading score among the beverage peer companies. The effectiveness of our grievance mechanisms is reviewed by the Internal Audit department, where they evaluate

whether mitigation has been effective and whether grievances have been addressed. Within our contractors, in 2025 we achieved a reduction of three LTAs compared to 2024, however, regrettably, we recorded six contractor fatalities (one contractor fatality reported in 2024).

Governance, Responsibilities and Resource Allocation for Health & Safety, and Sustainable Sourcing

S2.MDR-A_06-12

As part of our commitment to sustainability, we work closely with supply chain partners to advance responsible practices. We provide guidance and resources to support their efforts, while recognising that the development and implementation of specific initiatives also requires investment from suppliers themselves. Our approach focuses on building partnerships that empower suppliers to take ownership of their progress, helping to create a more sustainable and resilient value chain.

With respect to health and safety, our approach mirrors the standards and measures applied to our own workforce. Contractors are required to comply with the same safety protocols and frameworks that govern our operations. Consequently, health and safety actions do not entail additional capital or operational

expenditures beyond those reported under S1.MDR-A_06-12. This expenditure covers all workers, including within our supply chain, as our policies and compliance structures are designed to ensure a consistent and rigorous approach across our entire value chain.

S2-4_12

In OH&S, we have assigned responsible people starting from manufacturing sites and countries to the Group level: there is OH&S responsible in every plant and in every country. The Head of Health and Safety is responsible at Group level. Every year, CapEx and OpEx for meeting our safety priorities, targets and policies are allocated as part of the business plan process, to each business unit and at Group level.

For suppliers: the responsibility is with local Procurement teams and business unit Procurement Director and, at the Group level, with Strategic Procurement Managers, Heads of Procurement and the Chief Procurement Officer. Every year, CapEx and OpEx for meeting our sustainable sourcing priorities and agenda are allocated as part of the business plan process to each business unit and at Group level.

Sustainability statement continued

ESRS S2 – Workers in the value chain continued

Metrics and targets

S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

S2.MDR-T_01-08, 13

We have annual rolling targets related to suppliers, which apply also indirectly to CCHBC value chain workers. Those rolling targets are set at local business unit level and at Group level, and the actual results are reported and monitored via a specialised reporting software (which are disclosed in the table below). Also, we have target for 100% sustainable sourcing by 2025, part of our Mission 2025 goals. To manage the negative impact from health and safety incidents, we have qualitative rolling targets for our contractors such as implementation of BBS trainings and providing knowledge sharing.

All those targets contribute to our policies and their objectives related to suppliers, such as workplace practices, health and safety, child labour, forced labour, wages and benefit, environmental practices, biodiversity, deforestation and land conservation, bribery and corruption, etc.

We are committed to managing our business with a consistent set of values that represent the highest standards of quality, integrity, transparency and excellence. We respect the unique customs and cultures in communities where we operate. In pursuing this policy, we seek to develop relationships with suppliers that share similar values and conduct business in an ethical manner.

Actual numbers of the first three targets are for the 12 month rolling period from December 2024 to November 2025; the actual data of the last three targets are for the 12 month rolling period from December 2023 to November 2024.

Table 46: List of targets

↰ Upstream   ◯ Own Operations   ↬ Downstream

Name of the target	Performance	Target					Scope of target	
		Level	Absolute/ Relative	Unit	Activities		Value chain segment	Geographical boundaries
		MDR-T_02	MDR-T_03	MDR-T_03	MDR-T_03		MDR-T_03	MDR-T_04
	MDR-T_13							
Key agricultural ingredients to be compliant with our sustainable agricultural guiding principles	95% (96% in 2024)	100	Absolute	%	Procurement		↰	Global
Proportion of spend on local suppliers at significant locations of operation	97.6% (97.7% in 2024)	>95% Rolling target	Absolute	%	Procurement		↰	Global
Suppliers to accept our Supplier Guiding Principles (SGP)	100% (100% in 2024)	100% Rolling target	Absolute	%	Procurement		↰	Global
Supplier Performance Screening for T1 suppliers: the Annual Screening of our suppliers to cover min 95% of total Procurement Spend.	Reported every May Last value: 100% (100% in 2024)	min 95% Rolling target	Absolute	%	Procurement		↰	Global
Supplier performance assessment T1 & T2 suppliers*: Assess in ESG on an annual basis at least 80% of our significant T1 and T2 suppliers	Reported every May Last value: 95.6% (97.7% in 2024)	80% Rolling target	Relative	%	Procurement		↰	Global
Promoting supplier improvement (significant suppliers T1 & T2): On annual basis we aim to have 80% of our significant suppliers (including T1 and T2) to be under corrective action support	Reported every May Last value: 91.9%% (88.8% in 2024)	80% Rolling target	Relative	%	Procurement		↰	Global

*   Tier 1 suppliers are directly assessed by CCHBC, while Tier 2 suppliers are managed by the respective Tier 1 and the results are reported back to us.

Sustainability statement continued

ESRS S2 – Workers in the value chain continued

S2.MDR-T_11

↗ **Please see 'Stakeholder Engagement' section on pages 12 to 15**

S2.MDR-T_09

To define our sustainability targets, we utilise certification by third-party organisations, ensuring compliance with recognised standards such as SAI FSA, ISCC Plus, BONSUCRO and others. Significant assumptions involve the accuracy and completeness of supplier-provided information, supported by third-party assessments and certifications. Data sources include annual supplier reports and external reports. Our targets align with national, EU and international policy goals, ensuring that our practices support broader sustainability objectives and consider the local contexts of our operations.

Changes in methodologies and assumptions for defining targets

S2.MDR-T_12-13

No changes in the targets and calculations compared to the previous year.

CCHBC monitors progress against its disclosed targets through regular performance review, audit findings reviews and regular engagement with suppliers to assess performance of the targets.

S2-5_01_02

In setting our targets for secure employment, adequate wages, health and safety, gender equality, equal pay for work of equal value, and training and skills development, we engage with workers in the value chain through direct consultations and discussions with their legitimate representatives. This engagement ensures that our targets are aligned with the actual needs and expectations of the workers. We also consider the best practices in the industry and globally. We conduct regular performance reviews for each of the KPIs related to our engagement with workers in the value chain. These reviews include input from various levels of our organisation, as well as feedback from the suppliers. We ensure that this feedback is incorporated into our performance tracking processes. For instance, we communicate our training and skills development targets and results to them through internal meetings and feedback sessions.

S2-5_03

In identifying lessons or improvements as a result of our performance, we engage indirectly with workers in the value chain through their legitimate representatives and credible proxies who have insight into their situation. For example, each severe OH&S incident or fatality is followed by a lessons learned session with the respective contractor or service provider. These sessions involve discussions with workers and their representatives to review the incident, understand the root causes and identify actionable improvements. This collaborative approach ensures that the insights and feedback from those directly affected are incorporated into our performance tracking and target-setting processes, leading to continuous improvement in health and safety practices.

Sustainability statement continued

Social information

ESRS S3 – Affected communities

Strategy

SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model

`S3.SBM-3_01_02_03_05_07`

At CCHBC, we ensure that all affected communities who could be materially impacted by our operations, are included in the scope of disclosure under ESRS 2. This includes addressing impacts that are connected with our own operations and value chain, including through our products or services, as well as through our business relationships. Specifically, we report on key areas such as water and sanitation and community programmes (i.e., #YouthEmpowered programme).

Types of affected communities

Affected communities are communities living or working around our operating sites, factories, facilities (such as warehouses), or other physical operations. Additionally, more distant communities impacted by activities at these locations, including those experiencing downstream water pollution and scarcity, are also considered. Furthermore, we support the broader community in the countries in which we operate through our various community programmes.

In our operations, we have identified 19 water priority locations, including Armenia, Bulgaria, Cyprus, Greece, Italy and Nigeria. These areas face specific stress factors, such as water scarcity, lack of access to water and sanitation services, and deteriorating water quality in the watersheds.

With our actions on water stewardship, we consider not only the communities near our operations (plants, warehouses), but also those sharing a common watershed, such as farmers and other water consumers.

Affected communities at greater risk of harm

Our comprehensive Source Water Vulnerability Assessment undertaken by an independent expert, and the detailed Water Risk Assessment, took into account the water as an end-to-end process where all affected users upstream and downstream are considered. Besides, within the ISO 46001 certifications, we also assess the impact on our stakeholders and implement stakeholder engagement activities. No negative impact has been identified.

Our positive impacts

Water and sanitation

In line with our Mission 2025, we are committed to help secure water availability for the communities and environment, specifically in those areas.

We protect the water resources supplying our facilities, reduce the amount of water we use to produce our soft drinks and treat wastewater to levels that support aquatic life. We also partner with suppliers to minimise our water footprint across the value chain.

Addressing the water availability, we focus on either water access initiatives or on replenishment activities. For all these, we partner within the Coca-Cola System, and with other companies operating in the relevant watershed area and international organisations.

In 2025, Europe faced an unprecedented series of severe weather events, including devastating wildfires in Greece, Cyprus and Bulgaria, and severe flooding in Romania. These disasters destroyed homes, disrupted local economies, and impacted thousands of lives. In response, the CCHBC Foundation acted swiftly announcing grants totalling €2.3 million to help local communities rebuild and prepare for future risks.

Sustainability statement continued

ESRS S3 – Affected communities continued

This support will deliver tangible benefits in the following ways:

- Restoring native forests in fire-affected areas of Patras-Achaia, Greece, and the Troodos Mountains in Cyprus.
- Equipping and training volunteer firefighters in Bulgaria to boost local capacity and strengthen community resilience.
- Supporting flood-affected families in Suceava County, Romania, through relief, recovery, and resilience interventions to restore shelter and reduce future risk.

Our actions reflect a clear purpose, to stand with communities in times of crisis and help build a safer, more sustainable future for all.

Access to education (#YouthEmpowered)

We remain focused on making a positive impact on the local communities where we operate. Through our flagship community programme, #YouthEmpowered, we have supported young people by equipping them with the skills, experience and confidence necessary for success

By the end 2025, we had trained 1,283,244 young people (excluding Egypt) since 2017, exceeding our Mission 2025 goal of training one million young people. This achievement reflects our commitment to creating opportunities and building skills for a sustainable future.

This milestone reflects our dedication to empowering youth and adapting to their evolving needs. In 2023, we introduced #YouthEmpowered 2.0 – an enhanced model designed to deepen impact and strengthen links to our business. This new chapter prepares young people for jobs, and it equips them with the skills, confidence and connections needed to build sustainable careers.

By the close of 2025, #YouthEmpowered 2.0 was active in 15 markets. Here are just some of our 2025 #YouthEmpowered activities:

Greece: Tackling a critical skills gap in the hospitality sector by equipping young people with the capabilities needed to fill roles in an industry eager for talent.

Romania: Preparing aspiring HoReCa professionals by preparing youth for careers in a sector with growing demand, ensuring they have the skills to succeed.

Italy: Delivering HoReCa masterclasses ahead of the Olympics to prepare youth for the surge in hospitality demand - helping them seize opportunities on a global stage.

Egypt: Partnering with El Sewedy Technical Academy to provide applied technical training aligned with industry standards, offering participants pathways to internships within our business.

North Macedonia: Through the Skills for Success programme, young people gain essential employability and leadership skills. As part of the summer internship initiative, 20 participants completed an intensive career-readiness course, with two securing roles in our local business.

Nigeria: Advancing employability and entrepreneurship through regional bootcamps focused on hospitality, digital literacy and business skills. This year, 10 participants secured internships with NBC, while three start-up grants worth 1 million Naira (€582) each were awarded to transform innovative ideas into real businesses.

Impact, risk and opportunity management

S3-1 Policies related to affected communities

`MDR-P_01-06 & S3-1_01`

The relevant policy adopted to manage material sustainability matters is the Water Stewardship Policy. Besides, we have published a Donations Policy and adopted a Human Rights Policy. For more information regarding those policies, please see 'Policies Table' on pages 78, 79 and 80.

S3-2 Processes for engaging with affected communities

↗ **Please see the 'Stakeholder Engagement' section of the IAR, pages 12 to 15**

S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns

`S3-3_11-15`

CCHBC provides clear and accessible channels for affected communities to raise concerns, including our confidential 'Speak Up' line, which is available to all internal and external stakeholders to report potential breaches of our Code of Business Conduct (COBC), Anti-bribery Policy, or Human Rights Policy. Additionally, consumer care lines are listed on all product labels and featured on our corporate and local unit websites, making it easy for community members and consumers to ask questions or share concerns. We also connect with stakeholders through organised events such as annual forums and supplier sustainability meetings.

Tracking and monitoring of issues raised and addressed and ensuring the effectiveness of the channels

↗ **Please see S1-3_01-02, 05-09 & S1-1_21**

All signals and feedback received through these channels are monitored by dedicated teams to ensure timely and professional responses.

Our Customer Care team plays a central role in managing feedback received through consumer care lines and digital platforms. They log and acknowledge each query, assess and categorise cases for appropriate routing, and collaborate with relevant departments to investigate and resolve issues in line with Company policies. All interactions are documented for traceability, and the team reviews feedback trends to identify recurring themes or emerging concerns.

Our confidential 'Speak Up' line is operated by an independent external provider, while reports are reviewed and monitored internally by our Ethics & Compliance team, including those responsible for the Code of Business Conduct (COBC). All concerns raised have been handled in accordance with our policies and formal procedures, ensuring confidentiality, timely investigation and appropriate resolution. Feedback was provided to individuals who raised the issues.

Assessing awareness and trust in structures or processes as way to raise concerns

Communication channels are easily available on our website and on the label of our products.

Protection of individuals against retaliation

↗ **Please see S1-3_01-02, 05-09 & S1-1_21**

Sustainability statement continued

ESRS S3 – Affected communities continued

S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions

S3.MDR-A_01-05 & S3-4_03_04

A summarised description of the action plans and resources to manage our material impacts related to affected communities in relation to material sustainability matters we have identified is presented below:

Water Stewardship Policy

⤢ Please see S3.SBM-3_01_02_03_05_07

The expected outcome of these actions is to ensure good quality, safe water in sufficient quantities, as well as access to clean water and sanitation, which are essential to the health of people and ecosystems and vital for sustaining communities and supporting economic growth.

The implementation of actions described, contributes to the achievement of policy objectives to promote sustainable water management by ensuring CCHBC's water usage aligns with the needs of local communities, while supporting access to safe, high-quality water and adequate sanitation.

Scope of the key actions

We implemented Community WASH programmes in water priority locations including the following countries: Armenia, Bulgaria, Cyprus, Greece, Italy and Nigeria.

Time horizons under which CCHBC intends to complete each key action

Each water stewardship project is specifically designed for the local water challenge and its duration is a minimum of 10 years.

Quantitative and qualitative information regarding the progress of key actions or action plans disclosed in prior periods

Regarding Mission 2025 commitment 'Help secure water availability for all our communities in water risk locations', we monitor our progress using as a KPI the number of water risk locations in which we secure water availability for all our communities.

⤢ Please see S3.MDR-T_01-09, 11, 12, 13

Additional actions with the primary purpose of delivering positive impacts for affected communities

In Nogara, Italy, a joint project by CCHBC Italy and the Consorzio di Bonifica Veronese, started in 2024, will add up to 1.5 million m³ of water annually to the local aquifer in the next years. In 2025, an additional project for water saving and reuse was completed within the framework of the Zero Drop programme in Greece, implemented by Coca-Cola Hellas and Coca-Cola HBC Greece, in cooperation with the international organisation Global Water Partnership – Mediterranean (GWP-Med) and with the support of The Coca-Cola Foundation. This technical intervention upgraded the Schimatari Water Treatment Plant (WTP), the largest water treatment facility in the Municipality of Tanagra, through the installation of an innovative system for recirculation, treatment, and reuse of filter backwash water. This is a project that delivers multiple benefits for the residents, employees and the wider community of Tanagra, e.g., water saving covering the annual needs of approximately 6,500 people (with an average daily use of approximately 170 litres per person), reduction in energy consumption by 7-10%, ensuring the quality of drinking water, and strengthening the water security of the Municipality.

These projects represent part of our ongoing efforts to enhance our knowledge in managing water programmes that deliver tangible benefits to local communities. This also includes the Living Danube Partnership, which operates across seven countries along the Danube River where we are active.

Tracking and assessing the effectiveness of actions and initiatives in delivering intended outcomes for affected communities

Water stewardship projects' benefits are designed to last at least 10 years, and we measure the cubic metres of water saved, the number of community members who are benefitting, the number of facilities for clean water or sanitation built, etc. Within the local stakeholders' engagement, we receive feedback on the effectiveness of the community project.

Donations Policy

⤢ Please see S3.SBM-3_01_02_03_05_07

The expected outcomes of these actions are to enhance access to water, sanitation and hygiene, support education initiatives and create opportunities to empower young people, drive job creation and advance corporate social responsibility (CSR) efforts.

The implementation of the actions described above contributes to the achievement of policy objectives to foster healthier, more resilient and sustainable communities.

Scope of the key actions

All recipients of CCHBC donations must be a registered non-profit organisation, certified school, hospital, or other academic or social institution. We prefer organisations that:

- have long-term goals and objectives that are publicly communicated;
- are committed to sustainable development;
- are renowned experts in the area for which the donation is made;
- encourage stakeholder engagement and volunteerism; and
- are transparent about their activities and report on those publicly.

CCHBC will not make donations to:

- individuals or religious, political or legislative organisations;
- organisations that discriminate on the basis of race, colour, ethnicity, creed, religion, gender, gender identity and/or expression, national origin, citizenship, ancestry, sexual orientation, age, pregnancy, disability or political affiliation;
- organisations that do not fully respect human rights as per the UN Guiding Principles on Business and Human Rights and the resolutions of International Labour Organization (ILO) Conventions;
- organisations that are directly involved in gambling, armaments, tobacco and recreational or illegal drugs, with the exception of those organisations specifically dedicated to tackling addiction or drug abuse;
- professional local sports, family reunions, beauty contests or commercial shows;
- organisations that conflict with CCHBC's business principles and Code of Business Conduct;
- projects with a detrimental effect on the environment or biodiversity;
- entities without good standing and a clean record with authorities;
- projects that create the appearance of a bribe, kickback, other corrupt practice, or projects that require any confidentiality about the contribution.

All donations are made at the discretion of CCHBC. CCHBC reserves the right to deny any request for support.

Time horizons under which CCHBC intends to complete each key action

All of the targets we set are disaggregated into annual roadmaps and our regular performance review is two-fold: a) vs the annual roadmap, and b) vs the direction of the target year. In this way, we can set actions and correct course if needed.

Sustainability statement continued

ESRS S3 – Affected communities continued

Quantitative and qualitative information regarding the progress of key actions or action plans disclosed in prior periods

Regarding our Mission 2025 commitment '#YouthEmpowered – train one million young people cumulatively', we monitor our progress using as a KPI the number of young people trained cumulatively since 2017.

↗ **Please see S3.MDR-T_01-09, 11-13**

Tracking and assessing the effectiveness of actions and initiatives in delivering intended outcomes for affected communities

In 2024, we piloted a Social Return on Investment (SROI) assessment to strengthen how we evaluate impact. Building on these insights, we began developing a comprehensive Social Impact Measurement Framework in 2025.

This framework will shape our approach by combining quantitative indicators with qualitative insights and assessing the effectiveness of our strategic partnerships and programmes. Together, these measures will enable us to determine whether our initiatives are achieving their intended outcomes and delivering meaningful benefits to the communities we serve.

S3.MDR-A_06-12 & S3-4_12

As part of our commitment to sustainability, we remain focused on creating positive impact in the local communities where we operate. Each of our markets allocates community budgets to locally relevant initiatives that align with our programme priorities and address the specific needs of the community. In 2025, our community investments totalled €8.04 million (excluding contributions from the Ukrainian Solidarity Fund and CCHBC Foundation). Of this amount, more than €1.5 million was directly invested in our #YouthEmpowered programme, supporting young people with skills and opportunities for a brighter future. For our water and sanitation initiatives, funding is primarily driven through the CCHBC Foundation, providing strategic support tailored to meet critical needs.

The Group's treasury strategy ensures the availability of financial resources to support, among others, sustainability-related actions across all key areas. By leveraging a diversified range of financing mechanisms, we can address both current and future priorities effectively.

Our accounting system does not separately classify sustainability-related costs, as these are reported in accordance with the general financial reporting principles. The Opex mentioned above is reflected in our financial statements, as part of the overall amounts reported in the income statement, confirming our commitment to the #YouthEmpowered programme.

Metrics and targets

S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

S3.MDR-T_01-09, 11-13

A summarised description of the targets to manage our material impacts related to affected communities is presented below:

Water and sanitation

We set the target of helping secure water availability for our communities in water risk areas where we operate (19 water priority locations across seven countries) by 2025 to meet our policy objective.

Access to education (#YouthEmpowered)

We have set a target to train young people, in connection with our Donations Policy, which aims to create value for youth people by supporting their socio-economic development. The year to which all targets apply is 2025 and the target is cumulative, 2017-2025. Our targets are intrinsic and they are not compared to any baseline. 2017 is the year we set the targets.

Every sustainability target has its annual roadmap for all the years until the target year is reached and we follow it for our business planning purposes for each respective year.

Table 47: List of targets

↻ Upstream   ○ Own Operations   ↺ Downstream

Name of the target	Description of the relationship between target and policy	Performance 2025	Target Level	Absolute/ Relative	Unit	Application period Time - Period	Milestones/ Interim Targets	Activities	Scope of target Value Chain Segment	Geographical boundaries
	MDR-T_01	MDR-T_13	MDR-T_02	MDR-T_03	MDR-T_03	MDR-T_07	MDR-T_08	MDR-T_04		
Help secure water availability for all our communities in water risk locations	Water Stewardship Policy	19 (16 in 2024)	19	Absolute	#	2025	n/a	n/a	↻ ○ ↺	All Group (except Egypt)
#YouthEmpowered – train one million young people cumulatively	Donations Policy	1,283,244 (1,119,850 in 2024)	1 million	Absolute	#	2025	n/a	n/a	↻ ○ ↺	All Group (except Egypt)

Sustainability statement continued

ESRS S3 – Affected communities continued

S3.MDR-T_11

↗ **Please see 'Stakeholder Engagement' section on pages 12 to 15**

S3.MDR-T_09

Methodologies and assumptions for defining targets

Our targets align with national, EU, and international policy goals, ensuring that our practices support broader sustainability objectives and consider the local contexts of our operations.

S3.MDR-T_12

Changes in methodologies and assumptions for defining targets

No changes in the targets and calculations compared to the previous year.

S3.MDR-T_13

Performance against disclosed targets

Specifically, regarding #YouthEmpowered, the number of young people through #YouthEmpowered is measured, monitored and reported monthly at a local/market or business unit level. Water stewardship projects are reported quarterly.

How targets are monitored and reviewed

We have specialised software for each of our sustainability goals/targets, and we report monthly the actual performance and status (if we are on track, lagging or partly on track) to the members of the ELT who are accountable for the respective KPIs. Quarterly, the performance is reported to the Social Responsibility Committee of the Board of Directors. For each target, we apply a consistent process that includes setting annual milestones up to the target year (annual roadmaps), monthly reporting of actuals, monthly performance review with actions set by each owner, quarterly reporting to the Social Responsibility Committee, and annual disclosure in the IAR and on the website.

S3-5_01-03

Affected communities engaged directly in setting targets

In setting our targets, we actively engage with affected communities through direct consultations and discussions with their representatives, who have deep insights into the situations of these communities. This engagement ensures that our targets, in area such as water replenishment and providing training to youth and community members, are aligned with the actual needs and expectations of the affected communities. For example, for our water stewardship projects in Greece and Italy, we engaged with farmers in order to set the intervention that would help in their water agenda. For water and waste projects in Cyprus, we engaged with hotel owners to understand how best to contribute to their environmental goals.

Affected communities engaged directly in tracking performance against targets

We conduct regular performance reviews for each of the KPIs related to our engagement with affected communities. These reviews include input from various levels of our organisation as well as feedback from the affected communities. We ensure that community feedback is incorporated into our performance tracking processes. For example, we communicate our #YouthEmpowered targets and results to community members through local meetings and public forums. This transparency allows us to maintain accountability and continuously improve our performance in collaboration with the communities we impact.

Affected communities directly in identifying any lessons or improvements as a result of CCHBC's performance

We have established regular lessons learned sessions that include input from affected communities. During these sessions, we review significant projects, discussing the outcomes and areas for improvement with community members. This collaborative approach ensures that the lessons learned are relevant and actionable for both our organisation and the communities.

Sustainability statement continued

Social information

ESRS S4 – Consumers and end-users
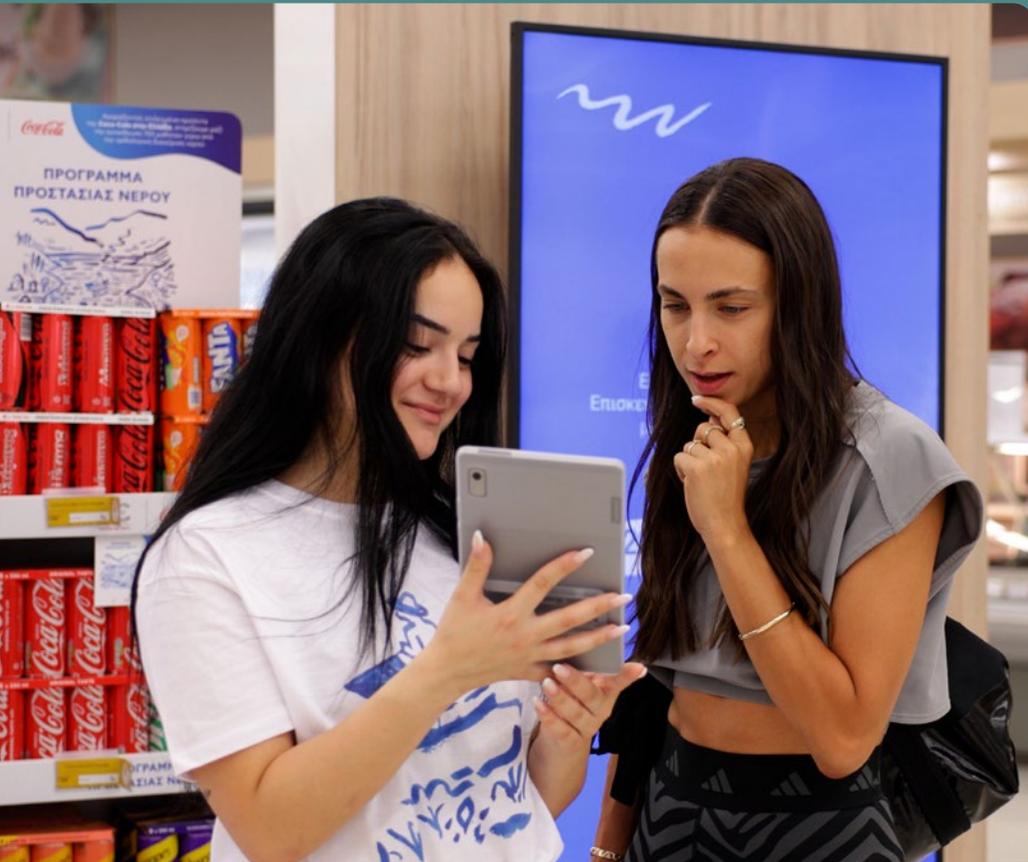
Strategy

SBM-3 Impacts, risks and opportunities and their interaction with strategy and business model

`S4.SBM-3_01-05`

At CCHBC, we are committed to ensuring that all consumers and/or end users who may be affected by our operations, value chain, products and services, and business relationships are included in the scope of our disclosures under ESRS 2. While access to products and services, health and safety, responsible marketing practices and quality information were not identified as material, we recognise the importance of transparency and accountability in all aspects of our business. In the process of stakeholder engagement and as an output of our stakeholders' interviews, the topic of health and nutrition has been deemed as area of interest. Investors and ESG raters also consider health and nutrition, as one of the main future risks for the soft drinks industry. In relation to the nutrition and consumers' health and safety, we voluntarily disclosed responsible marketing practices, access to (quality) information, and access to products and services as those are indirectly linked to the consumers' health and safety.

Types of consumers and end-users

The types of consumers and/or end users include persons who drink CCHBC products. As a part of the Coca-Cola System, we have long believed in the importance of providing people with clear, simple and meaningful front-of-pack information that can help support healthier and more informed food choices, in line with national regulatory requirements in the markets where we sell our products. We support the recommendation of leading health authorities that individuals should consume no more than 10% of their total daily calories from added sugar. The printed packs and labels of our drinks have calorie information and back-of-pack nutrition information with Guideline Daily Amounts (GDA) in the EU (as required by law).

This legal requirement complements our own voluntary initiatives to provide transparent and accessible nutritional information to our consumers. We also voluntarily add front-of-pack traffic-light labels on our core sparkling drinks in 22 markets, which outline 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. We fully comply with the labelling regulations of the country in which we operate. Labelling regulations require a full list of ingredients, including additives and allergenic ingredients to be labelled for consumer safety and transparency. In Europe, we fully comply with the Food Information to Consumers Regulation (1169/2011) which sets out a uniform set of rules as to how the list of ingredients must be presented on the packaging. In markets where relevant regulations do not exist, nutrition information is provided in line with the Codex Guidelines on Nutrition Labelling. Nutrition information is displayed on most of our product labels, except for certain returnable bottles, fountain beverages, alcoholic ready-to-drink beverages, and unsweetened, unflavoured waters. We are committed to not marketing any of our drinks directly to children under 13, with an audience threshold of 30%, in any channel or communications and do not allow any marketing or advertising in schools. We do not offer any soft drinks in primary schools. In secondary schools across the EU and Switzerland, we actively support healthier choices by providing only low- and no-calorie beverages in unbranded vending machines, in full alignment with UNESDA's Soft Drinks Europe school commitments.

Sustainability statement continued

ESRS S4 – Consumers and end-users continued

Key outcomes

We have no widespread or systemic material negative impacts on consumers and/or end-users in contexts where we operate. In 2025, no any product quality incident resulting in a product recall and no product withdrawal from the market was reported. We received 26 minor notices of violations related to quality, with the total amount of €2.91k in fines paid. In 2025, we recorded full compliance with our Responsible Marketing Policies across all our business units.

Our contribution

Health and food safety

At CCHBC, we have implemented several initiatives to ensure the health and safety of our consumers. We have a continuous process to evaluate and assess product- and process-related food safety risks, ensuring food safety through relevant prerequisite programmes, such as HACCP and allergen management. This process applies to all our products and services. The programmes are regularly reviewed, updated and audited internally and externally. All (100%) of our manufacturing bottling sites, representing 100% of our production volume, are certified according to the Food Safety System Certification (FSSC) 22000 scheme, recognised under the Global Food Safety Initiative framework. Also, 100% of all our direct operations are covered by the internal Quality and Food Safety audit process to ensure full compliance with the local health and safety, and food safety standards, and our stringent internal requirements. All (100%) of our business units are covered by the internal quality and food safety management system, including manufacturing plants, offices, sales offices, our own distribution centres and warehouses, the contractors working in our premises and third-party contractors. When a new product is launched, the product sheet comes with a detailed risk assessment, and it is also integrated in the food safety programmes.

Access to (quality) information

At CCHBC, we are committed to providing clear and transparent information to help consumers make informed choices about what they drink. We ensure that key nutritional information is available and visible on the front-of-pack labels of our bottles and cans. These labels include the Guideline Daily Amount (GDA information, which provides at-a-glance details on calories, sugar, fat, saturated fat and salt content). Additionally, we have introduced traffic-light labels, as previously mentioned, promoting informed choices. In both 2024 and 2025, as required by law in the EU, the printed packs and labels of our drinks included calorie information along with back-of-pack nutrition information with GDA details. Furthermore, we provide product storage instructions and freshness rules to customers, as well as best before dates to consumers. This helps ensure that our products are consumed at their best quality. We also offer different serving sizes for our products to fit the needs of consumers, allowing them to manage their intake more effectively. As mentioned earlier, in markets without specific regulations, we follow the Codex Guidelines on Nutrition Labelling. Most product labels include nutrition information, excluding certain returnable bottles, fountain beverages, alcoholic ready-to-drink beverages, FINLANDIA Vodka, and unsweetened, unflavoured waters.

Access to products and services

At CCHBC, we are dedicated to ensuring that our products are accessible to a wide range of consumers with diverse tastes and preferences. Our 24/7 product portfolio caters to these varying preferences, and we continually innovate, especially in low- and no-sugar variants, to lead the sector and provide choices that meet the needs of our consumers. We are committed to evolving our portfolio to address changing consumer moments and have invested further in digital and e-commerce platforms to meet new shopper needs. To accommodate different consumer needs, we provide different serving sizes for our products, allowing consumers to manage their intake more effectively. Additionally, we collaborate with customers, NGOs, and peers using alternative channels, such as food banks or markets, to redirect surplus products to support people in need.

Responsible marketing practices

At CCHBC, in line with our strategic partners at TCCC, we shape our portfolio through constant innovation, reformulation, and education. We provide a wider choice of great-tasting drinks, including zero- and low-sugar beverages, clear nutrition information, and small packs for portion control. Our commitment to responsible marketing ensures that we conduct business the right way. For more information, please refer to pages 18 to 20 of the Strategic Report, 'Leverage our unique 24/7 portfolio' section. We adhere to TCCC's Global Responsible Marketing Policy, which includes its Global School Beverage Policy and Global Responsible Alcohol Marketing Policy. Furthermore, we are committed to implementing the Union of European Soft Drinks Associations (UNESDA) responsible marketing and school sales pledges, as well as the equivalent industry commitments of the International Council of Beverages Association (ICBA). These commitments reinforce our dedication to responsible marketing practices and ensure that our marketing efforts are conducted in a manner that is ethical and respectful of all consumers.

S4.SBM-3_07

Health and safety considerations for specific types of consumers and end-users

↗ **Please see 'Our contribution'**

CCHBC recognises the importance of addressing health product considerations for specific types of consumers and end-users. As less added sugar is important to specific consumers, such as individuals with dietary restrictions and health conditions, and children, we are taking actions across our products to meet consumer needs. We continue to expand the sales of low- or no-calorie beverages in our portfolio and make smaller packages more available to help enable portion control. By implementing targeted marketing strategies, providing clear nutritional information, and promoting responsible consumption, we ensure that our products are enjoyed by all consumers. Continuous engagement with stakeholders will further enhance our understanding of consumer needs and help us to adapt our practices accordingly.

Sustainability statement continued

ESRS S4 – Consumers and end-users continued

Impact, risk and opportunity management

S4-1 Policies related to consumers and end-users

`S4-1_01`

The relevant policies adopted to manage material sustainability matters are our Health and Wellness Policy, Quality and Food safety Policy and Responsible Marketing Policy for Alcoholic Beverages. These policies cover all consumers and end-users of CCHBC and are disclosed in S4. MDR-P_01-06 & S4-1_01. In addition, we have adopted a Human Right Policy.

↗ **For more information about policies, please see 'Consolidated Policies Table' on p. 81**

`MDR-P_01-06`

The company's Food policies related to consumers and end-users cover all types of consumers and end-users.

↗ **For more information about policies related to consumers and end-users please see 'Consolidated Policies Table' on p. 81**

S4-3 Processes to remediate negative output and channels for consumers and end-users to raise concerns

`S4-3_01-06`

Channels to raise concerns and general approach and processes for providing or contributing to remedy

CCHBC has established dedicated hotlines for consumers' concerns, with no limitations, including complaints, available in each country where we operate and available on the labels of each of our products. These hotlines allow consumers to provide feedback and report issues directly. In some of our markets, CCHBC was the first company to launch such a line. Our website contains contact information and consumers may approach us via social media as well. In case of any food safety incident with consumers, as part of our quality and food safety, and risk procedures, we provide the needed support to the consumer.

Tracking and monitoring issues raised and ensuring effectiveness of channels

↗ **Please see S4.SBM-3_01-05, S4-3_01-06 and 'Stakeholder engagement' section**

At CCHBC, we have fostered a culture that prioritises Quality and Food Safety, while always focusing on our consumers. We monitor and report every consumer complaint received through every available channel. Following this, we perform root cause analysis and take all necessary measures to ensure product safety, prevent quality incidents and eliminate defects through robust analytical governance and strong capabilities.

Regarding the consumer line, all signals and feedback provided through this and via our website are monitored. We utilise advanced monitoring tools to track mentions and comments in real-time and assign dedicated team members to handle feedback, ensuring timely and professional responses. In addition, we analyse feedback to identify trends and common issues, allowing for continuous improvement. In the event of any complaints, each one is treated with the utmost seriousness. While we currently do not have any significant complaints, we are fully prepared to handle them effectively should they arise. Each complaint is investigated thoroughly, and we implement necessary actions to resolve the issue. All consumer complaints or queries through our social media are directed to the appropriate point of contact in the specific region. Our social media accounts are monitored Monday to Friday, and we have clearly sign-posted contact information on our website to support those who want to get in touch. You can find the list here: https://www.coca-colahellenic.com/en/contact-us. If needed, we provide remedies such as replacement products to ensure consumer satisfaction. Engaging with consumers and implementing changes based on their input, demonstrates a commitment to customer satisfaction and fosters positive relationships.

The effectiveness of our grievance mechanisms is reviewed by the Internal Audit department, which assesses whether mitigation has been effective and whether grievances have been addressed. Additionally, the effectiveness of our grievance mechanisms and the outcomes of Food safety audits are evaluated to ensure compliance and continuous improvement in our processes.

We continuously review our complaint management processes to improve their effectiveness and ensure they meet our quality standards. Our focus on consumer feedback demonstrates our commitment to addressing concerns and supporting those affected by any issues.

Consumer perspectives and engagement in decision making

While CCHBC collects consumer complaints, it is important to note that any changes regarding products are managed by TCCC. We facilitate the collection of feedback, but TCCC is responsible for addressing this, e.g., product-related issues. Furthermore, we actively monitor feedback through our website and social media channels, ensuring that consumer needs are addressed promptly.

Support for feedback channels in business relationships

CCHBC encourages the establishment of effective feedback channels among our suppliers and partners. We provide guidelines to help them develop mechanisms that allow consumers to raise concerns.

Assessing awareness and trust in structures or processes as way to raise concerns & protection against retaliation for feedback

Consumer sensitivity remained in 2025, and we recorded a slight increase in our consumer complaint rate, from 0.16 in 2024 to 0.17 per million containers (i.e., individual bottles, cans, and carton bricks) sold in 2025. When a consumer complaint is received, we perform thorough root cause analysis and we resolve it promptly and fairly, giving feedback to consumer and often providing a replacement product. This approach ensures consumers feel heard and trust our processes, with no retaliation for raising concerns. We continue to improve and modernise our manufacturing processes, focusing on product quality, safety and integrity, to maintain consumer trust.

S4-4 Taking action on consumers and end-users' topic of interest, and approaches to managing it, and effectiveness of those actions

`S4.MDR-A_01-05 & S4-4_03`

A summarised description of the action plans and resources to manage our key priorities related to consumers and end-users in relation to sustainability matters we have identified is presented below. The actions are continuous (with an annual rolling base) and 2025 status is as per the plan.

Sustainability statement continued

ESRS S4 – Consumers and end-users continued

S4.MDR-A_01

Key actions and future plans for policy implementation: Health & Wellness Policy, Quality & Food Safety Policy, and Responsible Marketing Policy for Alcoholic Beverages

Table 48: Key actions (existing and planned) in relation to consumers and end-users   ⥊ **Upstream** ○ **Own Operations** ⥽ **Downstream**

List of actions	Time horizon (MDR-A_03)		Expected outcome	Relation to policy objectives / targets (where relevant)	Activities	Scope of action (MDR-A_02)	Geographical boundaries	Affected stakeholders
	Current	Planned				Value chain segment		
Continuous evaluation/ assessment of product- and process-related food safety risks	Yes	Continuous	Ensure food safety and eliminate any potential food safety risk	Assure consumers and customers food safety through relevant prerequisite programmes; manufacture and deliver products that meet the highest quality and food safety standards.	62 out of 62 manufacturing sites (both beverages and snacks), representing 100% of production volume, are certified according to Food Safety System Certification (FSSC) 22000 scheme, which is recognised under the Global Food Safety Initiative framework.	⥊ ○ ⥽	All our markets	Consumers, customers, suppliers, own employees
Clear and transparent nutrition information	Yes	Continuous	Increased consumer trust; help consumers make well-informed choices	CCHBC is committed to responsible communication about its products and to promoting clear, user-friendly front-of-pack nutritional labelling, together with nutrition programmes and supporting materials, to help consumers make well-informed choices.	Provide clear and transparent nutrition information about what's inside our drinks, such as the Guideline Daily Amount (GDA) and traffic-light labels on our core sparkling drinks in 22 markets; support the recommendation of leading health authorities that individuals should consume no more than 10% of their total daily calories from added sugar.	⥽ (Marketing and Labelling)	22 markets	Consumers
Consumer feedback mechanisms	Yes	Continuous	Better consumer engagement	Collect and address consumer feedback.	Consumers provide feedback on social media, via consumer hotlines, via official TCCC website and indirectly via customers.	⥽ (Customer Service)	All our markets	Consumers, customers
Evolve product portfolio	Yes	Continuous	Address the emerging consumer trends	Providing a broad choice of beverages and helping consumers to manage their calories intake. Address changing consumer moments.	Providing low- and no-calorie beverages, reformulation of our beverages, expanding portfolio to more natural and with functional benefits drinks; to help people better manage their sugar intake from our drinks, we are taking actions. These include reducing sugar in our beverages, innovating new low- and no-sugar drinks, offering small packs for portion control and promoting our low- and no-sugar beverage choices.	⥽ (Product Development)	All our markets	Consumers, communities
Provide appropriate portion sizes	Yes	Continuous	Help consumers manage their intake of calories; consumer choice and customer preference	Provide an appropriate choice of portion sizes so as to help consumers manage their intake of calories.	Provide appropriate portion sizes to manage calorie intake.	⥽ (Product Development)	All our markets	Consumers
Responsible marketing policies, including school beverage policy and responsible marketing policy for alcoholic beverages	Yes	Continuous	Increased consumer trust	The effective marketing of our brands is a core driver for our business, and we take steps to ensure that our marketing is not only effective but responsible and reasonable.	Adhere to responsible marketing policies. We don't do marketing for any of our drinks directly to children under 13, with a 30% audience threshold, in any channel or communication and do not allow any marketing or advertising in schools. We do not offer any soft drinks in primary schools. We also promote responsible consumption of alcoholic beverages in our portfolio, reflected in the way we advertise and communicate about them, in accordance with local laws, our applicable policy and industry standards.	○ ⥽ (Marketing and Sales)	All our markets	Consumers, communities

Sustainability statement continued

ESRS S4 – Consumers and end-users continued

↯ **Upstream**   ◯ **Own Operations**   ⟳ **Downstream**

List of actions	Time horizon (MDR-A_03) Current	Planned	Expected outcome	Relation to policy objectives / targets (where relevant)	Activities	Scope of action (MDR-A_02) Value chain segment	Geographical boundaries	Affected stakeholders
Adhere to the European Soft Drinks Association (UNESDA) commitments to promoting balance diet	Yes	Continuous	Improved consumer trust; contribution to the EU objectives for a more sustainable food system	CCHBC is a founding signatory of the UNESDA Commitments, a set of voluntary industry obligations that address consumer information and education, healthy lifestyles and physical activity, advertising, beverage choice and research in the European Union. We will continue to promote low- and no-calorie beverages.	Responsible advertising: not to market or advertise any soft drinks to children under 13, with a 30% audience threshold across all media; Do not sell any soft drinks in primary schools (through direct distribution), the only soft drinks we sell in EU secondary schools are low- and no-calorie (through direct distribution) and only in non-branded (no logo) vending machines.	⟳	UNESDA markets	Consumers, communities
Implement statistical process control on the main quality parameters in manufacturing sites	Yes	Continuous	Ensure product quality and food safety; proactive prevention of any deviation from quality parameters	Manufacture and deliver products that meet the highest quality and food safety standards, assuring product and process integrity.	Investing in technologies that monitor, record and analyse specific manufacturing parameters that are important for product quality; training of the employees in the plants to use this statistical control.	◯ Manufacturing	All countries of operation	Own employees, customers, consumers
Capability building; implement training programmes across different layers and functions in the organisation	Yes	Continuous	Make sure every person in the organisation understands and follows high quality standards so as to assure product quality and safety and thus consumer preference	Ensure a sustainable quality and food safety culture. Build a quality and food safety capability, mindset and culture.	Develop and perform different quality training across organisations based on the specific roles: advanced microbiological training, Supply Chain Academy with many modules on quality/food safety, specific packaging or ingredient related trainings with suppliers, Quality & Food Safety in Sales Academy.	◯	All countries of operation	Own employees
Conduct internal audits	Yes	Continuous	Ensure continuous improvement and compliance with all requirements and our internal quality standards	Validate the effectiveness of the quality and food safety management systems.	Perform validation and continuously improve the effectiveness of the quality and food safety management systems through internal audit processes: (Global Audit Organisation by TCCC audits; Corporate Audit Organisation (CAD) department audits, Engineering audits for equipment and facilities for internal standards compliance, QSE-Manufacturing Excellence assessments ensuring QSE standards, requirements and best practices are incorporated in plant routines).	◯	All countries of operation	Own employees, consumers
Apply risk assessment methodology across our plants and suppliers	Yes	Continuous	Manage effectively food safety risks.	Apply a risk assessment methodology.	Conduct risk assessments and implement risk mitigation actions and strategies.	◯ ↯	All countries of operation and supply	Consumers, own employees, suppliers
Review quality and food safety policies	Yes	Continuous	Ensure continuous improvement and compliance with all requirements	Continually review quality and food safety policies, standards and procedures and implement improvements.	Monitor the external trends and CCHBC performance, and regularly review and update policies, standards and procedures.	◯ ↯ ⟳	All countries of operation and supply	Consumers, own employees, suppliers
Integrate quality and food safety in business planning	Yes	Continuous	Ensure continuous improvement and compliance with all requirements	Include quality and food safety strategies in the annual business planning process.	Integrate quality and food safety strategies into business planning to ensure that food safety and quality remain an integral part of operations.	◯ ⟳	All countries of operation	Consumers, own employees

Sustainability statement continued

ESRS S4 – Consumers and end-users continued

U Upstream　O Own Operations　D Downstream

List of actions	Time horizon (MDR-A_03)		Expected outcome	Relation to policy objectives / targets (where relevant)	Activities	Scope of action (MDR-A_02)		
	Current	Planned				Value chain segment	Geographical boundaries	Affected stakeholders
Set annual quality and food safety objectives	Yes	Continuous	Ensure continuous improvement and compliance with all requirements	Set annual measurable quality and food safety objectives and targets, monitor their progress and perform corrective actions in case of deviation.	Establish and monitor quality and food safety objectives.	O D	All countries of operation	Consumers, own employees
Perform annual quality and food safety awareness campaigns for employees	Yes	Continuous	Increase employees' knowledge and awareness	Build a quality and food safety culture, increase awareness, manage risk and drive quality excellence.	Regularly perform quality and food safety awareness campaigns (World Food Safety Day and World Quality Week) focusing on different topics and by using different communication channels.	O	All countries of operation	Own employees

S4.MDR-A_02

Disclosure requirements for policy implementation and key actions

↗ **Please see S4.MDR-P_01, 04, 06 & S4-1_01**

S4.MDR-A_03

Time horizons for key actions

Majority of the actions are ongoing and continuous in order to improve our performance every year and reach our rolling targets.

S4.MDR-A_04 & S4-4_02

Key actions and results for supporting remedies

↗ **Please see S4-3_01-06**

S4.MDR-A_05

Quantitative and qualitative information regarding the progress of actions or action plans disclosed in prior periods

Regarding our ultimate goal to assure high-quality products and continuously improve our quality results, we monitor our progress using KPIs as presented in the table below.

Table 49: Progress of actions disclosed in prior periods including KPIs

KPI	2024 result	2025 goal	2025 result	2026 goal
Number of consumer complaints per million bottles sold	0.16	0.13	0.17	0.15

S4.MDR-A_06_07_12

As part of our ongoing commitment to sustainability and consumer satisfaction, we continuously invest in enhancing the quality and safety of our products. Although there is no significant Opex or Capex to disclose, we focus on allocating resources to ensure our products meet the highest standards. This includes efforts in quality control systems and customer service.

Our efforts are supported by our Group's treasury strategy, which ensures the availability of financial resources to support these initiatives. By leveraging a diversified range of financing mechanisms, we can address both current and future priorities effectively, ensuring that our products continue to meet the evolving needs and expectations of our consumers.

S4-4_12

Resources allocated to the management of our output with information that enables users to gain an understanding of how these impacts were managed

In every manufacturing site and in every business unit, we have a dedicated Quality and Food Safety Manager, who is part of the Supply Chain function, in the QSE department. At Group level, the Head of Quality reports to the Head of QSE. Each business plan allocates Capex and Opex for quality and food safety in each business unit.

Responsible marketing is managed by our Commercial team, with support from the Corporate Affairs and Sustainability function through the Market Regulation Manager. This structure ensures that we have the necessary resources and expertise to effectively manage our key priorities on quality, food safety and responsible marketing.

S4-4_01-07

↗ **Please see S4.MDR-A_01-05 & S4-4_03**

Additional actions with the primary purpose of delivering positive output for consumers and/or end-users

No additional actions were implemented during the reporting year.

To track and assess the effectiveness of our actions and initiatives in delivering intended outcomes for consumers and/or end-users, we employ several methods:

• We monitor the results, findings and actions from all different audits on quality and food safety performed in our manufacturing sites and distribution centres: by an independent auditor (ISO 9001, FSSC 22000); by TCCC Global Audit; and by the internal x-boarder audits.

• We monitor the results from school sales reports provided by our commercial function per country on a quarterly basis. On top, once every year, all business units provide written statements of compliance through the business unit General Manager.

• We track our sustainability performance with the top 10 ESG raters, including S&P Global (Dow Jones Best-in-Class), CDP, MSCI ESG and ISS ESG. Our 2025 rating ranks among the leading scores within the beverage industry.

• We also have specific reputational metrics where we survey how different environmental, social or governance topics are perceived by our consumers and we use customer satisfaction survey where questions on our sustainability approach are also asked.

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Sustainability statement continued

ESRS S4 – Consumers and end-users continued

Processes to identify needed actions in response to negative impacts

We identify the actions based on the risk analysis on quality and food safety (HACCP), based on the findings from all audits performed.

S4-4_10

Our approach when tensions arise between the prevention or mitigation of negative impacts and other business pressures

As a beverage producer, consumers' safety and providing high-quality products is our main priority. We take all measures across the entire value chain, starting from requirements for suppliers, through requirements and standards in manufacturing, storage, transportation, distribution, to the end-point of selling. If any tensions arise between preventing negative impacts and other business pressures, we prioritise consumer safety and product integrity. We maintain rigorous quality and food safety standards and procedures and follow our strict responsible marketing practices.

Metrics and targets

S4-5 Targets related to managing negative impacts, advancing positive impacts, and managing risks and opportunities

S4.MDR-T_01-13

A summarised description of the targets to manage our key priorities related to consumers and end-users is presented below.

S4.MDR-T_01-08

As part of our Mission 2025 goals, we have a target related to calories decrease. We have also set annual rolling targets related to consumers and end-users. Those rolling targets are set at Group level and at local business unit level, and the actuals are reported and monitored via a specialised reporting software.

Table 50: List of targets   ↻ Upstream   O Own Operations   ⅁ Downstream

Name of the target	Description of the relationship between target and policy	Target Level	Absolute/ Relative	Performance	Baseline value	Baseline year	Time–period	Milestones/ Interim targets	Activities	Value chain segment	Geographical boundaries
	MDR-T_01	MDR-T_02	MDR-T_03	MDR-T_13	MDR-T_05	MDR-T_06	MDR-T_07	MDR-T_08		MDR-T_04	
Reduce calories in sparkling soft drinks	Health & Wellness Policy	25% reduction	Relative	19% reduction (target not achieved; 18% in 2024)	0%	2015	2025	n/a	n/a	⅁	All Group

S4.MDR-T_09

Methodologies and assumptions for defining targets

No assumptions are used for targets related to the consumers and end-users.

S4.MDR-T_11

↗ **Please see 'Stakeholders Engagement' on pages 12 to 15**

S4.MDR-T_12

Changes in targets and corresponding metrics, or methodologies, assumptions, limitations, sources and adopted processes used

↗ **Please see S1-MDR-T_12**

S4.MDR-T_13

Performance against disclosed targets

To reach our commitment, we focus on growing zero formulations such as Coca-Cola Zero Sugar, Zero Caffeine and new flavour creations within the Fanta and Schweppes brands.

How targets are monitored and reviewed

↗ **Please see S1.MDR-T_13**

S4-5_01_02_03

Target-setting process and engagement with consumers and end-users

In setting our targets for access to products and services, consumers' safety, responsible marketing practices, and access to quality information, we engage with consumers and end-users through their legitimate representatives and credible proxies who have insight into their situation. This engagement ensures that our targets are aligned with the actual needs and expectations of the consumers and end-users. We also consider best practices in the industry and globally via our membership in industry associations.

Tracking CCHBC's performance

We prioritise effective performance tracking to enhance our engagement with consumers and end-users. Our approach involves setting clear KPIs and regularly assessing our progress (e.g.,

consumer complaints). We gather insights from various teams within our organisation and actively seek consumer feedback. This information helps us refine our strategies and communicate our nutrition and product quality initiatives effectively through channels such as surveys and social media.

S4-5_03

Lessons learned or improvements as a result of CCHBC's performance

In identifying lessons or improvements as a result of our performance, each significant consumer complaint or incident is followed by a lessons learned session with the respective stakeholders. These sessions involve discussions with consumers and their representatives to review the incident, understand the root causes and identify actionable improvements. This collaborative approach ensures that the insights and feedback from those directly affected are incorporated into our performance tracking and target-setting processes, leading to continuous improvement in our practices.

Sustainability statement continued

Appendices

IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

IRO-2_01

Table 51: Datapoints from list of the Disclosure Requirements

Disclosure Requirement	Location in the sustainability statement (page)
BP-1 General basis for preparation of sustainability statements	p. 52
BP-2 Disclosures in relation to specific circumstances	p. 54
GOV-1 The role of the administrative, management and supervisory bodies	p. 57
GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	p. 58
GOV-3 Integration of sustainability-related performance in incentive schemes	p. 58
GOV-4 Statement on due diligence	p. 59
GOV-5 Risk management and internal controls over sustainability reporting	p. 61
SBM-1 Strategy, business model and value chain	p. 62
SBM-2 Interests and views of stakeholders	p. 64
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	p. 64
IRO-1 Description of the process to identify and assess material impacts, risks and opportunities	p. 69
IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	p. 169
E1-1 Transition plan for climate change mitigation	p. 87
E1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	p. 88
E1-2 Policies related to climate change mitigation and adaptation	p. 90
E1-3 Actions and resources in relation to climate change policies	p. 90
E1-4 Targets related to climate change mitigation and adaptation	p. 95
E1-5 Energy consumption and mix	p. 97
E1-6 Gross scopes 1, 2, 3 and Total GHG emissions	p. 97

Disclosure Requirement	Location in the sustainability statement (page)
E1-7 GHG removals and GHG mitigation projects financed through carbon credits	p. 103
E1-8 Internal carbon pricing	p. 103
E2-1 Policies related to pollution	p. 104
E2-2 Actions and resources related to pollution	p. 105
E2-3 Targets related to pollution	p. 106
E3-1 Policies related to water and marine resources	p. 107
E3-2 Actions and resources related to water and marine resources	p. 108
E3-3 Targets related to water and marine resources	p. 113
E3-4 Water consumption	p. 116
E4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	p. 117
E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	p. 117
E4-2 Policies related to biodiversity and ecosystems	p. 118
E4-3 Actions and resources related to biodiversity and ecosystems	p. 120
E4-4 Targets related to biodiversity and ecosystems	p. 121
E4-5 Impact metrics related to biodiversity and ecosystems change	p. 121
E5-1 Policies related to resource use and circular economy	p. 122
E5-2 Actions and resources related to resource use and circular economy	p. 123
E5-3 Targets related to resource use and circular economy	p. 129
E5-4 Resource inflows	p. 132
E5-5 Resource outflows	p. 133
S1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	p. 134
S1-1 Policies related to own workforce	p. 137
S1-2 Processes for engaging with own workers and workers' representatives about impacts	p. 56
S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	p. 141

Sustainability statement continued

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Disclosure Requirement	Location in the sustainability statement (page)
S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	↗ **p. 142**
S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	↗ **p. 148**
S1-6 Characteristics of the undertaking's employees	↗ **p. 135**
S1-7 Characteristics of non-employee workers in CCHBC's own workforce	↗ **p. 136**
S1-9 Diversity metrics	↗ **p. 144**
S1-10 Adequate wages	↗ **p. 136**
S1-11 Social protection	↗ **p. 143**
S1-13 Training and skills development metrics	↗ **p. 145**
S1-14 Health and safety metrics	↗ **p. 146**
S1-16 Compensation metrics (pay gap and total compensation)	↗ **p. 144**
S1-17 Incidents, complaints, and severe human rights impacts	↗ **p. 140**
S2.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	↗ **p. 150**
S2-1 Policies related to value chain workers	↗ **p. 152**
S2-2 Processes for engaging with value chain workers about impacts	↗ **p. 56**
S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	↗ **p. 152**
S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	↗ **p. 152**

Disclosure Requirement	Location in the sustainability statement (page)
S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	↗ **p. 155**
S3.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	↗ **p. 157**
S3-1 Policies related to affected communities	↗ **p. 158**
S3-2 Processes for engaging with affected communities about impacts	↗ **p. 56**
S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	↗ **p. 158**
S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	↗ **p. 159**
S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	↗ **p. 160**
S4.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	↗ **p. 162**
S4-1 Policies related to consumers and end-users	↗ **p. 164**
S4-2 Processes for engaging with consumers and end-users about impacts	↗ **p. 56**
S4-3 Processes to remediate negative output and channels for consumers and end-users to raise concerns	↗ **p. 164**
S4-4 Taking action on consumers and end-users' topic of interest, and approaches to managing it, and effectiveness of those actions	↗ **p. 164**
S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	↗ **p. 168**

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Appendices continued

IRO-2_02

Table 52: Datapoints from other EU legislation

✓ Material for Group Level   ✗ Not Material

Disclosure Requirement and related datapoint	FDR (23) reference	Pillar 3 (24) reference Benchmark Regulation (25) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference		Materiality of information (Group level)
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 (27), Annex II		↗ p.55, 58	✓
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		↗ p. 55	✓
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				↗ p. 59	✓
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (28) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	–		✗
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	–		✗
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 (29) , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	–		✗
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II	–		✗
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14			Regulation (EU) 2021/1119, Article 2(1)		↗ p. 87-89	✓

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✓ **Material for Group Level** ✗ **Not Material**

Disclosure Requirement and related datapoint	FDR (23) reference	Pillar 3 (24) reference Benchmark Regulation (25) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference	Materiality of information (Group level)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article12.1 (d) to (g), and Article 12.2	↗ **p. 87**	✓
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	↗ **p. 95-96**	✓
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator number 5 Table #2 of Annex 1			↗ **p. 97**	✓
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1			↗ **p. 97**	✓
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1			↗ **p. 97**	✓
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	↗ **p. 97-98**	✓
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	↗ **p. 98**	✓

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Material for Group Level   Not Material

Disclosure Requirement and related datapoint	FDR (23) reference	Pillar 3 (24) reference Benchmark Regulation (25) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference		Materiality of information (Group level)
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	↗ **p. 103**	✓
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II	–		✓ (use of phased-in option)
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk.		–		✓ (use of phased-in option)
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).				–		✓ (use of phased-in option)
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2:Banking book – Climate change transition risk: Loans collateralised by immovable property –Energy efficiency of the collateral		–		✓ (use of phased-in option)
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II	–		✓ (use of phased-in option)
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28		Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1		–		✕
ESRS E3-1 Water and marine resources paragraph 9		Indicator number 7 Table #2 of Annex 1			↗ **p. 107-108**	✓

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✓ **Material for Group Level**   ✗ **Not Material**

Disclosure Requirement and related datapoint	FDR (23) reference	Pillar 3 (24) reference Benchmark Regulation (25) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference	Materiality of information (Group level)
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table #2 of Annex 1			–	✗
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1			–	✗
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1			↗ **p. 116**	✓
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1			↗ **p. 116**	✓
ESRS 2- SBM 3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1			–	✗
ESRS 2- SBM 3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1			–	✗
ESRS 2- SBM 3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1			–	✗
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1			↗ **p. 118–119**	✓
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1			-	✗
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1			↗ **p.118–119**	✓
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1			–	✗
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1			–	✗
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex l			–	✗

Sustainability statement continued

Appendices continued

✓ **Material for Group Level**   ✕ **Not Material**

Disclosure Requirement and related datapoint	FDR (23) reference	Pillar 3 (24) reference Benchmark Regulation (25) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference	Materiality of information (Group level)
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I			–	✕
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I			↗ **p. 137**	✓
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labour Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II	↗ **p. 138–139**	✓
ESRS S1-1 Processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I			–	✕
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I			↗ **p. 138–139**	✓
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I			↗ **p. 141–142**	✓
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	↗ **p. 146**	✓
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88	Indicator number 3 Table #3 of Annex I			↗ **p. 146**	✓
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	↗ **p. 144**	✓
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I			↗ **p. 144**	✓

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✓ **Material for Group Level**   ✕ **Not Material**

Disclosure Requirement and related datapoint	FDR (23) reference	Pillar 3 (24) reference Benchmark Regulation (25) reference	EU Benchmark Regulation (25) reference	Climate Law (26) reference		Materiality of information (Group level)
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				↗ **p. 140**	✓
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator number 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		↗ **p. 140**	✓
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and number 13 Table #3 of Annex I			–		✕
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				↗ **p. 152**	✓
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and number 4 Table #3 of Annex 1				↗ **p. 152**	✓
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		↗ **p. 152**	✓
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		↗ **p. 138**	✓
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				↗ **p. 140**	✓
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				↗ **p. 138**	✓

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Appendices continued

✓ **Material for Group Level**   ✗ **Not Material**

Disclosure Requirement and related datapoint	FDR (23) reference	Pillar 3 (24) reference Benchmark Regulation (25) reference	Benchmark Regulation (25) reference	EU Climate Law (26) reference	Materiality of information (Group level)
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	↗ **p. 140**	✓
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1			↗ **p. 140-141**	✓
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1			↗ **p. 138, 164**	✗ * (disclosed due to stakeholders' interests)
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	↗ **p. 141**	✗ * (disclosed due to stakeholders' interests)
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1			↗ **p. 141**	✗ * (disclosed due to stakeholders' interests)
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1			–	✗
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1			–	✗
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	–	✗
ESRS G1-4 Standards of anti- corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1			–	✗

Independent Auditor's limited assurance report on Coca-Cola HBC AG's Sustainability Statement

Independent Auditor's
Limited Assurance Report
To the Shareholders of
Coca-Cola HBC AG

Independent Auditor's Limited Assurance Report to the Shareholders of Coca-Cola HBC AG

We have conducted a limited assurance engagement on the consolidated Sustainability statement of Coca-Cola HBC AG (Coca-Cola HBC or/and "Group"), included in the section "Sustainability statement" of the 2025 Integrated Annual Report of the Board of Directors (the "Sustainability Statement"), for the period from 01.01.2025 to 31.12.2025.

Limited assurance conclusion

Based on the procedures we have performed, as described below in the "Scope of work performed" section of our report, and the evidence we have obtained, nothing has come to our attention that causes us to believe that:

- the Sustainability Statement is not prepared in all material respects, in accordance with Article 154 of the Greek Law 4548/2018, as amended by Greek Law 5164/2024 and in force, which incorporated into law Article 29(a) of EU Directive 2013/34;
- the Sustainability Statement does not comply with the European Sustainability Reporting Standards ("ESRS"), in accordance with Commission EU Regulation 2023/2772 of 31 July 2023 and EU Directive 2022/2464 of the European Parliament and of the Council of 14 December 2022;
- the process carried out by the Group to identify and assess material risks and opportunities (the "Process"), as set out in section "IRO-1 Description of the process to identify and assess material impacts, risks and opportunities" of the Sustainability Statement, does not comply with "Disclosure Requirement IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities" of ESRS 2 "General Disclosures";
- the disclosures in the section "EU Taxonomy" of the Sustainability Statement do not comply with Article 8 of EU Regulation 2020/852.

Basis for conclusion

We conducted our limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised), "Assurance engagements other than audits or reviews of historical financial information" ("ISAE 3000").

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities are further described in the "Auditor's responsibilities" section of our report.

Our independence and quality management

We are independent of the Group throughout this engagement and have complied with the requirements of the International Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants ("IESBA Code"), the FRC's Ethical Standard, as applicable to listed entities, and the ethical and independence requirements of Greek Law 4449/2017 and EU Regulation 537/2014.

Our audit firm applies International Standard on Quality Management 1 (ISQM1) "Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements" and consequently maintains a comprehensive quality management system that includes documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Directors' responsibilities for the Sustainability Statement

Directors are responsible for designing and implementing an appropriate Process to identify the information reported in the Sustainability Statement in accordance with the ESRS and for disclosing this Process in section "IRO-1 Description of the process to identify and assess material impacts, risks and opportunities" of the Sustainability Statement.

More specifically, this responsibility includes:

- Understanding the context in which the Group's activities and business relationships take place and developing an understanding of its affected stakeholders;
- The identification of the actual and potential impacts (both negative and positive) related to sustainability matters, as well as risks and opportunities that affect, or could reasonably be expected to affect, the Group's financial position, financial performance, cash flows, access to finance or cost of capital over the short-, medium-, or long-term;
- The assessment of the materiality of the identified impacts, risks and opportunities related to sustainability matters by selecting and applying appropriate thresholds; and
- Making assumptions that are reasonable in the circumstances.

Independent auditor's limited assurance report on Coca-Cola HBC AG's Sustainability Statement continued

Directors are further responsible for the preparation of the Sustainability Statement, in accordance with the article 154 of Greek Law 4548/2018, as amended with Greek Law 5164/2024 and in force, by which Article 29(a) of EU Directive 2013/34 was transposed into Greek legislation.

In this context, the Directors are responsible for:

- Compliance of the Sustainability Statement with the ESRS;
- Preparing the disclosures in section "EU Taxonomy" of the Sustainability Statement, in compliance with Article 8 of EU Regulation 2020/852;
- Designing and implementing such internal control that management determines is necessary to enable the preparation of the Sustainability Statement that is free from material misstatement, whether due to fraud or error;
- The selection and application of appropriate sustainability reporting methods and making assumptions and estimates that are reasonable in the circumstances.

The Audit and Risk Committee of the Group is responsible for overseeing the Group's sustainability reporting process.

Inherent limitations in preparing the Sustainability Statement

As stated in section BP-2 "Disclosures in relation to specific circumstances" in the Sustainability Statement, some metrics – especially for upstream and downstream value chain segments – are based on indirect sources due to inherent limitations arising from the unavailability of direct data from the value chain.

In reporting forward-looking information in accordance with ESRS, the Directors are required to prepare the forward-looking information on the basis of disclosed assumptions about events that may occur in the future and possible future actions by the Group. Actual outcomes are likely to be different since anticipated events frequently do not occur as expected.

As stated in section "IRO-1 Description of the process to identify and assess material impacts, risks and opportunities" and section "E1 Climate Change" in the Sustainability Statement, the information incorporated in the relevant disclosures is based, among other things, on climate-related scenarios, which are subject to inherent uncertainty regarding the likelihood, timing or impact of potential future natural and transitional climate-related impacts.

Our work covered the matters listed in the "Scope of Work performed" section to obtain limited assurance based on the procedures included in the Program, as this is defined in this section. Our work does not constitute an audit or review of historical financial information in accordance with applicable International Standards on Auditing or International Standards on Review Engagements, and therefore we do not express any other assurance than those listed in the "Scope of Work performed" section of this report.

Auditor's responsibilities

This limited assurance report has been drawn up based on the provisions of article 154C of Greek Law 4548/2018 and Article 32A of Greek Law 4449/2017.

Our responsibility is to plan and perform the assurance engagement to obtain limited assurance about whether the Sustainability Statement is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence decisions of users taken on the basis of the Sustainability Statement as a whole.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgement and maintain professional skepticism throughout the engagement.

Our responsibilities in respect of the Sustainability Statement, in relation to the Process, include:

- Performing risk assessment procedures, including an understanding of the relevant internal control, to identify risks related to whether the Process implemented by the Group to determine the information reported in the Sustainability Statement does not meet the applicable requirements of the ESRS but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control and
- Designing and performing procedures to evaluate whether the Process is consistent with the Group's description of its Process set out in section "IRO-1 Description of the process to identify and assess material impacts, risks and opportunities".

Moreover, we are responsible for:

- Performing risk assessment procedures, including an understanding of the relevant internal control, to identify those disclosures that are likely to be materially misstated, whether due to fraud or error, but not for the purpose of providing a conclusion on the effectiveness of the Group's internal control.
- Designing and performing procedures responsive to where material misstatements are likely to arise in the consolidated Sustainability Statement. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Scope of work performed

Our work involves performing procedures and obtaining evidence for the purpose of deriving a limited assurance conclusion and covers exclusively the limited assurance procedures provided for in the limited assurance program issued by the Hellenic Accounting and Auditing Supervisory Oversight Board according to its decision No 262/22.01.2025 (the "Program"), as it was formed for the purpose of issuing a limited assurance report on the Group's Sustainability Statement.

Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Fotis Smyrnis
the Certified Auditor,
Reg. No. 52861
for and on behalf of
PricewaterhouseCoopers S.A.
Certified Auditors, Reg. No. 113

Athens, Greece
20 March 2026

Notes:

(a) The maintenance and integrity of the Coca-Cola HBC AG website is the responsibility of the directors; the work carried out by the auditors does not involve consideration of these matters and, accordingly, the auditors accept no responsibility for any changes that may have occurred to the sustainability statement since this was initially presented on the website.