

WHISTLEBLOWING POLICY

I. OUR COMMITMENT

Coca-Cola HBC AG (with all its subsidiaries, the "**Company**") is committed to conducting business with honesty and integrity. We expect all employees (including temporary and contract employees), officers, proxies, as well as consultants, contractors, interns, trainees, volunteers, secondees and agents acting in the Company's name, to maintain high standards and to uphold the values and behaviors in accordance with our Code of Business Conduct and Anti-Bribery Policy.

This "Whistleblowing Policy" ("**Policy**") has been adopted by Coca-Cola HBC Polska Sp. z o.o. with its registered office in Warsaw ("**CCHBC**") in fulfilment of its statutory obligations under the Whistleblower Protection Act of 14 June 2024 (Journal of Laws of 2024, item 928) ("**Act**"), following consultation with representatives of persons performing work for the CCHBC selected in accordance with CCHBC procedure.

II. PURPOSE

The purpose of this Policy is to:

- encourage the reporting of any form of inappropriate behavior described in section 6 of this Policy or in applicable laws and regulations
- provide guidance on how to raise concerns
- confirm that 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
- set out rules for the Report fillings, the handling of Reports, Follow-Ups, the protection of Whistleblower, Facilitators and Connected Persons

III. DEFINITIONS

As used in this Policy, the following terms shall have the meanings specified below:

Follow-Up	actions taken by CCHBC to assess the accuracy of the allegations made in the Report (Report verification), including via actions such as an internal enquiry, an investigation to determine whether the Breach has occurred, the taking of measures to address the Breach, communication with the Whistleblower
Information on Breaches	information, including reasonable suspicions, about actual or potential Breaches which occurred or are likely to occur at CCHBC, where the Whistleblower will work, works or has worked or which the Whistleblower is or was in contact with in a work-related context, and information about attempts to conceal such Breaches

Labour Code	the Act of 26 June 1974 – the Labour Code
Facilitator	a person who assists a Whistleblower in making a Report or Public Disclosure in a work-related context, and whose identity and help should not be disclosed
Connected Person	a person connected to the Whistleblower, including a colleague, relative of the Whistleblower or witness who may experience retaliation in a work-related context
Employee	a person employed by CCHBC under a contract of employment
Public Disclosure	the making available in the public domain of Information on Breaches
Report	a notification concerning a Breach, made either openly or anonymously via CCHBC internal reporting channels in accordance with section 7 of this Policy
Navex Global	Navex group, including GCS Compliance Services Europe Limited with its registered office in Ireland

IV. SCOPE

This Policy applies to the Company and its subsidiaries and covers all employees (including temporary and contract employees), officers, proxies, consultants, contractors, interns, trainees, volunteers, secondees and agents acting in the Company's or/and CCHBC's name.

The Policy is a separate document from the terms of your contract with the Company and/or CCHBC.

V. DEFINITION OF WHISTLEBLOWER

A Whistleblower is defined as an Employee, a former Employee, an applicant for employment who obtained Information on Breaches in the process of recruitment or negotiations preceding the conclusion of a contract, temporary worker, a person working for CCHBC otherwise than on the basis of an employment relationship, including under a civil-law contract, an entrepreneur, a proxy, a shareholder of CCHBC, a member of CCHBC's Management Board, persons working under the supervision and direction of a contractor, subcontractor or supplier of CCHBC, including on the basis of a civil-law contract, an officer, a consultant, an intern, a secondee, a volunteer or agent of the Company, who reports or publicly discloses Information on Breaches set out in section 6 below, acquired in the context of their work-related activities.

Any of the above-mentioned individuals will also be considered a Whistleblower if making a Report or Public Disclosure in a work-related context, before entering an employment or other legal relationship

constituting the basis for the provision of work or services or the performance of a function or the supply of goods, or when such a relationship has already ceased. Further, they perceive a need to avail themselves of protection against retaliation for having made the Report.

A Whistleblower may elect to remain anonymous, but the Company and CCHBC encourage the Whistleblower to report on a named, confidential basis but also warrant that no action will be taken to determine the identity of a Whistleblower who has made an anonymous Report.

VI. WHAT SHOULD BE REPORTED

Whistleblowing is when an individual raises concerns about malpractice. The following are considered to be examples of concerns which can be raised (this list is not exhaustive): any suspected fraudulent conduct, corrupt conduct, violation of any applicable antitrust and competition law rules, violation of personal data protection, protection of privacy and company system security rules, endangerment of an individual's or individuals' health and safety, endangerment of the environment, commission of a criminal offence, failure to comply with any legal or regulatory obligation, any act or omission that is unlawful or intended to circumvent European Union and Polish law regarding: public procurement; financial services, products and markets; counteracting of money laundering and terrorist financing; product safety and compliance; transport safety; protection of the environment; food and feed safety; animal health and welfare; public health; consumer protection; protection of privacy and personal data; security of network and information systems; financial interests of the State Treasury of the Republic of Poland, local government units and the European Union; internal market of the European Union, including breaches of EU competition and state aid rules, and corporate tax rules, and also an act or omission constituting a breach of the Company's and/or CCHBC's internal regulations and ethical standards, in particular the of Business Conduct of and the Anti-Bribery Policy, and concealment of any information pertaining to any of the above.

If you are uncertain whether something is within the scope of this Policy, you should seek advice from your Ethics & Compliance Officer, who can also inform you where you can obtain comprehensive and independent information and advice on procedures and remedies and protection available under your local whistleblowing legislation, including the Act.

VII. HOW TO REPORT ISSUES

Wherever possible, any concerns should be first reported internally. Reports of concerns under this Policy may be submitted through an independently operated whistleblower line (online at www.coca-colahellenic.ethicspoint.com and/or by telephone). This service is available in all languages of the territories where the Company operates. Concerns may also be reported directly to the local Ethics & Compliance Officer, General Manager, Function Head, the Head of Corporate Audit, the Senior Audit

Manager - COBC & Compliance, the General Counsel or Head of Legal Compliance. Concerns can be raised in writing or orally (by telephone or via the voice messaging system) and, upon request by the person raising the report, or by means of a physical meeting within a reasonable timeframe.

The Senior Audit Manager - COBC & Compliance and Ethics & Compliance Officer are responsible for maintaining records of reports of potential violations and the actions taken through the case management system. The Head of Corporate Audit is responsible for reporting to the Audit and Risk Committee, on a quarterly basis, the number, nature and status of complaints received. These statistics are given as aggregate data with general descriptions, without revealing sensitive information that could identify the Whistleblower.

Potential Breaches may be also reported at the local level through a whistleblower line operated by an independent operator (Navex Global) or via telephone at 00-800-151-0067 or to Ethics & Compliance Officer, via the following email address: estere.ake@cchellenic.com or in writing to: Coca-Cola HBC Polska Sp. z o.o., ul. Żwirki i Wigury 16, 02-092 Warszawa, with the annotation: „do rąk własnych: Ethics & Compliance Officer”, and upon request by the Whistleblower, in person, at a face-to-face meeting to be arranged within 14 days of receipt of a request from the Whistleblower. COBC & Compliance Audit Manager and Ethics & Compliance Officer are responsible for maintaining records of reports of potential violations and the actions taken in line with the requirements resulting from the Act.

In order to allow for a thorough investigation, the Whistleblower should, when making a Report, provide all information available to them, unless this would lead to the disclosure of their identity, if they wish to remain anonymous.

We encourage you to use internal reporting lines to ensure a timely investigation, however individuals may also report concerns to applicable external authorities as permitted within the local jurisdiction. The Company advises you to seek advice before reporting a concern to any external bodies. The Ethics & Compliance Officer is available to advise on where you may seek independent advice.

The Whistleblower may also report concerns externally, i.e. directly to the Ombudsman, or to a public authority with jurisdiction over the subject thereof, without the Breach first being reported to CCHBC (internal reporting). The rules for external reporting are established by the Ombudsman and competent public authorities and are available at relevant websites of these authorities¹.

VIII. CONFIDENTIALITY

¹ Including: The Ombudsman (Rzecznik Praw Obywatelskich) at <https://bip.brpo.gov.pl/pl>

The Company and CCHBC will take every reasonable precaution to keep the identity of anyone raising a concern confidential, consistent with conducting a thorough and fair investigation and being compliant with applicable laws. It is not necessary for the Whistleblower to provide personal data, however, if the Whistleblower decides to provide these, CCHBC will be the controller of these data. All data will be processed in accordance with the Data Privacy Policy. The Whistleblower's data will be processed for the purpose and to the extent necessary to carry out this procedure in accordance with Article 6(1)(e) of the GDPR and Article 9(2)(g) of the GDPR in relation to special categories of data. Personal data that are not relevant to the processing of the Report is not collected and, if inadvertently collected, will promptly be deleted.

Access to any Report will only be permitted to authorized individuals who must necessarily be made aware of the Report and possesses the written authorization of CCHBC.

The identity of the individual making the Report is confidential and will not be disclosed without explicit consent to anyone beyond authorized individuals who receive and follow up on the Report. Only persons authorized in writing to receive Reports and to take Follow-Up action may access such confidential Report information. The Company and CCHBC will ensure that all personal data are handled in accordance with its Data Privacy Policy, as well as ensuring that persons involved in the investigation are aware of the data protection requirements. All persons accepting and verifying the Reports and taking Follow-Up actions are obliged to maintain confidentiality.

Personal data processed in connection with a Report are retained by CCHBC for no more than 3 years following the Follow-Up actions completion date or after the completion of the proceedings initiated by these actions.

The Whistleblower can at any time contact CCHBC via e-mail at: DataProtectionOffice@cchellenic.com with a request to exercise their rights under the GDPR (the right of access to and rectification or erasure or restriction of processing of, the personal data of the data subject). The Whistleblower may also lodge a complaint with the Personal Data Protection Office if finding any irregularities in the processing of their personal data.

IX. PROCEDURES OF INVESTIGATION

All reports of concerns falling under this Policy will be acknowledged no later than 7 days after receipt, unless the Whistleblower failed to provide a contact address in the Report. Concerns will be investigated promptly, impartially and appropriately in line with the Company's approved investigation guidelines.

Persons raising concerns will be kept informed by the Company and CCHBC of the progress of any investigation and of any likely timescales, and any information received about the investigation should be kept confidential.

Determination of findings will be reviewed by the relevant disciplinary committee and appropriate action will be taken. The detailed description of the investigation process, as well as information on what may be potential disciplinary actions for breach of conduct may be found in the Guidelines for Handling Potential COBC Matters.

COBC & Compliance Audit Manager and Ethics & Compliance Officer are authorized to undertake verification of the local Reports, internal inquiries and further communication with the Whistleblower. Ethics Committee is chaired by Ethics & Compliance officer and BU People & Culture Direction, BU CFO and on rotating basis BU Sales Director and/or BU Supply Chain Director. Ethics Committee is supported by COBC & Compliance Audit Manager, who prepares the meeting materials and minutes. The Ethics Committee will take any remaining Follow-Up action/s, in particular assesses whether there has been a Breach and decides on measures to address such Breach.

If a Breach is confirmed, CCHBC will take remedial measures appropriate to the situation. These may include, in particular: prosecution, notifying the relevant law enforcement authorities, taking action for the recovery of funds, the implementation of recommendations on periodic financial audits and other audits, organization of regular training, and, with respect to Employees, the application of disciplinary measures as set out in the Labour Code.

X. PROTECTION

The Company and CCHBC are committed to ensuring that an individual is not disadvantaged in any way by validly raising concerns about suspected reportable behavior if they had reasonable grounds to believe that the information was true and accurate at the time of reporting, and they reported such concerns in accordance with this Policy.

No retaliation, or any attempts or threats thereof may be taken or made against the Whistleblower, or a Facilitator who assists a reporting person in the reporting process in a work-related context, and whose assistance should be confidential, or Connected Persons who are connected with the Whistleblower and who could suffer retaliation in a work-related context, if they also remain in an employment relationship with CCHBC or otherwise provide work for CCHBC by reason of submitting a Report or making a Public Disclosure. In particular, those protected will not be disadvantaged by dismissal, demotion, loss of benefits, threats, harassment, discrimination or bias. If there are concerns

surrounding the safety of the Whistleblower, a leave of absence or a temporary change of workplace may be requested, and such requests will be given appropriate consideration.

A Whistleblower who performs work or is to perform work for CCHBC under a legal relationship other than an employment relationship, must not be treated in an disadvantageous manner by reason of submitting a Report or making a Public Disclosure, with disadvantageous treatment deemed to include, in particular, termination with or without notice or withdrawal from the contract to which the Whistleblower is a party, in particular a contract regarding the sale or supply of goods or the provision of services, unless CCHBC proves that such treatment was motivated by objective reasons.

A breach of this section by any employee, officer, consultant or contractor, will be considered a breach of the Code of Business Conduct and dealt with as such. If a Whistleblower, Facilitator or Connected Person feels that retaliations have been taken against him/her as a result of their action, they may appeal through any one of the officers identified in the **appendix** to this Policy.

Reporting or Public Disclosure may not give rise to any liability for a breach of third-party rights or obligations laid down by law, including liability for damages, provided that the Whistleblower had reasonable grounds to believe that such Reporting or Public Disclosure was necessary for revealing a breach of law pursuant to the Act.

If, at any time, it is discovered that a false accusation has knowingly been raised, the protection granted under this procedure will be withdrawn and the individual concerned will be subject to disciplinary action under the Code of Business Conduct.

Any term contained in a contract or agreement purporting to prevent you raising concerns under this Policy will not be valid.

XI. FEEDBACK

If the identity of an individual raising a concern is known, feedback on the progress of the investigation will be provided where appropriate.

A note of the decision will be provided to you. We will provide feedback within three months of the concern being reported (or six months in duly justified cases). However, because the Company strives to maintain confidentiality in all investigations it may not be possible to inform the individual raising a concern of specific details of the investigation and disciplinary actions taken as a result.

Any information received about the investigation and/or outcome should be treated as strictly confidential.

With respect to local Reports, we will provide feedback no later than within 3 months of the acknowledgement of receipt of the Report or, in the absence of acknowledgement, within 3 months after the expiration of 7 days from the date of filing the report of concern, unless the Whistleblower has not provided a contact address to which such feedback should be provided. Feedback will elaborate on actions or measures that are planned or have been taken in response to the Report, as well as relevant reasons for these actions.

XII. PENALTIES FOR BREACH OF THIS POLICY

Any Employee (including any temporary or contract employee), officer, consultant or agent of the Company breaching this Policy will be considered as in breach of the Code of Business Conduct and dealt with accordingly.

XIII. PROCESS VISIBILITY

Employees are familiarized with this Policy prior to employment. A person applying for work based on an employment relationship or other legal relationship constituting the basis for the performance of work or services or performing a function for CCHBC, shall be informed about this Policy along with the commencement of recruitment or negotiations preceding the conclusion of the contract. Information about CCHBC's procedures for the treatment of whistleblowing complaints are available on CCHBC's Intranet and referenced in CCHBC's Code of Business Conduct. The Policy and the Code of Business Conduct and the Anti-Bribery Policy are available at: www.coca-colahellenic.ethicspoint.com.

This Policy has been subject to consultation with representatives of persons performing work for the CCHBC and shall enter into effect 7 days after being communicated in the manner customary in CCHBC.

CCHBC reserves the right to amend and revise this Policy at any time. Amendments may be required where there is a change in the way in which CCHBC operates due to market conditions or a change in employment law or other legislation which requires a Policy to be amended. In any event a review will be made annually.

Person obliged to comply with this Policy should ensure that they act in accordance with the aims and objectives hereof and are familiar and comply with the terms of this Policy. Any breach of this Policy may result in disciplinary or contractual sanctions being imposed.

APPENDIX

The authorized officers at the Group level with whom individuals may disclose any concerns related to potential violations of this Policy are the:

- Audit & Risk Committee Chairman
- General Counsel
- Head of Corporate Audit
- Head of Legal Compliance