

## Donations Policy

### Context

We are determined to create value for all stakeholders by supporting the socio-economic development of the societies in which the business operates. As a subset of our community engagement strategy, donations are an integral part of that value creation. Over the years, our donations and other community investments have evolved from standalone philanthropic initiatives to long-term, group-wide programmes closely linked to the business priorities and material issues. We have prioritised the following programme areas that are of critical importance across our markets, i.e.

- Community resilience, including disaster relief and recovery
- Sustainable access to safe water for our communities
- Economic empowerment for young people and women
- Circular economy projects and initiatives
- Locally relevant charity initiatives

This policy has been established to reflect scope, processes and controls that are to be employed to ensure charitable actions are carried out with fairness and due diligence and are reflective of our core values and community approach.

### Scope

This policy establishes principles and requirements for making donations and applies to all Coca-Cola HBC business units and employees. Donations can be granted both at Group and local levels. Any donation must comply with the Coca-Cola HBC [Code of Business Conduct](#), [Anti-Bribery Policy](#), [The Coca-Cola Company's Responsible Marketing Policy](#) (if applicable) and with all other applicable rules and regulations.

The term "**donations**", as used in this policy, refers to monetary or in-kind (including our products) charitable contributions. It does not cover the initiatives of financing specific project, approved at Group or local level as per relevant Chart of Authority, and/or gifts or other contributions offered to nurture / establish business relationship with any third party.

This policy does not cover commercial sponsorship (e.g. monetary or free product contribution given to customers / sport venues and organisations as counterpart of visibility/promotion of our brands) requests and cause-related marketing activities, nor donations made by employees in their personal capacity.

### Objective

We recognise the diversity of people, culture, and social needs. With donations, we aim at inspiring a better quality of life by means of long-term, sustainable support for chosen beneficiaries. Moreover, we support the involvement of our employees in donations and community engagement as such.

### Selection criteria

Coca-Cola HBC supports only initiatives falling under one of the pillars: community resilience, including disaster relief and recovery, sustainable access to safe water for our communities, economic empowerment for young people and women, circular economy projects and initiatives or locally relevant charity initiatives. All recipients of Coca-Cola HBC donations must be a registered non-profit organisation, certified school, hospital, or other academic or social institution. We prefer organisations which

- (a) Have long-term goals and objectives that are publicly communicated;
- (b) Are committed to sustainable development;
- (c) Are renowned experts in the area for which the donations is made;
- (d) Encourage stakeholder engagement and volunteerism; and
- (e) Are transparent about their activities and report on those publicly.

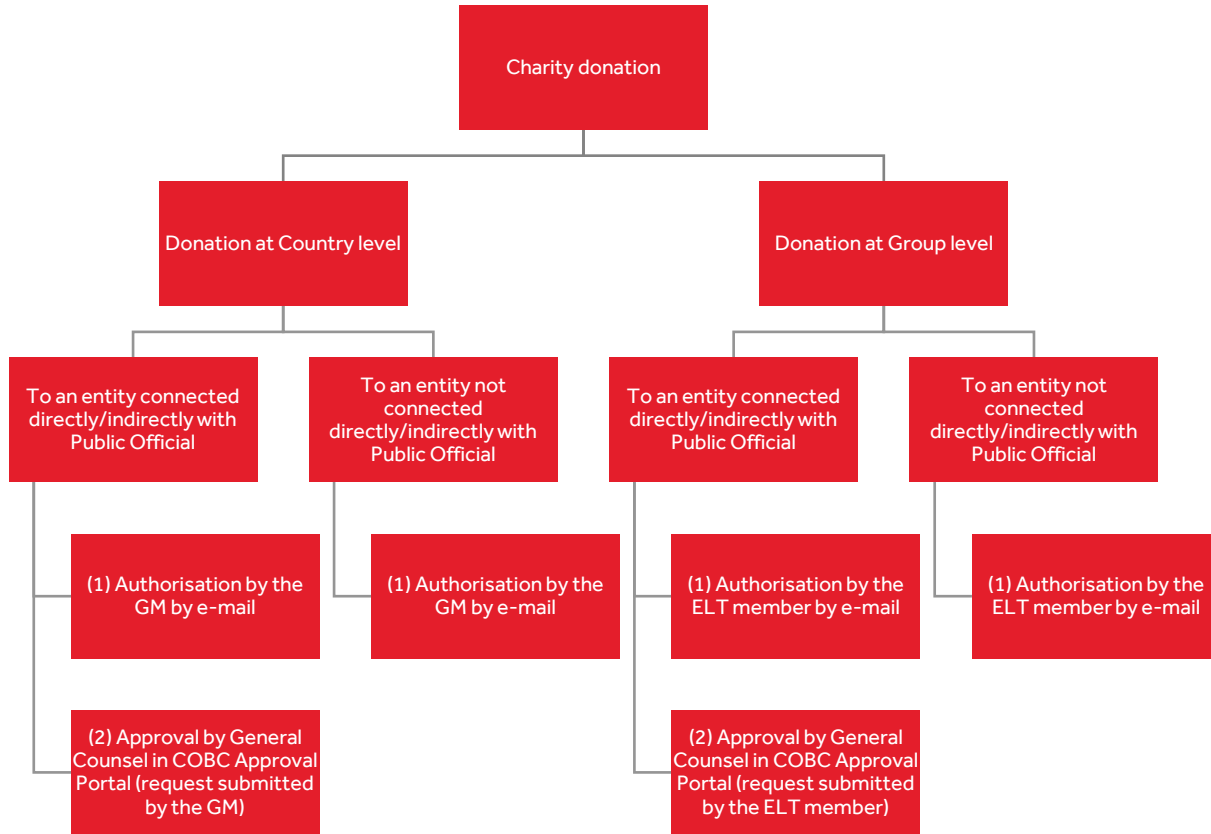
Coca-Cola HBC will not make donations to

- (a) Individuals, religious, political, or legislative organisations;
- (b) 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;
- (c) Organisations that do not fully respect human as per the UN Guiding Principles on Business and Human Rights and the resolutions of ILO Conventions;
- (d) 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;
- (e) Professional local sports, family reunions, beauty contests or commercial shows;
- (f) Organisations that conflict with Coca-Cola HBC's business principles and Code of Business Conduct;
- (g) Projects with a detrimental effect of environment or biodiversity;
- (h) Entities without good standing and a clean record with authorities; or
- (i) Projects which create the appearance of a bribe, kickback, other corrupt practice, or projects which require any confidentiality about the contribution.

All donations are made at the discretion of Coca-Cola HBC. Coca-Cola HBC reserves the right to deny any request for support.

## Governance

Donations under this policy may be made only as per the following decision-making process:



In addition to the Country General Manager (GM) or Executive Leadership Team (ELT) member authorisation, donations to Public Institutions and or to entities directly or indirectly connected to Public Officials, must be approved through the CoBC Approval Portal by the relevant Ethics & Compliance Officer (the relevant request can be submitted by or on behalf of GM or ELT member).

Corporate Affairs & Sustainability Team proposing the donation should verify if the recipient is a Public Institution or is directly or indirectly connected to Public Officials, by gathering publicly available data and/or performing a due diligence process (also with the support of any available third-party tool/platform). In case of doubts please consult with relevant Ethics & Compliance Officer.

Following donations **do not require prior approval** of the General Manager, Group Executive Leadership Team Member, or relevant Ethics & Compliance Officer:

- (a) Free product donations (non-alcohol products) **up to 10 pallets per year to the same recipient**
- (b) Non-financial donations of the value **up to 10,000 EUR per year to the same recipient**
- (c) Financial donations of the value **up to 10,000 EUR per year to the same recipient**

It is never allowed to give any donation in the following circumstances, regardless any threshold:

- in order to obtain or receive, directly or indirectly, an inappropriate business benefit or advantage for Coca-Cola HBC or avoid a business disadvantage.
- to a Public Official or to any entity directly or indirectly connected to a Public Official who can influence an ongoing or anticipated matter for Coca-Cola HBC or in order to “facilitate” or expedite government actions or services by any Public Official (e.g., permit, approval or license applications, customs clearance, work permit or other applications or governmental inspections, contract negotiations, tender and supplier selection processes).
- if excessive, not reasonable, or not appropriate in the circumstances, or if prohibited by local law.
- for any donation of cash or cash equivalents (such as gift cards or daily/cash allowances).

**Relevant expenditures** (excluding free-product donations) must be recorded under the appropriate AB General Ledger accounts.

All contributions must be documented in writing, including the purpose and objectives the contribution, the intended recipient, eligibility criteria, the amount and payment terms as well as any other relevant information.

All donations for charities to Public Institutions must be granted based on a written agreement.

Coca-Cola HBC has standard terms for payments which extend to donations.

### **Evaluation**

Coca-Cola HBC ensures applicants (continue to) comply with the terms and objectives of Coca-Cola HBC’s Donations Policy. The company maintains a regular dialogue with the recipient organisations to evaluate the effectiveness and impact of its donations, to improve the management of existing projects and to identify future opportunities.

Coca-Cola HBC is also committed to communicating its donations and the broader community outreach to employees and the public at large in order to encourage employee and stakeholder engagement in volunteering initiatives.

We will review this policy at least once a year in order to integrate latest developments, stakeholder feedback or other lessons learned.

Marcel Martin  
Chief Corporate Affairs and Sustainability Officer  
Coca-Cola HBC AG

Date issued: 13 March 2025

Note: This policy supersedes and replaces the previous policy titled Corporate Charitable Contributions Policy dated December 2020.