

*Coca-Cola*  
EUROPACIFIC  
PARTNERS



**POLICY HUB**

**2024**

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# 1. INTRODUCTION (LETTER FROM CCEP CEO)

We delight our customers and consumers with great beverages and great service, with our great people. We aim to be a force for good in our communities. We operate in different countries with different local laws, regulations, cultures and traditions, but we have common standards and run our business in a law-abiding, ethical and practical way everywhere.

This manual sets out our policies and where you can find guidance and more details. These policies and practices apply to all of us in Coca-Cola Europacific Partners plc (CCEP plc) and all of its consolidated subsidiaries (together **CCEP**, or the **Group**).

Our growth and long-term sustainable success will only come with consistently high standards of corporate governance. Please take time to achieve together and proud of how we do it.

Damian Gammell  
Chief Executive Officer

## 2. HOW WE DO BUSINESS - OUR STRATEGY AND BUSINESS BEHAVIOURS

Coca-Cola Europacific Partners is one of the leading consumer goods companies in the world. We are in the privileged position of making, moving and selling some of the world's most loved brands – helping 1.75 billion customers across 29 countries grow, with over 600 million consumers able to enjoy our products.

We combine the strength and scale of a large, multi-national business with an expert, local knowledge of the customers we serve and communities we support.

Our aim is **to delight customers and consumers with great beverages and service, creating shared and sustainable value.** As a growth company, CCEP has defined a strategy and ways of working that will enable it to be a total beverage company, a leading consumer goods company and the world's most valuable Coca-Cola bottler.

### a) Business Strategies

CCEP has defined five **Strategic Growth Imperatives** to drive growth and value.

These are:

- i. Top Line Revenue Growth
- ii. Customer and Execution-centric Business
- iii. Future Competitiveness
- iv. Sustainability and Stakeholder Equity
- v. Culture and Capability

### b) Ways of Working

It all starts with people and behaviour – and this leads to growth. The following five ways of working will deliver our strategy.

- i. Focus on Customers and Frontline
- ii. Listening and Caring
- iii. Passion for Growth
- iv. Empowered to Win together
- v. Execute with Speed and Agility

### c) The Foundations of our Business

Our business is based on the following foundations:

- i. Customer-centric operating model
- ii. Entrepreneurial culture
- iii. Sustainability leadership
- iv. Digital excellence
- v. Relationship with The Coca-Cola Company (TCCC)

CCEP has created policies, procedures and policy guidance to support our purpose, strategy and ways of working. Non-compliance to our policies exposes CCEP to additional levels of risk and may result in corrective action.

## 3. OVERRIDING PRINCIPLES

Our policies aim is to help everyone in CCEP to:

- Manage risks
- Support compliance with the law
- Do the right thing for the business, for each other, for our communities and for the environment

The policies in this document are all subject to and must be read with:

- **Code of Conduct** – This Code sets out how we work at CCEP
- **Chart of Authority** – This approval matrix defines the internal approval requirements needed for various transactions. The Chart of Authority applies to **CCEP** and the **Group**.

Policies in CCEP are either **CCEP-wide Policies** or **Function, Business Unit or Country-specific Policies**.

- **CCEP Policies** – Policies which apply to the whole of CCEP, to all functions and in all countries we operate, as a group wide Policy.
- **Function, Business Unit or Country specific Policies** – Policies which apply to only one or some Business Units, countries or functions in CCEP.

In this manual we set out the **CCEP Policies** and their general purpose. On the policy page you can also find guidelines and other resources. Additional specific policies for particular BUs or countries can be found on each country's intranet.

New policies should be created following the **Policy Guidance**. This sets the standards to be followed for all Policies and their related processes and guidelines.

Some policies are supported by a specific training. The corresponding guidance will provide more information about mandatory trainings. Complete all related trainings to fully understand the content of a policy.

Non-compliance with our policies and policy guidance could lead to disciplinary action up to, and including, instant dismissal where appropriate.





# a) Code of Conduct

Our Code of Conduct has been created to help guide us in our success. In line with our company purpose and behaviours, our code should influence every business decision we make, every transaction we undertake, and every conversation we have internally and externally.

Helping to grow our business means taking responsibility and making daily decisions in the right way. Part of what makes CCEP a great place to work is our Code of Conduct. This code sets out the business principles that we need to understand while working for CCEP. It also gives more information about where to find help. Taking the right actions will ensure an inclusive and safe workplace for us all, making CCEP a great company to work for and to work with.

Our code helps us to achieve our objectives in the right way and maintain our strong reputation.

This means that all of us:

- Act with integrity in everything we do
- Make the right decisions for the long-term sustainability of our business
- Consider the appearance of our actions
- Listen, seek to understand, and take accountability for our decisions
- Seek guidance when we are uncertain about a situation or need advice

Those of us in management positions are trusted with additional responsibilities:

- Promoting our vision, purpose, and way of working
- Leading by example and serving as role models
- Creating an open environment that encourages others to raise concerns without fear of retaliation
- Helping resolve any questions or concerns
- Ensuring that retaliation does not occur against those that ask questions or raise concerns

We have embedded our Code of Conduct as an essential and fundamental part of our culture. Employee training is provided and will be refreshed on a regular basis. Furthermore we ensure the Code of Conduct is available on our internal local intranets and is published on our external webpage.

Responsible Owner: Chief Compliance Owner

# b) Chart of Authority

The **Chart of Authority (COA)** is a governance document that defines the approval requirements for various transactions and agreements. The COA applies to Coca-Cola Europacific Partners plc and all of its consolidated subsidiaries.

The purpose of the COA is to (1) define decision-making approval requirements; and (2) ensure adherence to applicable laws and regulations.

In order to support efficient and effective decision making, we maintain two types of COAs: Global (GCOA) and Local (LCOA).

Both COAs must be consulted in the review and approval of transactions and agreements. Strict compliance is required because entering into transactions without the required level of review and approval could expose the Company to material risk and may constitute a violation of CCEP's Code of Conduct.

A LCOA defines approval requirements for transactions authorised at BU level.

Each Business Unit must establish and comply with their own LCOA that defines who is authorised to approve transactions not governed by the GCOA or delegated by the GCOA to the BUs, including routine, day-to-day transactions, spending limits and approvals by position.

For transactions specifically covered by the GCOA, the LCOA may require additional approvals, but cannot grant approval authority that contradicts the Global Chart of Authority. The GCOA takes precedence over all LCOAs.

Responsible Owner: The Global Chart of Authority is owned by the VP Corporate and Deputy Company Secretary

# 4. CCEP Policies

## a) Our People and Company

### Anti-facilitation of Tax Evasion

#### Description:

The purpose of this Policy is to describe the standards, criteria and responsibilities relating to our zero-tolerance approach to facilitation of tax evasion or foreign tax evasion, whether under English law or under equivalent laws of any relevant and applicable country. This Policy shall apply as a company-wide Anti-Facilitation Tax Evasion Policy.

#### Key points:

This policy is to set out Coca-Cola Europacific Partners plc and individual employee's responsibilities in observing and upholding our position on preventing the criminal facilitation of tax evasion and provide information and guidance on how to recognise and avoid tax evasion.

Tax evasion is the offence of cheating the public revenue or fraudulently evading UK tax or the equivalent tax in any relevant non-UK jurisdiction, and is a criminal offence in the UK and if applicable, in non-UK jurisdictions. The offence requires an element of fraud, which means there must be deliberate action, or omission with dishonest intent.

It is not acceptable for you (or someone on your behalf) to directly or indirectly, engage in any form of facilitating tax evasion or foreign tax evasion:

- Aid, abet, counsel or procure the commission of a tax evasion offence or foreign tax evasion offence by another person;
- Fail to promptly report any request or demand from any third party to facilitate the fraudulent evasion of tax (whether UK tax or tax in a foreign country), or any suspected fraudulent evasion

of tax (whether UK tax or tax in a foreign country) by another person, in accordance with this policy;

- Engage in any other activity that might lead to a breach of this policy; or
- Threaten or retaliate against another individual who has refused to commit a tax evasion offence or a foreign tax evasion offence or who has raised concerns under this policy.

The prevention, detection and reporting of tax evasion and foreign tax evasion are the responsibility of all those working for us or under our control. You are required to avoid any activity that might lead to, or suggest, a breach of this policy.

You must notify your manager or the compliance manager or report it via a Speak Up channel as soon as possible if you believe or suspect that a conflict with this policy has occurred, or may occur in the future.

Non-compliance with our policies and policy guidance could lead to disciplinary action up to and including instant dismissal where appropriate.

Responsible Owner: Vice President, Tax

## Anti-Harassment and Inclusion, Diversity & Equity Policy

### Description:

The purpose of this policy and guidance is to set out our commitment to increasing workforce diversity and fostering an inclusive workplace which is equitable and free from discrimination and harassment, including sexual harassment.

### Key points:

- Inclusion is creating an environment where people with different characteristics and identities feel empowered and that they can belong.
- Diversity describes the unique visible and invisible characteristics that make us who we are. Examples include but are not limited to: gender, gender identity and expression, race, faith, ethnicity, cultural heritage, age, social background, mental or physical ability or disability, national origin, marital or family circumstances, pregnancy, maternity and sexual orientation.
- Equity ensures that we remove barriers and create the conditions so that everyone has the same opportunities at work (see further information).
- Harassment is any unwanted physical, verbal, or non-verbal conduct that has or may have the effect of violating a person's dignity or creating an intimidating, hostile, degrading, humiliating, or offensive environment. Harassment may come in the form of physical actions, visual displays, or verbal remarks.

### How we take action:

- We create a thriving environment that inspires the individual and collective potential of our people by attracting, developing and retaining diverse talent, fostering inclusion, collaboration, and connections and supporting our workforce to be themselves throughout their time at CCEP.
- All employees have a responsibility to act inclusively and to ensure a safe and harassment free workplace environment at CCEP, in line with our Everyone's Welcome (ID&E) Principles and our Code of Conduct. Discrimination of any kind will not be tolerated and may lead to disciplinary action, including dismissal without notice, in line with local laws. All forms of harassment, direct or indirect discrimination and bullying are prohibited.

- Managers and Leaders have additional responsibility to take appropriate action to consider and promote equity, diversity and inclusion in the workplace and, with the support of the Code of Conduct respond appropriately in circumstances where actions and/or behaviour are not in line with our values or Everyone's Welcome Principles.
- Any person who feels that they have experienced discrimination or harassment, or who is aware of conduct that may violate this Policy, is encouraged to share their concerns as outlined in our Code of Conduct.
- In case of sexual harassment settlements, Coca-Cola Europacific Partners encourages not to use confidentiality agreements, such as non-disclosures, unless requested by the victim.

Responsible Owner: Chief People & Culture Officer

## Business Continuity and Resilience Policy

### Description:

This Policy sets out a clear and consistent approach to Business Continuity and Resilience that is aligned to the international standard, ISO 22301.

Business Continuity and Resilience helps to ensure key CCEP processes, products, services and suppliers are identified and protected to a defined level and have adequate planning in place to recover these in the event of business interruption and / or incidents.

This Policy shall apply to all CCEP employees, business units, sites and interactions with third parties upon whom CCEP is dependent.

### Key Points:

CCEP's BCM Systems (BCMS) shall apply the "Plan, Do, Check, Act" (PDCA) model to planning, establishing, implementing, operating, monitoring, reviewing, maintaining and continually improving the effectiveness of an organization's BCMS.

### Business Continuity Management Objectives;

- All employees should seek to prevent incidents from occurring through planning and preparing for events that may cause business interruption.
- All employees should continuously monitor for, detect and report incidents using the Incident Management and Crisis Response (IMCR) process.
- All employees should support in recovering from incidents, ensuring business operations are restored to acceptable, defined levels.
- All employees should strive to improve business processes as a result of incidents suffered.

Responsible Owner: For questions related to this Policy or Business Continuity, contact the central BCR Team: [Resilience@CCEP.com](mailto:Resilience@CCEP.com). If you wish to raise an incident please use the IMCR process or refer to the Incident Management Team (IMT).

# Business on the internet Policy

## Description:

The Business on the Internet Policy describes the standards, criteria and responsibilities relating to “Business on the Internet”. It defines the Company’s objectives for using Cloud and Web based services for business purposes, against the risks of Confidentiality, Integrity & Availability and the risk of non-compliance with applicable regulations. It defines the required measures and controls which need to be observed before implementing or using any internet based services.

## Key Points:

- Minimum requirements: before the implementation of any new internet based computing service for CCEP, the requestor must ensure the service is registered by BPT; the service is fit for the purpose and designed to support; an information security assessment has been performed by information security; the use of the service is approved by the business owner and by BPT; required technical measures must be in place; the use of the service is supported by a contract.
- Before any implementation of a new internet based computing service for CCEP, the information Security team must complete an Information Security Assessment to ensure the Group’s information and data will be adequately protected.
- In alignment with the classification of the processed data, appropriate technical measures must be implemented to protect CCEP business data.
- Access from internet to any CCEP application shall be granted to every CCEP enrolled device.
- Each use of CCEP internet based computing services should be supported by a contract, which covers all clauses that apply to standard external supplier contracts and include special provisions related to the use of internet based services.
- BPT must be involved in any changes of CCEP internet based services.
- The provider of internet based services is required to comply with the CCEP Information Security Incident Response Standard.
- Depending on the criticality and classification of the CCEP business data which is processed in the internet based service, sufficient measures must be implemented to ensure the availability of the data.
- CCEP personal cloud services accounts may not be used for the storage, manipulation or exchange of Group-related communications or Group-owned data.

Responsible Owner: Chief Information Security Officer

# CCEP Groupwide Dealing Policy

## Description:

The purpose of this policy is to ensure that employees do not misuse, or place themselves under suspicion of misusing, information about the CCEP Group that they have and is not public.

## Key Points:

- Employees must not disclose any confidential information about the Group (including any inside information) except where they are required to do so as part of their employment or duties. They should not share the Group’s confidential information with family, friends or business acquaintances.
- Employees must not deal in any securities of the Group if they are in possession of inside information about the Group. They must also not recommend or encourage someone else to deal

in the Group’s securities at that time – even if they will not profit from such dealing.

- Employees may, from time to time, be given access to inside information about another company (for example, one of the Group’s customers or suppliers). They must not deal in the securities of any company when they have inside information about it.
- Some employees will also be subject to the Group’s Dealing Code. Employees will be told if they are required to comply with the Dealing Code as well as the Group wide Dealing Policy.
- Failure to comply may result in internal disciplinary action. It may also mean a civil and/or criminal offence has been committed.
- Any questions should be directed to the Company Secretary or local Head of Legal.

Responsible Owner: Vice President Legal – Corporate and Deputy Company Secretary



# Closed Circuit Television (CCTV) Policy

## Description:

Safety and security for our employees and CCEP’s belongings is paramount. One important pillar of this duty to protect is the implementation of a closed circuit television. Our CCTV policy sets out the standard principles for CCEP’s use of closed circuit television (CCTV) images to monitor the perimeter of, and access to, our buildings and specified production and process areas.

The policy describes the management of the CCTV equipment and images to ensure that the company is compliant with the General Data Protection Regulation (EU) 2016/679 and European Convention of Human Rights, as enacted into relevant national law and other local legislation (such as Employment Law) and Codes of Practice/guidance.

The document is subject to local CCEP policies, processes, regulations and laws and applies to all CCEP sites, except for Germany.

## Key Points:

- The balance of security and securing of personal rights of people entering our area is key for the usage of CCTV. CCEP will make every effort to position cameras so that they cover only CCEP premises, as well as specified production and process areas.

The company will clearly display signs in a way that employees and visitors are aware they are entering an area covered by CCTV.

- CCTV images will not be retained indefinitely. Access to, and disclosure of images recorded on CCTV will be restricted and controlled.
- CCTV monitors the specified Production and Process Area [24 hours a day and this data is continuously recorded]
- CCTV monitors the perimeter of buildings and access (both the main entrance and secondary entrances) and storage areas 24 hours a day and this data is continuously recorded.
- Individuals have the right to access personal information about themselves, including CCTV images subject to the statutory conditions.
- Disclosures to third parties will only be made in accordance with local legislation and GDPR legislation for which the system is used.

Responsible Owner: Vice President Corporate Security, CCEP

## Conflicts of Interest Policy

### Description

This policy gives guidance on avoiding a Conflict of Interest.

### Key Points:

- A conflict arises when your private or professional interests or duties conflict directly with your obligations to Coca-Cola Europacific Partners (CCEP). In all business relationships with third parties or organisations and in all personal business undertakings you are required to:
- Avoid personal transactions, situations, or activities in which your personal interests actually or potentially conflict with those of CCEP;
- Act in accordance with applicable laws and CCEP standards and policies including those contained in Our Code of Conduct and your contract;
- Protect the property, rights, interests, responsibilities, confidential information, and reputation of CCEP; and
- Avoid investments that could affect, or appear to affect, your decision making on behalf of CCEP.
- Register any conflict of interest into the Conflict of Interest Register to maintain the appropriate transparency and support the ongoing management of a conflict.

If you have a conflict of interest, or think you may have a conflict of interest, together with your manager you should discuss ways of resolving the conflict. If you are unsure how to resolve the conflict, your P&C Business Partner will be able to support you and your manager in making this decision.

Responsible Owner: Chief Compliance Officer

## Data Management and Retention Policy

### Description

Within CCEP we need to ensure all our data is retained in line with legal and business requirements, both for its minimum and maximum retention periods. Regardless the format (digital, physical) that the data is in or the location where it stored, once the data retention period

has expired, it must be deleted. If there are no specific legal requirements for a certain type of data, we must discard it when it no longer serves any (future) business purpose.

### Key Points

To achieve these requirements, for each data domain, a data owner will be accountable for ensuring that data within their remit meets the required standards set by the Data Governance Strategy. Data owners are accountable for the applied minimum and maximum retention times of the data in their domain.

Throughout all stages of the 'Data Lifecycle' from creation, storage, use, sharing, retaining, archiving to destroying, everyone that uses and handles CCEP data will :

- Consult the policy, guidance and retention schedules
- Comply with this policy, guidance and retention schedules
- Store data in line with guidance and retention schedules
- Keep data up to date
- Report policy violations
- Transfer records when leaving their role

### Scope

This policy shall apply in all business areas as a global Policy, and applies to all data, documents and records within the CCEP, regardless the format (digital, physical) that the data is in or the location where it stored. This policy is binding on all persons working for each business unit within CCEP, its subsidiaries, operating companies.

Responsible Owner: Records Management Lead

## Data Privacy Policy

### Description:

CCEP and all those we work with, will ensure all personal data is kept safe and processed in a responsible manner in accordance with the law. We will implement privacy-by-design into our processes. Data Privacy is a core value of our society and is protected by various laws. It affects CCEP in daily life where ever and whenever we process information relating to identified or identifiable individuals. The Data Privacy Policy describes and sets the principles for CCEP to act in a responsible and transparent way to ensure all personal data entrusted to CCEP is protected and processed in a fair and lawful manner. The Privacy Policy Guidance describes CCEP's comprehensive Privacy Programme and further translates the principles into a structured framework of controls.

### Key Points:

- Personal data will be processed lawfully, fairly and in a transparent manner.
- Personal data will be collected for specified, legitimate purposes and will not be processed further in ways that would be incompatible with those purposes.
- Personal data will be adequate, relevant and limited to the purposes for which it is collected or processed. It will be kept only as long as it is necessary for the purposes for which it was collected and processed.
- CCEP will respect and facilitate the exercise of applicable individual rights regarding the processing of their personal data.
- Appropriate technical and organizational measures will be taken to prevent accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to personal data transmitted, stored or otherwise processed. In case of any violation and /or accidental personal data breach, CCEP will take appropriate steps to end the violation/contain the breach and cooperate with the competent authorities and inform the data subjects where legally required.





## Financial and Economic Sanctions

### Description:

The Policy on Financial and Economic Sanctions is intended to ensure that CCEP, its directors and employees, and anyone doing business on its behalf, complies with all applicable laws and regulations wherever we operate, in respect of any and all applicable national and international financial and economic sanctions. The Policy establishes a set of high-level principles and procedures to achieve this purpose.

### Key Points:

It is CCEP's policy to (and to ensure that each of its subsidiaries will):

- Comply with the requirements of all laws imposing sanctions and export control to the extent applicable;
- Avoid entering into transactions the object or effect of which is to circumvent the sanctions of any of the jurisdictions in which CCEP is based or does business
- Avoid participating in any transaction that would expose any member of the Group or its suppliers to any material liabilities under or in connection with sanctions;
- Provide appropriate training as necessary so as to ensure (i) the Group's continued compliance with sanctions; and (ii) that the requirements of Policy are met;
- Act in compliance with all of the terms and conditions in any contracts that any member of the Group enters into including, in particular, those arising from any relevant financing agreements; and
- Not knowingly engage in any trade, business or other activity with any person that, at the time of such trade, business or other activity, is a sanctions target.

The guidance also sets out further details on Procedures, Reporting and Investigating Incidents and Breaches of the Policy.

Responsible Owner: Vice President Legal – Corporate and Deputy Company Secretary

## Health, Safety and Mental Wellbeing Policy

### Description:

At CCEP we believe all injuries are preventable and that no task is so important that it can't be done safely. This underpins our belief that everyone has the right to go home safely, and together we make it happen. The physical and mental health, safety and wellbeing of all those who work for and with us is paramount. Everyone in CCEP is responsible for fostering a culture in which people recognise and respect the physical and mental wellbeing of their colleagues.

### Key points:

All CCEP employees must keep themselves, their colleagues and others safe by using their common sense, following the relevant policies, procedures and process that are in place to mitigate foreseeable risk at all times.

- If anyone becomes aware of any activity, situation or behaviour that could compromise the physical or mental wellbeing of another person they should take action immediately and ensure that the person concerned and others involved are aware and harm avoided and must report it to a member of the CCEP management team immediately.
- Managers have a particular responsibility to ensure that workplaces, processes and equipment are kept safe, that they consider the physical and mental wellbeing of their teams as paramount, and that they encourage and demonstrate by their behaviour that health, safety and wellbeing come first above all other considerations.
- In CCEP we encourage behaviours which will lead to good mental health:
- We communicate clear expectations and role descriptions and provide constructive and appreciative feedback.
- Managers have to ensure that the amount of work enables employees to do their best and is not overwhelming or under demanding.
- We offer flexible working where possible. We respect the right of employees where appropriate to work or to be disconnected outside of their regular working hours.

Responsible Owner: Vice President Quality, Environmental, Health & Safety

## Human Rights Policy

### Description:

Respect for human rights is fundamental to CCEP and the sustainability of communities in which we operate. We are committed to ensuring that everyone working throughout our operations and within our supply chain are treated with dignity and respect. We are committed to ensuring our workplace, our supply chain and our community is safe, lawful, and diverse – respectful and responsible everywhere, every day.

This Human Rights Policy applies to CCEP, the entities that it owns, the entities in which it holds a majority interest (Joint Ventures), and the facilities that it manages. We are committed to upholding the principles in this Policy

### Key points:

- We ensure that Human Rights are respected in our own workplaces and require all our suppliers to do the same.

- As the human rights risks that are prevalent in our operations evolve, we will adapt our processes appropriately and ensure that we are always addressing and responding to human rights risks in a meaningful and effective way. We have identified the following human rights as prevalent for our company and value chain: valuing diversity and equal opportunities; work hours, wages, benefits and right to work; freedom of association & collective bargaining; health, safe and secure workplace; freedom from forced labour and human trafficking; freedom from child labour; land tenure, water resources and environmental impacts; healthy lifestyles and preventing bribery and corruption.
- Contracts with suppliers should include the Supplier Guiding Principles (SGPs) or Principles for Sustainable Agriculture (PSA).
- We comply with applicable international and local legislations, regulations and internal requirements.
- We look to prohibit any conduct putting at risk the Human Rights in our own workplaces and in those of our suppliers.
- Any employee who becomes aware of any breach of this policy should contact their line manager or People & Culture (HR) representative, or share information through our dedicated, independent and confidential Speak up or Whistleblowing Channel.
- All employees should read and comply with the Human Rights Policy Guidance and be enrolled in the learning program about Human Rights

Responsible Owner: Vice President Workplace & Employee Relations

## IT Acceptable Use Policy

### Description:

The IT Acceptable Use Policy describes the proper use and expected behaviours of individuals relating to the protection of CCEP owned and/or utilized IT systems, applications, data & equipment.

### Key Points:

- All IT Resources and any Company information or messages stored, created, sent, or received using them, are the property of the Company.
- It is each user's responsibility and obligation to ensure that IT Resources are used properly and securely
- CCEP will provide all the IT resources required to perform each employee's role. IT resources' primary use is for company business purposes, reasonable personal use is permitted.
- CCEP IT resources must be protected from unauthorized access and disclosure. Access is controlled by the use of unique personal Users IDs and passwords.

Responsible Owner: Chief Information Security Officer

## Policy Guidance

### Description:

This Guidance describes how you should create Policies and Procedures which are intended to apply to the whole of CCEP and/or (as decided by a group-wide Policy Owner) locally.

The development and implementation of effective policies is a key tool to manage risks. This ensures accountability and enforces compliance in our daily operations. Without a consistent structure and process for policy development and policy governance CCEP cannot ensure effective implementation of policies and procedures within its BUs. Policies help building a workplace where everyone feels proud of CCEP and our job.

### Key Points:

- Policy owners must use actual policy standard for the creation and implementation of any policy.
- Creation or modifications of policies must be approved depending on the scope of the policy (CCEP specific or group-wide risk).
- Policy owners must ensure employees have access to approved policies and are informed accordingly.

Responsible Owner: Vice President Workplace & Employee Relations

## Policy on the control and disclosure of inside information

### Description:

This policy applies to all directors and employees of **CCEP** and the **Group**. CCEP's policy is to comply with all its obligations regarding disclosure of inside information under the rules and laws that apply to it as a result of its listings on the Amsterdam, London, New York and the Spanish stock exchanges. This document sets out the key requirements and standards in the Group to ensure compliance.

- Inside information is information about a company or its securities which is not publicly available, which is likely to have a non-trivial effect on the price of such securities and which an investor would be likely to use as part of the basis of his or her investment decision.
- If you become aware of any information which might be inside information you must notify the Company Secretary at once. Include sufficient information to enable the significance of the matter and any associated disclosure requirements to be determined. Intermediate steps in a protracted process may be inside information.
- The Company Secretary will convene the Disclosure Committee whose duty is to decide on whether information is inside information and what disclosure is required and will also approve and authorise any required disclosure.
- If you become aware of press speculation or market rumour relating to Group matters not in the public domain you should notify the Company Secretary without delay, for onward notification to the Disclosure Committee. The Disclosure Committee must assess whether that speculation or rumour has given rise to a disclosure obligation.
- You must not make any public disclosure of information without the appropriate authority to do so.
- Until such time that inside information is made public, any suspected or confirmed breach of security/confidentiality should be reported immediately to the Chief Financial Officer (CFO) or the Company Secretary.
- The Company Secretary and the CFO will deal with queries about inside information which arise in the normal course of business, and they will refer any potential instances of inside information to the Disclosure Committee.
- The Disclosure Committee will be consulted if selective disclosure of inside information may be required. The Disclosure Committee will consider whether selective disclosure may be permitted and whether it is likely to impact on the treatment of inside information.
- The Company Secretary is responsible for keeping the records and following the required processes in relation to the control and disclosure of inside information.
- An employee who deviates from, or fails to comply, with this policy may face disciplinary action. Non-compliance may also amount to a civil or criminal offence.

## Social media Policy

### Description

Social media are websites and applications that enable users to create and share content or to participate in social networking. It is an important way to engage consumers, customers and stakeholders, who are increasingly using it as part of their day-to-day communications. This policy outlines CCEP's expectations of employees when using social media to discuss our company, products and services, colleagues, competitors and/or other business related individuals or organisations. This is not, however, an exhaustive statement as we trust our employees to behave professionally and responsibly, and not to abuse social media.

### Key points

- Employees who elect to use social media should recognize the risks and engage in a responsible and smart way. Once posted, comments and images are virtually impossible to retract.
- Employees can be subject to disciplinary action up to and including dismissal for breach of this policy, in particular if:
  - personal use of social media during working time is excessive or unreasonable; or
  - they share comments or images on social media which damage CCEP directly or indirectly.
- Employees are personally accountable for what they say or share on Social Media.
- Approach online worlds in the same way we do the physical one - by using sound judgment and common sense.
- In referring to matters related to their work at CCEP employees should always ensure that they are giving an accurate picture and if in doubt should check with PACS before posting. They should be clear that they work for CCEP.
- Before posting news relating to the company, they should check CCEP's social media channels to make sure that the news has been communicated externally.
- When talking about business generally, employees must also let people know that they are sharing their personal opinion, not that of CCEP.
- Employees should not share on social media any work contact details, personal information, or anything that is confidential or not already public knowledge and should never share others' personal information or work contact details.
- If in doubt, don't share.
- This policy is subject at all times to CCEP's Code of Conduct, regulations and laws.
- Any person aware of inappropriate conduct should share their concerns through their line manager, the Compliance team or other Code of Conducts resource or through the CCEP Speak Up Channels. <https://ccepspeakup.ethicspoint.com>

Responsible Owner: Vice President, Communications

## Speak Up Policy

### Description:

This Policy describes the criteria and responsibilities relating to raising concerns about any suspected, actual or potential violations of the law, our Code of Conduct, CCEP Policies and other unacceptable conduct (to be referred to as potential violations) using CCEP's internal Speak Up Resources and external Speak Up Channels. The

Policy Guidance encourages everyone connected to CCEP to report such potential violations. It sets out who can make a report, what can be reported, when to report, how to report and how the report will be dealt with. Furthermore, the Policy Guidance explains that CCEP is committed to protect personal data of reporters, to not tolerate retaliation and to keep information confidential.

Operating in accordance with our Code of Conduct and CCEP policies helps maintain the reputation of CCEP and helps to continue the success of our business.

### Key Points:

- Our internal Speak Up Resources and external Speak Up Channels are open for any person (CCEP-workers and to everyone else connected to CCEP through a current or former work-related context) who seeks to report a potential violation. We expect that reports are made as soon as possible after becoming aware of the potential violation
- Except for concerns being raised under any relevant Whistleblower regime (refer below under the heading "Whistleblower complaints"), any employee who wishes to raise concerns about potential violations at CCEP is encouraged to seek advice from their line manager and/or raise a report through our internal Speak Resources and/or external Speak Up Channels. Our internal Speak Up Resources are, for instance, a member of senior local company management, People & Culture Representative or People Services Team, a member of the Code of Conduct Committee, the Legal or Ethics & Compliance team. However, if for any reason a reporter does not feel comfortable to use these internal resources, they may use CCEP's external Speak Up Channels or relevant local authorities
- CCEP DOES NOT tolerate any form of retaliation, including the threat or attempt of retaliation, against any reporting person or other connected persons for making a report in accordance with our Speak Up Policy Guidance or for cooperating in an investigation.
- Whistleblower complaints - To make an eligible disclosure and be protected by local Whistleblower laws and regulations please review the Policy Guidance applicable in your country.

Responsible Owner: Chief Compliance Officer





# Travel Policy

## Description:

The Travel Policy provides the standards, criteria and responsibilities relating to business travel within CCEP. The principles of the policy take into consideration the safety and security of our employees, as well as ensuring employees to manage costs, when travelling for business. The Policy shall apply in all CCEP territories as a group-wide Policy. Any country specific exceptions are clearly indicated if appropriate.

## Key Points:

- Employees should always keep themselves and others safe when travelling.
- Before travelling, employees should consider alternatives to travel such as telepresence or online audio/video conferencing. If travel is needed, employees should aim to arrange meetings in the location that minimises both the number of people travelling and the overall travel and meeting costs for CCEP.
- Employees should treat CCEP's company money as if it were their own by managing expenses cost efficiently as possible, in line with the policy.
- Employees must book all travel via the Travel Management Company (TMC) and not directly with airlines, hotels or other providers except where absolutely necessary in an emergency.
- Employees should book travel via the online booking tool (where available).
- Whether expenses are incurred on a company credit card or using employee's own funds, employees should claim reimbursement promptly, no later than 30 days from incurring in the expense.
- Employees must not use Company credit cards for personal use.
- Any refund an employee receives in relation to company funded business travel must be used for future business travel expenses via the TMC. Employees should not benefit from these refunds personally.
- Employees are free to participate in loyalty (frequent traveller programmes), but they should never let points influence travel decisions or lead them to pick more expensive travel

Responsible Owner: Director Executive Rewards

# Travel Security Policy

## Description

The health and safety of our employees is a high priority for CCEP. The Travel Security Policy helps employees to understand the security, transportation, and medical risks presented by global business travel, and take reasonable precautions to mitigate such risks. While resources and support are provided, employees are still ultimately responsible for their safety while on business travel, and any employee may shorten, reschedule or decline travel to a destination that creates a personal security or health concern. Managers are similarly responsible for understanding the potential risk to their employees on business-related travel and helping to mitigate that risk. This Policy shall apply in all CCEP Territories as a Company-wide Policy.

## Key Points

Preparing to travel:

Ensure that you have the 24/7 travel assistance hotline number: for European countries provided by CEGA at: +44 20 7173 7796; for Australia, New Zealand, Fiji, Samoa and PNG – the Assistance Centre is available at: +61 2 9372 2468; and for Indonesia at: +62 21 750 6001

Any plans to visit a high-risk location (as defined by Corporate Security) should be discussed with your manager and Corporate Security.

If you are aware of multiple employees travelling on the same flight or train, please see the Travel Security Policy Guidance for considerations.

Responsible Owner: Vice President Corporate Security, CCEP

# b) Customers, Suppliers and Franchisors

## Accounting Guideline Manual

## Description:

The Accounting Policy Manual ("APM") is the guidance document that sets out the accounting policies of CCEP. These policies are based on International Financial Reporting Standards ("IFRS"), which must be applied by CCEP under legal and regulatory requirements arising from the listings in Amsterdam, London, New York and Spanish Stock Exchanges. These accounting policies are applicable to all entities that are consolidated into CCEP's group financial statements. The purpose of the APM is to provide implementation guidelines with respect to IFRS, and, where deemed appropriate, promote consistent application of accounting processes and procedures throughout the business. The APM solely reflects the accounting treatment required under IFRS for the compilation of the consolidated group financial statements, which are published externally. The APM is not designed to govern the preparation of statutory financial statements, which may require adjustment to maintain compliance with local statutory reporting requirements.

## Key points:

- The manual will be kept up to date and in accordance with all applicable norms and regulations
- All employees should follow the manual in all relevant activities.

Responsible Owner: Director Financial Controlling





## Buying Policy

### Description:

The Buying Policy sets out the processes which employees must follow when purchasing goods and services. CCEP's Buying Policy is in place to protect the company's employees, suppliers and customers and to ensure that CCEP receives the optimal value when purchasing goods and services. Adherence to this policy is critical to the success of our company and compliance with the processes and practices contained within this policy will be monitored and reported via management review in accordance with the Business Code of Conduct

### Key Points:

All CCEP employees should:

- Follow the Buying policy guidance
  - Understand their role and responsibility in the buying processes
  - Work with the Buying group to:
- Make sure we receive the best overall value proposition for CCEP from our suppliers.
  - Be protected by terms and conditions negotiated with suppliers.
  - Ensure efficient and effective management of the end to end Source to Pay (StP) process

Responsible Owner: Business Process Owner, Source to Pay

## Commercial Policy

### Description:

The Commercial Policy provides the CCEP approach to unlock growth through our Key Account and Wholesale customers, and guidelines for structuring our investments. Our top 20 customers account for over 30% of our net revenue, and even more of our projected growth. Our customer landscape and route to market is experiencing major shifts: the suppliers that win, will be those that best evolve their approach. A significant growth opportunity has been defined, based on value market share growth in these customers.

### Key Points:

CCEP employees should follow the Commercial Policy guidance for all commercial contracts. These:

- Align our Strategic Imperatives to our commercial planning process.
- Fully leverage the joint value we create with customers.
- Enable us to be the best at execution, across functions.
- Terms and discounts principles clearly identified and linked to channel segmentation.
- Clear guidance on what to do and what to avoid when defining trade terms and discounts.
- Describe different types of discounts and when to apply them in a trade terms agreement.

Responsible Owner: Vice President Commercial Development

## Competition

### Description:

Competition Law in EU and in all our territories aims at ensuring businesses do not behave anti-competitively and create a fair playing field for businesses.

### Key Points:

- CCEP and its employees will compete fairly and in accordance with the law at all times.
- If another employee, customer or other person appears to be acting in breach of competition law or is suggesting CCEP or any of its employees, customers or suppliers should do something that might breach competition law, this must be reported immediately to the Chief Compliance Officer or other CCEP legal representative.

All employees in the EU should follow the European Competition Law Handbook which explains how to operate within the boundaries of competition law, gives the framework to maximise commercial opportunities within the law and sets out how to detect and deal with anticompetitive conduct.

Responsible Owner: Chief Compliance Officer

## Gifts, Entertainment and Anti-bribery Policy

### Description:

CCEP conducts business honestly without engaging in bribery or other corrupt practices. By bribery and corruption, we refer to any interaction in which anything of value is offered, provided, or accepted by a person, directly or indirectly, in order to induce a person to perform improperly a relevant function or activity, in order to secure any other improper advantage. CCEP does not engage in bribery or corruption. Accordingly, we must ensure that gifts and entertainment exchanged with our business partners are not used – or can be perceived – as a bribery in disguise.

### Key Points:

Gifts and entertainment may never be offered, provided or accepted –when they are or may be perceived as being made in order to induce a person to perform improperly a relevant function or activity; in order to secure any other improper advantage. Facilitation payments are not allowed except if there is an immediate threat to employees' health, safety or liberty as per Policy Guidance.

It is the personal responsibility of any CCEP employee and representative to ensure that the principle above is met before offering, providing or accepting gifts and entertainment. Gifts and entertainment must:

- Always be reasonable, appropriate and proportionate (see financial thresholds in the Policy Guidance)
- Recur only with appropriate frequency
- Not be cash or equivalent
- Be legitimately connected to CCEP's business
- Be allowed by local law
- Not be made when a relevant major business decision is pending

Additionally, gifts and entertainment require specific approval as detailed in our Gifts, Entertainment and Anti-bribery Policy Guidance when:

- ✓ there is any doubt over whether the above criteria are met
- ✓ a government official is or may be involved
- ✓ the gift or entertainment exceeds the country financial thresholds set out in our Gifts, Entertainment and Anti-Bribery Policy Guidance
- ✓ the gift or entertainment is offered, provided or accepted by CCEP Procurement employees and representatives.

CCEP generally does not make political donations. There is a separate process for charitable donations and sponsorships. If the gift or entertainment could be considered either, it should be referred for approval.

When approval is required, the contemplated gift or entertainment must be submitted in the CCEP Gifts and Entertainment Register, and it can only be offered, provided or accepted after it is approved according to our Gifts, Entertainment and Anti-Bribery Policy Guidance.

Responsible Owner: Chief Compliance Officer

## c) Our Communities

### Employee Volunteering Program Policy

#### Description:

CCEP encourages employees to help their local communities develop by contributing their knowledge, skills and talents, and provides paid leave to purpose.

#### Key Points:

- **Who can volunteer?** Employee volunteering is open for all employees (full or part time), trainees, apprentices, working students and interns.
- **When can I volunteer?** All volunteering activities should be held during normal employment hours and fit into local regulations which are related to working time. In exceptional circumstances, when a volunteering activity cannot be held during working hours, employees may (in exceptional circumstances) be eligible to take equivalent time off work in lieu if approved by their manager.
- **Where can I volunteer?** Business Unit Led volunteering; Team Lead volunteering or Employee Led volunteering.

Responsible Owner: Vice President Workplace & Employee Relations

### Environmental Policy

At CCEP we believe in a Zero Footprint – we run our business avoiding losses and minimizing environmental impacts.

#### Description:

We will consider the environmental impact of our actions and will aim for a Zero Footprint. We commit to comply with all legal and regulatory requirements. We will embody the commitments and principles of our “This is Forward” strategy.

#### Key points:

- The commitments of “This is Forward” will be embodied in our business plans and actively supported in planning any development or process. The impact on the environment will be considered with a view to mitigating or minimising: Pollution and waste, Air, water and carbon emissions, the amount of resources we use and adopting a more sustainable alternative.
- We will create and support:
- Awareness within our internal and external communities to be socially responsible in the efficient and sustainable use of water and being an example of water conservation, management and stewardship.
- The purchase of energy efficient products and services.
- Design improvements that drive better energy, water and waste performance



### Health, Safety and mental wellbeing Policy

See It at "Our People and Company" policy section In this document.

Responsible Owner: Vice President Quality., Environment, Health & Safety

### Integrated QESH Policy

#### Description:

Our Integrated QESH Policy, provides our global operating framework to design, implement, maintain and continuously improve our QESH Management Systems. At CCEP it is an overriding obligation that each of us shares the responsibility to keep our colleagues, contractors, customers and consumers safe.

#### Key points:

To achieve our global operating framework we are committed to

- Complying with all relevant:
  - Quality, food safety & integrity, occupational health and safety, environmental and energy efficiency, laws and regulations

- Requirements of the International Standards to which we subscribe, The Coca-Cola Company, our customers, our partners, stakeholders and interested parties
- Continually improving:
  - The effectiveness of our management system
  - The management of quality, food safety & integrity, occupational health and safety and environmental matters
  - Our products and people, our energy efficiency and the way we go to market
  - The performance of the materials, work equipment and the services we buy
- Providing:
  - Safe and healthy working conditions
  - A management framework for setting and reviewing measurable objectives and targets that support our vision and purpose and deliver our commitments
  - The necessary information and resources to realise our objectives and targets
  - Training to ensure our people have the skills and competency necessary to achieve our objectives and targets
- Ensuring:
  - Assessment and review of the organisational context in which we operate
  - Consultation and participation of workers where appropriate
  - Our policies commitments and programmes are regularly reviewed and updated for continued suitability
  - Internal or external information and issues concerning food safety are communicated and addressed across our food chain
  - That opportunities and risks are identified and evaluated with the aim of eliminating or controlling these risks to prevent accidents, injury and ill health to our employees and to protect the health and safety of the public
  - Identification of risks and opportunities and associated mitigation measures to protect the environment
- Minimising:
  - Pollution and waste
  - Air, water and carbon emissions
  - The amount of resources we use and adopting a more sustainable alternative
- Creating and Supporting:
  - Awareness within our internal and external communities to be socially responsible in the efficient and sustainable use of water and being an example of water conservation, management and stewardship
  - A culture of zero accident behaviour
  - The purchase of energy efficient products and services
  - Design improvements that drive better energy, water and waste performance

## QESH - Quality, Environment, Health & Safety Policies

CCEP considers Quality, Food Safety, the Environment and Health and Safety as priority commitments and core values of its company culture.

For this reason we have implemented Management Systems, which are based on continual improvement as a key element to achieve excellence in each of these areas and maintain our leadership in the market. Additionally these Systems are an essential part of our licence to operate as a bottler for The Coca-Cola Company and other franchisors.

Consequently all CCEP manufacturing facilities are required to be certified to the following International Standards: ISO 9001(Quality), FSSC 22000 (Food Safety), ISO 14001 (Environmental), OHSAS 18001/ISO45001(Health & Safety) and where relevant ISO 50001 (Energy).

## Quality & Food Safety Policy

### Description:

At CCEP we believe our customers and consumers deserve only perfect and safe products.

We are passionate about making all our products perfectly, so that all our consumers can enjoy delicious beverages safe in the knowledge that they are made to the highest standards.

### Key points:

- All CCEP employees must ensure that we only supply perfect and safe products, by following the relevant policy guidelines, procedures and processes that are in place at our manufacturing sites and throughout our entire supply chain until the point of delivery to our customers and consumers.
- If anyone becomes aware of any activity, situation or behaviour that could compromise the quality and/or food safety of our products, they must report it to a member of the CCEP management team immediately.
- Managers have a particular responsibility to ensure we only supply perfect and safe products, and that they encourage and demonstrate by personal behaviour that the integrity and safety of our products comes first above other considerations.
- We communicate and address promptly all internal or external information and issues concerning food safety across our food chain

## Sustainability Strategy "This is Forward"

In 2017 we launched "This is Forward": our new sustainability action plan for Coca-Cola in Western Europe.

At Coca-Cola, sustainability has been at the heart of our business for many years. Whilst we have made tremendous progress, we believe that there is much more we can do. The world is constantly changing, and as people's tastes, lifestyles and shopping habits change, we must change too. We believe we can grow our business, and do it in a way that makes our employees and our stakeholders proud.

Our strategy is closely aligned with the UN Sustainable Development Goals (SDGs), with each of the commitment areas supporting one or more of the goals. Therefore we have defined Action on Drinks, Action on Packaging, Action on Society, Action on Water, Action on Climate and Action on Supply Chain.

Responsible Owner: Vice President PAC - Sustainability

## d) CCEP Specific Policies

### Information Security Policy

**Description:**

The information security policy is applicable for the employees working in the Business Process & Technology (BPT) function and describes the standards, criteria and responsibilities relating to the technical protection of CCEP owned and/or utilised IT systems, applications, data and equipment (IT resources).

Responsible Owner: Chief Information Security Officer

<b>Title of the Policy</b>	Policy Hub
<b>Scope</b>	CCEP wide
<b>Document Owner</b>	Employment Practices, Torsten Gerhard
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