COCA-COLA İÇECEK (CCI) - 2025 CSR/ESG DISCLOSURES REPORT

This document contains data related to the period between January 1st - December 31st, 2025, for Coca-Cola İçecek A.Ş. and covers 100% of its global operations. It has been prepared in addition to the information in the integrated annual report, with the aim of transparently sharing certain topics included in various sustainability indices. In addition to this report, company policies, the articles of association, general assembly resolutions, and other documents related to investors are also accessible to investors on Coca-Cola İçecek's official website. For more detailed information on the annual report, you can visit the Coca-Cola İçecek 2025 Integrated Annual Report. To access Coca-Cola İçecek's Articles of Association, you can visit the Articles Of Association Of Coca-Cola Icecek Anonim Şirketi.

ENVIRONMENTAL PRACTICES

Biodiversity

CCI recognizes that its most significant impact on biodiversity stems from water use during production, and this understanding forms the foundation of CCI's initiatives for reducing and avoiding negative impacts on biodiversity across its own operations.

Since 2012, CCI has conducted Source Water Vulnerability Assessments (SVA) at all its existing and new facilities, which alongside evaluating water-related risks, also examine the potential impacts of CCI's water use on surrounding ecosystems and biodiversity. These assessments follow a location-specific approach, with environmental risk scoring, control plans and action programs integrated into CCI's company-wide environmental management processes. CCI operates 36 production facilities covering a total area of 327.16 hectares, of which at least one, the Köyceğiz plant, is located near the legally protected and endemic Sığla Trees, exemplifying CCI's approach to operating responsibly in proximity to nationally important biodiversity, with operational activities designed to ensure no harm to protected species.

At each plant, CCI's Water Management Plans guide actions to protect local water catchment areas and minimize ecosystem impacts. To mitigate biodiversity impacts, CCI applies a hierarchy of measures prioritizing avoidance and reduction, including water reuse and recycling, followed by regenerative actions such as the creation of artificial ponds that provide new habitats for birds, amphibians and aquatic species, and soil revitalization programs that support microbial diversity and soil fauna. Through its water replenishment projects across 13 CCI locations in line with The Coca-Cola Company's (TCCC) goal of returning water used in production back to nature.

CCI's initiatives extend to its supply chain through the TCCC Principles for Sustainable Agriculture, which expect suppliers to protect natural habitats, conserve biodiversity and avoid conversion of ecosystems, and are endorsed at the executive management level as part of CCI's broader 2030 Sustainability Commitments.

Although CCI manages biodiversity within its multidisciplinary risk management approach and through Environmental Impact Assessment Reports, its most recent periodic materiality analysis did not identify biodiversity as a high-priority topic, and CCI has therefore not established a time-bound, quantified target in this area.

Transportation and Distribution Practices

As part of our transition to low-carbon transportation, CCI is actively deploying electric trucks across our logistics fleet as a direct substitute for conventional diesel vehicles. This fleet electrification program represents a concrete, operational initiative to phase out a primary source of nitrogen oxide (NOx) emissions across our distribution network. Electric trucks reduce emissions by approximately 25% per kilometre compared to diesel equivalents, delivering measurable air quality improvements alongside carbon footprint reductions. Complementing this, our Route Optimization Project reduces total vehicle kilometres travelled across our operations, further limiting fuel combustion and the associated release of NOx emissions.

These initiatives have coincided with a significant reduction in NOx emissions, which fell from 1,090.96 tons in 2024 to 324 tons in 2025. While this reduction reflects the combined effect of several operational and environmental factors, CCI's fleet electrification and route optimization programs are contributing initiatives within this broader improvement, reflecting the company's active and ongoing commitment to reducing air pollutant emissions, including nitrogen oxides, as an integral part of its logistics and environmental management strategy.

Staff Transportation Impact Reduction

In Türkiye, CCI provides shuttle services for employees commuting to and from its head office, functioning as an organized carpooling initiative that consolidates staff transportation into shared vehicles. By offering employees a convenient alternative to individual car use, this program directly reduces the number of private vehicles on the road for work-related commuting, lowering the overall environmental impact of staff transportation compared to employees traveling independently.

Environmental Expenditures

In 2025, CCI invested $5.4M in environmental protection expenditures, including wastewater treatment infrastructure, pollution control systems, and other initiatives aimed at reducing the environmental impact of its operations.

Environmental Trainings

CCI provides environmental training programs to its employees covering key sustainability topics including energy efficiency, waste reduction, and water management. Through these trainings, employees are informed of CCI's targets for energy consumption reduction, waste minimization, and water efficiency, while also being made aware of their individual responsibilities in supporting these goals, such as adopting energy-saving practices in daily operations, participating in recycling programs, and contributing to water conservation efforts across CCI's facilities. These trainings form an integral part of CCI's broader environmental management approach, fostering a company-wide culture of environmental responsibility.

Plastic Packaging

CCI has a group-wide commitment to making 100% of its packaging recyclable and using a minimum of 50% recycled plastic (rPET) by 2030, in line with its 2030 Sustainability Commitments. CCI's packaging strategy focuses on reducing material use through lightweighting initiatives, increasing recycled content in primary packaging, expanding the use of reusable packaging, and ensuring that packaging placed on the market is collected and recycled. Through lightweighted and short-neck bottle applications, CCI prevented 865 tons of resin use in 2025 and targets 500 tons of additional savings by 2026. By scaling up our prevention initiatives to secondary packaging and to our distributors, CCI aims to eliminate 6,300 tons of plastic waste by 2030.

To increase the use of recycled materials, CCI Turkey achieved 9% rPET in 2025 and CCI Kazakhstan reached 18% rPET, the highest rate across all CCI operations, working toward the group-wide 50% rPET target by 2030. CCI also expanded its refillable glass bottle program across Turkey, Pakistan, Uzbekistan and Bangladesh, preventing 211,474 tons of CO_2 emissions in 2025. To phase out single-use plastic packaging, CCI introduced non-detachable caps on bottles, reducing plastic waste and increasing recyclability. CCI supports the Deposit Return System (DYS) to ensure packaging placed on the market is effectively collected and recycled, and collaborates with public, civil society and private sector stakeholders to advance mechanical rPET adoption. CCI also allocates resources to research and development of sustainable packaging alternatives, including the advancement of mechanical rPET technology and circular economy solutions across its operating markets.

Water Management

Our operations are conducted in full compliance with all legal requirements under water abstraction licenses, discharge permits, and relevant water and wastewater regulations. In 2025, there were no incidents of non-compliance regarding water quality or quantity.

In line with its commitment to managing wastewater discharge responsibly, CCI targets full annual compliance with wastewater quality standards set by TCCC and the World Bank, which in many cases are more stringent than local regulatory limits. For 2025, CCI's target is to achieve 100% compliance with these beyond-regulatory thresholds across multiple water quality parameters, including BOD_5 (<50 mg/l), suspended solids (<50 mg/l), total dissolved solids (<2,000 mg/l), total nitrogen (<5 mg/l), total phosphorus (<2 mg/l) and chlorine (0.1 mg/l), ensuring that CCI's wastewater discharge meets the highest applicable standards across all its production facilities.

Exposure to Water Stressed Areas

CCI conducted a comprehensive Water Risk Assessment across its operations using tools including the TCCC Water Risk Assessment Framework, Source Water Vulnerability Assessment (SVA), WRI Aqueduct, and Global Corporate Water Risk Assessment. Out of CCI's 36 production facilities, 13 are located in water-stressed areas, representing 36% of total production plants. The percentage of cost of goods sold attributed to operations in water-stressed areas is 40%*.

* The percentage of COGS attributed to operations in water-stressed areas is estimated using the ratio of manufacturing overheads at each water-stressed plant to CCI's total manufacturing overheads. This is used because manufacturing overhead data is the only reliable, primary cost information available at the plant level.

Waste Management Programs

As part of our Packaging Strategy, we conduct waste assessments to identify areas for improving our waste performance, and through R&D investments aimed at reducing waste at source, we develop solutions focused on material reduction, recyclability and reuse in packaging design. In this context, innovative applications such as thin high-performance stretch film have reduced our stretch-film use by 35%, while technologies such as anaerobic digestion and composting strengthen our waste recovery. We also scaled innovative packaging applications such as tethered caps, rPET labels and nano stretch technology, and by increasing the rPET usage rate across CCI, we further strengthened our contribution to the circular economy.

Sustainability Due Diligence

While carrying out our new plant and capacity expansion investments, we treat sustainability as an integral part of our investment decisions. In our machinery and equipment selection, we prioritize solutions that support resource efficiency by evaluating not only investment costs but also energy and water consumption and maintenance requirements. In this context, investment alternatives are evaluated from a total cost of ownership perspective, and options that are efficient in energy and water use come to the forefront.

We require contractors, engineering firms, equipment suppliers and other vendors involved in our investment projects to comply with our requirements regarding human rights, business ethics, occupational health and safety, and environmental obligations. In this context, our business partners are evaluated within the framework of the Supplier Guiding Principles (SGP), the Code of Business Ethics, and contractor occupational health, safety and environmental standards, and they conduct their activities in compliance with these requirements and are audited by independent third-party experts.

We adopt a zero-tolerance approach in our value chain, and we promote the principles of respect for employee rights, a safe working environment, and environmental responsibility across all our investment projects.

Throughout our investment processes, we require contractors to conduct comprehensive risk assessments, provide the necessary training to their employees, implement safe working practices, and manage environmental impacts. We also support the transparent, fair, and effective handling of feedback and potential concerns by providing accessible grievance mechanisms for project employees and affected stakeholders.

SOCIAL PRACTICES

OHS Policies

At CCI, occupational health and safety (OHS) policies are developed in consultation with The Coca-Cola Company (TCCC), Anadolu Group, the Group Office, country representatives, and relevant function managers, including employee input. These policies apply across the company's entire operations, covering all employees and contractors working under CCI's supervision. All policies and procedures are made accessible to employees through the QDMS system. OHS practices are implemented in line with both legal requirements and company standards set by TCCC and are certified under the ISO 45001 Occupational Health and Safety Management System across 100% of CCI facilities, in support of CCI's commitment to achieving the target of zero work accidents and occupational diseases while ensuring full compliance with all legal regulations and CCI and TCCC standards. Location-based interdepartmental OHS committees are responsible for the day-to-day implementation of practices such as safe area assessments and machine safety checks at the site level, meeting monthly to carry out this work. Key focus areas include machine safety, safe area assessments, implementation of life-saving rules, and enhancements to route to market practices, with action plans developed to identify unsafe practices, address them at the source, and put preventive measures in place before they can recur. CCI monitors its OHS performance using the Safety Maturity Index (SMI), a comprehensive metric that includes sub-targets such as the number of near-miss notifications, closure rates of these notifications, the Lost Time Incident Severity Rate, and the implementation status of actions related to accident notifications issued by both TCCC and CCI. These metrics are reviewed and tracked on a monthly basis to ensure continuous improvement and accountability.

Corruption Fines

In 2025, no fines or penalties ($0) related to corruption or money laundering were paid.

Corruption Oversight

Matters related to the fight against bribery and corruption are overseen by the Corporate Governance Committee and the Audit Committee within the Board of Directors. The Audit Committee, composed of independent members, oversees that risk assessments for misconduct are conducted, that training on codes of conduct and ethics is provided, and that management's compliance with these rules is regularly reviewed. The Corporate Governance Committee, meanwhile, oversees the full implementation of the Code of Ethics and forwards reports regarding ethical violations, including corruption, to the Board of Directors.

CCI's anti-corruption framework strictly prohibits bribery, facilitation payments, political contributions, and commercial corruption across all operations. Engagements with public institutions and consultancy processes are managed in line with ethical compliance criteria, and risk-based audits and third-party compliance controls are conducted regularly to monitor adherence to these standards. Ethical risks are carefully assessed in acquisitions and joint venture decisions, ensuring that anti-bribery and anti-corruption considerations are embedded into transaction due diligence from the outset, with anti-bribery and anti-corruption policies strictly implemented throughout. In cases of potential high-corruption risk in operations, corrective and mitigating actions are applied in line with CCI's compliance framework, and outcomes are reported to the relevant Ethics and Compliance Committees for review.

Human Rights

CCI has identified its salient human rights issues in line with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the Universal Declaration of Human Rights. These issues were initially identified through a management-led assessment in 2019 and are reviewed periodically. In line with the principles of CCI's Human Rights Policy, CCI assesses key human rights risks across its operations and value chain, including freedom of association, non-discrimination and equal opportunity, child and forced labour, fair working conditions, land and community rights, informal employment, and water scarcity. CCI assesses human rights risks for their own operations and suppliers, including CCI's Greenfield Plant's construction projects. CCI has conducted construction site audits to assess compliance with its human rights commitments and identify potential risks related to working conditions, occupational health and safety, contractor practices, and worker rights.

On top of human rights, CCI is committed to identifying and mitigating labour risks, and regularly assesses risks related to labour standards including forced labour, child labour, freedom of association, discrimination, working hours, wages, and occupational health and safety, both in its own operations and among its suppliers.

Human rights due diligence covers both CCI's own operations and its suppliers. Human rights and labour-related risks are assessed through dedicated risk assessments, supplier due diligence processes, and independent third-party audits conducted in accordance with The Coca-Cola Company's Supplier Guiding Principles.

Day-to-day responsibility for human rights is allocated to CCI's dedicated Human Rights Department function of CCI's Group Human Resources Department, which plays a key role in ensuring compliance with CCI's Human Rights Policy and international human rights standards. Responsibility for overseeing human rights implementation also sits within the Employee Relations and Human Rights function of CCI's Group Human Resources Department, where they collaborate with other related departments in related topics. Reported human rights policy violations' concerns are managed jointly by the Ethics & Compliance and Employee Relations & Human Rights functions, with corrective and preventive actions monitored through established governance processes. To support awareness and accountability, employees across CCI operations receive regular training on human rights-related topics. In addition, concerns can be reported through the CCI Ethics Line, which is available 24/7 via multiple reporting channels, including telephone, website, email, and in-person reporting. The system is operated by an independent third party and allows both anonymous and named reporting; on request of the complainant, their name and e-mail are kept confidential throughout the process.

Living Wage Policy

CCI implements compensation structures for all employees that exceed the legal minimum wage and are aligned with local living standards.

As part of this approach, the Company utilizes job architecture and grading methodology aligned with its organizational structure. In addition, compensation benchmark data provided by independent and reputable consulting firms is used in compliance with competition law requirements and in accordance with anonymity and confidentiality principles. This data enables an objective assessment of market conditions, economic dynamics, and local living standards.

Through annual compensation benchmarking analyses and salary review processes, employee compensation is regularly updated to remain aligned with changing economic conditions.
In addition to these practices, since 2023, CCI has held the EQUAL-SALARY Certification globally, independently verifying gender pay equity across all geographies in which it operates and at all job levels. As a result of the Equal Salary Certificate received from the Equal Salary Foundation, the gender pay gap at CCI is 0%. Annual audits conducted to maintain the certification are also successfully completed.

Employee Wellbeing
The VOCCI Employee Engagement Survey, conducted with the first-time participation of CCI Bangladesh this year, was implemented across all CCI employees and achieved a 94% response rate. The survey comprehensively measures a total of 12 categories, including career development, D&I, well-being, organizational culture, and various dimensions of the employee experience. Among these, the survey addresses job satisfaction through questions measuring external motivation, such as employees' pride in and motivation toward their company, and purpose through questions assessing employees' understanding of how their role contributes to CCI's strategic priorities and goals. Happiness and stress are addressed through questions under the Respect & Appreciation category, measuring how valued, respected, and comfortable employees feel in the workplace. In addition, to evaluate employee engagement more holistically, the eNPS score is tracked, and the net promoter count is analysed. According to the VOCCI 2025 results, the eNPS score was 41. The employee engagement score was measured at 81%.

Based on the survey results, our areas for improvement were analysed in depth through focus group studies; action plans related to engagement and the employee experience were restructured into a framework that allows for faster, measurable, and more effective tracking. Following the implementation of our action plans, the VOCCI Pulse Check Survey will be published the following year to sustainably monitor progress, thereby continuing our tracking process.

Employee Support Programs
CCI offers a range of employee support programs designed to promote work-life balance and wellbeing across its operations. CCI provides flexible or homeworking arrangements for parents on the first and last days of the school year, supporting employees with childcare responsibilities with flexible working hours applied to enable parents to spend time with their children on these days. For female employees with children between 0 and 72 months, CCI provides monthly childcare support for permanent staff, including a dedicated Childcare Allowance for blue-collar female employees in CCI Türkiye and CCI Pakistan. Breastfeeding and lactation needs are

supported through Mom's Rooms, which CCI has rolled out across all its premises as part of its Inclusive Spaces Initiative. To support expectant mothers throughout pregnancy and childbirth, CCI also offers an "Expectant Mother Guide."

In addition, birthday leave practice was continued for employees, with flexible or homeworking arrangements available to support their time off. Internal communication activities continued to be carried out across CCI's offices to ensure that employees on leave are not expected to remain engaged with work during their time off, reinforcing efforts to support a healthy work-life balance and making sure people use their annual leave. CCI also offers a refreshment leave benefit, granting employees additional leave days based on tenure, such as five additional days after 5 years of service to further support employee wellbeing and work-life balance.

Under its parental leave policies, employees are entitled to 120 calendar days (24 weeks) of paid maternity leave, followed by up to 1 year of unpaid maternity leave after childbirth. Fathers and non-primary caregivers receive 1 week of paid paternity leave per child, and adoptive and foster parents are entitled to the same rights and benefits as birth parents.

Performance Appraisal
CCI's performance evaluation processes consider both individual and collective contributions. Team targets are derived directly from each manager's objectives, which cascade down to their team, ensuring that team-level and individual goals are aligned and reinforce one another. In addition, employees set personal targets, and where they choose to, these can include items that directly support and feed into the team's goals. This structure provides a holistic view of each employee's impact and encourages a culture of accountability and collaboration, ensuring that employees are recognized for their role in driving shared outcomes as well as their individual achievements.

Customer Relations Management
CCI has established a comprehensive customer relationship management structure, restructured around an omnichannel approach to ensure customers can reach the company through the channel of their choice. At the Coca-Cola İçecek Türkiye Customer Interaction Centre, customers can contact CCI through a call centre (including English and Arabic language options), online channels including direct email contact (ccimusteri.danismahatti@cci.com.tr), and in-person site visits. CCI also offers several AI and digital-based channels, including a Damla Su WhatsApp chatbot for placing orders, a corporate WhatsApp line chatbot, and video call-based technical support for resolving simple issues without requiring a technical service dispatch. To ensure accessibility, CCI provides voice-based channels such as phone lines for visually impaired customers, and written and video-based services, including video calls and the corporate WhatsApp line for hearing-impaired customers.

Consumer feedback and complaints are managed under the Consumer Complaint Management procedure, developed jointly with TCCC. When a product-related complaint is submitted, CCI contacts the consumer to confirm their complaint has been received and collect relevant information, replaces the product in question, and delivers the replacement to the consumer. Returned products are analysed at CCI facilities, and corrective actions are taken based on the findings, with consumers receiving feedback on the outcome upon request. Consumer feedback also feeds into CCI's broader business planning, with communication channels and engagement processes continuously reviewed and improved based on stakeholder input. CCI further conducts regular Customer Satisfaction Surveys through independent third-party research companies to monitor and improve service quality.

Social Performance Indicators

Workforce Breakdown

Diversity Indicator	Percentage (%)	Target (%)
Share of women in total workforce	17%	-
Share of women in all management positions, including junior, middle and top management	32%	40% by 2030
Share of women in junior management positions, i.e. first level of management	30%	-
Share of women in top management positions, i.e. maximum two levels away from the CEO or comparable positions	26%	-
Share of women in management positions in revenue-generating functions (e.g. sales)	31.25%	-
Share of women in STEM-related positions	12%	-

Health and Safety Metrics

Metric	Unit	2025
Injury Rate (Employees)	Incidents per 1,000,000 working hours	12.14
Injury Rate Total (Employees and Contractors)	Incidents per 1,000,000 working hours	7.44
Lost Time Injury Rate Total (Employees and Contractors) *	Incidents per 1,000,000 working hours	1.14

*LTIR: Lost Time Injury Rate (Number of lost time injuries * 1,000,000 / Total working hours)

Human Rights

We perform due diligence to identify, prevent, mitigate and account for any involvement we may have in adverse human rights impacts through our own activities or through our business relationships. CCI has over 5,000 suppliers and prioritizes the human rights assessments of suppliers that are covered within the Supplier Guidance Principle (SGP) scope. The data for CCI's human rights and labour risks assessments for the last three years is as follows:

Category	% of total assessed in last three years	% of total assessed where risks have been identified	% of risk with mitigation actions taken
Own Operations	100%	0%	100%
Tier 1 Suppliers	2.30%	0.70%	0.70%
Suppliers in SGP Scope	100%	31%	31%
Spend Coverage of SGP	34.11%	6.30%	6.30%

Training and Development Hours

Age Group	Unit	FY 2025
Below 30	Hours	35,202.40
30-50	Hours	10,832.40
50 and above	Hours	35,642.87

	FY 2025
Average amount spent per FTE on training and development ($)	221.75

Healthy Products Revenues

	FY 2022	FY 2023	FY 2024	FY 2025
Total revenue from healthy products* (USD)	632,833,655.00	757,353,454.00	1,077,125,632.00	1,025,035,379.00
Total food & beverage revenue (USD)	3,231,300,192.00	3,827,785,138.00	4,207,522,000.00	4,547,876,761.00
Percentage of healthy products* revenue	19.6%	19.8%	25.6%	22.5%

*CCI's healthy products include its juices, zero & light carbonated drinks as well as mineral water, water, electrolyte drinks and iced teas.

GOVERNANCE PRACTICES

Integrated Strategy in MD&A (Management Discussion & Analysis)

At CCI, we are taking comprehensive steps to integrate environmental, social, and governance (ESG) criteria into our business strategies. In this context, we assess both financial and non-financial factors through sustainability-focused investments, managing our environmental impacts and operational costs effectively.

In 2025, Coca-Cola İçecek (CCI) maintained a strong focus on operational excellence, with safety, sustainability, and efficiency as key performance drivers. The company continued to enhance productivity through targeted investments, while also expanding operations in key growth markets such as Bangladesh and Uzbekistan. At the same time, CCI advanced its environmental goals by increasing rPET usage for all countries from 6% to 7% and achieving 100% renewable electricity use in two facilities in Turkey. Across its operations, the company reduced cooler emissions by 509,146 ton CO_2e and recovered over 3.65 billion litres of water in water-stressed areas. From a social perspective, CCI improved gender representation with 26% of new hires being women and launched new community projects reaching over 122,000 beneficiaries. Safety performance remained a priority, supported by robust internal controls and training. CCI also progressed in governance by conducting human rights audits across its priority suppliers and continuing the meetings of the Sustainability Committee at the Board level. These initiatives demonstrate the company's commitment to integrating ESG performance into business decision-making. CCI believes that long-term value creation depends on the continued alignment of financial results with environmental and social responsibility. Our Annual Report and 2025 CSR/ESG Disclosures Report covers 100% of CCI's total production volume and its operations.

Litigation Expenses

In 2025, litigation expenses for CCI Türkiye amounted to TRY 1,773,967.35. These amounts were recognized as expense items in the Income Statement. This amount is treated separately from the provisions set aside for potential future litigation outcomes and is recorded directly in the income statement rather than the balance sheet.

Auditor Tenure

According to the Public Oversight Authority's (Kamu Gözetim Kurumu) regulation on the Principles and Procedures for the Implementation of Rotation Provisions and Calculation of Periods, an audit firm may not serve as auditor for the same company for more than a total of 7 years within any 10-year period, and an independent auditor, along with auditors working under them, may not undertake audit work for the same company for more than 5 years within the last 7 years. As CCI, we have been working with our independent financial auditor, PwC, for four consecutive years since 2022, ensuring transparency and compliance with international financial reporting standards. CCI commits to acting in compliance with these regulations and rotating its audit firm and engagement partner within the maximum periods they prescribe.

Shareholder Rights Policy

CCI adopts the granting of equal rights to all shareholders, ensuring timely access to information, and the right to ask questions and express opinions as a fundamental principle of corporate governance; through these practices, it places a high priority on protecting and enhancing shareholder rights.

Board Independence Policy

Coca-Cola İçecek has a corporate policy that requires a certain number of independent board members in line with both internal governance principles and regulations set by the Capital Markets Board (CMB). In accordance with applicable legislation, including the Capital Markets Law, Coca Cola İçecek's policy requires the presence of independent members on the Board of Directors. Article 4.3.4 of the Capital Markets Board's Corporate Governance Principles, titled Structure of the Board of Directors, states the following: 'The number of independent members in the Board of Directors cannot be less than one third of the total number of members. When calculating the number of independent members, fractional numbers are rounded up to the next whole number. In any case, the number of independent members cannot be less than two.'

As of 2025, 4 of the 12 members of CCI's Board of Directors are independent members.

Board Member Independence

CCI adopts a comprehensive framework when assessing the independence of its Board members in line with applicable regulations and good governance practices. In this context, particular consideration is given to financial relationships, contractual and positional links with the Company, connections with audit firms, and any potential conflicts of interest that may affect independence. The following criteria are applied within this framework.

- The director must have no personal services contract(s) with the company and cannot be a member of the company's senior management.
- The director must not have been a partner or employee of the company's outside auditor during the past year.
- The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent.

Furthermore, CCI's Articles of Association and General Assembly Results embed compliance with the Turkish Commercial Code and the Capital Markets Law which requires adherence to the following independence provisions:

- Annex 1 Article 1.3.6 – Conflict of Interest Transactions In cases where shareholders who have a management control, members of board of directors, managers with administrative liability and their spouses, relatives by blood or marriage up to second degree conduct a significant transaction with the corporation or subsidiaries thereof which may cause a conflict of interest, or/and conduct a transaction on behalf of themselves or a third party which is in the field of activity of the corporation or subsidiaries thereof, or become an unlimited shareholder to a corporation which operates in the same field of activity with the corporation or subsidiaries thereof, such transactions shall be included in the agenda as a separate item for providing detailed information at the general assembly meeting on the matter and recorded in the minutes of meeting.
- Annex 1 Articles 4.3.6–4.3.8 – Independence Criteria

  A member of the board of directors who meet the following criteria shall be referred to as an "independent member":

  a) Not to have a relationship in terms of employment at an administrative level to take upon significant1 duty and responsibilities within the last five years, not to own more than 5% of the capital or voting rights or privileged shares either jointly or solely or not to have established a significant commercial relation between the corporation, companies on which the corporation hold control of management or significant effect and shareholders who hold control of management of the corporation or have significant effect in the corporation and legal entities on which these shareholders hold control of management and himself/herself, his/her spouse and his/her relatives by blood or marriage up to second degree,

  b) Not to have been a shareholder (5% and more), an employee at an administrative level to take upon significant duty and responsibilities or member of board of directors within the last five years in companies that the corporation purchases or sells goods or service at a significant level within the framework of the contracts executed, especially on audit (including tax audit, statutory audit, internal audit), rating and consulting of the corporation, at the time period when the corporation purchases or sells services or goods.

  e) To be capable to contribute positively to the operations of the corporation, to maintain his/her objectivity in conflicts of interests between the corporation and the shareholders, to have strong ethical standards, professional reputation and experience to freely take decisions by considering the rights of the stakeholders.

- Non-Competition and Self-Dealing Restrictions (TCC Articles 395–396)

> “The granting of authorization to the members of the board of directors within the framework of Articles 395 (Prohibition to Transact with and Incur Indebtedness to the Company) and 396 (Non-Competition) of the Turkish Commercial Code was approved.”

Committee Independence
The percentage of independent members among the Corporate Governance Committee members, who also perform the functions of the Nomination and Compensation Committee, is 12.5%.

Director Election Majority Requirement
The election of Board members at CCI is conducted in accordance with Article 418 of the Turkish Commercial Code. Accordingly, the General Assembly convenes at the first meeting with shareholders representing at least one-quarter of the share capital, and resolutions, including the election of directors, are adopted by a simple majority of the votes represented at the meeting.

Tax Oversight
Tax governance at CCI is overseen at the highest levels of the organization. CCI's CFO holds primary responsibility for managing the company's financial risks, including tax policy and tax-related risks, and reports to the Board of Directors on financial and tax matters. At board level, CCI's Audit Committee is responsible for overseeing the company's accounting systems, financial disclosures, internal control systems and risk management framework, which includes tax governance and compliance. The Audit Committee, chaired by an independent board member, reports its findings directly to the Board of Directors, ensuring that tax policy implementation and financial risk management receive board-level oversight.

Trade Association Activities
CCI is committed to progressively aligning its trade association memberships with the Paris Agreement. CCI maintains an internal governance structure for public policy engagement with oversight at senior management level, ensuring accountability in its climate-related policy positions.

CCI reviews its climate-related public policy positions and the stances of key industry associations to assess their alignment with CCI's climate commitments, with the aim of addressing any significant misalignments identified through this process. In all countries where CCI operates, CCI engages with relevant authorities and industry bodies on climate-related regulations, contributing technical insights and operational experience from the beverage sector to support shared climate goals.

Reporting on Breaches

Reporting Areas	FY 2025
Corruption or Bribery	0
Discrimination or Harassment	0
Customer Privacy Data	0
Money laundering or Insider Trading	0

There were no fines or convictions related to corruption and bribery cases in 2025.

IT Process and Infrastructure

In today's world where digitalization processes are gaining momentum, we do not limit our information security strategies to technological solutions; we also proceed with a holistic security vision that includes people and process-oriented approaches. In line with the standards we have set, we continuously renew our technological infrastructure against changing and evolving cyber threats. We conduct periodic penetration tests to regularly evaluate the effectiveness of our information security measures, and through these tests, we identify potential security vulnerabilities and quickly implement the necessary improvements. Recognizing the critical impact of the human factor on information security, we continue our efforts to raise the awareness of our employees and support them with different tools, especially awareness trainings. By organizing simulated phishing campaigns at various times throughout the year, we strive to increase our employees' resistance to social engineering attacks and thus spread our corporate security culture throughout the entire organization.

When an employee identifies a potential security breach or suspicious activity, they can reach out directly to Information Security department to report the issue. If necessary, an informational communication is shared with the broader company, providing guidance on how employees can protect themselves and stay safe going forward.

Responsible Artificial Intelligence

As of early 2024, CCI has implemented its responsible AI framework across the organization; as part of this initiative, it has integrated the relevant principles and practices for the ethical use of AI into its operations and continues to operate accordingly. Based on the experience gained, the policy is scheduled to be publicly announced in 2026. With this approach, CCI aims to strengthen the safe use of AI, its alignment with ethical values, and its accountability to stakeholders.

Supplier ESG Programs

Environmental compliance is one of the standards assessed under CCI's Supplier Guiding Principles (SGP), alongside legal compliance, labour rights, occupational health and safety, and ethical conduct. CCI uses risk-based assessment frameworks to evaluate and work with its suppliers, and as part of its supplier ESG programs, conducts periodic SGP compliance audits across all supplier operations, assigning a colour-based performance rating to each supplier following assessment. Since 2014, these SGP compliance audits have been conducted periodically across all CCI countries and supplier operations, ensuring ongoing risk-based oversight of existing suppliers rather than a one-time assessment at onboarding. Suppliers achieving Green status demonstrate full compliance with CCI's environmental, social and ethical standards, while Yellow and Orange-rated suppliers are required to implement corrective action plans within defined timeframes. Suppliers found to be non-compliant with environmental regulations covered under the SGP requirements are expected to take corrective actions addressing the identified gaps. In cases where compliance is not achieved, necessary sanctions are applied, including contract termination. CCI's supplier selection and contract awarding process takes ESG performance into account as one of its evaluation criteria. Implementation of the supplier ESG programs is overseen by the Chief Supply Chain Officer.

Furthermore, CCI's internal procurement teams receive training on their roles and responsibilities within CCI's supplier ESG programs, ensuring that sustainability considerations are embedded into procurement decisions at all levels.

Risk Management Processes

CCI promotes an effective risk culture throughout the organization through a structured Enterprise Risk Management framework that encompasses all employees and covers all company practices. Non-executive directors receive regular updates on CCI's principal risks and risk management approach, ensuring board-level awareness of the company's evolving risk landscape. Given that sustainability-related factors make up material risk areas for CCI, environmental and social risks are embedded into product and service development processes, forming an integral part of how CCI designs, evaluates and brings its offerings to market.