

7C75!7C@5' u979? '5BCB A' F?9H''
5B8 'HG' 6G=8=5F=9G'

7CBJ9B=9B79 HF 5BG@5HCB' =BHC'9B; @=G< 'C: ''
7CBGC@=85H98: =B5B7=5@'GH9A 9BHG'5B8 BCH9G: CF Hk 9'
M95F '9B898 '8979A 69F ' %&&&(' '
HC; 9Hk 9F K =k 'B89D9B89BH5I 8=HCF'F9DCFH
fCF=; =B5@M=GGI 98 =B H I F? =G< L'



**7CBJ9B-9B79HF5BG@5HCB-BHC9B; @-G C:
INDEPENDENT AUDITOR'S REPORT
CF= -B5@M-GGI 98-B H F? -G**

INDEPENDENT AUDITOR'S REPORT

To the General Assembly of Coca-Cola İçecek A.Ş.

5" 5i X]hcZh YWbgc`[XHXZ]bUbWU`gHYa Yblg

% Ci f'cd]b]cb

We have audited the accompanying consolidated financial statements of Coca-Cola İçecek A.Ş. (the "Company") and its subsidiaries (collectively referred to as the "Group") which comprise the consolidated statement of financial position as at 31 December 2024, the consolidated statement of profit or loss, the consolidated statement of other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended and notes to the consolidated financial statements comprising a summary of significant accounting policies.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Group as at 31 December 2024, and its financial performance and its cash flows for the year then ended in accordance with Turkish Financial Reporting Standards ("TFRS").

&' 6U]gZcf'cd]b]cb

Our audit was conducted in accordance with the Standards on Independent Auditing (the "SIA") that are part of Turkish Standards on Auditing adopted within the framework of the regulations of the Capital Markets Board and issued by the Public Oversight Accounting and Auditing Standards Authority (the "POA"). Our responsibilities under these standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We hereby declare that we are independent of the Group in accordance with the Ethical Rules for Independent Auditors (including Independence Standards) (the "Ethical Rules") the ethical requirements regarding independent audit in regulations issued by the POA; the regulations of the Capital Markets Board; and other relevant legislation are relevant to our audit of the financial statements. We have also fulfilled our other ethical responsibilities in accordance with the Ethical Rules and regulations. We believe that the audit evidence we have obtained during the independent audit provides a sufficient and appropriate basis for our opinion.

' " ? YnLi X]hla UHMfg

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements of the current period. Key audit matters were addressed in the context of our independent audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.



<p>? Yn5i X]hiA UHMg</p>	<p>< ck h Y_ YnLi X]hia UHM k Ug(UXXFYggX]b' h YU X]h</p>
<p>=a dUfa YbhiVg'cZ[ccXk]` UbX]bHb[]VY UggMgk]h]bXZ]b]H:i gVA `~]j Yg</p>	
<p>Group is expanding its operations with business combinations. As a result of these business combinations, the carrying amount of goodwill and intangible assets with indefinite useful lives reached to TRY 26.9 billion in the consolidated financial statements as of 31 December 2024. The total amount of goodwill and intangible assets with indefinite useful lives reflects to 18% of total assets of the Group.</p> <p>The Group Management performs annual impairment tests of its cash generating units to which goodwill and its intangible assets with indefinite useful lives have been allocated in accordance with TFRS.</p> <p>The recoverable amount of cash generating units and intangible assets with indefinite lives are determined based on value in use. The recoverable amount is determined based on the discounted projected cash flows by using management estimations, such as, earnings before interest, tax, depreciation and amortization (“EBITDA”), weighted average of cost of capital and long-term growth rate.</p> <p>Since, there are significant estimations and assumptions used in the impairment tests performed by the Group management and since these assets have material magnitude on the consolidated financial statements, the impairment test of goodwill and intangible assets with indefinite useful lives is determined as a key audit matter. The related disclosure including the accounting policies for impairment testing of goodwill and intangible assets with indefinite useful lives are disclosed in Notes 2, 15 and 16.</p>	<p>We performed the following audit procedures in relation to the impairment tests of goodwill and intangible assets with indefinite useful lives:</p> <ul style="list-style-type: none"> • Evaluating the appropriateness of the cash generating units (“CGUs”) determined by management, • Performing interviews with Group Management to understand future plans for each cash generating unit. Evaluating management forecasts and future plans based on macroeconomic information for each relevant CGU, • Comparing forecasted cash flows for each CGU with its historical financial performance, • By involving our valuation specialists, assessing the reasonableness of key assumptions, including long-term growth rates and discount rates, by considering macroeconomic data, • Testing the setup of the discounted cash flow models and their mathematical accuracy, • Assessing management’s sensitivity analysis of key assumptions, • Testing the disclosures in the consolidated financial statements in relation to indefinite-life intangible assets and evaluating the adequacy of these disclosures for TFRS requirements.



(" F Ygdcbg[V]`jH Yg'cZa UbU Ya YbhUbXh cgyWUf[YXk jh [cj YfbUbWZcf h Y Wbgc`jXUHXZjbUbWU`gUHa Yblg`

The Group management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with TFRS, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

) " Auditor's responsibilities for the audit of the consolidated financial statements`

Responsibilities of independent auditors in an independent audit are as follows:

Our aim is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an independent auditor's report that includes our opinion. Reasonable assurance expressed as a result of an independent audit conducted in accordance with SIA is a high level of assurance but does not guarantee that a material misstatement will always be detected. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an independent audit conducted in accordance with SIA, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement in the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Assess the internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our independent auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Plan and perform the group audit to obtain sufficient appropriate audit evidence regarding the financial information of the entities or business units within the Group as a basis for forming an opinion on the consolidated financial statements. We are responsible for the direction, supervision and review of the audit work performed for purposes of the Group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence. We also communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards actions taken to eliminate threats or safeguards applied.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

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1. No matter has come to our attention that is significant according to subparagraph 4 of Article 402 of Turkish Commercial Code ("TCC") No. 6102 and that causes us to believe that the Company's bookkeeping activities concerning the period from 1 January to 31 December 2024 period are not in compliance with the TCC and provisions of the Company's articles of association related to financial reporting.
2. In accordance with subparagraph 4 of Article 402 of the TCC, the Board of Directors submitted the necessary explanations to us and provided the documents required within the context of our audit.
3. In accordance with subparagraph 4 of Article 398 of the TCC, the auditor's report on the early risk identification system and committee was submitted to the Company's Board of Directors on 4 March 2025.

PwC Bağımsız Denetim ve
Serbest Muhasebeci Mali Müşavirlik A.Ş.

Burak Özpoyraz, SMMM
Independent Auditor

Istanbul, 4 March 2025

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=ggj YX]bH f_lg`E

7cVU7c`U , YW_`5bcb]a `]f_`YH`

7cbgc`XUHX:]bUbVU`GHUa YblgUgcZ8YWa VF` %Z&S&`

DU Yg`

7cbgc`XUHXGHUa YbhcZ:]bUbVU`Dcgljcb`

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7cbgc`XUHXGHUa YbhcZDfcZ]hcf`@cgg`

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7cbgc`XUHXGHUa YbhcZCh Yf`7ca dfY`Ybgj Y=bW/a Y`

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7cbgc`XUHXGHUa YbhcZ7\ Ub[Y]b 9ei]mi

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COCA-COLA İÇECEK ANONİM ŞİRKETİ

Consolidated Statement of Financial Position for the year ended December 31, 2024

*Co qwpvu'gzr tguugf 'lp'vj qwucpf u'qh'VN'dcugf 'qp'vj g't vtej culpi 'r qy gt'qh'Vwtmkuj 'Nktc'6VN6+cu'qhf'F gego dgt'53.'4246.'
wprguu'qj gty kug'ucvuf +

ASSETS	Notes	Audited December 31, 2024	Cwf kgf " F gego dgt'53.'4245"
Cash and Cash Equivalents	5	23.253.629	53062; 0875"
Financial Investments	6	95.739	7640756"
Trade Receivables		12.929.093	3404804; 6"
/ Vtcf g't gegkxcdrgu'f wg'lt qo 't grv'gf 'rctv'kgu	30"	3072403; "	30390524"
/ Vtcf g't gegkxcdrgu'f wg'lt qo 'vj kf 'rctv'kgu	;	330648097"	33022; 0 : 4"
Other Receivables	10	589.685	3960254"
/ Qvj gt' gegkxcdrgu'f wg'lt qo 'vj kf 'rctv'kgu		7; ; 08: 7"	3960254"
Derivative Financial Instruments	7 - 32	37.475	42608; 9"
Inventories	12	15.381.432	3: 096604; "
Prepaid Expenses	11	3.672.459	408; 60 4: "
Current Income Tax Assets		1.977.223	; 380829"
Other Current Assets	20	2.820.493	404790824"
/ Qvj gt' ewttg'pv'cu'gu'lt qo 'vj kf 'rctv'kgu		40 4206; 5"	404790824"
Total Current Assets		60.757.228	8; 088; 0487"
Other Receivables		184.206	3; 60; 2"
/ Qvj gt' gegkxcdrgu'f wg'lt qo 'vj kf 'rctv'kgu		3: 60428"	3; 60; 2"
Property, Plant and Equipment	14	54.255.650	720 930478"
Intangible Assets		29.706.278	5607930 ; 3"
/ I qqf y kn	38"	707380866"	80280654"
/ Qvj gt' kv'cpi k'ng'cu'gu	37"	4608; ; 0856"	490 87067; "
Right of Use Asset	14	718.795	9: 40; 7"
Prepaid Expenses	11	1.643.971	30790635"
Deferred Tax Assets	28	1.060.865	: 5: 0598"
Derivative Financial Instruments	7 - 32	-	6: 0498"
Other non Current Assets		-	5320 47
Total Non-Current Assets		87.569.765	; ; 097024"
Total Assets		148.326.993	37; 0660 89"

The accompanying notes form an integral part of these consolidated financial statements."

COCA-COLA İÇECEK ANONİM ŞİRKETİ**Consolidated Statement of Financial Position for the year ended December 31, 2024**

*Co qwp'u'gzi tguufg 'kp'ij qwucpf u'qh'VN'dcugf 'qp'yj g't vtej culpi 'r qy gt 'qh'Vwtmkuj 'Nktc'6VN6+'cu'qhf' gego dgt'53.'4246.'
wprguu'qij gty kug'ucygf +

LIABILITIES	Notes	Audited December 31, 2024	Cwf kgf F gego dgt'53.'4245"
Short-term Borrowings	8	15.151.409	340420843"
<i>/'Dcpmldqtt qy kpi u'</i>		370873062; "	340420843"
Current Portion of Long-term Borrowings	8	6.254.373	35097; 0753"
<i>/'Dcpmldqtt qy kpi u'</i>		802340873"	350698085; "
<i>/'Ngcug'hc dkkkkgu'</i>		4640444"	4: 40; 4"
Trade Payables		25.618.150	480 6; 096"
<i>/'Vtcf g'rc{cdrgulf wg'iq't grcvgf 'rctvkgu'</i>	52"	904980879"	3308260853"
<i>/'Vtcf g'rc{cdrgulf wg'iq'yj kf 'rctvkgu'</i>	;	3: 0630; 5"	3700660 65"
Payables Related to Employee Benefits	21	510.252	7430; 6"
Other Payables		3.442.781	50822062: "
<i>/'Qvj gt 'rc{cdrgulf wg'iq't grcvgf 'rctvkgu'</i>	52"	4620; 7"	5550867"
<i>/'Qvj gt 'rc{cdrgulf wg'iq'yj kf 'rctvkgu'</i>	32"	504230; 8"	50488085"
Derivative Financial Instruments	7 - 32	2.925	6230 57"
Deferred Income	11	420.905	4; 80742"
Provision for Corporate Tax		547.722	7; 206: 3"
Current Provisions		820.950	305; 704: 2"
<i>/'Ewt t gpv'r t qxkkkqpu'iq t "go r r qf gg'dgpglku"</i>	43	62; 08: 2"	59: 07: "
<i>/'Qvj gt 'ij q t v'ig t o 'r t qxkkkqpu'</i>		6330492"	302380744"
Other Current Liabilities	20	218.285	3; 5082"
Total Current Liabilities		52.987.752	7; 0 4: 026"
Long-term Borrowings	8	27.738.759	490; 904: "
<i>/'Dcpmldqtt qy kpi u'</i>		4908360833"	480490486"
<i>/'Ngcug'hc dkkkkgu'</i>		846086: "	892086"
Trade Payables		3.604	90432"
<i>/'Vtcf g'rc{cdrgulf wg'iq'yj kf 'rctvkgu'</i>		50826"	90432"
Non-Current Provisions		885.693	302780754"
<i>/'Pqp/ewt t gpv'r t qxkkkqpu'iq t "go r r qf gg'dgpglku"</i>	43	: : 708: 5"	302780754"
Deferred Tax Liability	28	5.057.643	708: 30523"
Derivative Financial Instruments	7 - 32	-	604: : "
Non-Current Deferred Income	11	358	850 92
Total Non-Current Liabilities		33.686.057	560433024;
Equity of the Parent		53.704.176	78004307; "
Share Capital	22	2.798.079	4760893"
Share Capital Adjustment Differences	22	2.176.870	60942079: "
Share Premium		3.929.880	50 4; 0 : 2"
Other comprehensive income items not to be reclassified to profit or loss		(572.029)"	*7790 24+ "
<i>/'Cewct kcnl c kpu'Thqugu'</i>		*794024; +"	*7790 24+ "
Other comprehensive income items to be reclassified to profit or loss		(26.439.955)"	*3306: 90799+ "
<i>/'Ewt t gpef 't cpur vqp'cf lwuo gpv'</i>		: 06760527"	4206: 074: "
<i>/'J gf i g't gugt xg'i c k p'T*HQUGU+ "</i>		*560; 60482+ "	*530 580827+ "
<i>/'/'Ecu j 'hgy 'j gf i g't gugt xg'i c k p'T*HQUGU+ "</i>		*08: 20888+ "	*30 3: 0 85+ "
<i>/'/'P gv'lxpxgno gpv'j gf i g't gugt xg'i c k p'T*HQUGU+ "</i>		*55043507; 6+ "	*4; 0 390864+ "
Restricted Reserves Allocated from Net Profit	22	3.183.883	40 6902: ; "
Accumulated Profit / Loss		53.814.072	49042402: 6"
Net Income / (Loss) for the Year		14.813.376	4; 0340 58"
Non-Controlling Interest		7.949.008	: 08: 50897
Total Equity		61.653.184	860 270456"
Total Liabilities		148.326.993	37; 0660 89"

The accompanying notes form an integral part of these consolidated financial statements"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Consolidated Statement of Profit or Loss for the year ended December 31, 2024

*Co qwpv'g'zr tguugf 'lp'ij qwucpf u'qh'VN'dcugf 'qp'ij g'r vtej culpi 'r qy gt'qh'Vwtmkuj 'Nktc'VNö+cu'qhf'gego dgt'53.'4246.'
wprguu'qij gty kug'ucvuf +

		Audited	Cwf ksf "
	Notes	January 1 - December 31, 2024	Lcpwct { "3/" F gego dgt "53."4245"
P gv'Tgxgpwg"	45"	35908: 5063"	3670 : 50 97"
Equv'qh'Ucrgu'*/+"	45"	*; ; 0; 50689+ "	*; ; 0: 3075; +"
Gross Profit / (Loss)		48.589.774"	690240658"
I gpgtcr'icpf "Cf o lpkntcvkqp"Gzr gpugu'*/+"	46"	*90686079+ "	*80930859+ "
O ctngv'kpi ."Ugnkpi 'cpf 'F kvtkdwkqp"Gzr gpugu'*/+"	46"	*4407; 068; +"	*420 : 705; +"
Qyj gt"Qr gtcv'kpi "Kpego g"	48"	50870852"	50 220838"
Qyj gt"Qr gtcv'kpi "Gzr gpugu'*/+"	48"	*406708: 2+ "	*507680 : +"
Profit / (Loss) From Operations		18.885.398	420 ; : 0: : "
I clp'htqo "Kpxgukpi 'Cevkxkkgu"	48"	323072"	4950 57"
Nquu'htqo "Kpxgukpi 'Cevkxkkgu'*/+"	48"	*3980533+ "	*5330 85+ "
I clp"l*Nquu'htqo "Lqlpv'Xgpwv'gu"	35"	*60; 5+ "	*460546+ "
Profit / (Loss) Before Financial Income / (Expense)		18.806.044	420 58058"
Financial Income / (Expense)	27	(8.747.455)	*802830878+ "
Hkpcpekn'Kpego g"	"	60790297"	; 02: 06; "
Hkpcpekn'Gzr gpugu'*/+"	"	*340 260752+ "	*3708; 0 27+ "
Monetary Gain / (Loss)	33	9.883.529	44022088; "
Profit / (Loss) Before Tax from Continuing Operations		19.942.118	59069706; "
Tax Expense from Continuing Operations	28	(5.050.623)	*80 450 87+ "
F glgtt gf "Vcz"Kpego g"l'Gzr gpugu'*/+"	"	*30544059: + "	*30 3; 0; 2+ "
Ewt gpv'l gct "Vcz"Gzr gpugu'*/+"	"	*504: 067+ "	*7026097+ "
Net Profit / (Loss) from Continuing Operations		14.891.495	5207306: 6"
Attributable to:			
P qp/eqpvtqm'kpi 'lpvgt'guv"		9: 03; "	: 5: 066: "
Gs vks' 'j qrf gtu'qh'ij g'r ctg'pv"	4; "	360 35098"	4; 0340 58"
Net Profit / (Loss)		14.891.495	5207306: 6"
Equity Holders Earnings Per Share (full TL)	4; "	2.274; 63"	3.38: 2; 7"

The accompanying notes form an integral part of these consolidated financial statements"

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(Convenience Translation into English of Consolidated Financial Statements and Notes Originally Issued in Turkish)

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Consolidated Statement of Other Comprehensive Income for the year ended December 31, 2024"

*Co qwpvu'gzr tguugf 'kp'vj qwucpf u'qh''VN'dcugf 'qp'vj g'r vtej culpi 'r qy gt'qh''Vwtukuj 'Nkt c''öVNö+cu'qh'F gego dgt'53.'4246.'
wprguu'qyj gty kug'ucvuf +

	Audited	Cwf kgf"
	January 1 -	Lcpwet {"3/"
Notes	December 31, 2024	F gego dgt'53.'4245"
Profit / (loss) for the year	14.891.495	5207306 : 6"
CewctkcnI ckp''T''Nquugut'' F ghgttgf ''Vcz''Ghgevf''	(15.700) 1.473	*338056+'' 360 : 7"
Other comprehensive income items, not to be reclassified to profit or loss	(14.227)	*323026; +"
<i>J gfi g't gugt xg'i ckp''T''Nquugut''</i>	(4.177.281)	*340 ; 30; : +"
<i>/''''''Ecuj ''Iny ''j gfi g't gugt xg'i ckp''T''Nquugut''</i>	217.988	8220 : 6"
<i>/''''''Pgv'kp.xgino gpv'j gfi g't gugt xg'i ckp''T''Nquugut''</i>	(4.395.269)	*350; 408: 4+''
F ghgttgf ''cz''ghgevf''	1.119.126	505440279"
Ewtgpe{''tcpu'v'qp''cf l'wno gpv''	(11.569.093)	*90680653+''
Other comprehensive income items to be reclassified to profit or loss, net	(14.627.248)	*390638094+''
Total Comprehensive Income After Tax	250.020	350256085"
Total Comprehensive Income Attributable to:		
P qp/eqpv'qmkpi ''p'vgt'guf''	403.249	307; 80 7: "
Gs wkw''j qrf gt u'qh'vj g'r ctgpv''	(153.229)	3306590427"

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The accompanying notes form an integral part of these consolidated financial statements"

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(Convenience Translation into English of Consolidated Financial Statements and Notes Originally Issued in Turkish)

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Consolidated Statement of Change in Equity for the year ended December 31, 2024

*Co qwpv'g'zr tgu'f'lp'yj qwucpf u'qh'VN'dcugf 'qp'yj g'r wtej culpi 'r qy gt'qh'Vwtnkuj 'Nk'tc'öVNö+'cu'qh'F gego dgt'53.'4246.'wpruu'qvj gty kug'ucv'g'f +

Other comprehensive income and expense items												
Consolidated Statement of Changes in Shareholders' Equity	Share Capital	Share Capital Adjustment Differences	Share Premium	Actuarial Gains / Losses	Hedge Reserve	Currency Translation Adjustment	Restricted Reserves Allocated from Net Profit	Accumulated Profit / Loss	Net Profit / Loss for the Year	Total Equity of the Parent	Non-Controlling Interest	Total Equity
Lcpvct{ '3.'4245"	476093"	604209": "	60265028"	*6780975+"	*40888086+"	4: 0 75068: "	506: 025"	420692043"	420570: 4"	7: 0 240845"	: 0950242"	8: 0297065"
Qvj gt'eqo r t'g'jpukg'lp'eqo g'P'iquu+"	/"	/"	/"	*323026: +"	* 088: 063+ "	* 07260 63+ "	/"	420570: 4"	*420570: 4+ "	*3: 0497053+ "	97: 0732"	*3907390443+ "
P'gv'r tqhk'P'iquu+Iqt' 'y' g'f' gct"	/"	/"	/"	/"	/"	/"	/"	/"	4: 0340 58"	4: 0340 58"	: 5: 066: "	52077305: 6"
Vqvcn'Eqo r t'g'jpukg'lp'eqo g'P'iquu+ "	/"	/"	/"	*323026: + "	* 088: 063+ "	* 07260 63+ "	/"	420570: 4"	: 0990 66"	330659027"	307: 80 7: "	350256085"
F'k'kf' gpf' u"	/"	/"	*3350848+ "	/"	/"	/"	/"	*306570662+ "	/"	*3076: 0788+ "	*760758+ "	*308250824+ "
Vt'epu'gru"	/"	/"	/"	/"	/"	/"	*4230836+ "	4230836"	/"	/"	/"	/"
Çi'ge'u'q'h'v't'c'puce'v'k'p'u'w'p'f' g't' 'eqo o' q'p' "	/"	/"	/"	/"	/"	/"	/"	*408380868+ "	/"	*408380868+ "	689045: "	*4086: 0629+ "
eq'p't'q'n'P' q'g'5+ "	/"	/"	/"	/"	/"	/"	/"	* 06740779+ "	/"	* 06740779+ "	*40 ; : 028+ "	*3406730785+ "
Vt'c'puce'v'k'p'u'y' k'j' 'p'q'p'eq'p't'q'n'p'i' "	/"	/"	/"	/"	/"	/"	/"	/"	/"	/"	/"	/"
uj' ct'g'j' q'f' g't' u"	/"	/"	/"	/"	/"	/"	/"	/"	/"	/"	/"	/"
F' gego dgt'53.'4245"	476093"	604209": "	50 4: 0 : 2"	*7790 24+ "	*530 580827+ "	42066: 074: "	40 690: ; "	490240: 6"	4: 0340 58"	78043077: "	: 08: 50897"	860 270456"
January 1, 2024	254.371	4.720.578	3.929.880	(557.802)	(31.836.105)	20.348.528	2.947.089	27.202.084	29.712.936	56.721.559	8.183.675	64.905.234
Other comprehensive income/(loss)	-	-	-	(14.227)	(3.058.155)	(11.894.223)	-	29.712.936	(29.712.936)	(14.966.605)	325.130	(14.641.475)
Net profit / (loss) for the year	-	-	-	-	-	-	-	-	14.813.376	14.813.376	78.119	14.891.495
Total Comprehensive Income / (loss)	-	-	-	(14.227)	(3.058.155)	(11.894.223)	-	29.712.936	(14.899.560)	(153.229)	403.249	250.020
Dividends	-	-	-	-	-	-	-	(2.433.027)	-	(2.433.027)	(53.779)	(2.486.806)
Transfers	2.543.708	(2.543.708)	-	-	-	-	236.794	(236.794)	-	-	-	-
Effects of transactions under common control (Note 3) (*)	-	-	-	-	-	-	-	(431.127)	-	(431.127)	(584.137)	(1.015.264)
December 31, 2024	2.798.079	2.176.870	3.929.880	(572.029)	(34.894.260)	8.454.305	3.183.883	53.814.072	14.813.376	53.704.176	7.949.008	61.653.184

(*) As of September 28, 2024, 20% of the remaining capital of Etap was purchased for 28 million USD."

The accompanying notes form an integral part of these consolidated financial statements"

COCA-COLA İÇECEK ANONİM ŞİRKETİ**Notes to Consolidated Cash Flow for the year ended December 31, 2024**

*Co qwpw'g'zr tguufg'kp'ij qwucpf u'qh'VN'ducgf'qp'ij g'r vtej culpi 'r qy gt'qh'Vwt nkij 'Nkt c'VN6+'cu'qhi'F gego dgt'53.'4246.'
wprguu'qij gty kug'ucv'gf +

	Notes	Audited January 1-December 31, 2024	Cwf kgf " Lcpwct {"3/F gego dgt" 53.'4245"
Net profit / (loss) from continuing operations for the year		14.891.495	5207305: 6"
Adjustments to reconcile net profit / (loss)	"	4.930.661	(1.718.596)"
Adjustments for depreciation and amortization expense	47	70980 66	705450843"
Adjustments for impairment loss (reversal)		227.181	189.767"
/"Rt qxlakqp"Ti g'xgt ucni'lt'g'zr gev'f'et gf l's'iqui"		920649"	72028; "
/"Rt qxlakqp"Ti g'xgt ucni'lt'kpx'g'v'jt'kgu"		3640 87"	; 508: 6"
/"K r ckt o g'pv'iqui"Ti g'xgt ucni'lt'rt q'rt v'f.'r'rv'p'v'c'pf'gs'w'ro'g'pv"	36.'48"	350; ; "	680'36"
Adjustments for provisions		(146.822)	702.149"
/"Rt qxlakqp"Ti g'xgt ucni'lt'go r'rt'g'g'd'g'p'g'ku"		6240867"	6; ; 0 79"
/ 'O'ij gt 'r t qxlakqp		*76; 0689+ "	4240; 4"
Adjustments for interest (income) expenses		7.657.120	4.876.382"
/"K'v'gt'gw'k'pe'go'g"	49"	*30 62084; +"	*3062: 0668+ "
/"K'v'gt'gw'g'zr'g'p'ug"	49"	; 06; 9006; "	80; 60 4: "
Adjustments for fair value loss (gain)		595.561	(697.341)"
/"C'f'lw'no'g'pw'lt'k'k'x'c'w'g'q'hi'f'g'k'c'k'g'k'p'ut'wo'g'pw'c'k'p'-'T'iqui"		7; 70'83"	*8; 9063+ "
Adjustments for unrealized currency translation		399.062"	1.774.758"
Gain / loss from joint ventures	35"	4.793"	24.324"
Adjustments for tax (income) / expense		5.050.623"	6.923.965"
Adjustments for (gain) / loss on sale of property, plant and equipment	48"	154.377"	(230.846)"
Interest expense from lease liabilities	: . "49"	95.712"	107.357"
Transfer of Foreign Translation Differences Accounted in Other Comprehensive Expense in the Previous Period to the Income Statement	"	-	444082"
Bargain purchase gain		(93.605)	/
Adjustments for monetary gain loss	"	(14.790.185)	*420 570; 4+ "
Changes in working capital	"	3.674.318	(5.306.868)"
Adjustments for decrease (increase) in trade receivables		(204.917)	(3.100.012)"
/"F'get'g'c'ug'-'T'pet'g'c'ug'-'q'p'-'t'c'f'g'-'t'g'g'k'c'd'g'u'f'w'g'-'t'q'o'-'t'g'g'v'f'-'r'c't'v'k'u"		4360 ; 6"	433044"
/"F'get'g'c'ug'-'T'pet'g'c'ug'-'q'p'-'t'c'f'g'-'t'g'g'k'c'd'g'u'f'w'g'-'t'q'o'-'i'j'k'f'-'r'c't'v'k'u"		*63; 0 23+ "	*506330456+ "
Adjustments for decrease / (increase) in inventories		4.191.392	181.295"
Adjustments for increase (decrease) in trade payables		(234.421)	(1.897.866)"
/"K'p'et'g'c'ug'-'T'f'get'g'c'ug'-'q'p'-'t'c'f'g'-'r'c'-'c'd'g'u'f'w'g'-'i'q'-'t'g'g'v'f'-'r'c't'v'k'u"		*084: 0; 3; +"	*50499052; +"
/"K'p'et'g'c'ug'-'T'f'get'g'c'ug'-'q'p'-'t'c'f'g'-'r'c'-'c'd'g'u'f'w'g'-'i'q'-'t'g'g'v'f'-'r'c't'v'k'u"		30 ; 50; ; "	309; 0665"
Adjustments for increase (decrease) in other payables	"	(77.736)"	*6; 20; 7+ "
Cash flows generated from operating activities		23.496.474	23.525.920"
Rc{o'g'pw'o'c'f'g'-'h'q't'go'r'iq'{'gg'd'g'p'g'ku"		*47508; 3+	*5360652+ "
Vcz't'g'w'p'u"-'T'r'c{o'g'pw:"		*60890556+	*608230 37+ "
Q'ij'gt'ewt'g'p'v'c'p'f'-'p'q'p'ewt'g'p'v'c'ug'u'c'p'f'-'h'c'd'k'k'g'u"		*304: 0 ; ; +"	*7220666+ "
A. NET CASH GENERATED FROM OPERATING ACTIVITIES	"	16.746.561	18.109.131"
Cash outflows arising from purchase of property, plant, equipment, and intangible assets		(12.478.634)	(8.849.391)"
/"E'cu'ij'q'w'h'q'y'-'t'q'o'-'r'v't'ej'c'ug'-'q'hi'rt'q'rt'v'f'-'r'rv'p'v'-'c'p'f'-'g's'w'ro'g'pv"	36"	*3308780464+ "	*; 084: 097+ "
/"E'cu'ij'q'w'h'q'y'-'t'q'o'-'r'v't'ej'c'ug'-'q'hi'k'p'c'p'i'k'd'g'u"	37"	*; 440; 4+ "	*9420 38+ "
Proceeds from sale of property, plant and equipment and intangibles		445084:	54608: 3"
Other inflows / (outflows) of cash		3230 : 4	69: 0638"
Cash outflow from acquisition of subsidiary		*; 390296+	*60570 : 2+ "
B. NET CASH USED IN INVESTING ACTIVITIES	"	(12.970.198)	(12.382.774)"
Cash outflow due to lease liabilities	: "	*5490 ; ; +	*592079; + "
Proceeds from borrowings	: "	5: 08; 50276	4908670 98"
Repayments of borrowings	: "	*5606930 ; ; +	*450 42054; + "
Cash inflow / outflow due to derivative instruments		*9580824+	*; 80 54+ "
Interest paid	: "	*; 08; 80; 5+	*70860888+ "
Interest received		30 330898	306490; 9"
Dividend paid		*406970544+	*307: ; 024+ "
Cash outflows resulting from changes in partnership shares that do not result in loss of control in subsidiaries		*604990556+ "	*6084; 0; 9+ "
C. NET CASH USED IN FINANCING ACTIVITIES	"	(10.481.718)	(5.995.632)"
D. MONETARY GAIN / LOSS ON CASH AND CASH EQUIVALENTS		(1.522.619)	*3089005; + "
Net increase / (decrease) in cash and cash equivalents before currency translation effects (A+B+C+D)		(8.227.974)	(2.036.514)"
E. CURRENCY TRANSLATION ON CASH AND CASH EQUIVALENTS	"	72.450	33: 0856"
Net increase / (decrease) in cash and cash equivalents (A+B+C+D+E)		(8.155.524)	(1.917.880)"
F. CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	7"	31.409.153	5506490255"
CASH AND CASH EQUIVALENTS AT END OF YEAR END (A+B+C+D+E+F)	7"	23.253.629	31.409.153"

The accompanying notes form an integral part of these consolidated financial statements

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*C0 qwpw'gzr tguugf 'lp'vj qwucpf u'qh'VN'dcugf 'qp'vj g'r tvej culpi 'r qy gt'qh'Vwtmkj 'Nkt c'öVNö+cu'qhf' gego dgt'53.'4246.' wprguu'qyj gty kug'ucvuf +

1. CORPORATE INFORMATION AND NATURE OF ACTIVITIES

General

Eqec/Eqrc "±gegmlCpqpko " kngk'öEEKö/"öj g'Eqo r cp{ö+ 'ku'vj g'dqwrqt'cpf 'f kntkdwqt'qh'creqj qn'ht gg'dgxgtci gu' lp'Vwtng{.'Renkucp.'Dcpi rcf guj .'Egptcn'Cuik'cpf "vj g'O kf f rg'Gcu'Vj g'qr gtcvkpu'qh'vj g'Eqo r cp{ "eqpuku'qh' r tqf wvkwq." ucrgu'cpf " f kntkdwkqp" qh'ur ctmkpi "cpf "ukm'dgxgtci gu' y kj " Vj g'Eqec/Eqrc"Eqo r cp{ "öVEEEö+ "tcf go ctmu'Vj g'Eqo r cp{ "j cu'35"4245"/"35+r tqf wvkwq'fcekklku'lp'f khtgtpvt gi kqu'qh'Vwtng{ "cpf "qr gtcvku'45" 4245"/"42+r tqf wvkwq'fcekklku'lp'eqwptkqu'qyj gt "vj cp'Vwtng{ 0Vj g'tgi kngt gf "qh'heg'cf f tguu'qh'EEKku'QUD'O c j O' F gpkl 'Hegptk'UqnOP q-6"öo tckp'g" ucpcdwa'Vwtng{ 0Vj g'Eqo r cp{ u'r wdren' 'tcf gf 'uj ctgu'qp'Dqtuc'KncpdwniC0 O' *\$DKUV\$+0

Vj g'I tqwr 'eqpuku'qh'vj g'Eqo r cp{.'ku'uwdul'kctkqu'cpf 'lqkv'xgpwt gu0"

Vj g'eqpuqkf cvgf 'hkpcckn'ucvgo gpw'qh'vj g'I tqwr 'y gtg'cr r tqxgf 'hqt'kuwg'd{ 'yj g'Dqctf'qh'F ktevqu'qp'O ctej "6." 4247.'y j lej 'y gtg'uki pgf 'd{ 'yj g'Cwf k'Eqo o kvgg'cpf 'Ej kgh'Gzgewkxg'QH'hegt'Mctko 'I c j kVj g'I gpctcd'Cuogo dn{ " cpf "yj g'tgi wrcvt{ "dqf kgu'j cxg'vj g'tki j v'vq"o cng'co gpf o gpw'vq'vj g'eqpuqkf cvgf 'hkpcckn'ucvgo gpw'chgt'vj gkt' kuwcego0

Shareholders of the Company

Vj g'eqo r cp{ 'ku'eqpvtqmgf 'd{ 'Cpcf qnw'Ghgu'Dktce,nm'xg'O cni'Ucpc{ kC0 0*öCpcf qnw'Ghguö+.'yj g'r ctgpe'eqo r cp{ O' Cpcf qnw'Ghgu'ku'eqpvtqmgf 'd{ 'CI 'Cpcf qnw'I twdw'J qrf kpi 'C0 0'CI 'Cpcf qnw'I twdw'J qrf kpi 'C0 0ku'eqpvtqmgf 'd{ " CI 'U,pc'k' cvt,o "xg"l '3p'gwko 'C0 0'cpf "CI 'U,pc'k' cvt,o "xg"l '3p'gwko 'C0 0'ku'c"o cpci go gpv'eqo r cp{.'y j lej 'ku' wnkö cvgn{ " o cpci gf " d{ " yj g" " | kj cp" Hco k{ " cpf " U'rg{o cp" Mco k{ | c | e, " Hco k{ " lp" ceeqtf cpeg' y kj " gs wci' tgr tgu'pvc'kqp'cpf 'gs wci'ö cpci go gpv'r tkpek rg'cpf "o cpci gu'CI 'Cpcf qnw'I twdw'J qrf kpi 'C0 0u'eqo r cpkqu0

Cu'qh'F gego dgt'53.'4246.'cpf "4245."yj g'eqo r qukkqp'qh'uj ctgj qrf gtu'cpf "yj gkt'tgur gev'xg'r gtegpvc' g'qh'qy pgtuj kr " ecp'dg'uwo o ctk'gf 'cu'hqmqy u<

Table with 5 columns: Description, Nominal Amount, Percentage, P qo kpcn" Co qwpv', and Rgtegpvc' g". Rows include Cpcf qnw'Ghgu'Dktce,nm'xg'O cni'Ucpc{ kC0 0*öCpcf qnw'Ghguö+, Vj g'Eqec/Eqrc'Gzr qt v'Eqtr qtcvkqp *öVEEEö+, Ghgu'Re| ctmö c'xg'F c ,vö "Vlectgv'CO 0*öGhr cö+, Rwdren{ 'Vtcf gf "" , Kphrc'kqp 'T gucygo gpv'Ghgev'

Nature of Activities of the Group

EEKcpf 'ku'uwdul'kct{ 'Eqec/Eqrc'Ucv, 'xg'F c ,vö 'C0 0*öEEUF ö+ctg'co qpi "yj g'rgcf kpi 'dqwrqtu'cpf 'f kntkdwqtu' qh'creqj qn'ht gg'dgxgtci gu'qr gtcvkpi 'lp'Vwtng{ 0Vj g'uqng'qr gtcvkqp'ctgc'qh'vj g'Eqo r cp{ 'ku'vj g'r tqf wvkwq.'ucrgu'cpf " f kntkdwkqp'qh'ur ctmkpi "cpf "ukm'dgxgtci gu0

Vj g' Eqo r cp{ " j cu' gzenwukxg" tki j wu' vq" r tqf weg." ugm' cpf " f kntkdwg" VEEE" dtcpf gf " dgxgtci gu' kpenw' kpi "" Eqec/Eqrc.'Eqec/Eqrc\ gtq.'Eqec/Eqrc\ gtq'Uwi ct.'Eqec/Eqrc'Ni j v.'Hcpvc.'Ur tkg.'Ecr r {.'Ugp'Uwp.'Rqy gtcf g'cpf " Hwug'Vgc'kp"VEEE"cwj qtk'gf "r cenci gu'vj tqwi j qw'Vwtng{ "r tqxkf gf "d{ "Dqwrqtu'cpf "F kntkdwkqp"Ci tggö gpw' uki pgf "dgy ggp"vj g'I tqwr "y kj "VEEGE"cpf "VEEEÖT gpgy cni'r gkqf u'qh'vj g'uki pgf "Dqwrqtu'cpf "F kntkdwkqp" Ci tggö gpw'xctkqu'dgy ggp"423: "cpf "424: 0'

Vj g'Eqo r cp{ " j cu' gzenwukxg" tki j wu' vq" r tqf weg." ugm'cpf " f kntkdwg" Dwt p'cpf "I rcf kcvqt' dtcpf gf "gpgti { " f tkpmi'lp" cwj qtk'gf "r cenci gu'vj tqwi j qw'Vwtng{.'ceeqtf kpi "vq'vj g'Dqwrqtu'Ci tggö gpw'uki pgf "dgy ggp"vj g'Eqo r cp{ "cpf " O qpugt'Gpgti { "Eqo r cp{ "öGEö+ "cpf "j cu'vj g'tki j v'ht'ugmkpi "cpf " f kntkdwkqp"qh'O qpugt' dtcpf gf "r tqf wew'lp" ceeqtf cpeg' y kj "yj g'k'pvtg'pvc'kpcni'F kntkdwkqp"Ci tggö gpv'uki pgf "y kj "O qpugt'Gpgti { "Nko k'gf "öGNö+ "y j lej "j cu' vengp'qxgt'VEEEö+ i' rdcni'gpgti { " f tkpnr qt v'qkq'cpf "ku'r ctvcm{ "qy pgf "d{ "VEEE"cu'y gn0"

Vj g'Eqo r cp{ ö'lpvgt'pvc'kpcni'uwul'kctkqu'cpf "lqkv'xgpwt gu'qr gtcvkpi "qwu'kf g'qh'Vwtng{ "ctg'cnuq'gpi ci gf "lp'vj g" r tqf wvkwq.'ucrgu'cpf " f kntkdwkqp'qh'ur ctmkpi "cpf "ukm'dgxgtci gu' y kj "VEEE"tcf go ctmu0"

Vj g'I tqwr "j cu'vj g' gzenwukxg" dqwkpi "cpf " f kntkdwkqp" tki j wu'lp'Vwtng{ "hqt'Uej y gr r gu' dtcpf gf "dgxgtci gu'wpf gt" Dqwrqtu'cpf "F kntkdwkqp"Ci tggö gpv'uki pgf "y kj "Uej y gr r gu'J qrf kpi u'Nko k'gf 0U' geken'cwj qtk'cvkqp' hqt'vj g'I tqwr " qr gtcvkpi "eqwptkqu'qyj gt "vj cp'Vwtng{.'o c{ "dg'i tcvp'gf "Hqo "ko g'vq'ko g0"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf 'lp'yj qwucpf u'qh'VN'dcugf 'qp'yj g'r wtej culpi 'r qy gt'qh'Vwtmkj 'Nkt c'vNö+cu'qhf' gego dgt'53.'4246.' wprguu'qyj gty kug'ucvgrf +

1. CORPORATE INFORMATION AND NATURE OF ACTIVITIES (continued)

Subsidiaries and Joint Ventures

Cu'qhf' gego dgt'53.'4246.'cpf 'F gego dgt'53.'4245'yj g'kv'qh'EEKa'uwdulf kctkgu'cpf 'lqkp'xgpwtgu'cpf 'ku'gh'gexkg' rctvkr cvkqp'r gtegrwci gu'ctg'cu'hqmy u'

Uwdulf kctkgu'

Table with columns: Name, Place of Incorporation, Principal Activities, Effective Shareholding and Voting Rights (%) December 31, 2024, and F gego dgt'53.'4245'. Rows include various subsidiaries like Egec/Eqr'Ucv, Cpcf qnw'Gcr, LK0Egec/Eqr, etc.

*3+ Cu'qh'Ugr vgo dgt'48.'4246.'42' 'qh'yj g'tgo cklpi 'ecr kcn'qh'Gcr 'eqo r cp{ 'y cu'r wtej cugf 'hqt'4: 'o knkp'WUF 0

*4+ Cu'qh'Hgdtwet{ '42.'4246.'yj g'r wtej cug'qh'yj ctgu'tgr tguwpki 'cm'qh'yj g'ecr kcn'qh'EEDD'eqo r cp{ 'y cu'eqo r ngvgrf *P qvg'5-0

Lqkp'Xgpwtg'

Summary table for Lqkp'Xgpwtg' with columns: Name, Place of Incorporation, Principal Activities, Effective Shareholding and Voting Rights (%) December 31, 2024, and F gego dgt'53.'4245'.

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*C o qwpv'g'zr tguugf "lp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh"Vwtnkuj "Nkt c"öVNö+cu'qhiF gego dgt"53."4246."
wprguu'qj gty kug'ucvuf +

1. CORPORATE INFORMATION and NATURE OF ACTIVITIES (continued)

Economic Conditions and Risk Factors of Subsidiaries and Joint Ventures

Vj g'eqwv'kgu."lp"y j lej "egt v'kp"u'wdukf kct'kgu"cpf "lq'lpv'xgpwt'gu"qr gtcv'g."j cxg"wpf gti qpg"u'wducp'v'kcn'r qrk'k'ecni'cpf "geq'p'qo le"ej cpi gu"lp"t'gegpv'{"gct'u'W'p'eg't'v'k'p'v'g'u't'gi ctf kpi "vj g'r qrk'k'ecni'ngi cn"v'z"cpf k'q't'gi w'v'v'q't'{"g'p'x'k'q'p'o g'p'v'"}
k'p'ew'f kpi "vj g'r q'v'g'p'v'k'cn'ht"cf x'g't'ug"ej cpi gu"lp"cp {"q'h'v'j g'ug'h'c'v'q't'u."eq'w'f "l'ki p'h'k'ec'p'v'f "c'h'g'ev'v'j g'u'wdukf kct'kgu'ö"cpf "lq'lpv'xgpwt'gu"cd'k'k'v'f "v'q"qr gtcv'g"eqo o g't'ek'cm'f'Ö'I t'q'w "Ö c'p'ci go g'p'v'eq'ug'f "o q'p'k'q't'u"wp'eg't'v'k'p'v'g'u"cpf "cf x'g't'ug"ej cpi gu'v'q'o k'p'ko k' g'v'j g'r t'q'd'cd'ng'g'h'g'ew'q'h'w'ej "ej cpi gu'ö"

K'p"vj ku'eq'p'v'g'z'v."T'k'um'F g'v'g'v'k'p"Eqo o k'v'g'g'z'y j lej "y cu"gu'v'cd'k'uj g'f "wp'f g't'v'j g'ctt'cpi go g'p'v'."v'g't'o u'c'p'f "r t'k'p'ek' r'gu'q'h'"V'w't'n'k'uj "Eqo o g't'ek'cn'Eq'f g."E'cr k'cn'Ö c't'ng'v'N'gi k'ur'v'k'p"cpf "EO D'ö"ö'Eq't'r q't'c'v'g"İ q'x'g't'p'c'p'eg"R't'k'p'ek' r'gu'ö"cu'g'u."o c'p'ci g'c'p'f "t'g'r q't'v'İ t'q'w "t'k'um'Ö'U'q'o g'q'h'v'j g'İ t'q'w "r t'k'q't'k'f "t'k'um'c't'g'f g'h'k'p'g'f "cu'r q'rk'k'ecni'k'p'uc'd'k'k'v'f "c'p'f "u'g'ew't'k'v'f."e {"d'g't' u'g'ew't'k'v'f."g'z'ej cpi g't'c'v'g'x'q'v'v'k'v'f."u'w'uc'k'p'cd'ng'c'ng'p'v'ö'cr c'd'k'k'v'f."Eq't'r q't'c'v'g't'g'r w'v'v'k'p."y c'v'g't'."c'p'f "g'p'x'k'q'p'o g'p'v'cn'İ k'o r c'ev'q'h' r c'enc'i k'pi ."ej cpi k'pi "eq'p'uw'o g't'r t'g'h'g't'g'p'eg'u."f l'uet'ko k'p'c'v'q't' {"v'z" c'p'f "t'gi w'v'v'k'p'pu."ej c'p'p'g'ri' o k'z" u'j k'w"geq'p'q'o le"l'ny f q'y p."İ'v' c'p'f "q't'f g't'c'p'f "k'p'f w'w't'k'cn'İ g'r'v'k'p'u'Ö'İ t'q'w "f'q'g'u'p'q'v'g'z'r g'ev'c'p' {"c'f x'g't'ug'g'h'g'ev'v'j g'g'd'w'uk'p'g'u"t'g'r'v'g'f "v'q"cp {"l'ki p'h'k'ec'p'v't'gi w'v'v'q't' {"ej cpi gu'c'p'f k'q't'g'i c'ri'ctt'cpi go g'p'v'ö {"v'j g'c'w'j q't'k'kg'u'Ö'c' m'eq'o r İ'c'p'eg'f'g'h'q't'u'c't'g" k'p'r İ'ceg'c'p'f "v'j g't'g'k'u'p'q'İ c'İ'f k'ur w'g'v'j c'v'ö c {"c'f x'g't'ug'f "c'h'g'ev'v'j g'd'w'uk'p'g'u'ö"

Average Number of Employees

E'cv'gi q't' /dc'ug'f "c'x'g't'ci g'p'wo d'g't'q'h'g'o r m'q' {"g'g'u'y q't'n'k'pi "f w't'k'pi "v'j g'r g't'k'q'f "ku'cu'İ'q'm'ny u"l'q'lpv'xgpwt'gu'c't'g'eq'p'k'f g't'g'f" y k'j "h'w'İ'p'wo d'g't'u'ht"F gego dgt"53."4246."c'p'f "4245+0"

	December 31, 2024	December 31, 2023
"	"	"
D'ny'g/eq'm't"	4.641	6078:"
Y j k'g/eq'm't"	5.724	706;:"
Average number of employees	10.365	320289"

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION

Basis of Preparation of Financial Statements

Ü'cv'go g'p'v'q'h'Eqo r İ'c'p'eg'y k'j "VHTU"

Vj g'ce'eq'o r c'p'f k'pi "İ'k'p'c'p'ek'ni'ü'cv'go g'p'v'c't'g'r t'g'r c't'g'f "k'p'c'ee'q't'f c'p'eg'y k'j "v'j g't'g's w'k't'go g'p'v'q'h'E'cr k'cn'Ö c't'ng'u'D'q'ct'f "ö'EO D'ö+E'q'o o w'p'k'w' "U'g't'k'cn'İ'K'P q-36Ö"ö'D'cu'k'q'h'İ'k'p'c'p'ek'ni'T'g'r q't'v'k'pi "k'p'E'cr k'cn'Ö c't'ng'w'ö."y j lej "y cu'r w'd'k'uj g'f "k'p"vj g'Q'h'k'ec'ni'İ c'İ g'w'g'P q-4: 898"q'p"l'w'p'g'35."42350Vj g'ce'eq'o r c'p'f k'pi "İ'k'p'c'p'ek'ni'ü'cv'go g'p'v'c't'g'r t'g'r c't'g'f "dc'ug'f "q'p" v'j g'V'w't'n'k'uj "C'ee'q'w'v'k'pi "Ü'c'p'f c't'f u'c'p'f "k'p'v'g'r t'g'v'k'p'pu"ö'V'Ü'ö+"k'u'w'g'f "d {"v'j g"R'w'd'İ'e"Q'x'g't'uk'İ j v'c'ee'q'w'v'k'pi "c'p'f "C'w'f k'k'pi "Ü'c'p'f c't'f u'c'w'j q't'k'v'f "ö'R'Q'c'ö+w'p'f g't'c't'v'k'eng'7"q'h'v'j g'Eqo o w'p'k'w'ö"

K'p'c'f f'k'k'q'p."v'j g'eq'p'u'q'İ'f c'v'g'f "İ'k'p'c'p'ek'ni'ü'cv'go g'p'v'c't'g'r t'g'g'p'v'g'f "k'p'c'ee'q't'f c'p'eg'y k'j "v'j g'ur g'ek'h'g'f "İ'q't'o c'v'k'p"ö'VHTU" V'cz'q'p'q'o {"C'p'p'q'w'p'ego g'p'v'ö."k'u'w'g'f "q'p"5"l'w'İ "4246"d {"v'j g'R'Q'c."c'p'f "ö'v'j g'İ'k'p'c'p'ek'ni'Ü'cv'go g'p'v'G'z'co r r'gu'c'p'f "İ w'k'f g'İ'k'p'g'u'İ'q't' W'ü'g'ö."y j lej "ku'r w'd'k'uj g'f "d {"v'j g'E'cr k'cn'Ö c't'ng'u'D'q'ct'f "q'h'V'w't'ng {"ö"

E'EK'c'p'f "ku"u'wdukf kct'kgu."y j lej "qr gtcv'g"lp"V'w't'ng {"n'g'g'r "v'j g't" c'ee'q'w'v'k'pi "d'q'q'm" c'p'f "v'j g't" u'c'w'w'q't {"İ'k'p'c'p'ek'ni'ü'cv'go g'p'v'k'p"V'w't'n'k'uj "Nkt c"öVNö+lp"c'ee'q't'f c'p'eg'y k'j "v'j g't'gi w'v'v'k'p'pu'q'p"c'ee'q'w'v'k'pi "c'p'f "t'g'r q't'v'k'pi "İ't'co g'y q't'n'İ'c'p'f "c'ee'q'w'v'k'pi "u'c'p'f c't'f u'r t'q'o w'İ c'v'g'f "d {"v'j g'E'Ö D."V'w't'n'k'uj "Eqo o g't'ek'cn'Eq'f g"ö'V'EE'ö+"c'p'f "V'cz"Ng'i k'ur'v'k'p"c'p'f "v'j g'W'p'k'İ'q'to "E'j c't'v'q'h" C'ee'q'w'v'k'pi y j lej "ku"ku'w'g'f "d {"v'j g"Ö'İ'k'p'k'v' {"q'h'İ'k'p'c'p'eg'ö Vj g'İ'q't'g'k'İ p"u'wdukf kct'kgu"n'g'g'r "v'j g't" c'ee'q'w'v'k'pi "d'q'q'm" c'p'f "u'c'w'w'q't {"İ'k'p'c'p'ek'ni'ü'cv'go g'p'v'k'p"v'j g't"m'q'ec'ni'ew't't'g'p'ek'g'u"c'p'f "k'p'c'ee'q't'f c'p'eg'y k'j "v'j g't'w'g'u"c'p'f "t'gi w'v'v'k'p'pu'q'h'v'j g'eq'w'v'k'g'u"lp"y j lej "v'j g' {"q'r gtcv'g'ö"

Comparative information and restatement of prior year

Vj g'co q'w'p'v'q'h'VN"6Ö4; 04; 9'r t'g'g'p'v'g'f "wp'f g't'ö'Eq'uj "q'w'İ'ny u'İ'q't'o "c'es w'k'k'q'p"q'h'u'wdukf kct {"ö'k'p"ö'P g'v'ec'uj "w'ug'f "k'p" k'p'x'g'u'o g'p'v'c'ev'k'k'g'u'ö"lp"v'j g'ec'uj "İ'ny "ü'cv'go g'p'v'f c'v'g'f "F gego dgt"53."4245"j cu'd'g'g'p't'g'enc'u'İ'k'g'f "v'q"ö'Eq'uj "q'w'İ'ny u'İ'q't'o "ej cpi gu"lp"q'y p'g't'uj k' "k'p'v'g't'g'u'u"lp"u'wdukf kct'kgu"v'j c'v'f q"p'q'v't'g'u'w'İ'k'p"m'uu'q'h'eq'p'v'q'İ'ö"lp"ö'P g'v'ec'uj "w'ug'f "İ'q't'o "İ'k'p'c'p'ek'ni'c'ev'k'k'g'u'ö"

"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzi tguugf "lp"vj qwucpf u'qh"VN"dcugf "qp"vj g'r wtej culpi "r qy gt"qh"Vwtnkuj "Nkt c"öVNö+cu'qhF gego dgt"53."4246." wprguu'qij gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Financial Reporting in High-Inflation Economies

Dcugf "qp"vj g'EO D)u'f gekukp'f cvgf "4: "F gego dgt"4245"cpf "pwo dgtgf": 3B: 42"cpf "vj g"\$Kö r ngo gpvcvkp'I wkf g'qp" Hkpcpekn'Tgr qtvpki "lp"J ki j "kphrcvkqp"Geqpqo kgu\$"r wdrukj gf "d{ "vj g"RQC"y kj "y g"cppqwpqo gpv'o cf g"qp"45" P qxgo dgt"4245."kuwgtu'cpf "ecr kcn'o ctngv'kpukskkkpu'uwdlgev'vq"hkpcpekn'tgr qtvpki "tgi wrcvkpu'cr r n' kpi "Vwtnkuj " Ceeqwpvpki "Hkpcpekn'Tgr qtvpki "Ucpcf ctf u'y kn'cr r n' "kphrcvkqp"ceeqwpvpki "d{ "cr r n' kpi "vj g'r tqxkukpu'qh"VCU"4; ." uctvpki "htqo "vj gkt"cppwcn'hkpcpekn'tgr qtvpki"vj g'ceeqwpvpki "r g'gtkf u'gpf kpi "cu'qhF gego dgt"53."42450"

Cu'qhF gego dgt"53."4246."cp'cf lwuo gpvj cu'dggp'b'cf g'kp'ceeqtf cpeg'y kj "vj g'tgs wktgo gpw'qh"VCU"4; "öHkpcpekn' Tgr qtvpki "lp"J ki j "kphrcvkqp"Geqpqo kguö+tg'ctf kpi "vj g'ej cpi gu'lp"vj g'i gpgtcn'r wtej culpi "r qy gt"qh"vj g"Vwtnkuj "Nkt c' VC"U"4; "tgs wktgo gpw'tgs wktg"vj cv'hkpcpekn'ucvgo gpw'r tgr ctgf "lp"vj g'ewttgpe{ "kp'ekewrcvkqp"lp"vj g'geqpqo { "y kj " j ki j "kphrcvkqp"dg'r tguugv'f "cv'vj g'r wtej culpi "r qy gt"qh"vj ku'ewttgpe{ "cv'vj g'dcncpeg"uj ggv'f cvg'cpf "vj cv'vj g'co qwpw' lp"r t'gxlkwu'r g'gtkf u'ctg'tgctt'cpi gf "lp"vj g'ucö g'y c{ 0Qp'g'qh"vj g'tgs wktgo gpw'vj cv'tgs wktgu'vj g'cr r r'ekcvkqp'qh"VCU"4; " ku'c'vj tgg/{ gct'eqo r qwpf "kphrcvkqp"tcvg'cr r tqcej kpi "qt"gzeggf kpi "322" 0Vj g'lpf g'z'kpi "r tqe'gu'u'y cu'ectt'kgf "q'w'wukpi " y g'eqghh'ekgpv'qd'cvk'p'f "htqo "vj g'Eqpuwo gt "Rtle'g"kp'f g'z' "lp"Vwtn'g{ "r wdrukj gf "d{ "y g"Vwtnkuj "Uc'v'k'ec'n'k'p'k'w'w'g" *öVWk'ö+0Vj g'lpf legu'cpf "eqtt'gev'kqp"eqghh'ekgpw'u'ugf "lp"vj g'eqtt'gev'kqp"qh"vj g'hkpcpekn'ucvgo gpw'qh"vj g'ewttg'p'v' cpf "r t'gxlkwu'r g'gtkf u'uk'peg' "Lcpwct { "3."4227"ctg"cu'hqmqy u<

Date	Index	Coefficient	Three Year Compound Interest Rate
53'F gego dgt"4246"	408: 6.77"	3.22222"	4; 3' "
53'F gego dgt"4245"	307; .5: "	3.6659; "	48: ' "
53'F gego dgt"4244"	3084: .67"	4.59; .9"	378' "

Vj g'bo clp'grgo gpw'qh"vj g'Eqo r cp{ "u'cf lwuo gpv'ht' "hkpcpekn'tgr qtvpki "r wtr qugu'lp"j ki j /kphrcvkqp"geqpqo kgu'ctg'cu" hmqy u<

/"Ewttg'p'v'r g'gtkf "hkpcpekn'ucvgo gpw'r tgr ctgf "lp"VN"ctg"gzr tguugf "y kj "vj g'r wtej culpi "r qy gt"qh'o qpg{ " xcnk' "cv'vj g'dcncpeg"uj ggv'f cvg' "cpf "vj g'co qwpw'htqo "r t'gxlkwu'r g'gtkf u'ctg'gzr tguugf "d{ "eqtt'gev'kpi " y g'r wtej culpi "r qy gt"qh'o qpg{ "cv'vj g'ncu'dcncpeg"uj ggv'f cvg'0"

/"O qpgvct { "cuugv"cpf "r'cdk'k'kgu"ctg"pqv'cf lwugf "cu"y g' "ctg"ewttg'p'v' "gzr tguugf "y kj "ewttg'p'v'r wtej culpi " r qy gt"cv'vj g'dcncpeg"uj ggv'f cvg'0kp'ecugu'y j gtg'vj g'kphrcvkqp/cf lwugf "xcn'w'g'qh'p'qp/o qpgvct { "kgo u'gzeggf " y g"tge'x'gt'cdng"co qwpv'qt "pgv'tgc'nk' cdng"xcn'w'g. "y g'r tqxkukpu'qh"VCU"58"cpf "VCU"4"y g'g'cr r r'kgf. " t'g'ur g'ev'k'ng'f 0"

/"P qp/o qpgvct { "cuugv"cpf "r'cdk'k'kgu"cpf "gs w'w'f "kgo u'vj cv'ctg"pqv'gzr tguugf "lp"ewttg'p'v'r wtej culpi "r qy gt" cv'vj g'dcncpeg"uj ggv'f cvg'j cxg'dggp"eqtt'gev'f "wukpi "y g't'g'ng'x'cp'v'eqtt'gev'kqp"eqghh'ekgpw'0"

/"Cm'k'go u'lp'ew'f gf "lp"vj g'k'peqo g'ucvgo gpw'cpf "q'vj g'eqo r t'g'j g'puk'g'k'peqo g'ucvgo gpw' "gzegr v'equ'qh' ucrgu. "f gr t'g'ek'v'k'qp"gzr gpug. "r tq'h'v'iq'u"qp"cuugv'ucrgu. "j cxg" dggp"cf lwugf "wukpi "y g't'g'ng'x'cp'v'o q'p'vj n' " cf lwuo gpv' eqghh'ekgpw'0 Eqv' qh' ucrgu. "f gr t'g'ek'v'k'qp"gzr gpug. "cuugv' ucrgu" r tq'h'v'iq'u" kgo u'j cxg" dggp" t'g'ec'w'w'v'f "qp"vj g'd'cuku'qh'cf lwugf "dcncpeg"uj ggv'kgo u'wukpi "eqtt'gev'kqp"eqghh'ekgpw'0"

/"Cm'k'go u'lp"vj g'ucvgo gpv'qh'ecuj "h'ny u'ctg"gzr tguugf "lp"vj g'w'pk'qh'o gcuwtgo gpv'xcn'k' "cv'vj g'g'p'f "qh"vj g" tgr qtvpki "r g'gtkf "

/"Vj g'gh'gev'qh'kphrcvkqp"qp"vj g'Eqo r cp{ "u'p'g'v'o qpgvct { "cuugv'r qu'k'k'qp"lp"vj g'ewttg'p'v'r g'gtkf "ku't'geqtf gf "lp" y g'p'g'v'o qpgvct { "r qu'k'k'qp"iq'u'ceeqwp'lp"vj g'k'peqo g'ucvgo gpw'0"

Eqo r ctcv'k'g"Hi wtu<

/"Vj g't'g'ng'x'cp'v'hi wtu'ht' "y g'r t'gxlkwu'r g'gtkf u'ctg'tgctt'cpi gf "d{ "cr r n' kpi "y g'i gpgtcn'r t'kg'lp'f g'z' " uq"vj cv'eqo r ctcv'k'g"hkpcpekn'ucvgo gpw'ctg"r t'gug'p'v'f "lp"vj g'w'pk'qh'o gcuwtgo gpv'xcn'k' "cv'vj g'g'p'f "qh"vj g" tgr qtvpki "r g'gtkf 0K'p'ht'o cvk'p'f ku'eq'uf "ht' "r t'gxlkwu'r g'gtkf u'ku'cnuq"r t'gug'p'v'f "lp"vj g'bo gcuwtgo gpv'w'pk'x'cn'k' " cv'vj g'g'p'f "qh"vj g't'gr qtvpki "r g'gtkf 0"

New and Amended Turkish Financial Reporting Standards

a) *Standards, amendments, and interpretations applicable as of 31 December 2024:*

"

Amendment to IAS 1 – Non-current liabilities with covenants; gh'gev'k'g'htqo "cppwcn'r g'gtkf u'dgi k'p'k'pi " qp"qt"ch'gt"3"lcpwct { "42460Vj g'ug"co g'p'f o gpw'erc'tk'h{ "j qy "eqpf k'k'qp'u'y kj "y j k'ej "cp"gp'w'f "o wu'v'eqo r n' " y kj lp"y g'rk'g'o q'p'vj u'ch'gt"y g't'gr qtvpki "r g'gtkf "ch'gev'vj g'erc'u'k'k'ec'v'k'qp"qh'c"r'cdk'k'kgu'0Vj g'co g'p'f o gpw'cnuq" c'k'o "v'k'o r tqx'g'k'p'ht'o cvk'p'cp"gp'w'f "r tqx'k'f gu't'g'rc'v'f "v'q"r'cdk'k'kgu'u'wdlgev'v'q"y g'ug'eq'p'f k'k'qp'u'0"

"

"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf 'lp'vj qwucpf u'qhl'VN'dcuugf 'qp'vj g'r wtej culpi 'r qy gt'qh'Vwtmkuj 'Nkt c'6VN6+cu'qhiF gego dgt'53.'4246.'

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

New and Amended Turkish Financial Reporting Standards (continued)

a) Standards, amendments, and interpretations applicable as of 31 December 2024 (continued):

Amendment to IFRS 16 – Leases on sale and leaseback; gñgevxg'htqo 'cppwcnr gtlqf u'dgi kppkpi 'qp'qt'chngt'3' Lcpwct { '42460Vj gug'co gpf o gpw'lpnwf g'tgs wkt go gpw'htq'ucrg'cpf 'rgcugdcmi'ltcpucev'kqpu'lp'KHF U'38'vq'gzr rclp'j qy 'cp' gpkv' 'cee'qwpv'htq'c'ucrg'cpf 'rgcugdcmi'chngt'vj g'f cvg'qh'vj g'vtcpucev'kqpu'0'Ucrg'cpf 'rgcugdcmi'ltcpucev'kqpu'y j gtg'uoqo g'qt' cm'vj g'rgcug'r c{o gpw'ctg'xctkcdrg'rgcug'r c{o gpw'vj cv'f q'pqv'f gr gpf 'qp'cp'lpf gz'qt'tcvg'ctg'o quv'ikmgn' 'vq'dg'ko r cevg'0'

Amendments to IAS 7 and IFRS 7 on Supplier finance arrangements; gñgevxg'htqo 'cppwcnr' r gtlqf u' dgi kppkpi 'qp'qt'chngt'3'Lcpwct { '42460Vj gug'co gpf o gpw'v'gs wkt g'f kuenquw'gu'vq'gpj cpeg'vj g'vtcpur ctgpe { 'qh'uwr r rñgt' h'p'cpeg'ctt'cpi go gpw'cpf 'vj gk'ghgeu'ap'c'e'qo r cp { 'ai'hcdk'k'kgu.'ecuj 'hmy u'c'pf 'gzr quw'g'vq'hs wk k'f 'tku'0Vj g'f kuenquw'g' tgs wkt go gpw'ctg'vj g'ICUD'au't gur qpug'vq'lp'x'gu'qtu'0'eq'p'etpu'vj cv'uoqo g'e'qo r c'p'kgu'0'ur r rñgt' h'p'cpeg'ctt'cpi go gpw'ctg'p'qv' u'w'ht'kg'v' 'x'k'ld'ng.'j lpf gt kpi 'lp'x'gu'qtu'0'c'p'cn' u'ku'0'

IFRS S1, 'General requirements for disclosure of sustainability-related financial information; gñgevxg'htqo 'cppwcnr gtlqf u'dgi kppkpi 'qp'qt'chngt'3'Lcpwct { '42460Vj ku'w'c'p'ctf 'lp'nw'f gu'vj g'eqt'g'ht'co gy qtni'ht'vj g'f kuenquw'g' qh'o cv'gt'k'rl'p'ht'o cv'k'p'cd'q'w'uw'nc'p'cd'k'k'v' / t'gr'v'g'f 'tku'm'c'p'f 'qr r qt'w'p'k'kgu'c'et'qu'c'p'g'p'v'k'f 'ai'x'c'w'g'ej c'kp'0'

IFRS S2, 'Climate-related disclosures'; gñgevxg'htqo 'cppwcnr gtlqf u'dgi kppkpi 'qp'qt'chngt'3'Lcpwct { '42460Vj ku' ku'vj g'ht'uv'vj go cv'k'w'c'p'ctf 'ku'w'g'f 'vj cv'ug'u'q'w'tgs wkt go gpw'htq'g'p'v'k'kgu'v'q'f kuenquw'p'ht'o cv'k'p'cd'q'w'w'k'o cv'g't'gr'v'g'f 'tku'm'c'p'f 'qr r qt'w'p'k'kgu'0'

J qy xgxt. 'lp'vj g'Dqctf 'F g'ekuk'p'qh'vj g'MI M'r wdrkj g'f 'lp'vj g'Qh'lekr'I c'j g'v'g'f cv'g'f 'F gego dgt'4; . '4245.'egt'v'cl'p' dw'lp'gu'gu' 'K'j cu'd'ggp'c'pp'q'w'peg'f 'vj cv'k'y kni'd'g'uw'd'g'ev'v'q'o c'p'f cv'qt { 'uw'nc'p'cd'k'k'v' / t'gr'v'g'f 'cu'q'h'Lcpwct { '3.'42460' Y kj l'p'vj g'ueqr g'qh'vj g'\$Dqctf 'F g'ekuk'p'qp'vj g'Ueqr g'qh'Cr r r'nc'v'k'p'qh'Vwtmkuj 'Uw'nc'p'cd'k'k'v' / T'gr'v'g'f 'U'c'p'f'ctf' u' *VUTU-\$'f'cv'g'f 'Lcpwct { '7.'4246.'dw'lp'gu'gu'v'j cv'h'cn'ly kj l'p'vj g'ueqr g'qh'uw'nc'p'cd'k'k'v' / r' t'ce'v'g'c't'g'eq'w'p'v'g'f 'ht'q'vj g'r wtr'q'ug' qh'f'v'g'to k'lp'i 'vj g'dw'lp'gu'gu'v'j cv'y kni'd'g'uw'd'g'ev'v'q'uw'nc'p'cd'k'k'v' / t'gr'v'g'f 'O'Q'p'vj g'q'vj g't'j c'p'f. 'lp'c'ee'q'f'c'peg'y'kj 'vj g'\$Dqctf 'F g'ekuk'p'qp'vj g'Ueqr g'qh'Cr r r'nc'v'k'p'qh'Vwtmkuj 'Uw'nc'p'cd'k'k'v' / T'gr'v'g'f 'U'c'p'f'ctf' u' *VUTU-\$'f'cv'g'f 'F gego dgt' 38.'4246.'vj g'ueqr g'qh'vj g'dw'lp'gu'v'j cv'y kni'd'g'uw'd'g'ev'v'q'uw'nc'p'cd'k'k'v' / t'gr'v'g'f 'j cu'd'ggp'ej c'pi g'f'0Vj g'i t'qr w'hc'm'ly kj l'p'vj g't'gr'x'c'p'v'ueqr g'0'

b) Standards, amendments, and interpretations that are issued but not effective as of 31 December 2024:

Vj g'I t'qr w'j cu'p'qv' { g'v'ko r rgo g'p'v'g'f 'vj g'h'q'm'y kpi 'u'c'p'f'ctf' u'vj cv'j cx'g'p'q'v' { g'v'g'p'v'g'f 'lp'v'q'ht'eg'c'p'f 'vj g'h'q'm'y kpi ' ej c'pi gu'c'p'f 'lp'v'gr' t'g'c'v'k'p'u'v'q'gz'k'v'k'pi 'r t'g'x'k'w'u'w'c'p'f'ctf' u'2'

IFRS 17, 'Insurance Contracts'; gñgevxg'htqo 'cppwcnr gtlqf u'dgi kppkpi 'qp'qt'chngt'3'Lcpwct { '42450Vj ku'w'c'p'ctf' t'gr'w'egu' KHF U'6.'y j lej 'r g'to k'w'g'f 'c'y k'f g'x'ct'kg'v' 'qh'r' t'ce'v'g'u'lp' 'cee'q'w'p'k'pi 'ht' 'k'p'w'c'p'eg' 'eq'p't'ce'u'0' KHF U'39'y kni' h'w'p'f'co g'p'v'cm' 'ej c'pi g'vj g'cee'q'w'p'k'pi 'd { 'cm'g'p'v'k'kgu'v'j cv'ku'w'g'k'p'w'c'p'eg' 'eq'p't'ce'u'0'

Amendments to IAS 21 - Lack of Exchangeability; gñgevxg'htqo 'cppwcnr gtlqf u'dgi kppkpi 'qp'qt'chngt'3'Lcpwct { '42470C'p'g'p'v'k'f 'ku'ko r cevg'f 'd { 'vj g'co gpf o gpw'v'y j gp'k'vj cu'c'vtcpucev'kqpu'qt'cp'qr g'c'v'k'p'lp'c'ht'g'ki p'ew't'g'pe { 'vj cv'ku'p'qv' g'zej c'pi g'cd'ng'lp'v'q'c'p'q'v' g't'ew't'g'pe { 'cv'c'o g'cu'w't'go g'p'v'f'cv'g'ht'c'ur g'ek'kg'f 'r wtr'q'ug'0'C'ew't'g'pe { 'ku'g'zej c'pi g'cd'ng'y j gp' vj g't'g'ku'c'p'cd'k'k'v' / v'q'q'd'v'cl'p'vj g'q'vj g't'ew't'g'pe { 'y'kj 'c'p'q'to c'ic'f'o k'p'k'w'c'v'g'f' g'nc' { +:c'p'f 'vj g'vtcpucev'kqpu'y q'w'f 'c'ng'r'w'eg' vj t'q'w'i j 'c'o c'tng'v'qt'g'zej c'pi g'o g'ej c'p'k'uo 'vj cv'et'g'c'v'u'g'p'ht'g'ec'd'ng'k'i j w'c'p'f 'q'd'ri'k' cv'k'p'u'0'

Amendment to IFRS 9 and IFRS 7 - Classification and Measurement of Financial Instruments; gñgevxg'htqo 'cppwcnr' g'rt'v'p'i 'r gtlqf u'dgi kppkpi 'qp'qt'chngt'3'Lcpwct { '4248' *g'ct'n'f 'c'f'qr'v'k'p'ku'c'x'c'k'c'd'ng'0' Vj gug'co gpf o gpw'c'<

- E erctkh' 'vj g'tgs wkt go gpw'htq'vj g'v'ko kpi 'q'ht'geqi p'k'k'p'c'p'f' f'gt'geqi p'k'k'p'qh'lu'qo g'h'p'c'p'ek'ri'c'cu'gu'c'p'f' h'cd'k'k'kgu.'y kj ' c'p'gy 'g'z'eg'v'k'p'ht'v'q'o g'h'p'c'p'ek'ri'ht'cd'k'k'kgu'w'g'w'g'f 'vj t'q'w'i j 'c'p'g'rg'ew'q'p'le'ecuj 'w'c'p'uh'g'f' u'v'g'o =''
- E erctkh' 'c'p'f'c'f'f' h'w'v'j g't'w'k'c'peg'ht'cu'gu'k'pi 'y j g'v'j g't'c'h'p'c'p'ek'ri'c'cu'g'v'o g'g'u'v'j g'u'q'ng'n' / r c{o o g'pw'q'h'r' t'k'p'ek'ri'c'p'f' ' l'p'v'g't'g'u'v' *URR'K'et'k'g't'k'p'==''
- E c'f'f' 'p'gy 'f' kuenquw'gu'ht'eg't'v'cl'p'k'p'w't'wo g'pw'y kj 'eq'p't'ce'w'cn'v'g'to u'vj cv'ec'p'ej c'pi g'ecuj 'hmy u' *uwej 'cu'uoqo g' k'p'w't'wo g'pw'y kj 'h'g'c'w'gu'k'p'ng'f' v'q'vj g'c'ej l'g'x'go g'p'v'q'h'g'p'x'k'q'p'o g'p'v'w'q'ek'ri'c'p'f' i' q'x'g't'c'p'eg' *GUI +v'cti' g'u'w'c'p'f' ''
- E o c'ng'f'w'f'c'v'g'u'v'q'vj g'f' kuenquw'gu'ht'v'g'w'k'f' / k'p'w't'wo g'pw'f' g'uk'i p'c'v'g'f' 'cv'f'ek'k' 'X'c'w'g'v'j t'q'w'i j 'Q'v'j g't'Eq'o r t'g'i g'p'v'k'g'g' k'p'eqo g' *HXQE K0'

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf "kp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r vtej culpi 'r qy gt'qh"Vwtmkj "Nkt c"öVNö+cu'qhiF gego dgt"53."4246." vprguu'qyj gty kug"ucvgrf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

New and Amended Turkish Financial Reporting Standards (continued)

b) *Standards, amendments, and interpretations that are issued but not effective as of 31 December 2024 (continued):*

Annual improvements to IFRS – Volume 11; Cppwcn'lo r tqxgo gpw'ctg"rko kgrf "vq"ej cpi gu"vj cv'gkij gt" erctkh{"vj g"y qtf kpi "kp" cp" Ceeqwpvki " Ucpf ctf "qt" eqtt gev' tgrvkg gnf "o kpat" wlpvpgf gf " eqpugs wpegu" qxgtuki j u'qt"eqphkew'dgy ggp"vj g'tgs vkt go gpw'kp"vj g'Ceeqwpvki "Ucpf ctf u0Vj g"4246"co gpf o gpw'ctg"vq" vj g'hqmjy kpi "ucpf ctf u"

É KHTU3'Hktuv'ko g'Cf qr vqp'qh'kpvgtpcvkpcn'Hkpcpekn'Tgr qt vki "Ucpf ctf u"

É KHTU9'Hkpcpekn'kpwtwo gpw'F kuenquwtgu'cpf 'ku'ceeqo r cp{kpi 'I vkf cpeg'qp'lo r rgo gpvki "KHTU9="

É KHTU; 'Hkpcpekn'kpwtwo gpw="

É KHTU32'Eqpukrf cvgf "Hkpcpekn'Ucvgo gpw="cpf "

É KCU9'Ucvgo gpv'qh'Ecuj "Hqy u0"

IFRS 18 Presentation and Disclosure in Financial Statements; ghgevxg"htqo "cppwcn'r gtkqf u'dgi kppkpi " qp"qt"chgt"3"lcpwt {"42490Vj ku'ku"vj g'pgy "ucpf ctf "qp"r tguvpcvqp"cpf "f kuenquwt g'kp'hkpcpekn'ucvgo gpw" y kj "c'hqewu'qp'wr f cvgu'vq"vj g'ucvgo gpv'qh'r tqhk'qt"tquu0Vj g'ngf { 'pgy "eqpegr u'kpvqf wegf 'kp'KHTU3: 'tgrcvg" vq<"

É vj g'utwewt g'qh'vj g'ucvgo gpv'qh'r tqhk'qt"tquu="

É tgs vkt gf "f kuenquwt gu'kp"vj g'hkpcpekn'ucvgo gpw'ht"egt vclp'r tqhk'qt"tquu'r gthqto cpeg'o gcuwtgu'vj cv'ctg" tgr qt vgf "qwuik g'cp"gpv'kv'au'hkpcpekn'ucvgo gpw"vj cv'ku."o cpci go gpv'f ghpkf 'r gthqto cpeg'o gcuwtgu=" cpf ""

É gpj cpegf 'r tlpekr ngu'qp'ci i tgi cvkqp'cpf "f kuci i tgi cvkqp'y j lej 'cr r n' "vq"vj g'r tko ct { 'hkpcpekn'ucvgo gpw" cpf "pqvku'kp'i gpgtcr0'

IFRS 19 Subsidiaries without Public Accountability: Disclosures; ghgevxg" htqo "cppwcn'r gtkqf u" dgi kppkpi "qp"qt"chgt"3"lcpwt {"42490'Gctnkt "cr r n'cvkqp"ku'r gto kwgf 0'Vj ku'pgy "ucpf ctf "y qtm'cnqpi ulk g" qyj gt "KHTU'Ceeqwpvki "Ucpf ctf u0Cp'grki kdr'uwdukf kct {"cr r n'gu'vj g'tgs vkt go gpw'kp'qyj gt "KHTU'Ceeqwpvki " Ucpf ctf u'gzegr v'ht"vj g'f kuenquwt g'tgs vkt go gpw'cpf "kpvngcf "cr r n'gu'vj g'tgf wegf "f kuenquwt g'tgs vkt go gpw'kp" KHTU'3; 0'KHTU'3; au'tgf wegf "f kuenquwt g'tgs vkt go gpw'dcncpeg"vj g'kphqto cvkqp'pggf u'qh'vj g'wugtu'qh'grki kdr'g" uwdukf kctkgu'0'uwdukf kct {"ku'grki kdr'k<"

É k'f qgu'pqv'j cxg'r wrke"ceeqwpvcdkks{ =cpf ""

É k'j cu'cp"vntko cvg"qt "kpvgo gf kvg'r ctgpn'vj cv'r tqf wegu'eqpuukrf cvgf "hkpcpekn'ucvgo gpw'cxckrdr'g"ht" r wrke"wg"vj cv'eqo r n' "y kj "KHTU'Ceeqwpvki "Ucpf ctf u0"

Vj gug'ej cpi gu'ctg'pqv'gzr gevgr "vq"j cxg'c"uki phkpcpv'lo r cev'qp'vj g'hkpcpekn'r qukkqp'cpf 'r gthqto cpeg'qh'vj g'I tqwr 0'

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf 'lp'yj qwucpf u'qh'VN'dcugf 'qp'yj g'r wtej culpi 'r qy gt'qh'Vwtmkj 'Nkt c'VNö+cu'qhiF gego dgt'53.'4246.' wprguu'qyj gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Functional and Presentation Currency

Vj g'bo clqtkf 'qh'yj g'eqpuqkf cvgf 'hqtgki p'uwdulf lctkgu'cpf 'lqkp'xgpwtg'ctg'tgi ctf gf 'cu'hqtgki p'qr gtcv'kpu'ukpeg'yj g' ctg'hpcpekmf .geqqo kcmf 'cpf 'qti cpk' cvkpcmf 'cwqpqo qwu0Vj g'I tqwr 'tcpu'v'gu'lp'ceeqtfcpeg'yj kj 'öVCU'43' Vj g'Ghgewu'qh'Ej cpi gu'lp'Hqtgki p'Gzej cpi g'Tcvgu0'Vj g'tguw'kpi 'tcpu'v'v'gf 'co qwpw'ht'pqp/o ppgvct { 'kgo u'ctg' tgcvgf 'cu'yj gk'j k'qktkcn'eqn0'

Hwpe'kpcn'cpf 'r tgu'p'v'k'p'ewtgpe { 'qh'yj g'I tqwr 'ku'Vwtmkj 'Nkt c'VN-0'Hwpe'kpcn'ewtgpe'ku'qh'yj g'uwdulf lctkgu' cpf 'lqkp'xgpwtg'ctg'cu'hqmty u'<

Table with 5 columns: Currency Name, Local Currency, Functional Currency, NqecniEwtgpe { " (Turkish Lira), and Hwpe'kpcn'Ewtgpe { " (Turkish Lira). Rows include CCSD, ETAP, Almaty CC, Azerbaijan CC, Turkmenistan CC, Bishkek CC, TCCBCJ, SBIL, SSDSD, CCBPL, CCBB, CCI Holland, Waha B.V., Al Waha, Tajikistan CC, CCBU, Samarkand, and Namangan.

Foreign Currency Translations

Vtcpu'v'kpu'lp'hqtgki p'ewtgpe'ku'ctg'tgeqtf gf 'cv'yj g'tcv'g'tw'kpi 'cv'yj g'f cv'g'qh'yj g'tcpu'v'kpu'0Cmif k'htg'p'egu'ctg' tgeqtf gf 'lp'yj g'eqpuqkf cvgf 'lpeqo g'ucvgo gpv'qh'yj g'tgr'g'xcp'r'gtkqf .cu'hqtgki p'ewtgpe { 'm'uu'qt' i' cp0'Hqtgki p' ewtgpe { 'tcpu'v'kpu'tcv'gu'c'ppqwp'egf 'd { 'yj g'E'g'p'v'c'ni'c'p'ni'q'h'yj g'T'gr'w'd'le'qh'Vwtng { 'wugf 'd { 'yj g'I tqwr 'u'u'w'd'ulf lctkgu' lp'Vwtng { 0WUF 'co qwpw'lr tgu'p'v'v'gf 'lp'yj g'cu'ug'v'c'ee'q'w'p'v'ctg'tcpu'v'v'gf 'lp'v'q'VN'yj kj 'yj g'q'h'le'k'cn'VN'gzej cpi g'tcv'g'qh' WUF 'dw'f'kpi 'qp'F gego dgt'53.'4246.'WUF '3.22' *hwm'?' 'VN'57.4: 25' *F gego dgt'53.'4245=WUF '3.22' *hwm'?' 'VN' 4: .65: 4+y j gtcu'WUF 'co qwpw'lp'yj g'ic'd'k'k'f { 'c'ee'q'w'p'v'ctg'tcpu'v'v'gf 'lp'v'q'VN'yj kj 'yj g'q'h'le'k'cn'VN'gzej cpi g'tcv'g' qh'WUF 'ugn'kpi 'qp'F gego dgt'53.'4246.'WUF '3.22' *hwm'?' 'VN'57.565: '*F gego dgt'53.'4245=WUF '3.22' *hwm'?' ' VN4: .6: 35-0Hw'yj gto qtg.'WUF 'co qwpw'lp'yj g'lpe'qo g'ucvgo gpv'ctg'tcpu'v'v'gf 'lp'v'q'VN.'cv'yj g'cx'gtci g'VN'gzej cpi g' tcv'g'ht'WUF 'dw'f'kpi 'ht'yj g'r'gtkqf 'ku'WUF '3.22' *hwm'?' 'VN'54.9; : 6' *Lcpwct { '3'/'F gego dgt'53.'4245=WUF '3.22' *hwm'?' 'VN'45.9998-0'

Vj g'cu'gu'v'cpf 'ic'd'k'k'f'ku'qh'u'w'd'ulf lctkgu'cpf 'lqkp'xgpwtg'qr gtcv'kpi 'lp'hqtgki p'eq'w'p'v'kpu'ctg'tcpu'v'v'gf 'cv'yj g'tcv'g'qh' gzej cpi g'tw'kpi 'cv'yj g'd'c'r'p'eg'uj gg'v'f cv'g'cpf 'yj g'lpe'qo g'ucvgo gpw'qh'hqtgki p'uwdulf lctkgu'cpf 'lqkp'xgpwtg'ctg' tcpu'v'v'gf 'cv'cx'gtci g'gzej cpi g'tcv'gu'0F k'htg'p'egu'yj cv'q'ee'w't' d { 'yj g'w'uci g'q'h'eq'ukpi 'cpf 'cx'gtci g'gzej cpi g'tcv'gu'ctg' hqmty gf 'wpf gt'ewtgpe { 'tcpu'v'kpu'f k'htg'p'egu'ercu'k'k'f' 'wpf gt'gs'w'k'f' 0'

Offsetting

Hpc'p'ek'cn'cu'gu'v'cpf 'ic'd'k'k'f'ku'ctg'q'h'ug'v'cpf 'yj g'p'g'v'co qwpw'ku't'gr'qt'v'gf 'lp'yj g'd'c'r'p'eg'uj gg'v'yj g'p'yj g'tg'ku'c'ngi cmf ' gph'q'teg'cd'rg'tki j v'v'q'ug'v'q'h'h'yj g'tge'qi p'k'gf 'co qwpw'v'cpf 'yj g'tg'ku'c'p'k'p'v'p'v'kpu'v'q'ug'w'g'qp'c'p'g'v'd'c'uku'qt't'g'cr'k' g'yj g' cu'gu'v'cpf 'ug'w'g'yj g'ic'd'k'k'f' { 'uko w'nc'p'g'q'w'ur'f' 0'

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'g'zr tguugf 'lp'ij qwucpf u'qh'VN'dcugf 'qp'ij g'r tvej culpi 'r qy gt'qh'Vwtnkij 'Nkt c'VN6+cu'qhi'F gego dgt'53.'4246.'
wprguu'qij gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Estimates, Assumptions and Judgements Used

Kp'ij g'r tgr ctv'kqp'q'ij g'eqpuqkf cvgf 'hpcpekn'ucvgo gpw'ij g'I tqwr 'o cpci go gpv'ku'tgs vkt gf 'v'q'o cng'guko cvkqpu' c'pf 'cuuwo r v'kpu'ij cv'y kn'clhgev'y g'tgr qtvgf 'co qwpw'q'hcugw'c'pf 'hcdk'k'kgu.'f g'vgo kpg'ij g'r quukdng'hcdk'k'kgu'c'pf " eqo o ko gpw'cu'q'ij g'dcncpeg'ij g'v'f cvg'c'pf 'ij g'co qwpw'q'hl'keqo g'c'pf 'g'zr gpug'cu'q'ij g'tgr qt'v'pi 'r g'k'kf 0'Ce'w'cn' t'g'u'w'u'ecp'dg'f k'h'gt'gpv'it'qo " g'uko cvkqpu'0'Vj g'ug'g'uko cvkqpu'ctg't'g'x'ky gf 'cv'g'cej "dcncpeg'uj g'v'f cvg'="t'gs vkt gf" eqtt'ge'v'k'pu'ct'g'o cf g'c'pf 't'g'h'gev'f 'lp'ij g't'g'u'w'u'q'ij'qr g't'v'k'pu'q'ij'g't'g'v'f 'r g'k'kf 0'Vj g'ng'{"cuuwo r v'kpu'eq'peg't'p'ki " y'g'h'w'w'g'c'pf 'q'ij g't'ng'{"t'g'u'w'eg'u'q'ij'g'uko cvkqpu'c'v'ij g'dcncpeg'uj g'v'f cvg.'ij cv'j cxg'c'uli p'k'ke'cp'v't'k'ni'q'h'ec'w'k'pi "c" o cv'g't'k'nc'f l'w'wo gp'v'ij g'e'ctt {"k'pi "co qwpw'q'hcugw'c'pf 'hcdk'k'kgu'ij k'ij k'p'ij g'p'gz'v'h'p'ke'p'c'n'{"g'c't'c'pf 'ij g'uli p'k'ke'cp'v' l'w'f i o gpw'cr'ct'v'it'qo "ij q'ug'k'p'x'q'k'k'pi "g'uko cvkqpu'+y' k'ij "ij g'o qu'v'uki p'k'ke'cp'v'g'h'gev'q'p'co qwpw't'ge'qi p'k' gf 'lp'ij g' eqpuqkf cvgf 'hpcpekn'ucvgo gpw'cuuwo r v'kpu'c'pf 'g'uko cvkqpu'ct'g'cu'iq'm'q'y u'<

- a) Vj g'I tqwr "t'g'x'ky u'ij g'e'ctt {"k'pi "xcn'w'u'q'ij'qr g't'v'f .r'nc'p'v'c'pf "gs'w'r o gpv'it'q'ko r c'kto gpv'ij j'gp'g'x'gpw'it' ej c'pi gu'k'p'ek'ewo uc'pegu'k'p'f l'ec'v'ij cv'ij g'e'ctt {"k'pi "xcn'w'o c {"p'q'v'd'g't'ge'q'x'g't'cd'ng'0'K'i'c'p {"u'w'ej "k'p'f l'ec'v'k'p' g'z'k'u'c'p'f "ij j'g't'g'ij g'e'ctt {"k'pi "xcn'w'u'g'z'eg'g'f "ij g'g'uko cvgf "t'ge'q'x'g't'cd'ng'co qwpw'ij g'e'cu'w'it'ec'uj /i' g'p'g't'c'v'k'pi " w'p'ku'ct'g'y' t'k'w'p'f' q'y p'v'ij g'k't' "t'ge'q'x'g't'cd'ng'co qwpw'0'Vj g't'ge'q'x'g't'cd'ng'co qwpw'p'g'v't'g'c'k'k' c'd'ng' "xcn'w'-'q'ij' r' t'q'r g't'v'f .r'nc'p'v'c'pf "gs'w'r o gpv'it'q'ij g'i' t'g'c'v'g'q'ij'p'g'v'ug'n'k'pi "r' t'leg'c'pf "xcn'w'k'p'w'ug'P'q'v'g'36'c'pf "P'q'v'g'37-0"
- b) F'gh'gt'g'f "cz'cu'ug'v'ku'q'pn' "t'ge'q't'f' g'f "h'k'k'ku' r' t'q'd'cd'ng'ij' cv'c' "v'cz'cd'ng'k'pe'qo g'y' k'ni'd'g't'g'c'k'k' gf "k'p'ij g'h'w'w'g'0' W'p'f' g't'ij g'ek'ewo uc'pegu'ij' cv'c' "v'cz'cd'ng'k'pe'qo g'y' k'ni'd'g't'g'c'k'k' gf "k'p'ij g'h'w'w'g.'f' g'ht'g'f "cz'ku'ec'w'w'v'g'f' q'x'g't' ij g'v'go r'qt'ct {"f'k'h'gt'g'pegu'd {"e'ctt {"k'pi "h'q'ty' c't'f "ij g'f' g'ht'g'f "cz'cu'ug'v'k'p'ij g'r' t'g'x'k'w'u' {"g'c'tu'0"
- c) G'z'r' g'ev'f "et'g'f' k'ni'q'u'ku't'ge'qi p'k' gf "d {"w'k'pi "ij g'z'r' g'ev'f "et'g'f' k'ni'q'u'f' g'h'k'p'g'f "k'p'V'HI'U"; 0'G'z'r' g'ev'f "et'g'f' k'ni'q'u'g'u'c't'g'ec'w'w'v'g'f "d'c'ug'f' q'p'I' tqwr u'h'w'w'g'g'uko cv'g'u'c'pf "g'z'r' g't'k'p'eg'q'x'g't'ij g'r' cu'v' {"g'c'tu'P'q'v'g'; -0"
- d) Vj g'f' k'ue'q'w'p'v't'c'v'u'g'f' "y' k'ij "t'g'v'k'go gp'v'r' c {"hcdk'k'k' {"ct'g'ce'w'c't'k'ni'cuuwo r v'kpu'f' g'v'go k'p'g'f "ij k'ij "h'w'w'g' uc'rt {"k'p'et'g'c'ug'c'pf "ij g'go r' m {"g'g'u'w't'p'q'x'g't'c'v'g'u'P'q'v'g'43-0"
- e) I' tqwr "cr' r' n'g'u'w'c'k'ij' v'k'p'g'f' g'r' t'g'ek'v'k'p'o' g'y' q'f "ce'eq't'f' k'pi "v'ij g'v'go u'q'ij'v'ko g'd'c'ug'f "o' c't'ng'v'k'pi "ce'v'k'k'kgu' r' c't'v'k'r' cv'k'p' "eq'p't'ce'w'."c'pf "j' cu'f' g'v'go k'p'g'f "c" o' c'z'ko wo "q'h'4" {"g'c'tu' "h'q't'f' g'r' t'g'ek'v'k'p' "ce'eq't'f' k'pi "v'ij g' "t'gs' v'k't'go gpw'q'ij' g'Eqo r' g'v'k'k'p'N'cy "q'p'4243"
- f) Vj g'I tqwr "r' g't'ht'qo u'ko r' c'kto gpv'v'g'u'v'it'q'd'q'w'k'pi "t'k'ij' w'ij' k'ij "k'p'f' g'h'k'p'k'g'w'ug'h'w'it'k'g'c'pf "i' q'q'f' y' k'ni'c'p'p'w'c'ni' "q't" y' j'gp' "ek'ewo uc'pegu' k'p'f' l'ec'v'ij' cv'ij g' "e'ctt {"k'pi "xcn'w'o c {"dg'ko r' c'k'g'f'0'Cu'q'ij' F' gego dgt'53.'4246." ko r' c'kto gpv'v'g'u'v'it'q'ij' g'k'p'v'c'pi' k'd'ng'cu'ug'u'ij' k'ij "k'p'f' g'h'k'p'k'g'w'ug'h'w'it'k'g'c'pf "i' q'q'f' y' k'ni'ku'ij' g'p'g't'c'v'f' "d {"eqo r' c't'k'pi "ku'e'ctt {"k'pi "co qwpw'ij' k'ij "ij g't'ge'q'x'g't'cd'ng'co qwpw'0'Vj g't'ge'q'x'g't'cd'ng'co qwpw'ku'f' g'v'go k'p'g'f "c'nc'k'pi "ij g'xcn'w'g' k'p'w'ug'ec'w'w'v'k'p'cu'd'c'uku'0'F' w'k'pi "ij g'ug'32" {"g'c'tu'r' g't'k'kf' "ec'w'w'v'k'p'u."g'uko cvgf "h'g'g'ec'uj "h'q'y "h'q'o "h'p'c'p'ek'n'd'w'f' i' g'u'ij' cv'ct'g'w'ug'f "h'q't'5/ {"g'c't'r' g't'k'kf' 0'G'uko cvgf "h'g'g'ec'uj "h'q'y u'c'h'g't'5/ {"g'c't'r' g't'k'kf' "h'q't'ij' g' "t'go c'k'p'ki "9" {"g'c'tu'c't'g'ec'w'w'v'g'f "d {"w'k'pi "g'z'r' g'ev'f "i' t'q'y' ij "t'c'v'g'u'0'G'uko cvgf "h'g'g'ec'uj "h'q'y u'd'g'h'q't'g'v'z'ct'g' f' k'ue'q'w'p'v'g'f "v'ij g'z'r' g'ev'f "r' t'g'ug'p'v'xcn'w'g' "h'q't' "h'w'w'g'ec'uj "h'q'y u'0'Vj g'I' tqwr "eq'p'k'f' g'tu'c" o' q't'g'ij' c'p' "h'x'g' {"g'c't' r' g't'k'kf' "c'p'c'n'f' u'ku'v'q'd'g' b' q't'g'c'r' r' t'q'r' t'k'v'g'k'p'ku'ec'w'w'v'k'p'u.'k'p'eg'ij' g'q'r' g't'c'v'k'p'u'q'ij' g't'g'r'v'f' "ec'uj "i' g'p'g't'c'v'k'pi " w'p'ku'go' g't'ij' k'pi "o' c't'ng'v'eq'p'f' k'k'p'u'0'Vj g't'g'h'q't'g'."ij' g'ko r' c'kto gpv'v'g'u'v'ij' cu'r' g't'ht'qo' g'f' "q'x'g't'v'g'p' {"g'c't' "r' g't'k'kf' u'0' Mg {"cuuwo r v'kpu'w'ej "cu'eq'w'p't {"ur' g'ek'h'e" o' c't'ng'v'ij' t'q'y' ij "t'c'v'g'u."i' t'q'u'f' q'o' g'uko' r' t'q'f' w'v'r' g't' "ec'r' k'c" c'pf " eq'p'uwo' g't' "r' t'leg'k'p'f' l'eg'u'y' g't'g'f' g't'k'g'f' "h'q'o' "g'z'v'g't'p'c'n' "u'q'w'eg'u'0'H'q't' "ko r' c'kto gpv'v'g'u'v'ij' .cu'ug'v'ij' cv'ec'p'p'q'v'd'g' "v'g'ug'f' "k'p'f' k'k'f' w'c'ni' "ct'g'i' tqwr g'f' "v'ij' g'ij' g't' "k'p'q'ij' g'ij' g'uo' c'ng'u'ij' tqwr "q'ij'cu'ug'u."ec'uj "i' g'p'g't'c'v'k'pi "w'p'ku'P'q'v'g'37" c'pf "P'q'v'g'38-0"

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzi tguugf "kp"vj qwucpf u'qh"VN'dcuugf "qp"vj g'r wtej culpi "r qy gt'qh"Vwtmkj "Nkt c"6VN6+cu'qhf gego dgt"53."4246." wprguu'qij gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Estimates, Assumptions and Judgements Used (continued)

Hqt"vj g'ko r cktö gpv'gux.dgrny "cuuwo r vkpu'y gtg'wugf "hqt"vj g" { gct/gpf "F gego dgt"53."42460

"	Perpetuity Growth Rate (%)	Weighted Average Cost of Capital (%)
Cm cvf "EE"	; .82"	32.; 7"
C gtdclcp"EE"	7.: 2"	32.9; "
Vwtm gpkucp"EE"	32.62"	46.36"
Dkuj ngm"EE"	; .42"	38.56"
VEEDEL"	6.62"	32.53"
EEDRN"	35.42"	43.86"
UDK"	6.; ; "	36.92"
Cn"Y cj c"	6.; ; "	36.92"
Vclnkucp"EE"	32.22"	3.; .35"
EEDW"	33.22"	35.97"

Kp"vj g'ugpukkkk{ "cpcn| gu'r gthqto gf =pq'ko r cktö gpv'r tqxlukqp"ku'tgs wktgf "cu"vj g'tgeqxgtdcng'xcnw' tgo clpgf "cdqxg" vj g"dqqn'xcnw'kp"cm'ecuj /i gpgtcvpi "wpku."gxgp"kh'gcej "ng{ "cuuwo r vkp."eqpucpv'i tqy vj "tcvg."y gli j vgf "cxgtci g" eqv'qh'ecr kcr'cpf "GDKFC"i tqy vj "gzi gevckqp."ku'cuuwo gf "v"dg"3' "o qtg"pgi cvkg"y kj "qvj gt"xctkcdrgu"j grf " eqpucpv0'

g) Cu"cppqwpegf "v"vj g'r wdne"y kj "vj g"Ur gelcn'Ektewo ucpegf "F kcrquwtg" f cvgf "37" Hgdtwct { "4245."vj g" I tqw u'y j qm{ "qy pgf "uwdkf lct { "EEKKpvtpevkqpcnJ qmcpf "DOK0*\$EEK DX\$+uki pgf "c'uj ctg'r wtej cug" ci tggo gpv*\$URC\$+hqt"vj g"ces wkkkqp"qh'ku"322' "ucvng"kp"Eqec/Eqr"Dcpi rcf guj "Dgxgtci gu"Nko kgf " *\$EEDD\$+."c'uwdkf lct { "qh"Vj g'Eqec/Eqr"Eqo r cp { "*\$VEEES\$+0'

Cu'qh'Hgdtwct { "42."4246."vj g'I tqw "r wtej cugf "322' "qh"vj g'uj ctgu'tgr tgugpvpi "vj g'ecr kcr'qh'EEDD'hqt" 67'o krikp"WUF"chgt" f gf wvki "vj g'pgv'hpckpcn'f gdv'cu'qh"vj g'emukpi "f cvg'htqo "vj g'gpvtr tkug'xcnw'qh" 352'o krikp"WUF"0'Vj g"I tqw "f kf "pqv'etgcvg"i qqf y kn'htqo "vj ku"vcpucevqp"cpf "vj g'ecr wcvgf "i clp" qdvcpgf "vj tqwi j "vj g'dcti clp'r wtej cug'o gvj qf "y cu'uj qy p'wpf gt'qvj gt'kpeqo g'htqo "kpxguo gpv'cevkkkgu" cu"; 50827"VN"*P qvg"5"cpf "P qvg"48+0'

Y kj kp"vj g'ueqr g'qh"vj g'Rwtej cug"Rtleq"Cmjecvqp*\$UCHF \$+uwf { "ectlkgf "qvw'y kj kp"vj g'htco gy qtm'qh" vj g'I tqw u'ces wkkkqp"qh"vj g'uj ctgu'qh'Eqec/Eqr"Dcpi rcf guj "Dgxgtci gu"Nko kgf "*\$EEDD\$+."cpcn| gu" y gtg'o cf g'tgi ctf lpi "vj g'ecr wcvqp"qh"vj g'r wtej cug'r tleg."f gvgtö kpcvqp"qh'ecuj /i gpgtcvpi "wpku"cpf " kpcpi kdr"cuugv0'Vj g"hzgf "i tqy vj "tcvg"wugf "kp"vj ku'uwf { "ku"7.5' "cpf "vj g"y gli j vgf "cxgtci g"eqv'qh" ecr kcr'ku"37.9' 0

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf "kp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r tvej culpi "r qy gt'qh"Vwtmkj "Nkt c"öVNö+cu'qhiF gego dgt"53."4246." wprguu'qyj gty kug"ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)"

Basis of Consolidation and Interests in Joint Ventures

Vj g'eqpuqrkf cvgf "hpcpekn'ucvgo gpvu'eqo r tkg"vj g'hpcpekn'ucvgo gpvu'qh'vj g'r ctgpe'eqo r cp { . 'EEK'ku'uwdulf kctkgu" cpf "lqkv'xgpwtgu'r tgr ctgf "cu"lqt"vj g" { gct"gpf gf "F gego dgt"53."42460Uwdulf kctkgu"ctg'eqpuqrkf cvgf "ltqo "vj g'f cvg" qp'y j lej 'eqptqrku'tcpuhgtgf "q"vj g'I tqwr "bpf 'egcug"q'dg'eqpuqrkf cvgf "ltqo "vj g'f cvg'qp'y j lej 'eqptqrku'tcpuhgtgf " qw'qh'vj g'I tqwr 0Vj g'eqpuqrkf cvgf "hpcpekn'ucvgo gpvu'eqxgt "EEKcpf "vj g'uwdulf kctkgu"kw'eqptqnu0Vj ku'eqptqrku" pqtö cm { "gxl'f gpegf "y j gp"vj g'I tqwr "qy pu."gkj gt "f k gevnl "qt"l'pf k gevnl ."o qtg"vj cp"72' "qh"vj g'xqv'pi "tki j w'qh" c" eqo r cp { ö'uj ctg'ecr kcn'cpf "ku'cdrg"q"i qxgtp"vj g'hpcpekn'cpf "qr gtcv'pi "r qrlkgu'qh"cp"gpvgr tkg"uq"cu"q"dgpghk" ltqo "ku'cev'kkkgu0"

Uwdulf kctkgu"ctg'eqpuqrkf cvgf "d { "wulpi "vj g'hwm'eqpuqrkf cvkqp"o gvj qf =vj g'ghqtg."vj g'ectt { lpi "xcnwg"qh'uwdulf kctkgu"ku" grko kpcv'f "ci clpuv'vj g"tgrcv'f "uj ctgj qrf gtuö'gs wkv { 0Vj g"gs wkv { "cpf "pgv'kpeqo g"cwtdwcdrg"q"pqp/eqptqrkpi " kvgtguu'ctg"uj qy p'ugr ctcvgn { "lp"vj g'eqpuqrkf cvgf "hpcpekn'r qukkqp"cpf "eqpuqrkf cvgf "ucvgo gpv'qh'r tqhk'qt"tqu0"

VHTU33"öLqkv'cttcepi go gpvuö"ku'ghgevkxg"lqt"cpwcn'r gtlqf u'dgi kpl'pi "qp"qt"chgt"3"lcpwct { "42350Vj ku'ucpf ctf " f ghkpgu"lqkv'eqptqrny kj "c"tgcrlk"xlgy . "y j lej "ku"vj g'eqptcewcm { "ci tggf "uj ctkpi "qh'eqptqrnh"cp"cttcepi go gpv0 Vj g'g'ctg"y q "v' r gu'qh"lqkv'cttcepi go gpvu"lqkv'qr gtcv'qpu"cpf "lqkv'xgpwtgu0Co qpi "qyj gt"ej cpi gu'kptqf weg'f ." w'pf gt"vj ku'pgy "ucpf ctf ."r tqr qt'v'qpcv'g'eqpuqrkf cvkqp"ku'pqv'r gto kwgf "lqt"lqkv'xgpwtgu0Y kj "vj ku'co gpf o gpv."lqkv' xgpwtgu'y g'g'ceeqw'v'f "lqt"wpf gt"vj g'gs wkv { "o gvj qf "qh'ceeqw'v'pi "cv'vj g'eqpuqrkf cvgf "hpcpekn'ucvgo gpvu."uctv'pi " ltqo "lcpwct { "3."42350kpxguo gpv'lp"lqkv'xgpwtgu'ceeqw'v'f "lqt"wpf gt"vj g'gs wkv { "o gvj qf "qh'ceeqw'v'pi "ku'ectt'kgf " kp"vj g'eqpuqrkf cvgf "dcrpeg"uj ggv'cvequ'v'cpf "cf lwv'f "vj g'g'chgt"lqt"r quv'ces wukl'q'ej cpi gu'lp"vj g'I tqwr ö'uj ctg'qh" pgv'cuugw'qh"vj g'lqkv'xgpwtgu."rguu"cp { "ko r cktö gpv'lp"xcnwg0Vj g'eqpuqrkf cvgf "ucvgo gpv'qh'r tqhk'qt"tquu'tghrgew" vj g'I tqwr ö'uj ctg'qh"vj g'tguwuu"qh'qr gtcv'qpu'qh'vj g'lqkv'xgpwtgu0"

Kv'gteqo r cp { "dcrpegu"cpf "t'c'pucev'qpu."kpen'f lpi "kv'gteqo r cp { "r tqhku"cpf "wptg'cik gf "r tqhku"cpf "tquugu."ctg" grko kpcv'f 0E'eqpuqrkf cvgf "hpcpekn'ucvgo gpvu'ctg"r tgr ctgf "wulpi "wpl'ktö "ceeqw'v'pi "r qrlkgu"lqt"rkn'g"t'c'pucev'qpu" c'pf "qyj gt"gxg'p'u'lp"uko kct'ektewo ucpegu0"

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Cö qwpw'g'zr tguugf "kp"vj qwucpf u'qh"VN'dcuugf "qp"vj g'r wtej culpi "r qy gt'qh"Vwtmkj "Nkt c"öVNö+cu'qhiF gego dgt"53."4246."
wprguu'qjy gty kug"ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Cash and Cash Equivalents

Ecuj "cpf"ecuj "gs wlxcrpau"eqo r tkug"ecuj "dncpegu"uj qtv'vgo "f gr quku"y kj "cp"qtki kpcn'o cwtkx{"qh"rguu"vj cp"5" o qpj u'cpf "ej gs wgu'f cvgf "qp"qt "dghqtg"vj g'tgrxcpv'r g'kqf "gpf"y j lej "ctg"t'gcf kx "eqpxgt wdr"vq"mpqy p"co qwpw'qh" ecuj "cpf"uwldgev'vq"kpuki p'k'ecpvt'kum'qh"ej cpi gu'lp"xcnwg'0

Financial assets classification and measurement

I tqwr "ercuuk'kgf "ku"cuugw"lp"vj tgg"ecv'gi qtkgu."h'k'p'ek'n'cuugw"ectt'kgf "cv'co qt'v'k' gf "equv."h'k'p'ek'n'cuugw"ectt'kgf "cv' h'k't"xcnwg"vj qwi j "r tqhk'vt"mqu."h'k'p'ek'n'cuugw"ectt'kgf "cv' h'k't"xcnwg"vj qwi j "qjy gt"eqo r t'gj g'puk'x'g"l'pego g'0 Ercuuk'kecv'k'p"ku'r g'ht'o gf "kp"ceeqtf c'peg"y kj "vj g'dwuk'p'gu'u'o qf g'n'f g'vgo k'p'gf "dcuugf"qp"r w'r qug'qh'd'g'p'g'h'ku"ht'qo " h'k'p'ek'n'cuugw"cpf "g'zr g'ev'f"ecuj "h'qy u'0 O c'pci go g'p'v'r g'ht'o u"vj g"ercuuk'kecv'k'p"qh" h'k'p'ek'n'cuugw"cv"vj g" ces w'k'k'k'p'f'cv'g'0

c+H'k'p'ek'n'cuugw"ectt'kgf "cv'co qt'v'k' gf "equv=Cuugw"vj cv'ctg"j g'f "h'q"eqng'ev'k'p"qh"eqpvt'cewcn'ecuj "h'qy u'y j g'g" ecuj "h'qy u't'gr t'g'p'v'u'q'ng'n"r c{o g'p'v'qh'r t'k'p'ek'n'c'p'f "lp'v'g'g'u'v'y j qug'r c{o g'p'v'ctg'h'k'z'gf "qt"r t'gf g'vgo k'p'gf ".y j lej " ctg"p'q'v'ce'v'x'gn"t'cf gf ".cpf"y j lej "ctg"p'q'v'f g't'k'c'v'x'g"l'p'ut'wo g'p'v'ctg'o g'cuwt'gf "cv'co qt'v'k' gf "equv'0Vj g'f "ctg"l'p'ew'f'gf " l'p'ew't'g'p'v'cuugw."g'z'gr v'ht'o c'w't'k'k'g'u'o q't'g'vj cp"34"b qpj u'c'ht'g"vj g'dnc'p'eg'uj g'v'f'cv'g'0Vj qug'y kj "b c'w't'k'k'g'u'o q't'g" vj cp"34"o qpj u'c't'g'ercuuk'kgf "cu'p'q'p'ew't'g'p'v'cuugw'0Vj g'I tqwr u' h'k'p'ek'n'cuugw"ectt'kgf "cv'co qt'v'k' gf "equv'eqo r tkug" ö't'cf g"t'g'eg'x'cd'rgu"ö"cpf "ö'ecuj "cpf"ecuj "gs wlxcrpau"ö"lp"vj g"ucv'go g'p'v'qh" h'k'p'ek'n'cuugw"r qu'k'k'p'0I tqwr "j cu'c'r r r'kgf" u'lo r r'kgf "c'r r t'q'ej "cpf"uw'f"lo r c'k'to g'p'v'o c'v'k'z"ht"vj g"ec'w'w'v'k'p"qh"lo r c'k'to g'p'v'qp"ku"t'g'eg'x'cd'rgu"ectt'kgf "cv' co qt'v'k' gf "equv."uk'p'eg"vj g'f "f'q"p'q'v'eqo r tkug'qh'c'p{"uki p'k'ecpvt'h'k'p'eg"eqo r q'p'g'p'v'P'q'v'g"; +0

d+H'k'p'ek'n'cuugw"ectt'kgf "cv'c'k't"xcnwg"vj tqwi j "qjy gt"eqo r t'gj g'puk'x'g"l'pego g=H'k'p'ek'n'cuugw"ectt'kgf "cv'c'k't"xcnwg" vj tqwi j "qjy gt"eqo r t'gj g'puk'x'g"l'pego g"eqo r tkug'qh"ö'h'k'p'ek'n'cuugw"ö"lp"vj g"ucv'go g'p'v'qh" h'k'p'ek'n'cuugw"r qu'k'k'p'0I tqwr " ectt'kgf "vj g'g'cuugw'c'v'vj g'k't' h'k't'xcnwg'0Vj g'h'k't'xcnwg"i c'k'p'c'p'f "h'q'ug'u'c't'g't'ge'qi p'k' gf "lp"q'vj gt"eqo r t'gj g'puk'x'g"l'pego g" c'ht'g"vj g'f'gf w'ev'k'p"qh"lo r c'k'to g'p'v'q'ug'u'c'p'f "h'q'g'k'p"p"z'ej c'pi g"l'pego g"cpf "g'zr g'p'ug'u'0Y j g'p"vj g" h'k'p'ek'n'cuugw" ectt'kgf "cv'c'k't"xcnwg"vj tqwi j "qjy gt"eqo r t'gj g'puk'x'g"l'pego g"ctg"uqf. "h'k't"xcnwg"i c'k'p'qt"mqu"ercuuk'kgf "lp"qjy gt" eqo r t'gj g'puk'x'g"l'pego g'ku"ercuuk'kgf "v'g'v'c'k'p'gf "g'c't'p'k'p'i u"v'P'q'v'g'9+

e+H'k'p'ek'n'cuugw"cv'c'k't"xcnwg"vj tqwi j "r tqhk'vt"mqu=Eqpuk'v'qh" h'k'p'ek'n'cuugw"q'vj gt"vj cp" h'k'p'ek'n'cuugw"b g'cuwt'gf " cv'co qt'v'k' gf "equv"cpf "h'k't"xcnwg"vj tqwi j "qjy gt"eqo r t'gj g'puk'x'g"l'pego g'0H'k'p'ek'n'cuugw"ctg"o g'cuwt'gf "cv'c'k't"xcnwg" vj tqwi j "r tqhk'vt"mqu"lp"ecug"vj g'f "ctg"p'q'v'j g'f "v'p'f'gt"c"dwuk'p'gu'u'o qf g'n'v' cv'ugg'm'u'v'q'eqng'ev'eqpvt'cewcn'ecuj "h'qy u'qt" v'q'eqng'ev'eqpvt'cewcn'ecuj "h'qy u'c'p'f "u'g'm'h'k'p'ek'n'cuugw'0I c'k'p'c'p'f "m'qu'ug'u"t'g'u'w'k'p'i "ht'qo "vj g"xcnw'ev'k'p"qh"vj g'ug" cuugw'ctg'ceeqw'p'v'f'ht'lp"vj g'eq'p'q'v'k'f'cv'gf "l'pego g'ucv'go g'p'v'0

Derivative financial instruments

Vj g'I tqwr "g'p'i c'i gu'lp"eqo o qf k'v{"uy cr "cpf"qr'v'k'p"t'c'p'uce'v'k'p'u"v'q"j g'f i g'r t'leg't'k'um'c't'k'ul'p'i "ht'qo "h'w'ew'v'k'p'u"lp"vj g" r t'legu'qh"t'gs w'k'gf "eqo o qf k'v{"h'q" h'k'p'ek'n'cuugw"t'q'f w'ev'k'p'0U'q'o g"qh"vj g'f g't'k'c'v'k'g"t'c'p'uce'v'k'p'u"ctg"f'g'v'go k'p'gf "cu"j g'f i g" l'p'ut'wo g'p'v'c'p'f "j g'f i g'ceeqw'p'v'k'p'i "ku'c'r r r'kgf'0

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'g'zr tguugf 'lp'yj qwucpf u'qh'VN'dcugf 'qp'yj g'r wtej culpi 'r qy gt'qh'Vwtmkj 'Nkt c'VNö+cu'qhiF gego dgt'53.'4246.'
wprguu'qyj gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Hedge accounting

Hqt'j gf i g'ceeqwpv'pi .j' gf i gu'ctg'ercuuk'kf "cu<

- Hck'xcnwg'j gf i gu'y j gp'j gf i lpi 'y g'g'zr quwtg'v'ej cpi gu'lp'yj g'hck'xcnwg'qh'c'tgeqi pk gf "cuugv'qt'rkcdk'kf "qt" cp'wptgeqi pk gf "hko "eqo o ko gpv'qt'cp'kf gp'w'kdcdng'r qt'v'qp'qh'uwej "cuugv'rkcdk'kf "qt"eqo o ko gpv'yj cv'ku' cwtkdwcdng'v'c'r ct'v'w'ct'ktun'grgo gpv'cpf "eqwf "chgevr'tqhk'qt'iqui'hck'xcnwg'j gf i gu'
- Ecuj "hryy "j gf i gu'y j gp'j gf i lpi "g'zr quwtg'v'xctkcdk'kf "lp'ecuj "hryy u'yj cv'ku'gkj gt "cwtkdwcdng'v'c'tkun' cuuqek'v'gf "y kj "c'tgeqi pk gf "cuugv'qt'rkcdk'kf "hqt'gzco r rg."cm'qt"c'r qt'v'qp'qh'hwwt'g'lp'v'gt'g'v'r c{ o gpw'qp' xctkcdng'tcv'rkcdk'kfku+qt'c'j ki j n' r tqdcdng'htgecuvt'c'pucev'qp'qt'yj g'htgki p'ewt'gpe{ 'tkun'lp'cp'wptgeqi pk gf " hko "eqo o ko gpv'

Cv'yj g'kpegr'v'qp'qh'c'j gf i g'tgr'v'qp'uj kr .y' g'I tqrw "hqt' cmf "f'guki pcv'gu'cpf "f'qewo gpw'yj g'j gf i g'tgr'v'qp'uj kr "v'q" y j lej "y' g'I tqrw "y' kuj gu'v'c'r r n' "j gf i g'ceeqwpv'pi "cpf "y' g'tkun' cpci go gpv'qdl'ge'v'g'cpf "v'ucv'gi { "hqt'w'pf gt'v'c'np'i " y' g'j gf i g'OVj g'f'qewo gpw'v'qp'kpenf'gu'kf gp'w'kdcdng'qh'yj g'j gf i lpi "kputwo gpv'yj g'j gf i gf "kgo "qt'v'c'pucev'qp.'y' g' pcwtg'qh'y' g'tkun' dglpi "j gf i gf "cpf "j qy "y' g'gp'v'kf "y' km' cuugw'v'j g'ghge'v'g'gp'w'qh'ej cpi gu'lp'yj g'j gf i lpi " kputwo gpv'v'hck'xcnwg'lp'qh'ugv'v'pi 'y' g'zr quwtg'v'ej cpi gu'lp'yj g'j gf i gf "kgo v'hck'xcnwg'qt'ecuj "hryy u'cwtkdwcdng' v'q'yj g'j gf i gf "tkun'Uwej "j gf i gu'ctg'zr'ge'v'gf "v'dg'j ki j n' "ghge'v'g'lp'cej'k'x'lp'i "qh'ugv'v'pi "ej cpi gu'lp'hc'k'xcnwg'qt" ecuj "hryy u'cpf "ctg'cuugw'gf "qp'cp'qi qlpi "dcuku'v'f'v'gto'lp'g'yj cv'yj g'j "cxg'dggp'j ki j n' "ghge'v'g'y' tqwi j qw'yj g' h'k'p'ek'nl'gr'qt'v'pi 'r'gt'kf u'ht'y' j lej "y' g'f'guki pcv'gf'0'

Hqt'hck'xcnwg'j gf i gu'yj g'ej cpi g'lp'yj g'hck'xcnwg'qh'c'j gf i lpi "kputwo gpv'ku'tgeqi pk gf "lp'yj g'eqpu'rk'f'cv'gf "v'ucv'go gpv' qh'r tqhk'qt'iqui'OVj g'ej cpi g'lp'yj g'hck'xcnwg'qh'yj g'j gf i gf "kgo "cwtkdwcdng'v'q'yj g'tkun'j gf i gf "ku'tge'qt'f'gf "cu'r ct'v'qh' yj g'ectt { lpi "xcnwg'qh'yj g'j gf i gf "kgo "cpf "ku'cnu'q'tgeqi pk gf "lp'yj g'eqpu'rk'f'cv'gf "v'ucv'go gpv'qh'r tqhk'qt'iqui'cu'r ct'v'qh' h'k'p'eg'k'pe'go g'cpf "equu'0'

Hqt'ecuj "hryy "j gf i gu'yj g'ghge'v'g'r'qt'v'qp'qh'yj g'i clp'qt'iqui'qp'yj g'j gf i lpi "kputwo gpv'ku'tgeqi pk gf "f'k'ge'v' "cu" qy' gt'eqo r t'g'j gpuk'x'g'k'pe'go g'lp'yj g'ecuj "hryy "j gf i g't'g'v'g'x'g'y' j k'g'cp'f' "k'p'ghge'v'g'r'qt'v'qp'ku'tgeqi pk gf "ko o gf'k'v'gn' "lp'yj g'v'ucv'go gpv'qh'eqpu'rk'f'cv'gf "k'pe'go g'cu'r ct'v'qh'h'k'p'ek'nl'k'pe'go g'cpf "equu'0'

Co qwpw'tgeqi pk gf "cu'qy' gt'eqo r t'g'j gpuk'x'g'k'pe'go g'ctg'v'c'pu'ht'g'f'v'q'yj g'v'ucv'go gpv'qh'eqpu'rk'f'cv'gf "k'pe'go g'y' j gp' yj g'j gf i gf "v'c'pucev'qp'chge'v'v'r'q'kv'qt'iqui."uwej "cu'y j gp'v'j g'j gf i gf "h'k'p'ek'nl'k'pe'go g'qt' "h'k'p'ek'nl'g'zr'gpug'ku' tgeqi pk gf "qt'y j gp'c'ht'gecu'gf "r wtej cug'qeewu'0'Y j g'g'v'j g'j gf i gf "kgo "ku'yj g'equ'v'qh'c'p'qp/h'k'p'ek'nl'cuug'v'qt'p'qp/ h'k'p'ek'nl'rkcdk'kf . "y' g'co qwpw'tgeqi pk gf "cu'qy' gt'eqo r t'g'j gpuk'x'g'k'pe'go g'ctg'v'c'pu'ht'g'f'v'q'yj g'v'ucv'go gpv'qh' eqpu'rk'f'cv'gf "k'pe'go g'y' j gp'c'v'c'g'q'ee'w'u'0"

Vj g'I tqrw "j cu'o cf g'cnwo' k'pwo "uy cr "cpf "cnwo' k'pwo "uy cr "ecm'qr'v'qp'eqp't'ce'w'lp'qt'f'gt'v'q'qh'ug'v'yj g'r quuk'dng'iquu'gu' yj cv'o c{ 'ct'kug'ht'go "cp'v'ek' cv'gf "r wtej cugu'qh'ecpu'y' j lej "ctg'v'wdl'ge'v'v'q'cnwo' k'pwo "r t'leg'x'q'r'v'k'v'f' "cpf "f'guki pcv'gu'yj g'ug' cnwo' k'pwo "uy cr "v'c'pucev'qp'u'cu'j gf i lpi "kputwo gpw'ht'ecuj "hryy "j gf i g'tgr'v'qp'ci'cl'p'u'v'j ki j n' "r tqdcdng'hw'w'g' qw'hryy u'cu'yj g'j gf i gf "kgo "P' qv'g'9."53."54-0'

Vj g'I tqrw "j cu'o cf g'u'wi ct'uy cr "eqp't'ce'w'lp'qt'f'gt'v'q'qh'ug'v'yj g'r quuk'dng'iquu'gu'yj cv'o c{ 'ct'kug'ht'go "cp'v'ek' cv'gf " r wtej cugu'qh'v'wi ct'y j lej "ctg'v'wdl'ge'v'v'q'v'wi ct'r t'leg'x'q'r'v'k'v'f' "cpf "f'guki pcv'gu'yj g'ug'v'wi ct'uy cr "v'c'pucev'qp'u'cu'j gf i lpi " kputwo gpw'ht'ecuj "hryy "j gf i g'tgr'v'qp'ci'cl'p'u'v'j ki j n' "r tqdcdng'hw'w'g'qw'hryy u'cu'yj g'j gf i gf "kgo "P' qv'g'9."53." 54-0'

Vj g'I tqrw "gpi ci gu'lp'et'qu'ewt'gpe{ "uy cr "cpf "qr'v'qp'v'c'pucev'qp'u'cu'j gf i g'ht'ipi "v'gto "gzej cpi g'tcv'g'zr quwtg'0"

Other derivatives not designated for hedge accounting

Qy' gt'f'gt'k'c'v'x'g'u'p'q'v'f' guki pcv'gf "hqt'j gf i g'ceeqwpv'pi "ctg'tgeqi pk gf "k'p'k'c'm'f' "cv'hck'xcnwg'="cwtkdwcdng'v'c'pucev'qp" equu'ctg'tgeqi pk gf "lp'v'ucv'go gpv'qh'eqpu'rk'f'cv'gf "k'pe'go g'y j gp'k'pew'tt'gf'0'Ch'gt' "k'p'k'c'nl'tgeqi p'k'k'qp."f'gt'k'c'v'x'g'u'ct'g' o'g'cu'w'gf "cv'hck'xcnwg."cpf "ej cpi gu'lp'yj g'hck'xcnwg'qh'uwej "f'gt'k'c'v'x'g'u'ct'g'tgeqi pk gf "lp'yj g'v'ucv'go gpv'qh' eqpu'rk'f'cv'gf "k'pe'go g'cu'r ct'v'qh'h'k'p'ek'nl'k'pe'go g'cpf "equu'0'

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*C o qwpw'g'zr tguugf 'lp'ij qwucpf u'qh"VN'dcugf 'qp'ij g'r wtej culpi 'r qy gt'qh'Vwtnkij 'Nkt c"6VN6+cu'qhf' gego dgt'53."4246."
wprguu'qij gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Trade Receivables

Vtcf g'tgegkcdrgu'y kj 'o cwtkkgu'wr 'vq'5'o qpvj u'lp'i gpgtcrictg'tgeqtf gf 'y kj 'ij gk'lpqxlegf 'co qwpw'cpf 'ecttkgf 'd{ " f gf wevkpi 'g'zr gevuf 'etgf k'hquu0'

Ko r ckt o gpv'qhlhpcpekn'cuugvu"

Vj g'I tqwr "tgeqi pl' gu'c"mqu'cmqy cpeg"htq"zr gevuf "etgf k'mquugu"qp"lp'xguo gpw'lp" f gdv'kpwtwo gpw'ij cv'tcg" o gcuwtgf 'cv'co qt'v' gf 'equv'qt'cv'h'kt'xcnwg'tghgevgf "vq'eqo r t'g' g'pukx g'kpego g. 'rgcug'tgegkcdrgu."tcf g'tgegkcdrgu" cpf 'eqpvtcev'cuugvu."cu'y gni'cu'hpcpekn'i wtcpv'gg'eqpvtcev'0Vj g'co qwpw'qhl'g'zr gevuf 'etgf k'hquugu'ku'wr f cv'gf 'cv'gcej " tgr qt'v'pi "f cv'g'v'q'tghgevg'ej cpi gu'lp'etgf k't'kum'ul'p'eg'kp'k'c'ri't'geqi pl'k'q'p'q'h'ij g't'gur gev'kx g'hpcpekn'kpwtwo g'p'v0'

Vj g'I tqwr "wkt' gu'c"uko r r'kt'gf "cr r tqcej "ht'v'cf g'tgegkcdrgu."eqpvtcev'cuugvu"cpf "rgcug'tgegkcdrgu"ij cv'f q'gu'p'qv' j cxg'uki pl'h'ecp'v'hpcpekn'i "eqo r q'p'p'v'cpf "ecr'w'w'v'gu"ij g'cmqy cpeg"htq"ko r ckt o gpv'ci cl'p'v'ij g'rt'g'v'ko g'zr gevuf " etgf k'hquu'q'h'ij g't'g'rcv'gf 'hpcpekn'cuugvu0'

O gcuwt go gpv'cpf 'tgeqi pl'k'q'p'q'h'ij g'zr gevuf 'etgf k'hquugu"

Vj g'o gcuwt go gpv'q'h'ij g'zr gevuf "etgf k'hquugu"ku'c"hw'p'v'q'p'q'h'ij g'r tqdcdk'k'v' "q'h'f g'hc'w'n"mqu'i kxgp'f g'hc'w'n"KQ0'ij g" o ci pl'kw'f g'q'h'ij g'mqu'k'h'ij g't'g'ku'c'f g'hc'w'n+cpf "ij g'zr quwt g'cv'f g'hc'w'n0Vj g'cuuguo gpv'q'h'ij g'r tqdcdk'k'v' "q'h'f g'hc'w'n" cpf "mqu'i kxgp'f g'hc'w'n"ku'dcugf "qp'ij k'w'q't'ec'n'f cv'cf lw'w'gf "d{ "hty ctf /mq'k'p'i "lp'h'q'to cv'k'p'cu'f guet'kd'gf "cdqxg0Cu" ht'ij g'zr quwt g'cv'f g'hc'w'n."ht'ij hpcpekn'cuugvu."ij ku'ku't'g'r t'g'ug'p'v'gf "d{ "ij g'cuuguo"i t'quu'ectt {lp'i "co qwpw'cv'ij g" tgr qt'v'pi "f cv'g0'

Vj g'zr gevuf "etgf k'hquu'q'h'ij hpcpekn'cuugvu"ku'ij g'lp'k'c'ri'gh'ge'v'kx g'lp'v'g'v't'cv'g' "qt'etgf k'ko r ckt o gpv'ij j gp'r wtej cu'gf " qt'i g'p'g'cv'gf +q'h'ij g'f'k'ht'g'p'eg'd'g'w' g'p'c'ni'q'h'ij g'I tqwr u'eqpvtcev'w'cm'f "g'c'ri'k' gf "ecuj "hty u'cpf "c'ni'q'h'ij g'ecuj "hty u" ij cv'ij g'I tqwr "zr gev'v'q'eq'ng'ev'cm'le'cu'j "f g'hl'ek'u'0K'ku'ij g'r t'g'ug'p'v'xcnwg'ecr'w'w'v'gf "q'x'g't'ij g'etgf k'cf lw'w'gf "gh'ge'v'kx g" lp'v'g'v't'cv'g'ht'ij g'hpcpekn'cuugvu0'

Related Parties

- *c+ C'r gtuqp'qt'c'equg'o go dgt'q'h'ij cv'r gtuqp'u'fco k'f "ku't'g'rcv'gf "v'c"t'g'r qt'v'pi "gp'v'k'f "h'ij cv'r gtuqp-<" Vj g'r gtuqp'lp's w'v'w'q'p."
- *k+ j cu'eqpvt'q'n'qt "l'q'p'v'eqpvt'q'n'q'x'g't'ij g't'g'r qt'v'pi "gp'v'k'f ="
- *kk+ j cu'uki pl'h'ecp'v'lp'h'w'p'eg'q'x'g't'ij g't'g'r qt'v'pi "gp'v'k'f ="qt"
- *kk+ ku'c'o go dgt'q'h'ij g'ng'f "o cpci go gpv'r gtuq'p'p'g'n'q'h'ij g't'g'r qt'v'pi "gp'v'k'f "qt'q'h'c'r ct'g'p'v'q'h'ij g't'g'r qt'v'pi " gp'v'k'f ="
- *d+ Rct'v'ku'ct'g'eq'p'k'f g't'g'f "t'g'rcv'gf "v'ij g'I tqwr "h'c"
- *k+ Vj g'gp'v'k'f "cpf "ij g't'g'r qt'v'pi "gp'v'k'f "ct'g'o go dgt'u'q'h'ij g'uc'o g'i tqwr "ij j lej "o gcpu'ij cv'gcej "r ct'g'p'v" u'w'd'k'f lct { "cpf "h'g'm'q'y "u'w'd'k'f lct { "ku't'g'rcv'gf "v'ij g'q'ij g't'u'0'
- *kk+ Q'p'g'gp'v'k'f "ku'cp"cu'q'ek'v'g'qt "l'q'p'v'x'g'p'w't'g'q'h'ij g'q'ij g't'g'p'v'k'f "q'c'p"cu'q'ek'v'g'qt "l'q'p'v'x'g'p'w't'g'q'h'c" o go dgt'q'h'c'i tqwr "q'h'ij j lej "ij g'q'ij g't'g'p'v'k'f "ku'c'o go dgt'0'
- *kk+ D'q'ij "gp'v'k'g'u'ct'g'l'q'p'v'x'g'p'w't'g'u'q'h'ij g'uc'o g'ij k'f "r ct'v'0'
- *kx+ Q'p'g'gp'v'k'f "ku'c'l'q'p'v'x'g'p'w't'g'q'h'c'ij k'f "gp'v'k'f "cpf "ij g'q'ij g't'g'p'v'k'f "ku'cp"cu'q'ek'v'g'q'h'ij g'ij k'f "gp'v'k'f 0'
- *x+ Vj g'gp'v'k'f "ku'c'r qu'v'go r m'q { o g'p'v'd'g'p'g'h'v'r n'ep'ht'ij g'd'g'p'g'h'v'q'h'ig'o r m'q { g'gu'q'h'ig'k'ij g't'ij g't'g'r qt'v'pi "gp'v'k'f " qt'c'p'gp'v'k'f "t'g'rcv'gf "v'ij g't'g'r qt'v'pi "gp'v'k'f 0'K'ij g't'g'r qt'v'pi "gp'v'k'f "ku'k'ug'r'u'w'ej "c'r n'ep."ij g'ur q'pu'qt'k'pi " go r m'q { g'tu'ct'g'c'nu'q't'g'rcv'gf "v'ij g't'g'r qt'v'pi "gp'v'k'f 0'
- *xk+ Vj g'gp'v'k'f "ku'eqpvt'q'ng'f "qt'l'q'p'v'k'f "eqpvt'q'ng'f "d{ "c'r gtuqp'k'f gp'v'k'f "lp" *c'0'
- *xkk+ C'r gtuqp'k'f gp'v'k'f "lp" *c+ *k+ j cu'uki pl'h'ecp'v'lp'h'w'p'eg'q'x'g't'ij g'gp'v'k'f "qt'ku'c'o go dgt'q'h'ij g'ng'f " o cpci go gpv'r gtuq'p'p'g'n'q'h'ij g'gp'v'k'f "q'c'p'v'q'h'ij g'gp'v'k'f +0'

Inventories

K'p'x'g'p'v'q't'g'u'ct'g'xcnwg'f 'cv'ij g'hty g't'q'h'eq'v'qt'p'g'v't'g'c'ri'k' c'd'ng'xcnwg'f. 'h'guu'r t'q'x'k'k'q'p'ht'q'd'du'q'ng'v'c'p'f "hty /o q'x'k'pi "kgo u0' P g'v't'g'c'ri'k' c'd'ng'xcnwg'f "ku'ij g'ug'n'k'pi "r t'leg'lp'ij g'q't'f l'p'ct { "eq'w't'ug'q'h'd'w'k'p'g'u."h'guu'ij g'equu'q'h'eqo r ng'v'k'p."o ct'ng'v'k'pi . " cpf "f k'w't'ld'w'k'p'0E'q'u'v'p'ew'f gu'c'ni'eq'w'u'lp'ew't'gf "lp'd't'k'pi k'pi "ij g'r t'q'f w'v'v'q'ku'r t'g'ug'p'v'ht'ec'v'k'p'cpf "eq'p'f k'k'q'p'cpf "ku' f g'v'g'to l'p'g'f "r t'ko ct'k'f "dcugf "qp'y g'ki j v'gf "cx'g't'ci g'equ'v'o g'ij q'f 0"

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzi tguugf "lp"vj qwucpf u'qhl"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh"Vwtmkj "Nkt c"öVNö+cu'qhlF gego dgt"53."4246."
wprguu'qij gty kug'ucvgf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Property, Plant and Equipment

Rtqr gtv. 'r rpv'cpf "gs wkr o gpv'ctg'ucvgf "cv'equw'rguu'ceewo wrcvgf "f gr tgekvkqp"cpf "cp" "ko r ctko gpv'lp"xcnwg0Ncpf "ku'pqvf gr tgekvkqp 0"

F gr tgekvkqp"ku'ecr wrcvgf "qp" c"utcki j v rkp g'dcuku'qxgt "vj g"guwko cvgf "wughwlrkkg"qh"vj g"cuugv"cu" hmqy u<

Dwkrf lpi u'cpf "Ngcugj qrf "k" r tqxgo gpw"	7"/"6; "{ gctu"
O cej kpgt { "cpf "Gs wkr o gpv"	8"/"42 "{ gctu"
Hwtplwt g'cpf "Hkz wt gu"	7"/"32 "{ gctu"
Xgj kengu"	7"/"32 "{ gctu"
Qvj gt "Vcpi kdr g'Cuugv"	7"/"34 "{ gctu"

Wughwlrkkg"qh"rgucugj qrf "ko r tqxgo gpw"ku" f gvgto kpgf "ceeqt f lpi "vq"eqpvtevd'cugf "rgcug"r gtlqf 0"Wughwlrkkg"qh"vj g" lpxguvo gpv'ku"gs wcn'vq "vj g'eqpvtevd'cugf "tgo clpki "rgcug"r gtlqf "qh"vj g'rgcugf "cuugv 0"

Tgr ck "cpf "o clpwpcepeg"equu"ht "vci kdr g'cuugv"ctg "kpenmf gf "lp"vj g"cuugv"u"ectt { lpi "co qwpv'qt"tgeqi plk gf "cu" c" ugr ctcvg'cuugv"cu'er r tqr tlcvg. "qpnf "y j gp "k'ku"r tqdcdrg"vj cv'hwmt g'geqpqo le "dgpghku"y kj "vj g'ksgo "y kn'hmj "vq"vj g" I tqwr 0Cm'qj gt "equu'ctg"ej cti gf "vq"vj g'ucvgo gpw'qh'kpego g'f wtkpi "vj g'hkpcpekn" { gct "lp"y j lej "vj g' "ctg"kpewt gf 0"

Cm'equu'kpewt gf "hqt"vj g'eqpvtevd'kqp"qh"r tqr gtv. 'r rpv'cpf "gs wkr o gpv'ctg"ecr kcrk gf "cpf "ctg"pqvf gr tgekvkqp "wpvkl" vj g"cuugv"ku"tgcf { "hqt" wug 0"

Vj g'ectt { lpi "xcnwg"qh"r tqr gtv. 'r rpv'cpf "gs wkr o gpv'ctg"tgxky gf "hqt"ko r ctko gpv'y j gp "gxgpw"qt"ej cpi gu"lp" ektewo ucpegu"lpf kcvg"vj cv'vj g'ectt { lpi "xcnwg"o c { "pqv'dg"tgeqxgtcdrg 0K"cp { "uwej "lpf kcvkqp"gzkuu"cpf "y j gtg"vj g" ectt { lpi "xcnwg"gzeggf "vj g"guwko cvgf "tgeqxgtcdrg"co qwpv"vj g"cuugv"qt"ecuj /i gpgtcvpi "wpku"ctg"y tkwep"fy p"vq" vj gk "tgeqxgtcdrg"co qwpv 0Vj g"tgeqxgtcdrg"co qwpv"pgv'tgcrk cdr g'xcnwg+"qh"r tqr gtv. 'r rpv'cpf "gs wkr o gpv'ku"vj g" i tgcvt "qh"p'g'ugmkpi 'r tleg'cpf "xcnwg"lp"vug 0"

Xcnwg"lp" wug"ku"cuugugf "d { "f kucqwpvpi "hwmt g'ecuj "hmj u"vq"vj gk "r t gupv'xcnwg"wkpi "c" r t g/vz "f kucqwpv'tcvg"vj cv' tghrgew'ewtgpv'o ctnge'epf kkp'pu'cpf "vj g' tkumu"r gekke"vq"vj g"cuugv 0"

Kv'vj g'tgrvgf "cuugv"ku"pqv'c"wpk'vj cv'i gpgtcvpi"ecuj "kphmj u"d { "ksgrh"vj g'tgeqxgtcdrg"co qwpv"ku" f gvgto kpgf "hqt"vj g" ecuj /i gpgtcvpi "wpk'vq"y j lej "vj g'cuugv'dgrpi u 0K r ctko gpv'huugu"ctg"tgeqi plk gf "lp"vj g'eqpuqrf cvgf "ucvgo gpv'qh" r tqhk'qt"huu 0"

Vj g'kpetcug'lp"vj g'ectt { lpi "xcnwg"qh"r tqr gtv. 'r rpv'cpf "gs wkr o gpv'dgecwug"qh"vj g'ko r ctko gpv'tgxgtucnlu'tgeqi plk gf "lp"vj g'eqpuqrf cvgf "ucvgo gpv'qh"r tqhk'qt"huu."d { "eqpukf gtlpi "pqv'vq"gzeggf "vj g'dqqn'xcnwg"co qwpv'kh'vj g'ko r ctko gpv' huugu"y gtg'pqv'tghrgevgf "vq"hkpcpekn'ucvgo gpw'lp"r tkqt" { gctu"pgv'dqqn'xcnwg"chgt "f gr tgekvkqp-0"

Intangible Assets

Kp'vci kdr g'cuugv'ces wkt gf "ugr ctcvgn"ctg"o gcuwgf "cv'pkkcn'ces wkukqp"equu 0Vj g'equv'qh'cp"lp'vci kdr g'cuugv'ces wkt gf "lp" c"dwukp'guu"eqo dlp'cvkqp"ku"tgeqi plk gf "cv'hc k"xcnwg"kh'ku"hc k"xcnwg"ecp"dg"tgrkcdn"o gcuwgf 0Kp'vci kdr g'cuugv" gzenmf lpi "f gxrqr o gpv'equu"etgcvgf "y kj lp"vj g"dwukp'guu"ctg"pqv'ecr kcrk gf "cpf "gzi gpf kwt g"ku"ej cti gf "ci clpuv" r tqhku'lp"vj g' gct "lp"y j lej "k'ku'kpewt gf 0Kp'vci kdr g'cuugv'ctg"co qtvl gf "qp" c"utcki j v rkp g'dcuku'qxgt "vj g'dguv'guwko cvg" qh"vj gk "wughwlrkkgu"gzegr vDqwr'gtu'cpf "F kntkdwkqp"Ci t ggo gpw 0"

Kp"vj g"ueqr g"qh'eqpuqrf cvkqp."lp'vci kdr g'cuugv"lf gpv'k'gf "f wtkpi "vj g"ces wkukqp"cpf "lp"vj g"hc k"xcnwg"hkpcpekn' ucvg o gpw'qh'uwdulf ktl'gu"cpf "lq'lpv'xgpwt g"y j lej "ctg"qr gtcvpi "lp" hqt gki p"eqwpt'kgu"tgr t gupv'vj g"öDqwr'gtu'cpf " F kntkdwkqp"Ci t ggo gpw 0vj cv'ctg"uki pgf "y kj "VEEEE 0Vcnkpi "lpv'eqpukf gtcvki "VEEEE 0"qy pgtuj kr "lp"vj g'I tqwr ." eqpv'kdwkqp"vq" f gxrqr o gpv'qh"mqpi /vgto "utcvgi le"r rpu'cpf "dwukp'guu"r tgeguu"cpf "ku"y qtnkpi "r tkpkr rgu"y kj " qvj gt "dqwr'gtu"vj g'I tqwr "o cpci go gpv'dgrk'xgu"vj cv'pq"ko g'eqpv'clpv'ku"tgs wkt gf "hqt"dqw'kpi "cpf "f kntkdwkqp" ci t ggo gpw"cu"vj g" "y kn'dg"gzv'p'gf "y kj qw'cf f kkp'cn'equv'chgt "gzi kcvkqp" f cvg 0Vj g'lp'vci kdr g'cuugv'tgrcvki "vq" vj g'Dqwr'gtu'cpf "F kntkdwkqp"Ci t ggo gpw'ctg"vj g'gh'gt'pqv'co qtvl gf 0Uwej "lp'vci kdr g'cuugv"y j lej "ctg"pqv'co qtvl gf " ctg"cppwcm"v'gugf "hqt"ko r ctko gpv'qt"y j gp "gxgpw"qt"ej cpi gu"lp"ektewo ucpegu"lpf kcvg"vj cv'vj g'ectt { lpi "xcnwg"o c { " pqv'dg"tgeqxgtcdrg 0"

Qvj gt "ki j v'ctg"co qtvl gf "qp" c"utcki j v rkp g'dcuku'qxgt "vj gk"4/37" { gctu"guwko cvgf "wughwlrkkgu"

Vj g'ectt { lpi "xcnwg"qh'lp'vci kdr g'cuugv"ctg"tgxky gf "hqt"ko r ctko gpv'y j gp "gxgpw"qt"ej cpi gu"lp"ektewo ucpegu" lpf kcvg"vj cv'vj g'ectt { lpi "xcnwg"o c { "pqv'dg"tgeqxgtcdrg 0"

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'g'zr tguugf "lp"vj qwucpf u'qh"VN'dcuugf "qp"vj g'r wtej culpi 'r qy gt'qh'Vwtmkuj 'Nkt c"6VN6+cu'qhiF gego dgt"53."4246."
wprguu'qjy gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Business Combinations and Goodwill

Y j gp"vj g" I tqwr "ces wktgu" c" dwukpguu. "k' cuugungu" vj g" hpcpekn' cuugvu" cpf " rcdkrlkgu" cuuwo gf " hqt" cr r tqr tlcvg" ercuukh'ecvqp" cpf " f guki pcvkqp" kp" ceeqtf cpeg" y kj "vj g" eqpvtcewcn' vgo u. "geqpqo le" ektewo ucpegu" cpf " r gtvkpgpv" eqpf kkpqu" cu'cv'vj g' ces wukukqp" f cvg'0Vj ku' lpenmf gu'vj g' ugr ctv'kqp" qh'go dgt f gf " f gtlx'cv'kxgu" lp" j quv'eqpvtcew'd { "vj g" ces wktgt0

Ces wukukqp" o gjy qf " tgs wktgu" cmqecv'kqp" qh'vj g' ces wukukqp" equv'v'vj g' cuugvu" ces wktgf " cpf " rcdkrlkgu" cuuwo gf " cv'vj gk" hck' xcnwgu" qp" vj g' f cvg' qh' ces wukukqp" 0Ceeqtf kpi n. "ces wktgf " cuugvu" cpf " rcdkrlkgu" cpf " eqpvkpi gpv' rcdkrlkgu" cuuwo gf " ctg' tgeqi pl' gf " cv'VHTU5" hck' xcnwgu" qp" vj g' f cvg' qh' ces wukukqp" 0Ces wktgf " eqo r cp { " ku' eqpuqk' cvg' " uvt'v'kpi " htqo " vj g" f cvg' qh' ces wukukqp" 0

Ki'vj g' hck' xcnwgu" qh'vj g' ces wktgf " kf gpv' h'cdrg" cuugvu. " rcdkrlkgu" cpf " eqpvkpi gpv' rcdkrlkgu" qt' equv' qh'vj g' ces wukukqp" ctg" dcugf " qp" r' t'x'kuk'p'cn' cuuguu gpv' cu'cv'vj g' d'nc'peg' u'j ggv' f cvg. "vj g' I tqwr " o cf g' r' t'x'kuk'p'cn' ceeqwp'v'kpi 0Vgo r qt'ct'k' f g'v'go kp'gf " dwukpguu" eqo d'p'cv'kqp" ceeqwp'v'kpi " j cu'v' dg' eqo r r'gv'f " y kj lp'vy g'rk'g' o qp'v' u' h'q'ny kpi " vj g' eqo d'p'cv'kqp" f cvg' cpf " cf l'w'wo gpv' p'v'k'gu" j cxg' v' dg' o cf g' d'gi k'p'kpi " htqo " eqo d'p'cv'kqp" f cvg' 0

I qqf y kn' t'gr t'gug'p'v' vj g' "zeguu" qh'vj g' equv' qh'vj g' ces wukukqp" q'xgt " vj g' hck' xcnwgu" qh'vj g' gpv' h'cdrg" p'gv' cuugvu" qh'vj g' ces wktgf " dwukpguu. "cv'vj g' f cvg' qh' ces wukukqp" 0I tqwr " f q'p'q'v'co qt'v'k' g' i qqf y kn'ct'k'k'p' " htqo " vj g' dwukpguu" eqo d'p'cv'kqp" cpf " c'p'w'cn' { " t'g'x'ky " hqt " lo r ckt o gp'0

Cp { " i qqf y kn'ct'k'k'p' " htqo " vj g' ces wukukqp" qh'c' h'q'g'k' p' " q' r g' t'v'k'p' " cpf " hck' xcnwgu" cf l'w'wo gpv' v'v'vj g' g' ectt { kpi " co qwpw" qh' cuugvu" cpf " rcdkrlkgu" ctg' " t'g'cv'gf " cu' cuugvu" cpf " rcdkrlkgu" qh'vj g' ces wktgf " h'q'g'k' p' " q' r g' t'v'k'p' 0Vj g' t'g'ht'g. " vj g' u'g' cuugvu" cpf " rcdkrlkgu" ctg' " t'c'p'ur'cv'gf " cv'vj g' em'k'p' " t'cv' " htqo " vj g' k' r' t'gug'p'v'k'p' " ewt'g'p'ek'p' 0

Recognition and Derecognition of Financial Instruments

Vj g' I tqwr " t'gh'geu" h'p'c'p'ek'n' cuugvu" qt' h'p'c'p'ek'n' rcdkrlkgu" qp" ku' d'nc'peg' u'j ggv' q'pn' { " h' " cpf " q'pn' { " h' " k' " ku' " c' " r " ct'v' { " v' " vj g' " eqpvtcew'q' h' vj g' h'p'c'p'ek'n' k'p'ut'wo gp' 0Vj g' I tqwr " f g' t'geqi pl' gu' c' h'p'c'p'ek'n' cuugv'qt' c' r' q' t'v'k'p' " qh'c' h'p'c'p'ek'n' cuugv' q'pn' " y j gp' k' w' h'guu" eqpvt'q'n' q'xgt " vj g' eqpvtcew'cn' k' j u'v' v' y j k'ej " vj g' cuugvu" ctg' " u'w'd'ge' 0Vj g' I tqwr " f g' t'geqi pl' gu' c' h'p'c'p'ek'n' rcdkrlk' { " q'pn' { " h' " vj g' q'd'ri c'v'k'p' " f g' h'k'p'gf " lp" vj g' eqpvtcew' egcugu. " ku' e'c'p'eg'gf . " qt' " g'zr k' g' u' 0

Financial liabilities

H'p'c'p'ek'n' rcdkrlkgu" ctg' ercuukh'gf " cu'cv'HXVRN" qp' l'p'k'cn't' g'eqi p'k'k'p' 0" Qp' l'p'k'cn't' g'eqi p'k'k'p' qh' rcdkrlkgu" q'v' g' t' " vj cp" vj q'ug' vj cv'ctg' t'geqi pl' gf " cv'HXVRN. " t'c'p'uc'v'k'p' " equu'v' k' g'ev' { " c'w'k'd'w'cdrg' v' " vj g' ces wukukqp" qt' " ku'w'c'peg' " vj g' t'g'q'ht'g" c'nu'q' t'geqi pl' gf " lp" vj g' hck' xcnwgu" 0

C' h'p'c'p'ek'n' rcdkrlk' { " ku' u'w'd'ugs w'p'v'v' { " ercuukh'gf " cv'co qt'v'k' gf " equv' " g'zegr <

*c+ " h'p'c'p'ek'n' rcdkrlkgu" cv'HXVRN< " Vj g' u'g' rcdkrlkgu" l'penmf kpi " f g' t'g'cv'k'x'g' " k'p'ut'wo gpv' ctg' " u'w'd'ugs w'p'v'v' " o g'cuwtgf " cv' hck' xcnwgu" 0

*d+ " h'p'c'p'ek'n' rcdkrlkgu" ct'k'p' " h' " vj g' " t'c'p'uh'gt " qh'vj g' h'p'c'p'ek'n' cuugv' f q'gu' p'q'v' o ggv' vj g' eqpf kkpqu" qh' f g' t'geqi p'k'k'p' " htqo " vj g' h'p'c'p'ek'n' uc'vgo gpv' qt' h'vj g' q'pi q'k'p' " t'g'rc'v'k'p' u'j k' " cr r t'q'ce'j " ku' cr r r'kgf < " Y j gp' vj g' I tqwr " eqpvt'p'w'gu" v' t'gug'p'v' cp' cuugv' dcugf " qp" vj g' q'pi q'k'p' " t'g'rc'v'k'p' u'j k' " cr r t'q'ce'j . " c' rcdkrlk' { " lp" t'g'rc'v'k'p' " v' " vj ku' ku' c'nu'q' t'geqi pl' gf " lp" vj g' h'p'c'p'ek'n' uc'vgo gpv' 0Vj g' " t'c'p'uh'gtt'gf " cuugv' cpf " vj g' t'g'rc'v'gf " rcdkrlk' { " ctg' o g'cuwtgf " v' " t'gh'ge'v' vj g' t'ki j u' " cpf " rcdkrlkgu" vj cv' vj g' " I tqwr " eqpvt'p'w'gu" v' " j q'f 0Vj g' " t'c'p'uh'gtt'gf " rcdkrlk' { " ku' o g'cuwtgf " lp" vj g' " u'co g' " o c'p'p'gt " cu' vj g' " p'g'v' d'q'q'n' xcnwgu" qh' vj g' " t'c'p'uh'gtt'gf " cuugv' 0

*e+ " C " eqpvkpi gpv' eqpuk' g' t'v'k'p' " t'geqi pl' gf " lp" vj g' h'p'c'p'ek'n' uc'vgo gpv' d { " vj g' " gp'v'k' { " ces wktgf " lp" c" dwukpguu" eqo d'p'cv'k'p' " y j g' t'g' VHTU5 " ku' cr r r'kgf < " Ch'gt " l'p'k'cn't' g'eqi p'k'k'p' . " vj g' t'g'rc'v'gf " eqpvkpi gpv' eqpuk' g' t'v'k'p' " ku' o g'cuwtgf " cu' cv'HXVRN" 0

Vj g' I tqwr " f q'gu' p'q'v' t'g'ercuukh' { " cp { " h'p'c'p'ek'n' rcdkrlk' { 0

F g' t'geqi p'k'k'p' " qh' h'p'c'p'ek'n' rcdkrlkgu"

Vj g' I tqwr " f g' t'geqi pl' gu' h'p'c'p'ek'n' rcdkrlkgu" y j gp. " cpf " q'pn' { " y j gp. " vj g' I tqwr " ku' q'd'ri c'v'k'p' " ctg' f k'ue'j cti gf . " e'c'p'eg'ngf . " qt " j cxg' " g'zr k' g' f 0Vj g' f k' h'gt'g'p'eg' " dg'v' g'gp" vj g' ectt { kpi " co qwpw" qh' vj g' h'p'c'p'ek'n' rcdkrlk' { " f g' t'geqi pl' gf " cpf " vj g' " eqpuk' g' t'v'k'p' " r c'k' " cpf " r c { " c'd'rg. " l'penmf kpi " cp { " p'q'p' / e'cu'j " cuugvu" t'c'p'uh'gtt'gf " qt' rcdkrlkgu" cuuwo gf . " ku' t'geqi pl' gf " lp" r t'q'ht'v'qt' " i'quu" 0

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzi tguugf 'lp'ij qwucpf u'qh'VN'dcugf 'qp'ij g'r wtej culpi 'r qy gt'qh'Vwtmkij 'Nkt c'öVNö+cu'qhf' gego dgt'53.'4246.'
wprguu'qij gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Leases

The Group as lessee

Vj g'I tqwr "cuuguu'y j gj gt" c"eqptcev'ku'qt'eqpvkpu'c'rgcug. "cv'kpegr vkp'qh'ij g'eqptcev'Vj g'I tqwr "tgeqi pk gu'c" tki j v'qh'wug'cuugv'cpf "c'eqttgur qpf kpi "rgcug'rkcdkrlx' "y kj "tgur gev'vq'cm'rgcug'ctt'cpi go gpw'lp'y j lej "k'ku'ij g'rguugg." gzeqr v'ht'ij q'v'v'gto "rgcugu'*f ghkpgf "cu'rgcugu'y kj "c'rgcug'v'gto "qh'34'o qp'y u'qt'rguu'+cpf "rgcugu'qh'ij "xcnwg'cuugv' Hqt'ij g'g'rgcugu. "ij g'I tqwr "tgeqi pk gu'ij g'rgcug'r c{o gpw'cu'cp'qr g'cvkpi "gzi gpug'qp'c'ut'cki j v'rkpg'dcuku'q'xgt'ij g' v'gto "qh'ij g'rgcug'wprguu'cpqij gt"u'v'gto c'v'e'dcuku'ku'o q'tg'tgr t'gugpv'v'xg'qh'ij g'v'ko g'r cv'gtp'lp'y j lej "geqpqo k'e' d'gpgku'ht'qo "ij g'rgcugf "cuugv'ctg'eqpuwo gf O'

Vj g' "rgcug' rkcdkrlx' "ku' l'pkklcm' "o gcuw'gf "cv'ij g'r t'gugpv' xcnwg' qh'ij g' "rgcug' r c{o gpw'ij cv'ctg' p'qv'r c'kf "cv'ij g' eqo o g'pego gpv'f cvg. "f'kueqwpv'gf "d' "wulpi "ij g'tcv'g'ko r'rk'v'lp'ij g'rgcug'rk'ij ku'tcv'g'ecppqv'dg't'gcf k'ij "f'vgto k'pgf. "ij g' I tqwr "wugu'ku'lp'etgo gpv'rd'q'it'qy kpi "t'cv'g'0'

Ngcug'r c{o gpw'lp'ewf gf "lp'ij g'o gcuw'go gpv'qh'ij g'rgcug'rkcdkrlx' "eqo r tkug'<

É "hz gf "rgcug'r c{o gpw'lp'ewf kpi "lp'uwduv'peg'hz gf "r c{o gpw'+rguu'cp' "rgcug'k'pegv'v'xg'u="

É "xtkcdng'rgcug'r c{o gpw'ij cv'f gr gpf "qp'cp'k'f'gz "qt"t'cv'g."l'pkklcm' "o gcuw'gf "wulpi "ij g'k'f'gz "qt"t'cv'g'cv'ij g' eqo o g'pego gpv'f cvg="

É "ij g'co qwpv'gzi gev'f "v'dg'r c'cdng'd' "ij g'rguugg'w'p'f'gt "t'guk'f'w'cn'xcnwg'i w'ct'p'v'ggu="

É "ij g'gz'g'tekug'r t'leg'qh'r w'ej cug'qr v'kpu. "k'ij g'rguugg'ku't'g'cu'p'cd'ng' "egt'v'k'v'q'gz'g'tekug'ij g'qr v'kpu="cpf "

" r c{o gpw'qh'r g'p'cn'ku'ht'v'gto k'cvkpi "ij g'rgcug. "k'ij g'rgcug'v'gto "t'gh'g'ew'ij g'gz'g'tekug'qh'cp'qr v'kpu'v'q'v'gto k'cv'g' v'ij g'rgcug'0'

" Vj g'rgcug'rkcdkrlx' "ku'r t'gugpv'f "cu'c'ugr c'tcv'g'k'p'ij g'eqpu'rk'f' cv'gf "ucv'go gpv'qh'k'p'c'p'ek'n'r qu'k'kp'0'Vj g'rgcug'rkcdkrlx' "ku'uwdu'g'w'p'v'nf "o gcuw'gf "d' "k'p'et'g'culpi "ij g'ectt'k'pi "co qwp'v'q' "t'gh'g'ev'k'p'v'g'uv'qp'ij g'rgcug'rkcdkrlx' "wulpi "ij g' gh'g'ev'k'g'k'p'v'g'uv'o gj q'f "cpf "d' "t'gf w'ekpi "ij g'ectt'k'pi "co qwp'v'q' "t'gh'g'ev'ij g'rgcug'r c{o gpw'o cf g'0'Vj g'I tqwr "t'go gcuw'gu'ij g'rgcug'rkcdkrlx' "cpf "o c'ng'u'c'eqtt'gur qpf kpi "c'f'lw'wo gpv'v'q'ij g't'g'v'g'f "tki j v'qh'wug'cuugv'ij j g'p'g'x'gt'<

É "ij g'rgcug'v'gto "j cu'ej cpi gf "qt'ij g't'g'ku'c'ej cpi g'lp'ij g'cuugu'wo gpv'qh'gz'g'tekug'qh'c'r w'ej cug'qr v'kpu. "lp'y j lej "ecug'ij g'rgcug'rkcdkrlx' "ku't'go gcuw'gf "d' "f'kueqwp'v'kpi "ij g't'g'x'k'ug'f "rgcug'r c{o gpw'wulpi "c't'g'x'k'ug'f "f'kueqwp'v't'cv'g'0'

É "ij g'rgcug'r c{o gpw'ij cpi g'f'v'g'v'q'ej cpi gu'lp'cp'k'f'gz'qt'v'g'v'q'c'ej cpi g'lp'g'z'r gev'f "r c{o gpw'w'p'f'gt'c'i w'ct'p'v'g'gf "t'guk'f'w'cn'xcnwg. "lp'y j lej "ecug'ij g'rgcug'rkcdkrlx' "ku't'go gcuw'gf "d' "f'kueqwp'v'kpi "ij g't'g'x'k'ug'f "rgcug'r c{o gpw'wulpi "ij g'lp'k'k'cn'f'kueqwp'v't'cv'g'wprguu'ij g'rgcug'r c{o gpw'ij cpi g'ku'f'v'g'v'q'c'ej cpi g'lp'c'k'p'v'k'p'ij "k'p'v'g'uv't'cv'g. "lp'y j lej "ecug'c't'g'x'k'ug'f "f'kueqwp'v't'cv'g'ku'w'ug'f'0'

É "c'rgcug'eqpt'cev'ku'o q'f'k'k'gf. "cpf "ij g'rgcug'o q'f'k'k'ec'v'k'p'ku'p'q'v'c'ee'q'w'p'v'gf "ht'cu'c'ugr c'tcv'g'rgcug. "lp'y j lej "ecug'ij g'rgcug'rkcdkrlx' "ku't'go gcuw'gf "d' "f'kueqwp'v'kpi "ij g't'g'x'k'ug'f "rgcug'r c{o gpw'wulpi "c't'g'x'k'ug'f "f'kueqwp'v't'cv'g'cv'ij g' gh'g'ev'k'g'f'cv'g'qh'ij g'o q'f'k'k'ec'v'k'p'p'p'

Vj g'I tqwr "f'k' "p'qv'o c'ng'cp' "u'w'ej "c'f'lw'wo gpw'f'w'k'pi "ij g'r g't'k'q'f'u'r t'gugpv'f'0'

Tki j v'qh'wug'cuugv'lp'ewf g'ij g'lp'k'k'cn'o gcuw'go gpv'qh'ij g'eqtt'gur qpf kpi "rgcug'rkcdkrlx'. "rgcug'r c{o gpw'o cf g'qp'qt' d'gh'q'g'ij g'eqo o g'pego gpv'f cvg. "cpf "q'ij g't'f'k'g'ev'lp'k'k'cn'eq'uu'0'Vj g'ug'cuugv'ct'g'o gcuw'gf "cv'eq'u'rguu'ce'ewo w'v'v'gf "f'gr t'g'ek'v'k'p'cpf "lo r c'kto gpv'ij'gu'g'0'

C'r t'q'x'k'k'q'p'ku't'geqi pk gf "lp'c'ee'q't'f'c'p'eg'y kj "VCU'59'y j gp'ij g'i tqwr "k'p'ew'u'eq'uu'v'q'f'k'cu'ugo d'ng'cpf "f'k'ur q'ug'qh'c" rgcug'cuugv't'g'uv'q't'g'ij g'ct'g'c'qp'y j lej "ij g'cuugv'ku'iq'ec'v'f. "qt'g'uv'q't'g'ij g'r c't'g'p'v'cuugv'lp'c'ee'q't'f'c'p'eg'y kj "ij g'v'gto u'c'p'f' e'q'p'f'k'k'p'u'qh'ij g'rgcug'0'Vj g'ug'eq'uu'ct'g'lp'ewf gf "lp'ij g't'g'rg'x'c'p'v't'ki j v'qh'wug'cuugv'wprguu'ij g' "c't'g'k'p'ew't'g'f'v'q'r t'q'f'w'eg" l'p'x'g'p'v'q't'0'

Tki j v'qh'wug'cuugv'ct'g'f'gr t'g'ek'v'g'f'q'x'gt'ij g'ij g'v'ij q't'v'g't'r g't'k'q'f' "qh'rgcug'v'gto "cpf "w'ug'hw'ln'k'g'qh'ij g'w'p'f'g't'n'k'pi "cuug'0'k'c" rgcug'w'c'p'uh'g'u'q'y p'g't'uj k'r "qh'ij g'w'p'f'g't'n'k'pi "cuug'v'q't'ij g'eq'uv'qh'ij g't'ki j v'qh'wug'cuugv't'gh'g'ew'ij cv'ij g'I tqwr "g'z'r g'ew' v'q'gz'g'tekug'c'r w'ej cug'qr v'kpu. "ij g't'g'v'g'f' "tki j v'qh'wug'cuugv'ku'f'gr t'g'ek'v'g'f'q'x'gt'ij g'w'ug'hw'ln'k'g'qh'ij g'w'p'f'g't'n'k'pi "cuug'0' Vj g'f'gr t'g'ek'v'k'p' "u'c't'w'c'v'ij g'eqo o g'pego gpv'f cvg'qh'ij g'rgcug'0'

Vj g't'ki j v'qh'wug'cuugv'ct'g'r t'gugpv'f "cu'c'ugr c'tcv'g'k'p'ij g'eqpu'rk'f' cv'gf "ucv'go gpv'qh'k'p'c'p'ek'n'r qu'k'kp'0'

Vj g'I tqwr "c'r r'ng'u'VCU'58'v'q'f'vg'to k'p'g'y j gj gt" c"tki j v'qh'wug'cuugv'ku'lo r c'k'g'f "cpf "c'ee'q'w'p'u'ht'cp' "k'f'g'p'v'k'k'gf" lo r c'kto gpv'ij'uu'cu'f'g'uet'k'd'gf "lp'ij g' "R'nc'p'v'c'p'f "G's w'r o gpw'r'q'ite'0'

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf "kp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh'Vwtmkj 'Nktc"6VN6+cu'qhf' gego dgt'53."4246."
wprguu'qjy gty kug'ucvgf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Leases (continued)

The Group as lessee (continued)

Xctkdr'g'g'p'w'v'j cv'f q'p'v'f gr gpf "qp"cp'lpf gz'qt'ctv'g'ctg'p'q'v'lp'nmf gf "lp"vj g'o gcuwtgo gpv'qh'vj g'rgcug'fcdk'k'v' "cpf" "vj g'tki j v'qh'wug"cuug'0'Vj g'tgr'v'f "r c{o gpw'ctg"tgeqi pl'gf "cu"cp"gzr gpug"lp"vj g'r g'k'f "lp"y j lej "vj g'g'x'gp'v'qt" eqpf k'k'q'p'vj cv'tki i gtu'vj qug'r c{o gpw'q'ewt'u'cpf "ctg'lp'nmf gf "lp"vj g't'g'zr gpug'lp'r tqh'v'qt'f'quu'0'

Cu'c'r tce'v'ec'n'gzr gf l'gpv' VHI'U'38'r gto ku'c'ngu'gg'p'q'v'v'q'ugr c'tv'g'p'q'p'rgcug'eqo r q'p'gp'w' "cpf" "kp'ug'cf "cee'q'w'p'v'ht" cp'f "rgcug"cpf "cuu'q'ek'v'f "p'q'p'rgcug'eqo r q'p'gp'w'cu'c'uk'pi rg'ctt'c'pi go gp'v'0'Vj g'I tqw "j cu'p'q'v'w'ugf "vj ku'r tce'v'ec'n' g'zr gf l'gp'v'0'

The Group as lessor

Vj g'I tqw "gp'v'gt'u'lp'v'q'rgcug"ci t'ggo gpw'cu'c'ngu'qt"y kj "t'g'ur gev'v'q'u'go g'q'h'ku'lp'x'gu'v' gpv'r t'qr g't'v'ku'0'Ngcug'u'ht" y j lej "vj g'I tqw "ku'c'ngu'qt'ctg'ercu'k'kgf "cu'h'p'c'peg'qt"qr g't'c'v'pi "rgcug'u'Y j gp'g'x'g't'vj g'v'to u'q'h'vj g'rgcug'v't'c'p'v'ht" u'w'd'uc'p'v'c'm'f "c'n'i'vj g't'k'um'i'cpf "t'gy c't'f u'q'h'q'y p'g't'uj k'r "v'q"vj g'rgu'gg. "vj g'eq'p't'cev'ku'ercu'k'kgf "cu'c'h'p'c'peg'rgcug'0'c'm'i' q'v'j g't'rgcug'u'ct'g'ercu'k'kgf "cu'q'r g't'c'v'pi "rgcug'u'0'

Y j gp'vj g'I tqw "ku'c'p'lp'v'gt'o gf k'v'g'ngu'qt. "k'v'cee'q'w'p'v'ht'vj g'j' gcf "rgcug"cpf "vj g'w'd'rgcug'cu'v'q'ugr c't'v'g'eq'p't'cev'0' Vj g'w'd'rgcug'ku'ercu'k'kgf "cu'c'h'p'c'peg'qt"qr g't'c'v'pi "rgcug'd'f "t'gh'g't'p'eg'v'q'vj g't'ki j v'qh'w'ug"cuug'v't'c'k'k'pi "ht'qo "vj g'j' gcf "rgcug'0'

T'gp'v'c'n'l'p'eqo g'ht'qo "qr g't'c'v'pi "rgcug'u'ku't'geqi pl'gf "qp"c'ut'c'ki j v'rk'p'g'd'c'uku'q'x'g't'vj g'v'to "q'h'vj g't'g'rg'x'c'p'v'rgcug'0'k'p'k'c'n' f'k't'gev'eq'u'u'lp'ew't'gf "lp'p'gi q'v'c'v'pi "cpf"ctt'c'pi l'pi "cp'qr g't'c'v'pi "rgcug'ct'g'c'f'f'gf "v'q'vj g'ect'f' l'pi "co q'w'p'v'q'h'vj g'rgcug'f" cuug'v'c'p'f "t'geqi pl'gf "qp"c'ut'c'ki j v'rk'p'g'd'c'uku'q'x'g't'vj g'rgcug'v't'o 0'

Co q'w'p'u'f'w'g'ht'qo "ngu'gg'u'w'p'f'gt' "h'p'c'peg'rgcug'u'ct'g't'geqi pl'gf "cu't'g'eg'k'c'd'rg'u'cv'vj g'co q'w'p'v'q'h'vj g'I tqw u'p'g'v' lp'x'gu'v' gp'v'lp'vj g'rgcug'u'0'h'p'c'peg'rgcug'lp'eqo g'ku'c'm'q'ec'v'f "v'q'cee'q'w'p'v'pi "r g't'k'f u'w'q'cu'v'q't'gh'gev'c'eq'p'uc'p'v't' g't'k'f k'e" t'c'v'g'q'h't'g'w't'p'q'p'vj g'I tqw u'p'g'v'lp'x'gu'v' gp'v'q'w'uc'p'f' l'pi "lp't'g'ur gev'v'q'h'vj g'rgcug'u'0'

Y j gp'vj g'eq'p't'cev'lp'nmf gu'rgcug'cpf "p'q'p'rgcug'eqo r q'p'gp'w'vj g'I tqw "cr r r'ngu'VHI'U'37"v'q'c'm'q'ec'v'g'vj g'eq'p'k'f g't'c'v'k'p'0' w'p'f'gt'vj g'eq'p't'cev'v'q'g'cej "eqo r q'p'gp'v'0'

Trade Payables

Vj g'I tqw "u'v'c'f'g'cpf "r tqo ku'qt'f' "p'q'v'gu"y kj "o c'w't'k'kg'u'i' g'p'g't'c'm'f "w'r "v'q"; 2"fc'u."ct'g't'gh'ng'ev'f "cv'co q'w'p'v'vj cv' t'gr t'g'ug'p'v'vj g'h'c'k'x'c'w'g'q'h'hw'w'g'r c{o gpw'ht'lp'x'q'k'eg'f "i'q'q'f u'c'p'f "u'g't'x'k'eg'u'0'

Partial Capital Repayment from a Foreign Operation

H'qt"vj g'f'kur quc'n'q'h'c"ht'g'ki p'qr g't'c'v'k'p'p."vj g'ce'ewo w'w'v'f "ht'g'ki p"z'ej c'p'i g'i c'k'p'ht'q'u'q'h'vj cv'qr g't'c'v'k'p'p."y j lej "ct'g" t'geqi pl'gf "lp"q'v'j g't'eqo r t'g'i g'p'uk'x'g'lp'eqo g'c'p'f "ce'ewo w'w'v'f "lp"c'ug'r c't'v'g'rk'p'g'lp"vj g'g's'w'v'f."ct'g't'g'ercu'k'kgf "ht'qo " g's'w'v'f "v'q'r t'q'h'v'qt'f'quu'0'k'c'f'f'k'k'q'p'v'q'vj g'f'kur quc'n'q'h'vj g'ht'g'ki p'qr g't'c'v'k'p'p.'t'c't'v'c'n'f'kur quc'n'c't'g'cee'q'w'p'v'f "cu'f'kur quc'n'c' "c'+y j gp'vj g'r c't'v'c'n'f'kur quc'n'lp'x'q'x'g'u'vj g'ht'q'u'q'h'eq'p't'q'n'q'h'c'w'd'uk'f'k'c't'f' "vj cv'lp'nmf'gu'c'ht'g'ki p'qr g't'c'v'k'p'p.'t'gi c't'f'ngu' "q'h'vj g'v'j g't'vj g'g'p'v'f "t'g'v'c'p'c'p'q'p'eq'p't'q'n'k'pi "lp'v'g't'g'u'v'lp'ku'ht'o g't'w'd'uk'f'k'c't'f' "c'h'gt'vj g'r c't'v'c'n'f'kur quc'n'c'cpf "

*d+y j gp'vj g't'g'v'c'k'p'g'f "lp'v'g't'g'u'v'c'h'gt'vj g'r c't'v'c'n'f'kur quc'n'q'h'c'p'lp'v'g't'g'u'v'lp'c"l'q'k'p'v'c'tt'c'pi go gp'v'qt'c'r c't'v'c'n'f'kur quc'n'q'h' c'p'lp'v'g't'g'u'v'lp'c'p'cuu'q'ek'v'g'vj cv'lp'nmf'gu'c'ht'g'ki p'qr g't'c'v'k'p'p'ku'c'h'p'c'peg'k'n'cuug'v'vj cv'lp'nmf'gu'c'ht'g'ki p'qr g't'c'v'k'p'p'cpf "vj g'ht'q'u'q'h'l'q'k'p'v'eq'p't'q'n'q'x'g't'c'l'q'k'p'v'f "eq'p't'q'n'g'f "g'p'v'f "vj cv'lp'nmf'gu'c'ht'g'ki p'qr g't'c'v'k'p'p'0'

*d+y j gp'vj g't'g'v'c'k'p'g'f "lp'v'g't'g'u'v'c'h'gt'vj g'r c't'v'c'n'f'kur quc'n'q'h'c'p'lp'v'g't'g'u'v'lp'c"l'q'k'p'v'c'tt'c'pi go gp'v'qt'c'r c't'v'c'n'f'kur quc'n'q'h' c'p'lp'v'g't'g'u'v'lp'c'p'cuu'q'ek'v'g'vj cv'lp'nmf'gu'c'ht'g'ki p'qr g't'c'v'k'p'p'ku'c'h'p'c'peg'k'n'cuug'v'vj cv'lp'nmf'gu'c'ht'g'ki p'qr g't'c'v'k'p'p'cpf "vj g'ht'q'u'q'h'l'q'k'p'v'eq'p't'q'n'q'x'g't'c'l'q'k'p'v'f "eq'p't'q'n'g'f "g'p'v'f "vj cv'lp'nmf'gu'c'ht'g'ki p'qr g't'c'v'k'p'p'0'

K'p't'g'r'v'k'p'v'q'ht'g'ki p'qr g't'c'v'k'p'p'v'j kj lp'vj g'I tqw . "g'x'g'p'k'h'ij g't'g'ku'p'q'ej c'p'i g'lp'o k'p'q't'k'v'f "q'y p'g't'uj k'r "lp'v'g't'g'u'v'qt'lp" vj g'w'v'ko cv'g'q'y p'g't'uj k'r "r g't'eg'p'v'ci g'q'h'c'w'd'uk'f'k'c't'f'f' "lp'lp'uc'peg'gu'q'h's'w'c'uk'ec'r k'c'n'f'g'r c{o gpv'vj g'ug'v't'c'p'uce'v'k'p'u'ct'g" v't'g'c'v'f "cu'c'r c't'v'c'n'f'kur quc'n'0'Ce'ewo w'w'v'f "ew't'g'p'e'f "v'c'p'ur'v'k'p'c'f'l'w'wo gpw'ht'p'ng'f "v'q'vj ku't'g'r c{o gp'v'c't'g'ercu'k'kgf "lp" vj g'lp'eqo g'w'c'v'go gp'v'cu'g'k'j g't'i c'k'p'u'qt'f'quu'0'

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'g'zr tguugf "kp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh"Vwtmkj "Nkt c"δVNδ+cu'qhF gego dgt"53."4246." wprguu'qj gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Employee Benefits

Turkish Entities:

(a) Defined Benefit Plans

Vj g't gugt xg'htq'go r m{ gg'vgo lpcvkqp'dgpgkhu'ku'r tqxkf gf 'htq'lp'ceeqtfcpeg'y kj "VCU3; "δGo r m{ gg'Dgpgkhuδ"cpf " ku'dcugf "qp"cewctkcn'uwf {0"

Kp"vj g'eqpuqkf cvgf "hkpcekn'ucvgo gpw."vj g'I tqwr "j cu'tghgevgf "c"rcdkkx' "ecrewrvcgf "wulpi "vj g"δRtqlgevgf "Wpk' Etgf k' O gy qf δO' Ceeqtfcpi "v"vj g'xcnvcvkpu"o cf g"d{ "swcnkkgf "cewctkcu."cnl'cewctkcn' i clpu'cpf "nquugu"ctg' tgeqi pk gf "kp"vj g'eqpuqkf cvgf "ucvgo gpv'qh'r tqhk'qt'nuu0Vj g'go r m{ gg'vgo lpcvkqp'dgpgkhu'ctg'f kueqwpv'v'v'vj g' r tguwpv'xcnvg'qh'vj g'guko cvgf "hwwt g'ecuj "qwhmy u'wulpi 'i qxgtpo gpv'dqpf uδtcvg'qh'tgwtp'qp'vj g'dcncpeg'uj ggvf cvg0' Vj g' i clpu'nuu' qtki lpcv'f "htqo "vj g'ej cpi gu'lp"cewctkcn'cuwo r vkpu'cpf "vj g' hmwewcvkpu" dgy ggp"cewctkcn' cuwo r vkpu'cpf "vj g'cewcn'tguwu'ctg'tghgevgf "v"qj gt'eqo r tgi gpukxg'kpego g0"

Cewctkcn'cuwo r vkpu'wugf "v" f vgo lpg'pgvr gkqf le'r gpukqp'equu'ctg'cu'hmjy u'cu'qh'dcncpeg'uj ggvf cvg<

	December 31, 2024	F gego dgt"53."4245"
"		
"F kueqwpv'tcvg"	4; .54'	46.82' "
"kprcvkqp"	46.65'	42.; 9' "

(b) Defined Contribution Plan

Vj g'I tqwr 'r c{ u'eqpvtkdwkpu"v"vj g'Uqekcn'Ugewtkx' "kpukwkqp"qh"Vwtng{ "qp"o c'p'cvqt { "dcuku0Vj g'I tqwr "j cu'pq" hwtj gt'r c{ o gpv'qdiki cvkpu'qpeg'vj g'eqpvtkdwkpu"j cxg'dggp'r ckl 0Vj g'eqpvtkdwkpu'ctg'tgeqi pk gf "cu'go r m{ gg' dgpgkhu'g'zr gpug'y j gp"vj g{ "ctg'f wg0Hqt "vj g' gct'gpf gf "F gego dgt"53."4246."eqpvtkdwkpu'r ckl'd{ "vj g'I tqwr "v"vj g' Uqekcn'Ugewtkx' "kpukwkqp"qh"Vwtng{ "ku"co qwpv'pi "v"VN"8: 70659"δF gego dgt"53."4245"/"VN"6: 9067-0

Foreign Subsidiaries

Uwdkuf kctkcu'cpf "lqkpv'xgpwt gu'lp'htgki p'eqwptkcu'r c{ "eqpvtkdwkpu'ceeqtfcpi "v"q'gcej "eqwpt { δu'ncn'tgi wcvkpu" cpf "vj g'ug'r c{ o gpw'ctg'zr gpugf "cu"kpewt'gf 0Dqj "go r m{ gg'cpf "go r m{ gt"o cnr' r c{ o gpw'cu'uqekcn'ugewtkx' " eqpvtkdwkpu"ecrewrvcgf "qp"go r m{ gg'ucrt { "cpf "vj g'ug'eqpvtkdwkpu"tghgevgf "v"go r m{ gg'zr gpug'y j gp"vj g{ " ceetwgf 0

	Employee contribution rate	Employer contribution rate
"		
Cm cv{ 'EE"	34' "	36' "
C gtdckcp"EE"	32' "	37' "
Dkj ngnl'EE"	32' "	4.47' "
Vwtno gpkucp"EE"	/"	42' "
Vclnkucp"EE"	4' "	42' "
VEEDEL"	9.7' "	36.47' "
UDK"	7' "	34' "
Cri'Y c'j c"	7' "	34' "
EEDW"	34' "	34' "
EEDD"	34' "	34' "
EEDRN"	3' "δqp"o loko wo 'y ci g+"	7' "δqp"o loko wo 'y ci g+"

Cnuq."EEDRN"j cu"i tcwkv{ "hwpf "r tqxkukqp"cu"cf ghkpgf "dgpgkhu'r rcp"cpf "ecrewrvcgf "kp"ceeqtfcpeg'y kj "VCU3; " δGo r m{ gg'Dgpgkhuδ" wulpi "cewctkcn'y qtmu0Go r m{ gg'ku'gnk kdn'htq"i tcwkv{ "chgt"eqo r r'v'pi "5" { gctuy kj "vj g' I tqwr "cpf "ecp'vcng'j ku'ceetwgf "i tcwkv{ "co qwpv'cv'vj g'vko g'qh'ugr ctcvkqp'htqo "vj g'I tqwr "qt'cv'tgvtgo gpv'ci g0Vj ku' r tqxkukqp"ku"ecrewrvcgf "d{ "cewctkcn'htko "cpf "vj g'cewctkcn'i clp'nuu'ceewo wrcv'f "qp"vj ku'r tqxkukqp"ku'tghgevgf "v" hkpcekn'ucvgo gpw'vj g' i clpu'nuu'qtki lpcv'f "htqo "vj g'ej cpi gu'lp"cewctkcn'cuwo r vkpu'cpf "vj g' hmwewcvkpu" dgy ggp"cewctkcn'cuwo r vkpu'cpf "vj g'cewcn'tguwu'ctg'tghgevgf "v"qj gt'eqo r tgi gpukxg'kpego g0

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf "kp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r tvej culpi 'r qy gt'qh"Vwtnkuj "Nkt c"6VN6+cu'qhF gego dgt"53."4246."
wprguu'qjy gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Provisions, Contingent Assets and Liabilities

Rtqxkukqpu'ctg'tgeqi pk gf "y j gp"vj g'I tqwr 'j cu'c'r tguupv'qdri cvkqp "tgi cniqt"eqpwtwvkg+dgecwug"qh'c'r cu'g'x'gpv.'k' ku'r tqdcdng"vj cv'cp'qwhny "qht'guqwtegu"go daf { lpi "geppqo le'dgpg'ghku'y knidg'tgs vktgf "v'ugwrg"vj g'qdri cvkqp'cpf "c" tgrkcdng"guwko cvg'ecp'dg'o cf g'qh"vj g'co qwpv'qh"vj g'qdri cvkqp'0'ki"vj g'ghge'v'qh"vj g'v'ko g'xcnwg"qh'o qpgf { "ku'o cvgtken" r tqxkukqpu'ctg'f g'vto kpgf "d { 'f lueqwpv'ki "y j g'zr ge'v'f "hwwt'g'ecuj "hny u'c'v'c'r t'g'vz'tcv'vj cv't'ghge'v'ewtt'gp'v'o ctngv' cuuguu gp'v'qh"vj g'v'ko g'xcnwg"qh'o qpgf { "cpf . "y j gt'g'cr r tqr tlcvg. "vj g't'kumu'ur gek'he"v'vj g'ikcdriks'0'Y j gt'g'f lueqwpv'ki " ku'wugf . "y j g'kpetgcug'kp"vj g'r tqxkukq'f v'g'v'vj g'r cuuci g'qh'v'ko g'ku'tgeqi pk gf "cu'k'p'v'g'v'zr gpug'0"

Eqpv'ki gp'v'ikcdriks'ku'ctg'p'qv'tgeqi pk gf "kp"vj g'hkpcpekn'ucvgo gpw'dw'qpn' f'ku'etugf . "wprguu"vj g'r quikdrks' "qh'c'p' qwhny "qht'guqwtegu"go daf { lpi "geppqo le'dgpg'ghku'ku'r tqdcdng'0C"eqpv'ki gp'v'cuugv'ku'p'qv'tgeqi pk gf "kp"vj g'hkpcpekn' uc'vgo gpw'dw'f'ku'etugf "y j gp'cp'k'phny "qh'geppqo le'dgpg'ghku'ku'r tqdcdng'0"

Revenue Recognition

T'g'x'p'w'g"

Vj g'I tqwr "tgeqi pk gu't'g'x'p'w'g"kp"ceeqtf cpeg"y kj "y j g'uc'p'f'ctf "y j lej "ku"VHΓU"37"6T'g'x'p'w'g"ht'qo "Eqpv'cew"Y kj " Ew'w'qo gtu'6'dcugf "h'x'g'v'gr "o qf g'rlug'v'q'w'd'g'ny <

- K'gp'v'ki lpi "eqpv'cew"u"y kj "c'ew'w'qo gt"
- K'gp'v'ki "y j g'r g'ht'qo cpeg'qdri cvkqp'kp"vj g'eqpv'cev"
- F'g'vto kpg"vj g'v'c'p'uce'v'kp'r tleg"
- Cm'q'ec'v'vj g'v'c'p'uce'v'kp'r tleg"v'vj g'r g'ht'qo cpeg'qdri cvkqp'kp"vj g'eqpv'cev"
- Tgeqi pk g't'g'x'p'w'g"y j gp"v'ki "cu"vj g'gp'v'ki "uc'v'ki'ku'c'r g'ht'qo cpeg'qdri cvkqp"

Vj g'I tqwr "ceeqw'p'v'ht"c"eqpv'cev"y kj "ku'ew'w'qo gt"cu't'g'x'p'w'g"ht'cm'vj g'eqpv'ki k'k'p'v'ki'qh"vj g'v'gto "ctg'o gv<

- Vj g'r ct'v'ku"v'vj g" eqpv'cev"j cxg"err t'q'x'g'f "y j g" eqpv'cev" "kp"y t'k'k'p'i . "x'g't'd'cm' "qt"kp"ceeqtf cpeg"y kj "q'v'gt" eqo o g'tek'n'r t'ce'v'ku+cpf "ctg'eqo o kwg'f "v'ku'v'ki'ki "y j g't'q'p'r g'ht'qo cpeg'qdri cvkqp'u'0"
- Vj g't'ki j u'q'v'g'ce'j "r ct'v'f "t'g'v'g'f "v'vj g'i q'q'f u'qt "v'g't'x'le'gu"v'vj g'v'c'p'uh'g't'g'f "ecp'dg'f g'h'k'p'g'f'0"
- Rc{o gp'v'v'gto u'ht"i q'q'f u'qt "v'g't'x'le'gu"v'vj g'v'c'p'uh'g't'g'f "ecp'dg'f g'h'k'p'g'f "
- Vj g'eqpv'cev'ku'k'p'j g't'p'v'ki "eqo o g'tek'n'r'p'cw'g'g'cpf "k'ku'r tqdcdng"vj cv'vj g'I tqwr "y kn'eq'm'ge'v'c'r tleg"ht"i q'q'f u'qt "v'g't'x'le'gu"v'vj g'v'c'p'uh'g't'g'f "v'vj g'ew'w'qo gt'0'Y j k'g'g'x'c'w'v'ki "y j g'v'gt"c'r tleg"ku'v'ki'g'n' "v'vj g'v'c'p'uh'g't'g'f . "y j g' I tqwr "v'c'ng'u'k'p'v'ceeqw'p'v'q'pn' "y j g'ew'w'qo gt"u'c'd'k'k'v' "v'vj r c { "y j ku'r tleg"q'p'f v'g'f cv'g'cpf "ku'k'p'v'g'p'v'ki'0"

Vj g'I tqwr "cuuguu"vj g'i q'q'f u'qt "v'g't'x'le'gu"r t'qo kug'f "kp"c"eqpv'cev"y kj "c'ew'w'qo gt"cpf "k'gp'v'ki "cu"c'r g'ht'qo cpeg" qdri cvkqp"ge'j "r t'qo kug'v'v'c'p'uh'g't"v'vj g'ew'w'qo gt'0"

Hq't'ge'j "r g'ht'qo cpeg'qdri cvkqp. 'k'ku'f v'g'to k'p'g'f "cv'vj g'd'gi k'p'k'p'i "qh"vj g'eqpv'cev"y j g'v'gt "y j g'r g'ht'qo cpeg'qdri cvkqp" y kn'idg'ect'k'g'f "q'w'q'x'g't"v'ko g'qt"cv'c"egt'v'k'p"v'ko g'0'ki"vj g'I tqwr "v'c'p'uh'g'tu'eqpv'q'n'qh'c"i q'q'f "qt"v'g't'x'le'g'q'x'g't"v'ko g'cpf " y j g'ht'g'g'h'w'ki'ku'r g'ht'qo cpeg'qdri cvkqp'u't'gi c'tf lpi "y j g't'g'v'g'f "uc'ng'u'q'x'g't"v'ko g.'k'v'o g'cu'w't'g'u'v'j g'r t'q'i t'g'u'u'v'q' c'tf u' v'j g'h'w'ki'ku' gp'v'qh"vj g'r g'ht'qo cpeg'qdri cvkqp'kp"s v'g'u'v'ki'cp'f "v'c'ng'u'v'j g't'g'x'p'w'g"v'vj g'h'k'p'c'p'ek'n'uc'v'go gpw'0"

Y j gp"vj g'I tqwr "h'w'ki'ku'r g'ht'qo cpeg'qdri cvkqp"d { "v'c'p'uh'g't'k'p'i "c"eqo o kwg'f "i q'q'f "qt"v'g't'x'le'g"v'ku'ew'w'qo gt. "k' t'ge'q't'f u'v'j g'v'c'p'uce'v'kp"xc'w'g"eq't'g'ur q'p'f lpi "v'vj g'ku'r g'ht'qo cpeg'qdri cvkqp"kp"ku'h'k'p'c'p'ek'n'uc'v'go gpw'0'Y j gp"vj g" eqpv'q'n'qh"vj g'i q'q'f u'qt "v'g't'x'le'gu"v'c'ng'u'q'x'g't"v'qt"r cuugu"v'vj g'ew'w'qo gtu. "y j g'i q'q'f u'qt "v'g't'x'le'gu"ctg"v'c'p'uh'g't'g'f'0"

K'p"vj g'd'gi k'p'k'p'i "qh"vj g'eqpv'cev"y j g'I tqwr "f'q'g'u'p'q'v'o cm'g'cp { "cf l'w'w'o gpw'ht"i "y j g'gh'ge'v'qh'c'p"o cv'g't'ken'h'k'p'c'p'ek'p'i " eqo r q'p'g'p'v'kp"vj g'r t'qo kug'f "r tleg"ht"i "y j g'r g't'k'q'f "d'g'v' g'g'p"vj g'v'c'p'uh'g't"f cv'g'qh"vj g'i q'q'f u'cp'f "v'g't'x'le'gu"r t'qo kug'f "v'vj g' ew'w'qo gt"cpf "y j g'f cv'g"y j gp"vj g'ew'w'qo gt"r c { "u'v'j g'r tleg"qh"vj ku'i q'q'f u'qt "v'g't'x'le'g"y kn'idg'q'p'g" { g'ct"qt"rg'u'0'Q'p"vj g" q'v'gt'j'cpf . "h'vj g't'g'ku'c'o cv'g't'ken'h'k'p'c'p'ek'p'i "gr'go gp'v'k'p'v'g'x'p'w'g"y j g't'g'x'p'w'g'xc'w'g'ku'f v'g'to k'p'g'f "d { "t'g'f v'el'p'i "y j g'h'w'w'g" eq'ng'ev'k'p'u'v'j kj "y j g'k'p'v'g'v'v'c'v'g'k'p'v'v'g'f "kp"vj g'h'k'p'c'p'ek'p'i "gr'go gp'0'V'j g'f k'ht'g'p'g'v'ku't'ge'q't'f g'f "kp"vj g't'g'v'g'x'c'p'v't'g'k'q'f u' cu'q'v'gt' "l'p'eqo g'ht'qo "y j g'o c'k'p'c'v'v'k'k'g'u'q'p'cp'ceet'w'c'n'd'c'uk'u'0"

K'i'vj g't'g'ku'p'q'qdri cvkqp"v'vj g'ew'w'qo gt"t'gi c'tf lpi "y j g'v'c'p'uh'g't"qh'i q'q'f u'qt "v'g't'x'le'gu"cp'f "y j g'p'v'k'g'q't"cm' qu'v'c'm'ih'vj g" r tleg"r t'qo kug'f "d { "y j g'ew'w'qo gt"ku'eq'ng'ev'g'f "d { "y j g'd'w'k'p'g'u'cp'f "k'ku'p'q'v'r qu'k'd'ng"v'q't'g'w't'p"vj ku'r tleg. "qt"v'j g'eqpv'cev" ku'v'g'to k'p'v'g'f "cpf "k'ku'p'q'v'r qu'k'd'ng"v'q't'g'w't'p"y j g'r tleg"eq'ng'ev'g'f "ht'qo "y j g'ew'w'qo gt. "k'ku'eq'p'uk'f g't'g'f "cu"c't'g'h'w'p'f'0"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'g'zr tguugf 'lp'ij qwucpf u'qh'VN'dcuuf 'qp'ij g'r wtej culpi 'r qy gt'qh'Vwtnkuj 'Nkt c'öVNö+'cu'qhiF gego dgt'53.'4246.'
wprguu'qij gty kug'ucvuf +

2. BASIS OF CONSOLIDATED FINANCIAL STATEMENT PRESENTATION (continued)

Interest Income

Kövtg'v'kpego g'htqo 'hkpcpekn'cuugu'ku'tgeqtf gf 'cu'iqpi 'cu'k'ku'r quukdr'ht'ij g'I tqwr 'v'q'qdvclp'geqppo le'dgpghku'
cpf 'o gcuwtg'ij g'lpego g'tgrkcdn'0'kövtg'v'kpego g'ku'ceetwgf 'lp'ij g'tgrxcpv'r gtlkf 'lp'r tr qrtvqp'v'ij g'tgo clpki "
r tlpekr cn'dcnp'ep'cpf 'ij g'ghgevxg'kövtg'v'v'ij cv'tgf wegu'ij g'guko cvgf 'ecuj 'kplmij u'htqo 'ij g'tgrcvgf 'hkpcpekn'
cuugv'v'ij g'dqqn'ixcnwg'qh'ij cv'cuug'0'

Income Taxes

Vcz 'g'zr gpug'qt'lpego g'ku'ij g'ci i tgi cvg'co qwpv'kpenwf gf 'lp'ij g'f gvgto kpcvqp'qh'pgvr tqhk'qt'mqu'ht'ij g'r gtlkf 'lp'
tgr gev'qh'ewtgpv'cpf 'f ghgtgf 'vzgu0'

F ghgtgf 'lpego g'vz'ku'r tqxkf gf . 'wulpi 'ij g'rkcdk' 'o gj qf . 'qp'cm'vgo r qtct { 'f khgtgpegu'cv'ij g'dcnp'ep'ij ggv'f cvg'
dgw ggp 'ij g'vz'dcuu'qh'cuugu'cpf 'rkcdk'ku'cpf 'ij g'kt'ectt { lpi 'co qwpw'ht' hkpcpekn'gr qt vpi 'r wtr qugu0'F ghgtgf "
lpego g'vz'rkcdk'ku'ctg'tgeqi pl gf 'ht'cm'vzcdng'vgo r qtct { 'f khgtgpegu0'

F ghgtgf 'lpego g'vz'cuugu'ctg'tgeqi pl gf 'ht'cm'f gf wevdr'vgo r qtct { 'f khgtgpegu'ectt { /hty ctf 'qh'wpwgf 'vz'
cuugu'cpf 'wpwgf 'vz'mqugu'v'ij g'gzv'p'ij cv'k'ku'r tqdcdng'ij cv'vzcdng'r tqhk'y kn'dg'cxkcdng'ci clpu'v'y j lej 'ij g'
f gf wevdr'vgo r qtct { 'f khgtgpegu'ectt { /hty ctf 'qh'wpwgf 'vz'cuugu'cpf 'wpwgf 'vz'mqugu'ecp'dg'wkl' gf 0'Vj g'
ectt { lpi 'co qwpv'qh'f ghgtgf 'lpego g'vz'cuugu'ku'tgxky gf 'cv'gcej 'dcnp'ep'ij ggv'f cvg'cpf 't'gf wegf 'v'ij g'gzv'p'ij cv'
k'ku'p'q'iqpi gt'r tqdcdng'ij cv'w'hl'k'epv'vzcdng'r tqhk'y kn'dg'cxkcdng'v'cmij 'cm'qt'r ctv'qh'ij g'f ghgtgf 'lpego g'vz'
cuugv'v'ij g'wkl' gf 0'

F ghgtgf 'lpego g'vz'cuugu'cpf 'rkcdk'ku'ctg'o gcuwtgf 'cv'ij g'vz'v'cuug'ij cv'ctg'g'zr gev'f 'v'cr r n' 'v'ij g'r gtlkf 'ij j gp'
ij g'cuugv'ku'tgck' gf . 'qt'ij g'rkcdk' 'ku'ugwgf . 'dcuuf 'qp'vz'v'cuug'ij cv'ij cxg'dggp'gpcev'f 'qt'uwdu'cxk'gn' 'gpcev'f 'cv'
ij g'dcnp'ep'ij ggv'f cvg'0'

F ghgtgf 'lpego g'vz'cuugu'cpf 'f ghgtgf 'lpego g'vz'rkcdk'ku'ctg'q'hhugv'k'h'c'ngi cm' 'gphqtegcdng'tki j v'gzkuu'v'ugv'
qh'ewtgpv'vz'cuugu'ci clpu'ewtgpv'lpego g'vz'rkcdk'ku'cpf 'ij g'f ghgtgf 'lpego g'vz'gu'tgrv'v'ij g'uco g'vzcdng'
gpv'v' 'cpf 'ij g'uco g'vz'cvqp'cwj qt'k'0'

Foreign Currency Transactions

Gcej 'gpv'v'ij k'ij l'ij g'I tqwr 'v'cpur'v'ku'htgki p'ewt'gpe { 'v'cpucev'kpu'cpf 'dcnp'ep'ij l'ij 'ku'hwpev'kpcn'ewt'gpe { 'd' "
cr r n' lpi 'ij g'z'ej cpi g'tcv'gdw ggp'ij g'hwpev'kpcn'ewt'gpe { 'cpf 'ij g'htgki p'ewt'gpe { 'qp'ij g'f cvg'qh'ij g'v'cpucev'kpu'
Gzej cpi g'tcv'f khgtgpegu'ctk'kpi "qp'ij g'ugwgo gpv'qh'o p'p'v'ct { 'kgo u'qt'qp'tgr qt vpi 'o p'p'v'ct { 'kgo u'cv'tcv'u'
f khgtgpv'htqo "ij qug'cv'ij j lej "ij g' "y gtg'k'pk'cm' "tgeqtf gf "f wtkpi "ij g'r gtlkf "qt'tgr qt v'f "lp'r r'g'x'kw'u'hwpev'kpcn'
ucvgo gpv'ctg'tgeqi pl gf 'lp'ij g'ucvgo gpv'qh'r tqhk'qt'mqu'lp'ij g'r gtlkf 'lp'ij j lej 'ij g' "ctk'g'0'

Earnings Per Share

Dcuke'gct'kpi u'r gt'uj ctg'GRU+'ku'ecrewcv'f 'd' { 'f k'kf lpi 'ij g'pgvr tqhk'ht'ij g'r gtlkf 'v'ij g'y gki j v'f 'cxgtci g'pwo dgt'
qh'qt'f k'ct' { 'uj ctg'u'qwucpf lpi "f wtkpi "ij g'tgr qt vpi "r gtlkf u'0'Vj g'y gki j v'f "cxgtci g'pwo dgt'qh'uj ctg'u'qwucpf lpi "
f wtkpi "ij g' "gct' "j cu'dggp'cf lwv'gf 'lp'tgur gev'qh'ht'gg'uj ctg'u'kuwgf "ij k'ij qw'eqttgur qpf lpi "k'pet'gcu'lp'tgu'wtegu'0'Vj g'
I tqwr "ij cu'pq'f k'w'gf 'kpu'wto gpw'0'

Events after the reporting period

Rquv'r gtlkf /gp' "gxgpw'ij cv'r tqxkf g'cf f k'k'pcn'lp'hto cv'qp'cdqw'ij g'I tqwr 'v'v' r qu'k'qp'cv'ij g'dcnp'ep'ij ggv'f cvg'
*cf lwv'kpi "gxgpw'."ctg'tgh'gevgf "lp'ij g'hwpev'kpcn'ucvgo gpw'cpf "hq'p'p'gu'0'Rquv'r gtlkf /gp' "gxgpw'ij cv'ctg'pq'
cf lwv'kpi "gxgpw'ctg'f k'w'ugf 'lp'ij g'pq'gu'y j gp'o cv'g'k'0'

Government incentives and grants

Ceeqtf lpi "v'ij g'Eqtr qtcv'Vcz'Ncy "P q07742.'Ct'keng'54'IC.'ij g'I tqwr 'ecp'dgpghk'htqo 't'gf wegf 'eqtr qtcv'vz'ht'
gct'kpi u'htqo "k'pxguo gpw'v'kf "v'cp'lpegpv'xg'egt'w'k'ecv'0'k'ecug'ij g'eqtr qtcv'vz'co qwpv'v' "dg'r ckl' "gxgt { "gct'
wp'v'ij g'k'pxguo gpv'eqp'v'k'w'k'p'co qwpv'ku'tgecej gf . "y j lej "ku'ecrewcv'f "ceeqtf lpi "v'ij g'f gvgto k'p'gf "k'pxguo gpv'
eqp'v'k'w'k'p'v'ij g'k'p'ep'v'xg'ku'dgpghk'f 'd' { 'cr r n' lpi "ij g'tgrxcpv'f k'w'p'v'v'cv'lp'ij g'eqtr qtcv'vz'0'k' "ceeqtf c'p'ep'
y k'ij "k'pxguo gpv'k'ep'v'xg'egt'w'k'ecv'u'Xcnwg'cf f gf "Vcz'ö'XC'Vö+'cpf 'ewu'qo u'vz'k'ep'v'xg'ctg'cm'ij "wkl' gf 0'

"
"
"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf "lp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh"Vwtmkj "Nkt c"6VN6+cu'qh'F gego dgt"53."4246." wprguu'qyj gty kug"ucvgf +

3. BUSINESS COMBINATIONS

Current Period:

Cu'qh'Hgdtwet { "42."4246."yj g'I tqwr 'r wtej cugf "322' "qh'vj g'uj ctgu'tgr tguugv'kpi 'yj g'ecr kcn'qh'EEDD'hqt"67"o krikp" WUF "chgt 'f gf we'kpi 'yj g'pgv'hkpcpekcn'f gdv'cu'qh'vj g'emukpi 'f cvg'htqo 'yj g'gpv'gtr tkug'xcnwg'qh'352"o krikp "WUF 0'

	(*)CCBB Net Book Value
"	:: 0 65"
"	37042; "
Ecuj 'cpf 'ecuj "gs wx'crgpvu"	; 4: 062"
Vtcf g'tgegkxcdrgu'cpf "qyj gt 'tgegkxcdrgu"	508390295"
Kpxgpv'qt'kgu"	420 74"
Rtqr gt'v' 'r rcpv'cpf "gs wkr o gpv"	4370 ; 7"
Tki j v'qh'wug'cuugvu"	4.886.812"
Qyj gt 'ewttgpv'cpf "pqp/ewttgpv'cuugvu"	
Total assets	4.886.812"
F ghgtt'gf "cz'hcdk'k'k'v' 'cpf "cz' 'r tqxkukqp"	35: 0723
Dqttqy kpi u"	40870593"
Vtcf g'r c { cdrgu"	9250474"
Qyj gt 'hcdk'k'k'ku"	5: 90 78"
Total liabilities	3.394.980
"	"
Net assets	1.491.832
"	"
Eqpukf gtcv'kqp*, +"	*305; : 0449+"
Eqpuqrk'f cvgf "pgv'cuugvu"	306; 30 54"
"	"
Provisional goodwill arising from acquisition	93.605

*, +Eqo r cp { 0' 'r wtej cug' r tleg'y cu'cee'qwpvgf "cu'305; : 0449"VN"67"o krikp "WUF +0'

Cu'qh'Ugr vgo dgt "48."4246."yj g'I tqwr 'r wtej cugf "yj g'tgo cl'k'k'pi "42' "qh'vj g'ecr kcn'qh'Gvcr "eqo r cp { "hqt"4: "o krikp" WUF 0

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf "kp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh"Vwtmkuj "Nkt c"6VN6+cu'qh"F gego dgt"53."4246." wprguu'qyj gty kug"ucvgf +

3. BUSINESS COMBINATIONS (continued)

Prior Period:

Cu'qh"Cr tkrl3; ."4245."Eqec/Eqr" ±gegmlC0 0j cu'r wtej cugf": 2' "qh"vj g"uj ctgu'qh"Cpcf qn'Gcr "Rgnup"l .f c"xg" ±gegmlC0t. AprgtK'Ucpc { K'xg"VlectgvC0 0co qwpvkpi "vq"334"o krlqp"WUF 0"

	ETAP Net Book Value
"	
"	
Ecuj "cpf "ecuj "gs wxcrgpvu"	36; 043"
Vtcf g'tgeglxcdrgu"	: 29088; "
Kpxgpvtkgu"	408750 72"
Rtqr gtv' "r rcpv'cpf "gs wkr o gpv"	40 380487"
Kxcpk klr"cuugv"	93074; "
Tki j v'qh'wug"cuugv"	50 43"
Qyj gt"ewttgpv'cpf "pqp/ewttgpv'cuugv"	7; 60294"
F ghettgf "cz"cuugv"	: 30; : "
Total Assets	6.678.215"
Dqttqy kpi u"	40 6; 073"
Vtcf g'r c { cdrgu"	3044508; ; "
Qyj gt"rkdrlkkgu"	38; 0794"
Total Liabilities	4.342.022
Ecuj "r ckl"	*606: 70823+ "
Eqpuqrk cvgf "r qt v'qp"qh"vj g"pgv'cuugv"l"rkdrlkkgu+""	30 8: 0 77"
Acquisition effect accounted under equity	(2.616.646)
"	

Cu'qh"P qxgo dgt"43."4245."vj g'r wtej cug'qh"uj ctgu'tgr tguerpvkpi "6; .89' "qh"vj g'ecr kcrqh"EEDRN"eqo r cp { "y cu" eqo r rvgf "hqt"522"o krlqp"WUF 0"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'g'zr tguugf "kp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh"Vwtnkuj "Nktc"6VN6+cu'qhiF gego dgt"53."4246."
wprguu'qij gty kug'ucvuf +

4. SEGMENT REPORTING

Vj g'Ego r cp{ 'r tqf wegu'ugi o gpv'tgr qt w'ht "j g'ej kgh'qr gtcvki "f gekukp"o cnmt *Dqctf "qh'F kt gevqtu'cpf "Gz gewkxg" O cpci go gpv"lp"ceeqtf cpeg"y kj "dcuku"qh'r tgr ctevkp"cu"gzr nckpgf "kp"P qvg"40Tgr qt vgf "kphqto cvkqp"ku"wguf "d{ " o cpci go gpv'ht"qdugt xkpi 'r gthqto cpeg'cv'qr gtcvki"ugi o gpw'cpf "ht" f gekf kpi 'tguqwtg'cmqecvqp0"

Cf lwugf "gctpkpi u'dghqtg'kpvgtguf'cpf "cz" *Cf lwugf "GDKVF C+"ku"pqv'cp'ceeqwvki "o gcuwtg'wpf gt "VHTU'ceeqwvki " cpf "f qgu'pqv'j cxg"e'ucpf ctf "ecrewr'vkp"o gvj qf "j qy gxgt "k'j cu'dggp'eqpukf gtgf "cu"vj g'qr vko wo "kpf kecvt"ht"vj g" gxcn'cvkqp"qh"vj g'r gthqto cpeg'qh"vj g'qr gtcvki "ugi o gpw'd{ "eqpukf gt kpi "vj g'eqo r ctdckkx' y kj "vj g'gpv'kku"kp"vj g" uco g'dwukpau0"

I tqw a'f"qo guke"cpf "kpvgt'cvkpcni'uwdukf kctkgu'ctg'r tguqpv'gf "wpf gt "P qvg"3"cpf "I tqw a'ugi o gpv'tgr qt vki "ku"cu' hqny u<

	December 31, 2024			
	Domestic	International	Elimination	Consolidated
P gv'T g'xgpwg"	846; 209; "	976; : 04; : "	*4270 58+"	3596: 5063"
Eqv'qhi'ucru"*/+"	*5; 04350459+"	*720: 3074+"	4230844"	*: ; 0: 5089+"
Gross profit	23.177.542	25.416.546	(4.314)	48.589.774
Qr gtcvki "gzr gpugu"*/+"	*3: 06880646+"	*340 560842+"	30899043: "	*5204450 48+"
Qij gt'qr gtcvki "kpego g"l'gzr gpug+"pgv"	: 08: 80644"	436092"	*; 05: 3064+"	73; 0672"
Profit from operations	14.397.540	12.696.696	(8.208.838)	18.885.398
I clp'htqo "kpxgukpi "cevkxkku"	5; 078"	: 04; "	76087"	323072"
Nquu'htqo "kpxgukpi "cevkxkku"*/+"	*80 9: +"	*42: 0 95+"	5; 062"	*3980533+"
I clp"l'kuu+htqo "lqkpv'xgpwtgu"	/"	*60; 5+"	/"	*60; 5+"
Profit before financial income / (expense)	14.430.218	12.491.059	(8.115.233)	18.806.044
Hkpcpekn'kpego g"	504560463"	::: 0877"	*870 43+"	60279097"
Hkpcpekn'gzr gpug"*/+"	*3607560573+"	*40530493+"	606830; 4"	*340 260752+"
Monetary Gain Loss	: 0: 5074; "	/"	/"	: 0: 5074; "
Profit before tax from continuing operations	13.013.637	10.648.443	(3.719.962)	19.942.118
Vcz'kpego g"l'gzr gpug+htqo "eqv'kpvki "qr gtcvku"	*305807: 5+"	*40575054+"	*30582052: +"	*702720845+"
Net profit or (loss) from continuing operations	11.677.054	8.294.711	(5.080.270)	14.891.495
P qp/eqvtqmki "kpvgtuv"	/"	9: 03; "	/"	9: 03; "
Equity holders of the parent	11.677.054	8.216.592	(5.080.270)	14.813.376
Purchase of property, plant, equipment and intangible asset	3.271.891	9.206.743	-	12.478.634
Co qt'k cvkqp"gzr gpug'qh'tki j v'qh'wug"cuugv"	3490595"	3250 49"	/"	4530422"
F gr tgecvkqp"cpf "co qt'k cvkqp"gzr gpugu"	406770 77"	50; : 0; : "	/"	70670866"
Qij gt'pqp/ecuj "kgo u"	5960554"	78; 0 88"	*482023; +"	8: 6019; "
Adjusted EBITDA	17.355.100	16.460.278	(8.468.857)	25.346.521

	December 31, 2024			
	Domestic	International	Elimination	Consolidated
Vqvrn'Cuugv"	348042; 055"	: 40890 63"	*8202708: 3+"	36: 05480 ; 5"
Vqvrn'Ncedkxkku"	6; 08390 32"	590 9: 0: 7"	*; 440: 8+"	: 808950 2; "

Cu'qh'F gego dgt"53."4246."yj g'r qt vki"qh'Egpyt'cn'Cuik"kp"vj g'eqpuqk'k' cvgf "pgv't g'xgpwg"cpf "vqvrn'cuugv"ku"56' "cpf " 46' "tgr gev'xgn' 0'F gego dgt"53."4245-<57' "cpf "45' -0"

"

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COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'g'zr tguugf 'lp'v'j qwucpf u'qh'VN'dcugf 'qp'v'j g'r wtej culpi 'r qy gt'qh'Vwtmkj 'Nkt c'öVNö+cu'qhi'F gego dgt'53.'4246.'
wprguu'q'j gty kug'ucv'gf +

4. SEGMENT REPORTING (continued)

	F gego dgt'53.'4245"			
	F qo guke"	Kpvt'pcvkqpcrl'	Gko l'p'cvkqp"	Eqpu'rkf cv'gf "
P gv'T g'x'g'p'w'g"	89066; 0897"	9: 0758035"	*3240635+ "	3670 : 50 97"
Eqv'qh'uc'rgu'*/+ "	*6806540458+ "	*730850559+ "	360256"	*: 08: 3075; + "
I tquu'r tqhk'v"	430239065; "	4809950598"	*: 059; + "	690240658"
Qr g'c'v'k'p'i "g'zr g'p'u'g'u'*/+ "	*38063; 0 67+ "	*330 790277+ "	308420846"	*4908780 98+ "
Q'v'j g't'q'r g'c'v'k'p'i "l'p'eqo g'I'g'zr g'p'u'g'+ "p'g'v'	360550593"	905280 : ; "	*4304: 9054+ "	575044: "
Rt'q'h'k'I'*/q'u'u'+ "I't'q'o "q'r g'c'v'k'p'u"	3: 0 520 87"	4404450532"	*42047705: 9+ "	420 : ; 09: : "
I c'lp' "I't'q'o "l'p'x'g'u'k'p'i "c'ev'k'k'k'g'u"	3670646"	34: 0637"	*6+ "	4950 57"
N'q'u'u' "I't'q'o "l'p'x'g'u'k'p'i "c'ev'k'k'k'g'u'*/+ "	*4; 204; + "	*430 59+ "	5"	*5330 85+ "
I c'lp' "I'*/q'u'u'+ "I't'q'o "l'q'lp'x'g'p'w'w'g'u"	/"	*460546+ "	/"	*460546+ "
Rt'q'h'k'd'g'h'q't'g' "l'p'c'p'ek'rl'p'eqo g'I'g'zr g'p'u'g'+ "	3: 09: 80482"	4405270686"	*42047705: + "	420 580558"
H'p'c'p'ek'rl'p'eqo g'"	80299066"	50390 85"	*: 80 7: + "	; 02: 06; "
H'p'c'p'ek'rl'g'zr g'p'u'g'u'*/+ "	*460 ; 208; 5+ "	*6067; 0473+ "	35089; 075; "	*3708; 0 27+ "
O q'p'g'v'c't { "I c'lp' "N'q'u'u"	44022088; "	/"	/"	44022088; "
Rt'q'h'k'd'g'h'q't'g' "v'c'z "I't'q'o "e'q'p'v'k'p'i "q'r g'c'v'k'p'u"	4407950 : 2"	4307860298"	*80884029+ "	59069706; "
V'c'z "l'p'eqo g'I'g'zr g'p'u'g'+ "I't'q'o "e'q'p'v'k'p'i "q'r g'c'v'k'p'u"	*43408: ; + "	*5023; 0677+ "	*508; 30 43+ "	*80 450 87+ "
P g'v'r tq'h'k'q't'*/q'u'u'+ "I't'q'o "e'q'p'v'k'p'i "q'r g'c'v'k'p'u"	4408304; 3"	3: 07660843"	*320576074: + "	5207305: 6"
P q'p' "e'q'p'v'k'p'i "l'p'v'g't'g'u'v"	5370872"	754046; "	*: 0673+ "	: 5: 066: "
G s'w'k'f { "j q'f g't'u'q'h'v'j g'r c't'g'p'v"	4402670863"	3: 02340594"	*3205670299+ "	4; 0340 58"
R'w'e'j c'u'g' "q'h'v' t'q'r g't'v'f . "r r'c'p'v' "g's'w'r o g'p'v'c'p'f " l'p'v'c'p'i k'd'g' "c'u'g'v'	40 260999"	70 660836"	/"	: 0 6; 05; 3"
C'o q't'v'k' c'v'k'p' "g'zr g'p'u'g' "q'h'v'k'i j v'q'h'w'ug' "c'u'g'v'	3580 77"	32: 084; "	/"	46702: 6"
F g'r t'g'e'k'c'v'k'p' "c'p'f "c'o q't'v'k' c'v'k'p' "g'zr g'p'u'g'u"	404990664"	40 2302; 7"	/"	7029: 0759"
Q'v'j g't' "p'q'p' "e'c'uj "k'go u'	4; 7072: "	32084"	*57904: ; + "	*73023: + "
C'f l'w'ug'f "GDKV'F C"	430862092"	47086504; 8"	*4208340897+ "	48089305; 3"

	December 31, 2023			
	Domestic	International	Elimination	Consolidated
V'q'v'c'rl' "C'u'g'u'u'	34808560; ; "	; 404506: 4"	*7; 06350536+ "	37; 02660 89"
V'q'v'c'rl' "N'c'd'k'k'k'g'u"	7: 029708: 4"	6: 0990244"	*3409340 93+ "	; 605; 055"

K'p'c'f f'k'k'p' "q'v'j g't'g's'w'k't'g'o g'p'u'q'h'v'g'i o g'p'v't'g'r q't'v'k'p'i . "V'j g'I t'q'w' a'v'b' c'p'c'i go g'p'v't' t'g'u'g'p'v'g'f "v'j k'u'l'p'h'q't'o c'v'k'p' "h'q't' "e'g't'c'v'k'p' "h'p'c'p'ek'rl'uc'v'go g'p'u'w't'g'c'f g't'u'q' "w'k'k'k' g'v'j k'u'f' c'v'c' "f' w't'k'p'i "v'j g'k't' "c'p'c'rl' u'g'u'o'

E'q'o r'c'p' { a'u' "o'c'f l'w'ug'f "G'c't'p'k'p'i u' "D'g'h'q't'g' "K'p'v'g't'g'u'v' "V'c'z'g'u' "F g'r t'g'e'k'c'v'k'p' "c'p'f "C'o q't'v'k' c'v'k'p' " *C'f l'w'ug'f "GDKV'F C-ö" f'g'h'p'k'k'p' "c'p'f "e'c'r'e'w'c'v'k'p' "k'u'f' g'h'p'g'f "c'u-öRt'q'h'k'I'*/N'q'u'u'+ "I't'q'o "Q'r g'c'v'k'p'u'ö'r' n'u'l't'g'r'g'x'c'p'v'p'q'p' "e'c'uj "g'zr g'p'u'g'u' "l'p'c'v'k'p'i "f'g'r t'g'e'k'c'v'k'p' "c'p'f "c'o q't'v'k' c'v'k'p' . "r t'q'x'k'k'p' "h'q't' "g'o r' "q' { g'g' "d'g'p'g'h'k'u' "r'k'ng' "t'g'v'k't'g'o g'p'v' "c'p'f "x'c'c'v'k'p' "r'c' { "r' t'q'x'k'k'p'u' "h'q't' "o'c'p'c'i go g'p'v'd'q'p'w' "c'p'f "h'p'i "v'g't'o "l'p'eg'p'v'k'g'r' "r'c'p' "p'q'v' "l'p'c'v'k'p' "f' "c'p'f "q'v'j g't' "p'q'p' "e'c'uj "g'zr g'p'u'g'u' "h'k'ng' "p'g'i c'v'k'g'i "q'q'f y' k'm' "c'p'f "x'c'w'g' "l'p'et'c'g'c'g' "f' w'g' "v'q' "e'j c'p'i g' "l'p' "u'eq'r g' "q'h' "e'q'p'u'rk'f c'v'k'p'o"

C'u'q'h' "F gego dgt'53.'4246." "c'p'f "4245." "t'g'eq'p'ek'c'v'k'p' "q'h' "C'f l'w'ug'f "GDKV'F C" "q' "r' t'q'h'k' "I' */q'u'u'+ "I't'q'o "q'r g'c'v'k'p'u" "k'u' g'zr r'c'lp'g'f "l'p' "v'j g' "h'q'm'y' "k'p'i "v'c'd'rg'<

	December 31, 2024	
	F gego dgt'53.'4245"	F gego dgt'53.'4245"
Profit / (loss) from operations	3: 0 : 705: ;	420 : ; 09: : "
F g'r t'g'e'k'c'v'k'p' "c'p'f "c'o q't'v'k' c'v'k'p' "	707670866	7029: 0759"
Rt'q'x'k'k'p' "h'q't' "g'o r' "q' { g'g' "d'g'p'g'h'k'u' "	5470855	53507; 5"
H'q't'g'k'i p' "g'z'ej c'p'i g' "i c'lp' "I'*/q'u'u'+ "w'p'f g't' "q'v'j g't' "q'r g'c'v'k'p'i "l'p'eqo g'I' "g'zr g'p'u'g'+ "P q'v'g' "48+ "	57: 0868	*5860833+ "
C'o q't'v'k' c'v'k'p' "g'zr g'p'u'g' "q'h'v'k'i j v'q'h'w'ug' "c'u'g'v'	4530422	46702: 6"
Adjusted EBITDA	25.346.521	48089305; 3"

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf 'lp'ij qwucpf u'qh'VN'dcugf 'qp'ij g'r wtej culpi 'r qy gt'qh'Vwtmkij 'Nkt c'VNö+cu'qh'F gego dgt'53.'4246.' wprguu'qij gty kug'ucvuf +

5. CASH AND CASH EQUIVALENTS

	December 31, 2024	F gego dgt'53.'4245"
Ecuj 'qp'j cpf "	11.153	690: 4"
Ecuj 'lp'dcpm'		
"/Vko g'f gr quku'	15.342.477	45072027"
"/F go cpf 'f gr quku'	6.402.613	90 33088"
Kpxguo gpv'hwpf u'	1.497.386	/"
	23.253.629	53062; 0875"

Cu'qh'F gego dgt'53.'4246.'Vko g'f gr quku'y kj 'o cwtkkgu'rguu'y cp'5'o qpj u'lp'hwgki p'ewttgpeku.'gzkugf 'hqt'r gt'kf u' xct { lpi 'dgy ggp'3'f c { 'v'98'f c { u'F gego dgt'53.'4245'/'3'f c { 'v'96'f c { u'cpf "gctpgf "lpvgt gu'dgy ggp'2.37' /' 42.7' "F gego dgt'53.'4245'/'2.72' /'42.7' +0

Cu'qh'F gego dgt'53.'4246.'ij g'I tqw 'j cu'o qpg { "o ctngv'hwpf u'vcf gf "lp'VGHCU'co qwpvpi "v'VN'306; 906: 8" *F gego dgt'53.'4245'/'P qpg+0

Cu'qh'F gego dgt'53.'4246.'Vko g'f gr quku'lp'mecr'ewttgpe { "gzkugf "hqt'r gt'kf u'xct { lpi 'dgy ggp'4'f c { u'v'8'f c { u' *F gego dgt'53.'4245'/'VN.'4'f c { u'v'34'f c { u'cpf "gctpgf "lpvgt gu'dgy ggp'68.72' /'72.22' "F gego dgt'53.'4245'6" 5: .22' /'67.22' +

Cu'qh'F gego dgt'53.'4246.'ij gtg'ku'VN'690 55'F gego dgt'53.'4245'/'VN'830855+qh'lpvgt gu'kpego g'ceetwri'qp'Vko g' f gr quku'y kj 'o cwtkkgu'rguu'y cp'5'o qpj u'0Cu'qh'F gego dgt'53.'4246.'cpf "4245.'ij g'hc'k'xcnngu'qh'ecuj "cpf "ecuj " gs wxcrgpu'ctg'gs wcn'v'dqqn'xcnng0

Vj g'etgf k'tkumi'qh'ij g'dcpm'y j gtg'y g'Eqo r cp { 'j cu'f gr quku'ctg'gxcnncvuf 'd { 'cnkpi 'lpv'cee'qwpv'lpf gr gpf gpv'f cvc." cpf 'pq'uki p'hwcpv'etgf k'tkumiku'gzr gev'f 0Vj g'o ctngv'xcnngu'qh'ecuj "cpf "ecuj "gs wxcrgpu'cr r tqzko cvg'yj gk'ectt { lpi " xcnngu'lpnw' lpi 'ij g'ceetwgf "lpvgt gu'kpego g'cv'ij g'dc'rcpeg'ij ggv'f cvg0

6. FINANCIAL INVESTMENTS

	December 31, 2024	F gego dgt'53.'4245"
Vko g'f gr quku'y kj 'o cwtkkgu' b qtg'y cp'5'o qpj u'	106	355"
Hwtgki p'ewttgpe { 'hwngf 'f gr quku'	-	6650844"
Tgutk'ev'f "ecuj "	95.633	; ; 049; "
	95.739	764056"

Cu'qh'F gego dgt'53.'4246.'Vko g'f gr quku'y kj 'o cwtkkgu'qxgt'5'b qpj u'ctg'eqo r qugf 'qh'WUF 'y kj '39: 'f c { u' b cwtkkg' " cpf 'j cxg'lpvgt gu'vcg'4.47' 'hqt'WUF 0"

Cu'qh'F gego dgt'53.'4245.'Vko g'f gr quku'y kj 'o cwtkkgu'qxgt'5'b qpj u'ctg'eqo r qugf 'qh'WUF 'y kj '39: 'f c { u' b cwtkkg' " cpf 'j cxg'lpvgt gu'vcg'4.47' 'hqt'WUF 0"

Tgutk'ev'f "dcpm'dc'rcpeg"ku'ij g'dm'engf "co qwpv'lp'ij g'dcpm'hqt"eqm'vgt'cn'qh'ngwtu'qh'etgf k'lp'Wj d'gnk'wcp'cpf " Rcnk'wcp0

Cu'qh'F gego dgt'53.'4246.'ij gtg'ku'pq'lpvgt gu'vcgu'hqt'hz/r tq'gev'f 'f gr quku'cee'qwpv'u'53'F gego dgt'4245'6'57.22' +0

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzi tguugf "lp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r vtej culpi 'r qy gt'qh"Vwtmkj "Nkt c"VN6+cu'qh'F gego dgt"53."4246."
wprguu'qyj gty kug'ucvuf +

7. DERIVATIVE FINANCIAL INSTRUMENTS

Cu'qh'F gego dgt "53."4246."vj g'I tqwr "j cu"8"cmo lpwo "uy cr "tcpucevqpu"y kj "c"vqcn'pqo lpcn'xcnwg"qh"VN": 68848" hqt"; Ø: 6"vqpu."K"j cu"dggp"f guki pcvgf "cu"j gf i lpi "lpwtwo gpv'vj cv'o c{"ctkug"htqo "vj g'ecuj "hny u'qh'o gcn'ecp" r vtej cugu"lp"{ gctu"4247"cpf "j cu"dggp"uwdlgev'vq"ecuj "hny "j gf i g'ceeqwpvpi 0'

Cu'qh'F gego dgt "53."4245."vj g'I tqwr "j cu"32"cmo lpwo "uy cr "tcpucevqpu"y kj "c"vqcn'pqo lpcn'co qwpv'qh"VN" 404: : Ø: 6"ht"4407: 2"vqpu"K"j cu"dggp"f guki pcvgf "cu"j gf i lpi "lpwtwo gpv'vj cv'o c{"ctkug"htqo "vj g'ecuj "hny u'qh' o gcn'ecp"r vtej cugu"lp"{ gctu"4246/47"cpf "j cu"dggp"uwdlgev'vq"ecuj "hny "j gf i g'ceeqwpvpi 0'

Cu'qh'F gego dgt "53."4246."vj g'I tqwr "j cu"9"uwi ct"uy cr "tcpucevqpu"y kj "c"vqcn'pqo lpcn'xcnwg"qh"VN"3064; 0793." y qt vj ": 4072"vqpu"0Vj g'f guki pcvqpp"cu"j gf i lpi "lpwtwo gpv'vj cv'o c{"ctkug"htqo "vj g'ecuj "hny u'qh'uwi ct"r vtej cugu" lp"{ gctu"4247"j cu"dggp"uwdlgev'vq"ecuj "hny "j gf i g'ceeqwpvpi 0'

Cu'qh'F gego dgt "53."4245."vj g'I tqwr "j cu": "uwi ct"uy cr "tcpucevqpu"y kj "c"vqcn'pqo lpcn'xcnwg"qh"VN"3097(897." y qt vj ": Ø72"vqpu"0Vj g'f guki pcvqpp"cu"j gf i lpi "lpwtwo gpv'vj cv'o c{"ctkug"htqo "vj g'ecuj "hny u'qh'uwi ct"r vtej cugu" lp"{ gctu"4246/4247"j cu"dggp"uwdlgev'vq"ecuj "hny "j gf i g'ceeqwpvpi 0'

Cu'qh'F gego dgt "53."4246."vj g'I tqwr "j cu"hty ctf "f gkxcvkg"hpcepcn'lpwtwo gpv'y kj "c"o cwtkvl "qh'Lwp"4247"lp" vj g'co qwpv'qh"4: .7"o krikp"WUF "VN"3069075+lp"lp"qtf gt"vq"gzey cpi g'tcvg'tkun0'

Cu'qh'F gego dgt "53."4245."vj g'I tqwr "j cu"etqu"ewttgpe{"uy cr "eqpvcev'y kj "c"vqcn'co qwpv'qh"WUF "372"o krikp" f wq"qp"Ugr vgo dgt"3: ."4246."ht"vj g'r tqdcdkkl "qh'ctkupi "gzey cpi g'tcvg"gzr quwtg"lp"vj g'npv "vgo 0Vj g'I tqwr "j cu" cmq"r vtej cugf "cp"qr vqpp"co qwpvpi "vq"WUF "372"o krikp"ht"j gf i lpi "vj g'htgki p'gzey cpi g'gzr quwtg'y kj "vj qug'vy q" f gkxcvkg"tcpucevqpu"pqo lpcn'co qwpv'qh"VN"809705: 9+0K"cf f kkkp"vq"vj g'cdqvg"tcpucevqpu."vj g'I tqwr "j cu" hty ctf "f gkxcvkg"hpcepcn'lpwtwo gpv'y kj "c"o cwtkvl "qh"3; "Ugr vgo dgt"4246"lp"vj g'co qwpv'qh"72"o krikp"WUF "" *VN"404704; +lp"qtf gt"vq"j gf i g'ci kpuv'gzey cpi g'tcvg'tkun0'

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COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf 'kp'j qwucpf u'qh"VN'dcugf 'qp'j g'r wtej culpi 'r qy gt'qh'Vwtmkuj 'Nktc' *öVNö+'cu'qh'F gego dgt'53.'4246.'wpguu'q'j gty kug'ucv'gf +

7. DERIVATIVE FINANCIAL INSTRUMENTS (continued)

F gcku'qh'j gf i kpi 'lpwtwo gpw'cu'qh'53'F gego dgt'4246'cpf'4245'ctg'cu'hqm'qy u<

"
"

31 December 2024

	Nominal Value	Outstanding Amounts	Fair Value Asset / (Liability)	Financial Position Line Item	Maturity
Hedging Instruments:					
Ecuj 'h'qy 'j gf i g'tgugtxgu<	" "	"	"	"	"
<i>Ego o qf k'ly cr'eqp'tcew"</i>	" "	"	"	"	"
<i>/'Cmo k'pw "</i>	: 680848"	; 08: 6"v'qp"	480 97"	F g'kxc'v'xg'k'pwtwo gpw"	Lcpwct { "4247"/"F gego dgt'4247"
<i>/'Uwi ct "</i>	3064; 0793"	: 4072"v'qp"	90797"	F g'kxc'v'xg'k'pwtwo gpw"	Lcpwct { 4247"/"F gego dgt'4247"
H'z'h'qy ctf "j gf i g'ci clpu'gzej cpi g'tc'g'tkum"	"	"	"	"	"
<i>/'GWT'VN"</i>	3069075"	4: .7'o k'k'qp"GWT"	/"	F g'kxc'v'xg'k'pwtwo gpw"	Lypg'4247"
"	"	"	"	"	"
	3.323.250		34.550		

Net Investment Hedge:

Dqttqy kpi u'q'j gf i g'pgv'k'pxguo gpw'k'p'h'q'g'ki p" qr gtc'v'k'pu"	/"	7: 2'o k'k'qp"WUF"	*4206; ; 0626+"	Dqttqy kpi u"	Lcpwct { "424; "ö"Cr t'k'4252"
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COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf 'kp'j qwucpf u'qh"VN'dcugf 'qp'ij g'r wtej culpi 'r qy gt'qh'Vwtmkuj 'Nktc'δVNö+'cu'qh'F gego dgt'53.'4246.'wprguu'qyj gty kug'ucvuf +

7. DERIVATIVE FINANCIAL INSTRUMENTS (continued)

31 December 2023

	P qo kpcn' Xcncg" Qwucpf kpi 'Co qwpw"	Hekt 'Xcncg'Cuugv'I' *Nkcdkky '+'	Hkpcpelcn'Rqukkqp" Nkp'Kgo "	O cwtkyl "
"	"	"	"	"
J gfi kpi "Kputwo gpw<"	"	"	"	"
Ecu j 'hıy 'j gfi g'tgugtxgu<"	"	"	"	"
Ego o qf kıl 'ıy cr 'eqpvtceui"	"	"	"	"
/'Cmo kpw "	404: : 02: 6"	4407: 2"vqp"	5; 06: "	F gtlxckxg'Kputwo gpw" Lcpwct { "4246"/"F gego dgt"4247"
/'Tgukp"	3097(897"	: ; 0872"vqp"	38707; 9"	F gtlxckxg'Kputwo gpw" Lcpwct { "4246"/"F gego dgt"4247"
HZ'hıty ctf "j gfi g'ci kpuv'gzej cpi g'tcvg'tkum!"	"	"	"	"
/'WUF IVN"	40847084; "	72'o kıkqp"WUF "	3: 0734"	F gtlxckxg'Kputwo gpw" Ugr vgo dgt"4246"
Etquu'ewttgpe { 'r ctvlekr cvkqp'ıy cr ""	8059705: 9"	372'o kıkqp"WUF "	*5990829+"	F gtlxckxg'Kputwo gpw" Ugr vgo dgt"4246"
cuugvu'Fıkcdkıkku+ "	"	"	"	"
"	12.564.275"	(153.750)"	"	"
J gfi kpi "Kputwo gpw<"	"	"	"	"
Dqttqy kpi u'q'j gfi g'pgv'kpxguo gpw'kp'hıtgki p"	/"	872'o kıkqp"WUF "	*490898072; +"	Dqttqy kpi u" Ugr vgo dgt"4246"/Lcpwct { "424; "
qr gtcvqpu"				

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpv'g'zr tguufg "kp"ij qwucpf u'qh"VN"dcugf "qp"ij g'r wtej culpi "r qy gt"qh"Vwtnkuj "Nkt c"VN6+cu'qhiF gego dgt"53."4246." wprguu'qij gty kug"ucvuf +

8. BORROWINGS

	December 31, 2024	F gego dgt"53."4245"
Uj qt v'gto "dqttqy kpi u"	15.151.409	34042043"
Ewtgpr'rt'kqp"qh'ijpi /vgo "dqttqy kpi u'cpf "dqp"kuwgf "	6.012.151	35098085;"
Vqcr'ij qt v'gto "dqttqy kpi u"	21.163.560	470; 8082"
Nqpi /vgo "dqttqy kpi u'cpf "dqp"kuwgf "	27.114.111	48049086"
Vqcr'dqttqy kpi u"	48.277.671	74046046"

Cu"qh" F gego dgt"53."4246." ij gt g"ku"kp'vgt'g'v'zr gpug" ceetwcr' co qwpv'kpi "vq" VN" 30 970 ; 2" qp" v'vcr' co qwpv' qh" dqttqy kpi u" F gego dgt"53."4245"/"VN"308; : 027-0"

Vj g'I tqwr "j cu'eqo r rkgf "y kj "ij g'hkpcckr'eqxgpcpw'qh'ku"dqttqy kpi "hckkk'gu'f wtkpi "ij g'4246"cpf "4245"tgr qt v'kpi " r g'kqf u'Uj qt v'cpf "ijpi /vgo "dqttqy kpi u'f gpqo kpcv'f "kp"VN"cpf "h'q'gki p"ewt'gpeku'cu'qh" F gego dgt"53."4246"cpf " 4245."ctg"cu'hqmy u"<

	December 31, 2024		F gego dgt"53."4245"	
	Short term	Long term	Uj qt v'gto "	Nqpi 'vgo "
VN	12.732.051	1.072.459	3408: 7078;	40 : : 0692
M V"	2.696.661	-	30 ; ; 0 39"	/"
WUF"	2.369.236	22.426.631	80 62096"	4304: 70 54"
DF V"	1.591.017	-	/"	/"
GWT"	1.004.779	1.709.361	503; 07: "	4053093"
W U"	386.155	1.392.244	/"	/"
RMT"	200.820	-	65: 094"	/"
MI U"	179.693	98.357	32: 053"	63; 07: 6"
C\ O "	3.148	415.059	372"	3230829"
IQF"	-	-	60: ; "	/"
	21.163.560	27.114.111	470; 8082"	480490486"

Tcpi g'h'qt"ij g'o k'pko wo "cpf"o czko wo "gh'gevk'g"kp'vgt'g'v'cu'qp"ij g'dcncpeg"ij gg'v'f cv'g"ctg"cu'hqmy u"<

	December 31, 2024	F gego dgt"53."4245"
Short-term		
WUF "f gpqo kpcv'f "dqttqy kpi u"	(6,50% - 7,91%)	*5.22' +/-"80 "Nkdqt"-. "4.72' +/-
RMT "f gpqo kpcv'f "dqttqy kpi u"	(1M Kibor - 0,10%) - (6M Kibor + 1%)	*30 "Mkdqt"/"2.32' +/-"80 "Mkdqt"-. "3' +/-
VN "f gpqo kpcv'f "dqttqy kpi u"	(26,28% - 50,50%)	*. 22' /"6: .72' +/-
M V "f gpqo kpcv'f "dqttqy kpi u"	(14,70% - 16,40%)	*38.77' /"38.: 7' +/-
GWT "f gpqo kpcv'f "dqttqy kpi u"	(4,88% - 7,70%)	*9.47' +/-
MI U "f gpqo kpcv'f "dqttqy kpi u"	(14,28%)	*36.4: ' +/-
C\ O "f gpqo kpcv'f "dqttqy kpi u"	(9,00%)	*. 22' +/-
DF V "f gpqo kpcv'f "dqttqy kpi u"	(11,00% - 12,50%)	/"
W U "f gpqo kpcv'f "dqttqy kpi u"	(19,04% - 21,29%)	/"
IQF "f gpqo kpcv'f "dqttqy kpi u"	-	*. 72' +/-
Long-term		
WUF "f gpqo kpcv'f "dqttqy kpi u"	(4,50%) - (6M TERM SOFR + 2,25%)	*6.44' +/-"9.26' +/-
GWT "f gpqo kpcv'f "dqttqy kpi u"	(6M Euribor + 1,30%)	*80 "Gwkdqt"-. "3.52' +/-"80 "Gwkdqt"-. "4.97' +/-
VN "f gpqo kpcv'f "dqttqy kpi u"	(27,64% - 54,25%)	*49.86' /"69.22' +/-
C\ O "f gpqo kpcv'f "dqttqy kpi u"	(9,00% - 10,50%)	*. 22' +/-
MI U "f gpqo kpcv'f "dqttqy kpi u"	(14,28%)	*36.4: ' +/-
W U "f gpqo kpcv'f "dqttqy kpi u"	(19,04% - 21,29%)	/"

Tgr c{o gpvr' r'p'u'qh'ijpi /vgo "dqttqy kpi u'cu'qh" F gego dgt"53."4246."cpf "4245."ctg"uej gf wgf "cu'hqmy u" k'penw'f kpi " ewt'gpr'rt'kqp"qh'ijpi /vgo "dqttqy kpi u"<

	December 31, 2024	F gego dgt"53."4245"
4246"	-	350698085;"
4247"	6.012.151	60435096"
4248"	3.389.368	4407350; 2"
4249"cpf "ch'gt"	23.724.743	/"
"	33.126.262	6204250 25"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf "kp"ij qwucpf u'qh"VN'dcugf "qp"ij g'r wtej culpi 'r qy gt'qh"Vwtmkj "Nkt c"VN6+cu'qh'F gego dgt"53."4246." wprguu'qij gty kug"ucvuf +

8. BORROWINGS (continued)

O qxgo gpw'qh'hpccpekn'dqttqy kpi u'cu'qh'F gego dgt"53."4246"cpf "F gego dgt"53."4245"ctg"cu'hqmıy u<"

	December 31, 2024	F gego dgt"53."4245"
Financial borrowing at the beginning of the year	52.524.024	48.433.218"
Rtqeggf u'htqo "dqttqy kpi u"	5: 0; 50276"	490870 98"
Tgr c{o gpw'qh'dqttqy kpi u"	*5606930 ; ; +"	*450 42054; +"
Cash flows	3.721.055	50 470769"
Cf lwuo gpw'ht'kpvtguv'gzr gpug"	; 0; 9046; "	804: 60 4: "
Kpvtguv'r ckl "	* 0; 80; 5+ "	*70286088+ "
Changes in interest accruals	1.300.456	30420884"
Cf f kkp"ij tqwi j "uwdukl kct {"ces wkt gf	40887093	50530495
Hqtgki p"gzrej cpi g"qiu"l"i ckp+htqo "hqtgki p"ewtgpe{"	70 440299"	3: 046: 0653"
f gpqo kpcvuf "dqttqy kpi u"		
O qpgvct {"i ckp"lqiu"	*38054035+ "	*44065087+ "
Ewtgpe {"tcpuwv'kp"cf lwuo gpv"	*30440; ; +"	*7; 3064+ "
Financial borrowing at the end of year	48.277.671	740746046"

Lease Liabilities

Cu'qh'F gego dgt"53."4246."pgv'rtgugpv'xcnwg"qh"nkdkrkkgu"wpf gt"rgcug"nkdkrkkgu"ku"co qwpv'kpi "vq"VN": 880 920' O qxgo gpw'cdrgu'qh'rgcug'nkdkrkkgu'cu'qh'F gego dgt"53."4246."cpf "4245"ctg"cu'hqmıy u<"

	December 31, 2024	F gego dgt"53."4245"
Dcnpveg"cu'qh'lcwct {"3uv"	953.356	30876065; "
Kpetgcug'kp'rgcug'nkdkrkkgu"	8.182	5840653"
Ej cpi g'kp'rgcug'nkdkrkkgu"	240.458	*540; ; +"
Rc{o gpw'f wtkpi "ij g"{"gct"	(327.898)	*592079; +"
Kpvtguv'gzr gpug'qh'rgcug'nkdkrkkgu"	95.712	3290579"
Hqtgki p"gzrej cpi g"qiu"l"i ckp+ "	4.298	90852"
O qpgvct {"i ckp"lqiu"	1.121	30768"
Cf f kkp"ij tqwi j "uwdukl kct {"ces wkt gf "	20.952	/"
Ewtgpe {"tcpuwv'gu"qp"l'htgtpgegu"	(129.311)	*499029; +"
Balance at the end of the year	866.870	; 750578"

"

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COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'g'zr tguugf 'kp'vj qwucpf u'qh'VN'dcugf 'qp'vj g'r wtej culpi 'r qy gt'qh'Vwtmkuj 'Nkt c'6VN6+cu'qhf' gego dgt'53.'4246.' wprguu'qjy gty kug'ucvgf +

9. TRADE RECEIVABLES AND PAYABLES

Trade Receivables

Table with 3 columns: Description, December 31, 2024, and F gego dgt'53.'4245". Rows include Vtcf g'tgegkcdrgu, Ej gs wgu'tgegkcdrgu, and Nguu'cmq cpeg'hqt'g'zr gev'et'gf k'hquu'.

Cu'qh'F gego dgt'53.'4246.'cpf'4245'cmq cpeg'hqt'g'zr gev'et'gf k'hquu'o qxgo gpv'ku'cu'hqmuy kpi <

Table with 3 columns: Description, December 31, 2024, and F gego dgt'53.'4245". Rows include Dcrpeg'cv'lcprwt'3.', Ewtgpv'gct'r tqxkukqp', Tgxgtucni'htqo 'r tqxkukqp', Y tkg/qlhu'htqo 'g'zr gev'et'gf k'hquu', Ewtgpe'v'cpur'v'kp'f k'htg'gpeg', O qpgvct'v'clp'htquu', Cf f k'kp'u'vj tqvi j 'u'wdukf lct'ces wkt'gf'.

Vj g'I tqwr 'cny c'u'o gcuwtgu'vj g'hquu'cmq cpeg'hqt'v'cf g'tgegkcdrgu'cv'cp'co qwpw'gs wcn'vq'rhkgwko g'g'zr gev'et'gf k'hquu'g'zr gev'et'gf k'hquu'qp'v'cf g'tgegkcdrgu'ct'g'g'wko cv'gf 'wulpi 'c'r tqxkukqp'o cv'kz'd' 't'ghgt'gpeg'v'q'r cu'f gh'w'g'zr g'k'gpeg'q'h'vj g'f g'dv'q'cp'f'cp'cpcn'uki'q'h'vj g'f g'dv'q'au'ewtgpv'k'p'cekc'n'r qu'k'kp'.'cf l'wngf 'hqt'f'cevtu'vj cv'ct'g'ur g'el'ke'v'q'vj g'f g'dv'q'v'g'p'g'tcn'ge'q'p'qo le'e'q'p'f k'kp'u'q'h'vj g'k'p'f w'v'f' 'lp'y j lej 'vj g'f g'dv'q'v'q'r g'c'v'g'cp'f'cp'cu'gu'uo gp'v'q'h'd'q'vj 'vj g'ewtgpv'cu'y g'm'cu'vj g'hqt'ge'cu'v'f'k'ge'v'kp'q'h'e'q'p'f k'kp'u'cv'vj g't'gr q't'v'pi 'f'cv'g'0'Vj g'I tqwr 'j'cu't'ge'qi pl'gf 'c'hquu'cmq cpeg'q'h'322' 'ci c'lp'v'cn'it'ge'g'k'cdrgu'q'x'g't', 2'f'c'f' u'r cu'v'f'w'g'd'ge'cw'g'j'k'v'q't'le'c'n'g'zr g't'g'p'eg'j'cu'k'p'f'le'c'v'gf'vj cv'vj g'ug't'ge'g'k'cdrgu'ct'g'i'g'p'g't'cm'f'p'q'v't'ge'q'x'g't'cdrg'0'Vj g't'g'j'cu'd'g'g'p'p'q'ej'c'pi'g'k'p'vj g'g'w'ko cv'kp'v'g'ej'p'ks'w'gu'q't'v'ki'p'k'le'c'p'v'cu'uo r'v'kp'u'o'c'f'g'f'w'k'pi'vj g'ewtgpv't'gr'q't'v'pi'v'g't'k'q'f'0'

Cu'qh'F gego dgt'53.'4246.'cpf'4245'ci kpi 'qh't'gegkcdrgu'v'cdrg'ku'cu'hqmuy kpi <

Table with 8 columns: Description, Neither past due nor impaired, <30, 31-60, 61-90, 91-180, >180, and Total. Rows include Ceeqwpw't'gegkcdrgu', Ej gs wgu't'gegkcdrgu', F gego dgt'53.'4245', Ceeqwpw't'gegkcdrgu', Ej gs wgu't'gegkcdrgu'.

Trade Payables

Table with 3 columns: Description, December 31, 2024, and F gego dgt'53.'4245". Rows include Uwr r r'kgtu'.

P'cw't'g'cp'f'ig'x'gr'q'h't'kumi'ct'kulpi 'ht'qo 'v'cf g't'gegkcdrgu'cp'f'v'c'f'cdrgu'ct'g'f'k'ue'q'ug'f'v'p'f'gt'p'q'g'540'

Cu'qh'F gego dgt'53.'4246.'vj g'I tqwr 'j'cu'w'v'r'k'gt'k'p'ce'k'p'i'q'h'40'6'VN'y'k'j'cp'cx'g't'c'i'g'o'cw't'k'f'q'h'67'f'c'f'u'0'

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzi tguugf "lp"vj qwucpf u'qh"VN'dcugf "qp"vj g'r wtej culpi 'r qy gt'qh"Vwtmkj "Nkt c"öVNö+cu'qhiF gego dgt"53."4246."
wprguu'qyj gty kug"ucvuf +

10. OTHER RECEIVABLES AND PAYABLES

Qyj gt "Tgegxcdrgu"

	December 31, 2024	F gego dgt"53."4245"
Tgegxcdrgu'f wg'htqo 'r gtucppgrl	35.985	7205: "
F gr quku'cpf "i wctcpvggu'i kxgp"	4.360	90: : "
Qyj gt"	549.340	338028"
	589.685	396054"

Qyj gt "Rc{cdrgu"

	December 31, 2024	F gego dgt"53."4245"
F gr quku'cpf "i wctcpvggu"	1.552.087	3084067"
Vczgu'cpf "f wkgu'r c{cdrg"	1.521.923	3068: 0 5: "
Qyj gt"	127.776	5709: "
	3.201.786	50488085

11. PREPAID EXPENSES

a) Short term prepaid expenses

	December 31, 2024	F gego dgt"53."4245"
Rtgr clk "o ctngvpi "gzi gpugu"	1.296.749	: 280; ; "
Rtgr clk "lpwtcpeg"gzr gpugu"	368.543	4840645"
Rtgr clk "tgpv'gzr gpugu"	16.874	350 82"
Rtgr clk "qyj gt"gzr gpugu"	396.912	5: : 0737"
Cf xcpegu'i kxgp"q'uw r rgtu"	1.593.381	3045053"
	3.672.459	408; 60 4: "

b) Long term prepaid expenses

	December 31, 2024	F gego dgt"53."4245"
Rtgr clk "o ctngvpi "gzi gpugu"	518.316	58; 026; "
Rtgr clk "qyj gt"gzr gpugu"	33.944	590787"
Cf xcpegu'i kxgp"q'uw r rgtu"	1.091.711	305720; ; "
	1.643.971	30790635"

c) Short term deferred income

	December 31, 2024	F gego dgt"53."4245"
"		"
Cf xcpegu'tgegkxgf "	351.470	4350; 6"
F ghttgf "lpego g"	69.435	: 40748"
"	420.905	4; 80742"

d) Long term deferred income

	December 31, 2024	F gego dgt"53."4245"
"		"
F ghttgf "lpego g"	358	850 92"
"	358	850 92"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf 'lp'yj qwucpf u'qh"VN'dcuqf "qp'yj g't wtej culpi 't qy gt "qh"Vwtukj 'Nkt c"oVNö+cu'qh'F gego dgt "53."4246." wprguu'qyj gty kug'ucvqf +

12. INVENTORIES

	December 31, 2024	F gego dgt "53."4245"
"		"
Hkpkuj gf "i qqf u"	5.380.776	702240; ; "
Tcy "o cvgtknu"	6.175.227	; 0620 75"
Rcenci lpi "o cvgtknu"	1.136.465	309; 80254"
I qqf u'lp"tcpuks"	1.312.953	304; 60532"
Qyj gt "o cvgtknu"	1.710.564	308770266"
Nguu<t gugt xg'ht "qduqrguegpeg"*/+"	(334.553)	*456082; +"
"	15.381.432	3: 066024: "

Cu'qh'F gego dgt "53."4246."cpf "4245'tgugt xg'ht "qduqrguegpeg"o qxgo gpv'ku'cu'hqmqy lpi . 'pgv'iquu'tgeqtf gf "f wtkpi " { gct "ku"VN"3640 87" *F gego dgt "53."4245"pgv'iquu'ku'co qwpv'lpi "q"VN"; 508: 6+0

	December 31, 2024	F gego dgt "53."4245"
"		"
Dcrpeg"cv'lcwct { "3."	234.609	378055"
Ewtgpv' { gct "r tqxkukqp"/"tgxgtucn"pgv"	239.254	; ; 0 7: "
Kpxgpvtkgu'y tkwgp"qhi"	(74.124)	*5065+ "
Kpxgpvtkgu'f gwtq { gf "	(22.165)	*50853+ "
Ewtgpe { "tcpuvcukqp" f khtgpeg"	(43.021)	*3602: + "
"	334.553	456082; "

13. INVESTMENT IN JOINT VENTURES

Kpxguo gpv'lp"lqkv'xgpwtgu."eqpuqrf cvgf "wpf gt "yj g"gs wks" "o gj qf "qh'ceeqpvpki . "ku'ectkfg "lp"yj g"eqpuqrf cvgf "hkpcpelnr quksqp"cv'equv'r nuu'r quv'ces wkskqp"ej cpi gu'lp"yj g'I tqwr au'lj ctg'qh'pgv'cuugv"qh'yj g'lqkv'xgpwtgu."rguu" cp { "lo r ckt o gpv'lp"xcnwg0Vj g'eqpuqrf cvgf "kpego g'uncvgo gpvt ghrgvu'yj g'I tqwr au'lj ctg'qh'yj g'tguwu"qh'qr gtcvkqpu" qh'yj g'lqkv'xgpwtgu0"

Cu'qh'F gego dgt "53."4246."cpf "F gego dgt "53."4245."qwr'cuugv."qwr'kcdkksku."pgv'ucrgu."cpf "ewtgpv' { gct "iquu'qh" UUF UF "ku'cu'hqmqy u<

SSDS	December 31, 2024	F gego dgt "53."4245"
Total assets	156	494"
Total liabilities	70.294	990497"
Equity	(70.138)	*99025+ "

SSDS	December 31, 2024	F gego dgt "53."4245"
Net revenue	-	/"
Net loss for the year	(9.586)	*6: 0869+ "
Group's share in loss	(4.793)	*46046+ "

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(Convenience Translation into English of Consolidated Financial Statements and Notes Originally Issued in Turkish)

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpv'gzr tguuf 'lp'yj qwucpf u'qh'VN'dcufg 'qp'yj g'r wtej culpi 'r qy gt 'qh'Vwtnkj 'Nktc'6VN6+cu'qh'F gego dgt'53.'4246.'wprgu'qyj gty kug'ucvuf +

14. PROPERTY, PLANT AND EQUIPMENT

Cu'qh'F gego dgt'53.'4246'cpf '4245.'r tqr gtv'.'r rcpv'cpf 'gs wkr o gpv'o qxgo gpv'cdrgu'ctg'cu'hqmty u<

Cost	January 1, 2024	Additions	Transfers	Disposals	Impairment	Acquired through business combination	Currency translation differences	December 31, 2024
Ncpf 'cpf 'dwrk' lpi u'	48068082	: : 0 5;	30 740257	* 30482+	*62+	8; 902:	*504740; 6+	25.850.248
O cej lpgt { 'cpf 'gs wkr o gpv'	7306250; 2	302890885	608; 50 63	*9330 2: +	674	: 920 29	*320433037+	47.112.530
Xgj lergu'	308; 60835	530 : 6	39079;	*520868+	/	/	*4440577+	990.574
Hwtplwtg'cpf 'hz wtgu'	307520 32	72059;	530586	*54028; +	*444+	60896	*5: 30857+	1.203.401
Qyj gt 'cpi kdrgu* ; +'	480766085	405; 40 4:	8; 60 22	*3025; 0; 7+	*9022+	8660228	*504; 5088: +	25.936.034
Ngcugj qrf 'ko r tqxgo gpv'	4740; 8	/	/	*6093+	/	30888	/	250.291
Eqpntwvklp'lp'r tqi tguu'	604570 : 7	: 0246086;	*905; : 03: +	/	*80 9; +	305; : 0534	*8: 708; 6+	5.578.155
"								
	111.607.817	11.656.242	-	(1.899.249)	(13.789)	3.617.073	(18.046.861)	106.921.233
Amortisation								
Ncpf 'cpf 'dwrk' lpi u'	* 08: 072: +'	*73603; +'	/''	4: 0599''	/''	/''	: 570775''	(7.718.697)
O cej lpgt { 'cpf 'gs wkr o gpv'	*5504: 80285+''	*40260; 2+''	*50 56+''	7530 2: ''	/''	/''	: 04790283''	(26.705.918)
Xgj lergu'	*9330 36+''	* 30764+''	/''	4: 077: ''	/''	/''	3560864''	(640.756)
Hwtplwtg'cpf 'hz wtgu'	*3042609: +''	*860882+''	/''	530249''	/''	/''	6360 45''	(822.488)
Qyj gt 'cpi kdrgu* ; +'	*3909: 098+''	*4046: 0; 8+''	50 56''	: 220 7: ''	/''	/''	30 4; 0 38''	(16.592.964)
Ngcugj qrf 'ko r tqxgo gpv'	*3: 90844+''	*7: 9+''	/''	40 6; ''	/''	/''	/''	(184.760)
"	"	"	"	"	"	"	"	"
"	(60.736.561)''	(5.124.094)''	-''	1.523.677''	-''	-''	11.671.395''	(52.665.583)''
"	"	"	"	"	"	"	"	"
Net book value	50.871.256''	6.532.148''	-''	(375.572)''	(13.789)''	3.617.073''	(6.375.466)''	54.255.650''

*; +Eqqrgrtu'cpf 'tgwtpcdrg'dqwrqu'ctg'hqmty gf 'lp'qyj gt 'cpi kdr'cuugv0'

Cu'qh'F gego dgt'53.'4246.'r ngf i g'co qwpv'ki 'vq'VN'3280 57'qp'r tqr gtv'.'r rcpv'cpf 'gs wkr o gpv'53'F gego dgt'4245<VN'34: 0270Vj ku'co qwpv'ku'cnuq'f kuqugf 'lp'I RO 'cdrg'P qvg'3: +0'

Impairment Loss

Cu'qh'F gego dgt'53.'4246.'yj g'I tqwr 'j cf 'VN'350; : 'r tqxkf gf 'ko r cko gpv'huugu'F gego dgt'53.'4245'o'VN'680736+hqt'r tqr gtv'.'r rcpv'cpf 'gs wkr o gpv'yj cv'j cf 'i tgecvt'ectt { lpi " xcnw'j cp 'ku'gunko cvgf 'tgeqxtcdrg'co qwpv'0Vj ku'ko r cko gpv'j cf 'dggp'r tqxkf gf 'hqt'oQw'qh'Wug'o'cpi kdr'cuugv'P qvg'48+0Cu'qh'F gego dgt'53.'4246.'tngxtucl'qh'ko r cko gpv' co qwpv'ki 'vq'VN': 067'F gego dgt'53.'4245'o'VN'640 : ; +P qvg'48+0

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf 'lp'yj qwucpf u'qh'VN'dcugf 'qp'yj g'r wtej culpi 'r qy gt 'qh'Vwtukuj 'Nktc' *6VN6+'cu'qh'F gego dgt '53.'4246.'wprguu'qyj gty kug'ucvuf +

14. PROPERTY, PLANT AND EQUIPMENT (continued)

Equv"	Lcpwet {"3.'4245"	Cf flklqpu"	Vtcpuhtu* , +"	F lır qucu"	Kı r cktı gpv"	Ces vıktgf 'yj tqwı j 'dvılkpuu' eqo dıpevıqp"	Ewtıgpe { " vtcpuhtu" f lıhtıgpegu"	F gego dgt '53.'4245"
Ncpf 'cpf 'dvıktf lpi u'	470 2407: "	362074"	55: 065"	*; 0656+ "	/ "	305: ; 0745"	*304360754+ "	4806680582"
O cej lıpgt { 'cpf 'gs wkr o gpv* , , +"	73082037"	304; 5068"	53: 0 : : "	*44; 0855+ "	54029"	304270835"	*405990868+ "	7306250; 2"
Xgı kergu"	308: 308; 9"	3; 80; ; "	340848"	*357067+ "	/ "	704; 9"	*880823+ "	308; 00835"
Hwtplkwg'cpf 'hzwıtu"	3083: 0 58"	9: 0 ; 2"	*34079+ "	*44025; + "	/ "	3: 0857"	*373077+ "	307520 32"
Qvj gt 'cpi kdrıu* , +"	48088506: 7"	408240288"	8550 78"	*9370545+ "	*320 75+ "	3920 : : "	*309; ; 0 78+ "	480766085"
Ngcugj qıf 'lo r tıxgo gpvu"	4: ; 08: ; "	/ "	*60548+ "	/ "	/ "	/ "	*540589+ "	4740 ; 8"
Eqpıtwvıkp 'lp'r tıqı tıguu"	40434073"	605390644"	*404: 044+ "	/ "	*89078: + "	48042; "	*3460729+ "	604570 : 7"
"	"	"	"	"	"	"	"	"
"	32: 065207: 3"	: 084: 0797"	* 6408; 4+ "	*308340896+ "	*680736+ "	40 380487"	*70880946+ "	33308290 39"
Co qtıvıkwıqp"	"	"	"	"	"	"	"	"
Ncpf 'cpf 'dvıktf lpi u'	*90 ; 20 22+ "	*6: 206: 5+ "	570657"	40 89"	/ "	/ "	486095"	*; 088: 072: + "
O cej lıpgt { 'cpf 'gs wkr o gpv"	*5406: ; 093+ "	*30 : 70 48+ "	: 90267"	432078"	/ "	/ "	: ; 30855"	*5504; 8085+ "
Xgı kergu"	* 370758+ "	*; 40 79+ "	/ "	35508; ; "	/ "	/ "	840 ; 2"	*9330 36+ "
Hwtplkwg'cpf 'hzwıtu"	*30580877+ "	*740064+ "	470 47"	3806; 5"	/ "	/ "	3640623"	*30426089: + "
Qvj gt 'cpi kdrıu"	*380 79087: + "	*4087: 06: 9+ "	30598"	8830847"	/ "	/ "	304950 8: "	*39089; 098+ "
Ngcugj qıf 'lo r tıxgo gpvu"	*4390: 5+ "	*924+ "	60545"	/ "	/ "	/ "	49062"	*3: 90844+ "
"	"	"	"	"	"	"	"	"
"	*7: 0 280725+ "	*609304; 9+ "	3760826"	302470552"	/ "	/ "	408830 27"	*820580783+ "
"	"	"	"	"	"	"	"	"
P gv'dqqınlıcnwg"	6: 0846029: "	50579049: "	*8: : 02: : + "	* 80 66+ "	*680736+ "	40 380487"	*508260 3; + "	720 930478"

*; +Eqqrıtu'cpf 'tgvıpcdrıg'dqwrıu'ctg'hııııy gf 'lp'qyj gt 'cpi kdrıg'cuıguu0'
 *, , -Cu'qh'F gego dgt '53.'4245'lp'cpi kdrıg'cuıguu'co qwpıkpı 'vq'VN'30775'tcpuhtgf 'vq'cpi kdrıg'cuıguu0'
 *, , +Ur ctg'r ctıwı'y kj 'c'pgv'dqqınlıcnwg'qh'VN'8: ; 0863'cu'qh'53'F gego dgt '4245'j cxg'dggp'tcpuhtgf 'vq'lp'xgvıtkıgu0'

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpu'gzr tguugf 'lp'yj qwucpf u'qh''VN'dcugf 'qp'yj g'r wtej culpi 'r qy gt 'qh'Vw'nkuj 'Nktc''6VN6+'cu'qh'F gego dgt '53.'4246.'wprguu'qyj gty kug'ucvuf +

14. PROPERTY, PLANT AND EQUIPMENT (continued)

Right of Use Asset

Cu'qh'F gego dgt '53.'4246'cpf '4245.'tki j v'qh'wug'cuugv'o qxgo gpv'cdngu'ctg'cu'hqmıy u<

	January 1, 2024	Additions	Changes	Disposals	Acquired through business combination	Currency Translation Difference	December 31, 2024
Cost							
Land and Buildings	984639"	407 ; ; "	6067"	*3: 0 37+"	420 74"	*3320735+"	660.685"
Machinery and Equipment	960878"	448"	/"	*40: 8+"	/"	*380 ; ; +"	55.107"
Vehicles	752034"	7079"	458035"	*; 20455+"	/"	*; 7085+"	596.586"
Furniture and Fixtures	6033"	/"	/"	*30 29+"	/"	*40726+"	-"
	1.371.596	8.182	240.458	(113.641)	20.952	(215.169)	1.312.378
Amortization							
Land and Buildings	*520 5; +"	*820 ; 8+"	/"	39065"	/"	79023"	(316.391)"
Machinery and Equipment	*560 28+"	*; 06: +"	/"	40: 8"	/"	5079"	(37.011)"
Vehicles	*43: 0 48+"	*3830; 6+"	/"	: ; 0; 8"	/"	73065"	(240.181)"
Furniture and Fixtures	*6062+"	*584+"	/"	30 29"	/"	40; 7"	-"
	(588.811)	(231.200)	-	111.432	-	114.996	(593.583)
Net book value	782.785	(223.018)	240.458	(2.209)	20.952	(100.173)	718.795

"

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COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpw'gzr tguugf 'lp'j qwucpf u'qh"VN'dcugf "qp'j g'r wtej culpi 'r qy gt'qh'Vwtnkj "Nktc"VNö+'cu'qhF gego dgt'53.'4246.'wprguu'qj gty kug'uvvuf +

14. PROPERTY, PLANT AND EQUIPMENT (continued)

Right of Use Asset (continued)

	Lcpwt { "3.'4245"	Cf f kıkpu"	Ej cpi gu"	F kır qucu"	Ces vkt gf "j tqwi j " dwukpguu" ego dıpcvıqp"	Ewttgpe { " Vtcpuvcvıqp" F khtgpep"	F gego dgt'53.'4245"
<u>Eqv</u>							
Nepf "cpf "Dwırf lpi u"	8490 72"	3: 80458"	8069: "	*983+ "	/"	*7907: 8+ "	9840539"
O cej kpgt { "cpf "Gs wkr o gpv"	: 905: 9"	390829"	/"	*40855+ "	/"	*49027+ "	960878"
Xgj kergu"	9870582"	37: 0765"	*5; 06: : +"	*38508: 3+ "	50 43"	*3; 60565+ "	7520534"
Hwt plkwıg'cpf "Hkz wt gu"	50598"	67"	843"	/"	/"	48; "	60533"
	306: 60295"	5840553"	*5405: ; +"	*3890297+ "	50 43"	*49; 087+ "	3059307; 8"
	"	"	"	"	"	"	"
<u>Co qt vı cvıqp"</u>	"	"	"	"	"	"	"
Nepf "cpf "Dwırf lpi u"	*49: 0 7; +"	*850574+ "	/"	983"	/"	32033"	*5520 5; +"
O cej kpgt { "cpf "Gs wkr o gpv"	*590 52+ "	*908: 5+ "	/"	40855"	/"	90796"	*560 28+ "
Xgj kergu"	*43; 0669+ "	*3960896+ "	/"	3570 79"	/"	5: 05: "	*43: 0 48+ "
Hwt plkwıg'cpf "Hkz wt gu"	*50843+ "	*597+ "	/"	/"	/"	*366+ "	*60862+ "
	*75; 0 79+ "	*4670: 6+ "	/"	35; 0573"	/"	780 9; "	*7: : 0 33+ "
	"	"	"	"	"	"	"
P gv'dqqmıxcnwg"	; 660838"	3390569"	*5405: ; +"	*49046+ "	50 43"	*44406: 8+ "	9: 40: 7"

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COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpu'gzr tguugf 'lp'yj qwucpf u'qh''VN'dcugf "qp'yj g'r wtej culpi 'r qy gt 'qh'Vw'nkuj 'Nktc''*6VN6+'cu'qh'F gego dgt '53.'4246.'wprguu'qyj gty kug'ucvuf +

15. INTANGIBLE ASSETS

Cu'qh'F gego dgt '53.'4246'cpf '4245.'lp'vpi kng'cuugw'o qxgo gpv'cdrgu'ctg'cu'hqmıy u<

	January 1, 2024	Additions/ (Amortization)	Disposals	Transfer	Acquired through business combination	Currency translation adjustment	December 31, 2024
Cost							
Water sources usage right	448.194	-	-	-	-	-	448.194
Bottlers and distribution agreements	25.396.662	-	-	-	-	(4.024.551)	21.372.111
Foundation and organization	18.595	-	-	-	-	-	18.595
Other Rights	3.364.725	125.108	(63.102)	425.177	-	(32.121)	3.819.787
Construction in progress	918.713	697.284	-	(425.177)	-	-	1.190.820
	30.146.889	822.392	(63.102)	-	-	(4.056.672)	26.849.507
Less: Accumulated amortization							
Water sources usage right	(448.194)	-	-	-	-	-	(448.194)
Foundation and organization	-	(6.339)	-	-	-	-	(6.339)
Other Rights	(1.833.236)	(415.211)	62.878	-	-	(19.771)	(2.205.340)
	(2.281.430)	(421.550)	62.878	-	-	(19.771)	(2.659.873)
Net book value	27.865.459	400.842	(224)	-	-	(4.076.443)	24.189.634

	İcpwct '3.'4245"	Cff kskpu' *Co qt'k' cvkqp+	F kr qucu"	Vtcpuhtg"	Ces vkt'gf "yj tqwi j " dwkpguu'eqo dlp'cvkqp"	Ewtgpe{ " vcpur'cvkqp" cf lwuo gpv'	F gego dgt '53.'4245"
Equ'	"	"	"	"	"	"	"
Y cvgt 'uqwtegu'wuci g'tki j v'	66: 08; 6"	/"	/"	/"	/"	/"	66: 08; 6"
Dqwgtu'cpf 'f kwtkdwkqp'ci tgggo gpw"	480930832"	/"	*70433+	/"	/"	*3058; 059+	470; 8084"
Hqwpf cvkqp'cpf 'qti cpk' cvkqp"	/"	/"	/"	/"	3: 07; 7"	/"	3: 07; 7"
Qyj gt'Tki j w'	5053045; "	4440; ; "	*60 27+	690786"	740 56"	360; 6"	50586047"
Eqputvckqp'lp'r tqi tguu"	6920473"	6; 90 39"	/"	*6; 0577+	/"	/"	; 3: 035"
	5204304; 6"	9420 38"	*32038+	*30; 3+	93074; "	*305760 65+	520680; ; "
Nguu'Ceewo wcvuf 'co qt'k' cvkqp"							
Y cvgt 'uqwtegu'wuci g'tki j v'	*66: 08; 6+	/"	/"	/"	"	/"	*66: 08; 6+
Qyj gt'Tki j w'	*305; ; 04: +"	*5290462+	50847"	45: "	/"	*3620853+	*30 550458+
	*30 590644+	*5290462+	50847"	45: "	/"	*3620853+	*404; 3052+
P gv'dqqnxcmg"	4: 0 : 50 94"	6350798"	*806; 3+	*30775+	93074; "	*306; 70696+	490 87067; "

(*) As of December 31, 2023, intangible assets with a net book value of TL 1.553 have been transferred to tangible assets.

Vj gt'ku'pq'y cvgt 'uqwtegu'wuci g'tki j v't wtej cugf 'd{ 'f'ixqtpo gpv'kpep'kxg0

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gZR tguugf 'kp'j qwucpf u'qh'VN'dcugf 'qp'yj g'r wtej culpi 'r qy gt'qh'Vvtnkuj 'Nkt'VNö+cu'qh'F gego dgt'53.'4246.' wprguu'qyj gty kug'ucvuf +

16. GOODWILL

Cu'qh'F gego dgt'53.'4246.'cpf'4245'o qxgo gpw'qh'i qyf y knictg'cu'hqmqy u<

	January 1, 2024	Currency Translation Difference	December 31, 2024
Net book value	6.706.432	(1.189.788)	5.516.644
	Lcpwct { "3.'4245"	Ewtgpe{ " Vtcurvqp'F'htg'gpeg"	F gego dgt'53.'4245"
P gv'dqqn'ixcmg"	90857089: "	*; 4: 068+ "	80280654"

Cu'qh'F gego dgt'53.'4246.'cpf'4245'qr gtcvöpi 'ugi o gpv'f kwtkdwkp'qh'i qyf y kni'ku'r' tguugvuf 'dgmjy <

	Domestic	International	Consolidated
December 31, 2024	-	5.516.644	5.516.644
F gego dgt'53.'4245"	/"	80280654"	80280654"

17. GOVERNMENT INCENTIVES

Vj g'I tqwr u'gctplöpi u'htqo 'kpxguo gpw'v'g'f 'v'q'cp'kpegpv'x'g'egt'v'k'ecv'g'ctg'uwdlgev'v'q'eqtr qtcv'g'v'z'cv'f'kueqwpv'g'f' tcv'gu.'u'ctv'k'pi 'htqo 'y'j'g'cee'q'wp'v'k'pi 'r'gt'k'f' 'kp'y'j'k'ej 'y'j'g'k'p'x'guo'gp'v'ku'r'ct'v'k'm'f' 'qt' 'h'm'n'f' 'qr'gt'c'v'k'p'c'n' 'wp'v'k'i' 'y'j'g' k'p'x'guo'gp'v'eqp'v'k'dw'k'p'co'q'w'p'v'ku't'g'cej'gf'0'k'p'y'j'ku'eq'p'v'z'v'v'z'cf'x'c'p'v'ci'g'co'q'w'p'v'k'pi 'v'q'VN'304590658'F'gego'dgt'53.'4245'VN'30: : 0 37+'v'j'cv'v'j'g'I' tqwr u'y' kni'd'g'p'g'h'ku'htqo 'kp'y'j'g'ht'g'g'g'c'd'g' 'h'm'w'g'cu'qh'F'gego'dgt'53.'4246'ku' t'g'h'g'ev'g'f' 'kp'y'j'g'eq'p'v'k'f'cv'g'f' 'h'k'p'c'p'ek'n'uc'v'go'gp'w'cu'c'f'g'h'g't'g'f' 'v'z'cu'ug'0'Cu'c't'g'u'w'n'q'h'v'j'g't'ge'qi'p'k'k'p'q'h'v'j'g'uc'k'f' 'v'z'cf'x'c'p'v'ci'g'cu'qh'53'F'gego'dgt'4246.'f'g'h'g't'g'f' 'v'z'k'p'eq'o'g'co'q'w'p'v'k'pi 'v'q'VN'5: 20874'j'cu'd'g'g'p't'g'c'k'f'gf' 'kp'y'j'g' eq'p'v'k'f'cv'g'f' 'r' t'q'h'k'q't' 'h'q'u'uc'v'go'gp'v'ht' 'y'j'g'r'gt'k'f' 'htqo 'Lcpwct { 'v'q'F'gego'dgt'53.'42460"

Cee'q't'f'k'pi 'v'q' 'y'j'g'v'z' 'k'p'eg'p'v'x'g' 'egt'v'k'ec'v'g'u' u'wo' o'ct'k'f'gf' "cdq'x'g." pq' ewt'g'p'v' r'gt'k'f' "eqtr qtcv'g'v'z' " r't'q'x'k'uk'p'" *53'F'gego'dgt'4245'VN'6: 023+'f'kueqwpv'g'f'eqtr qtcv'g'v'z'cf'x'c'p'v'ci'g'j'cu'd'g'g'p'w'ug'f'0"

F'g'h'g't'g'f' 'v'z'cu'ug'v'ct'g't'ge'qi'p'k'f'gf' 'y'j'gp'v'k'ku'f'g'v'to'k'p'g'f' 'y'j'cv'v'z'cd'g'k'p'eq'o'g'ku'ht'k'n'g'f' 'v'q'q'ee'w'k'p'y'j'g'eq'o'k'pi' "{g'ct'u'0'k'p'ec'ug'u'y'j'g't'g'v'z'cd'g'k'p'eq'o'g'ku'ht'k'n'g'f' 'v'q'q'ee'w'."f'g'h'g't'g'f' 'v'z'cu'ug'v'ct'g'ec'v'w'v'g'f' 'q'x'g't'f'gf'w'ek'd'g'v'go'r'q't'c't' "f'k'h'g't'g'p'eg'u."v'z' "h'q'u'g'u'c'p'f' 'v'z'cf'x'c'p'v'ci'g'u'x'g'v'g'f' "kp'k'p'f'g'h'k'p'k'g'f'k'x'g'f' "k'p'x'guo'gp'v'k'p'eg'p'v'x'g'u'v'j'cv'c'm'q'y' 't'g'f'w'eg'f' "eqtr qtcv'g'v'z' "r'c'f'o'gp'w'0'k'p'y'j'ku'eq'p'v'z'v'v'j'g'I' tqwr u' 'dc'ug'u' 'y'j'g't'g'h'g'ev'k'p'q'h'f'g'h'g't'g'f' 'v'z'cu'ug'v'ct'k'k'p'i' "htqo "k'p'x'guo'gp'v'k'p'eg'p'v'x'g'u'k'p'y'j'g'eq'p'v'k'f'cv'g'f' 'h'k'p'c'p'ek'n'uc'v'go'gp'w'q'p' 'h'q'p'i' /v'g'to' 'r' 'r'p'u'c'p'f' 'g'x'c'w'v'g'u'v'j'g't'ge'q'x'g't'c'd'k'k'v'f' "q'h'f'g'h'g't'g'f' 'v'z'cu'ug'v't'g'v'g'f' 'v'q'v'j'g'g'k'p'x'guo'gp'v'k'p'eg'p'v'x'g'u'cu'qh'g'cej' 'd'c'r'p'eg'lj'g'v'f'cv'g'.'d'c'ug'f' 'q'p'd'w'uk'p'g'u'o'q'f'g'u'v'j'cv'k'p'ew'f'g'v'z'cd'g'f' t'q'h'k'g'u'k'o'c'v'k'p'u'0'k'ku'ht'g'g'g'p'v'j'cv'v'j'g'f'g'h'g't'g'f' 'v'z'cu'ug'v'k'p's'w'g'u'k'p'y'k'n'i'd'g't'ge'q'x'g't'g'f' 'y'k'j'k'p'7'f'g'ct'u'ht'qo 'y'j'g'd'c'r'p'eg'lj'g'v'f'cv'g'0"

K'p'y'j'g'ug'p'v'k'k'k'v'f' 'c'p'c'n'f' u'ku'ect'k'f'g' 'q'w'cu'qh'F'gego'dgt'53.'4246.'y'j'gp'v'j'g'k'p'r'w'u'k'p'y'j'g'd'c'ule'o'c'et'g'eq'p'q'o'k'e'c'p'f' "u'ge'v'q't'c'n'c'u'w'o'r'k'p'u'v'j'cv'o'c'n'g'w' "y'j'g'd'w'uk'p'g'u'r' 'r'p'u'c't'g'k'p'et'g'c'ug'f' 'l'f'g'et'g'c'ug'f' 'd'f' "32" . "y'j'g't'ge'q'x'g't' "r'gt'k'f' "q'h'f'g'h'g't'g'f' 'v'z'cu'ug'v't'g'i'c't'f'k'pi' 'k'p'x'guo'gp'v'k'p'eg'p'v'x'g'u.'y'j'k'ej' 'ku'ht'g'g'g'p'cu'7'f'g'ct'u.'j'cu'p'q'v'ej'c'p'i'gf'0"

Vj g'I tqwr "ec'r'k'c'k'f'g'u'v'j'g'T(F "g'z'r'g'p'f'k'w't'g'u'k'v'j'cu'o'cf'g'y'k'j'k'p'y'j'g'ue'q'r'g'q'h'v'j'g'nc'y'p'w'o'd'g't'g'f' "7968"k'p'ku'v'z' "d'q'q'm'0"Vj g'I tqwr "o'c'n'g'u'ec'v'w'v'k'p'u'q'x'g't'y'j'g'T(F "g'z'r'g'p'f'k'w't'g'u'k'p'c'ee'q't'f'c'p'eg'y'k'j'k'p'y'j'g'ht'c'o'g'y'q't'm'q'h'v'j'g' "t'g'r'x'c'p'v'g'i'k'uc'v'k'p'c'p'f' "c'n'g'd'g'p'g'h'ku'ht'qo 'y'j'g'T(F "f'k'ue'q'w'p'v'c'ee'q't'f'k'pi' 'v'q'nc'y'ü'r'g't'o'k'uk'p'0'Cu'qh'F'gego'dgt'53.'4246.'y'j'g'I' tqwr "v'q'q'm'c'f'x'c'p'v'ci'g'q'h'f' T(F "f'g'f'w'ek'v'k'p'co'q'w'p'v'k'pi' 'v'q'VN'440'6: *53'F'gego'dgt'4245'VN'8032+0

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*Co qwpvu'gZR tguugf 'lp'vj qwucpf u'qh'VN'dcu'gf 'qp'vj g't wtej culpi 'r qy gt'qh'Vwtukij 'Nkt c'öVNö+'cu'qh'F gego dgt'53.'4246.'
wprguu'qyj gty kug'ucv'gf +

18. PROVISIONS, CONTINGENT ASSETS and LIABILITIES

CCI and its Subsidiaries in Turkey

Naki cıkqpu'ci cıpw'vj g'I tqwr "

EEKcpf 'ıwdukf kctkqu'lp'Vwtng{ 'ctg'lpqxırgf 'qp'cp'qpi qkpi 'dcuku'lp'456'ıkski cıkqpu'ctkukpi 'lp'vj g'qtf kpc{ 'eqwtug' qh'dwukpguu'cu'qh'F gego dgt'53.'4246'y kj 'cp'co qwpv'qh'VN'6; 0ı; 8'F gego dgt'53.'4245'ö'44; 'ıkski cıkqpu.'VN' 490 3; +0Cu'qh'F gego dgt'53.'4246.'pq'eqwtv'f gekukqp'j cu'dggp'i tcv'gf '{ g'OI tqwr 'o cpci go gpv'f qgu'pqv'gZR gev' cp{ 'cf xgtug'eqpugs wpegu'tgr'v'gf 'y kj 'vj gug'ıkski cıkqpu'vj cv'y qwf 'o cvgtkcm{ 'ch'gev'I tqwr ö'qr gtcv'kqp'tguwu'qt' hıpcpekn'ıucwu'qt'ıks wıf kı{ 0'

Subsidiaries and joint ventures operating in foreign countries

Naki cıkqpu'ci cıpw'vj g'I tqwr "

Cu'qh'F gego dgt'53.'4246.'EEDRN'j cu'vcz'ıkski cıkqpu'0'ki'vj g'erıko u'ctg'tguwngf 'ci cıpw'EEDRN.'vj g'vcz'ıkski kı{ y qwf 'dg'VN'; 60 5; *F gego dgt'53.'4245'ö'VN'342092+0'

I tqwr 'o cpci go gpv'f qgu'pqv'gZR gev'cp{ 'cf xgtug'eqpugs wpegu'tgr'v'gf 'y kj 'vj gug'ıkski cıkqpu'vj cv'y qwf 'o cvgtkcm{ 'ch'gev'I tqwr ö'qr gtcv'kqp'tguwu'qt' hıpcpekn'ıucwu'qt'ıks wıf kı{ 0'

Cu'r gt'vj g'ej cpi g'lp'i qxgtkpi 'ıry 'lp'Rcnkucp.'öEcr cekı 'Vczö'y cu'ıuctv'gf 'vq'dg'cr r ııgf 'cu'qh'Lwn{ '; .4235.' tgr rıekpi 'öÜcrıu'cpf 'Gzekug'Vczö0EEDRN'ıwıhkıngf 'cm'ıj g'qdrki cıkqpu'cu't gt'ıj g'ıgy 'ıry 'cpf 'ej cpi g'lp'tgi wıcv'kqp'0'

Cu'qh'O c{ "4236.'öEcr cekı 'Vczö'cr r ııcv'kqp'y cu'ecpegıngf "d{ "ıj g'eqpıkwıkqpcı'eqwtv'cpf "ıj g'ıry "j cu'dggp' tıxgtv'gf 'vq'öÜcrıu'cpf 'Gzekug'Vczö0Chıgt'ıj ku'y kj f tcy cn'EEDRN'ıwıhkıngf 'cm'ıj g'qdrki cıkqpu'ci cıpw'ceeqtf kpi 'vq' öÜcrıu'cpf 'Gzekug'Vczö'ıf uıgo 0'

Rcnkucp" vcz" cf o kplıvc'kqp'j cf "r tıgxıkwıwı{ "tgs wıugf "cf f kıkqpcı'vcz gu'ııqo "EEDRN." ekıpi "ıj g'ecpegıcv'kqp' f gekukqp'cpf 'tgs wıukpi "ıj g'öÜcrıu'cpf 'Gzekug'Vcz gu'ıf uıgo "vq'dg'cr r ııgf "tıgtıceıv'ıgnı "dghıtg'ıj g'ecpegıcv'kqp'0' Eqo r cp{ 'O cpci go gpv'ııdıgeıv' 'cpf 'ıkski cvıf 'ıj ku'tıgs wıug'ııpeıg'y kj f tcy cııf gekukqp'ıhıeqpıkwıkqpcı'eqwtv'eqwf " pqv'dg'cr r ııgf 'tıgtıur geıv'ıgnı 'lp' r tıpekr ıng'cııq'qp'ıj g'ııcu'ıj cv'ıj g'\$Ecr cekı 'Vcz'\$ıko r ııgo gpıcv'kqp'qdrki cıkqpu'lp" hıqteıg'lp'ıj g'tıgrıxcpv'ıko g'r gtıkf 'ıj gtg'ııwııf 'ıwıhkıngf 0'Vıj g'tıgrıxcpv'ıo cvıgt'ıj cu'dggp'ıııugf 'dgy gıg'ıj g'Eqo r cp{ " cpf 'ıj g'Vcz'ıhııeg'lp'42460'

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*Co qwpvu'gzz tguugf 'lp'vj qwucpf u'qh'VN'dcuqf 'qp'vj g'r wtej culpi 'r qy gt'qh'Vwtukij 'Nkt c'VNö+cu'qh'F gego dgt'53.'4246.'
wprguu'qyj gty kug'ucvqf +

18. PROVISIONS, CONTINGENT ASSETS and LIABILITIES (continued)

Cu'qh'F gego dgt'53.'4246.'cpf '4245'i wctcpvvgg.'r ngf i g'cpf "o qti ci g'F RO +'r qukkqp'i kxgp'ht'vj g'o ckp'r ctvpgt' cpf 'vj g'r ctvpgt'uj k'u'lpemf gf 'lp'vj g'ueqr g'qh'eqpuqrf cvkp'ku'cu'hqmqy u<

	December 31, 2024					
	Total TL Equivalent	Original TL Amount	Original USD in Thousands	Original EUR in Thousands	Original PKR in Thousands	Other Foreign Currency TL Equivalent
C0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'ku'qy p'eqtr qtcvkqp"	2.866.119	2.009.775	10.697	8.412	324.304	128.850
D0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'ku'wdukf kctkgu'eqpuqrf cvgf 'ht' wulpi 'vj g'hwm'eqpuqrf cvkp'o gjv qf "	14.669.530	549.788	244.400	-	16.800.000	3.369.399
E0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'qyj gt'vj kf 'r ctvku'ht'ku'qtf lpc{ " eqo o gtelcn'cevkklgu"	-	-	-	-	-	-
F0Qvj gt'î wctcpvvgu.'cpf 'r ngf i gu'î kxgp"	-	-	-	-	-	-
"0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'ku'r ctgp'v'eqo r cp{ "	-	-	-	-	-	-
"0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' I tqw 'ht'qyj gt'î tqw 'eqo r cpkgu'y j lej 'ctg'pqv' eqxgtgf 'lp'D'cpf 'E'erevugu"	-	-	-	-	-	-
"0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'qyj gt'vj kf 'r ctvku'y j lej 'ctg'pqv' eqxgtgf 'lp'vj g'E'erevug"	-	-	-	-	-	-
Total guarantees and pledges	17.535.649	2.559.563	255.097	8.412	17.124.304	3.498.249
Other guarantees and pledges given / Total equity (%)	/"	/"	/"	/"	/"	/"

	F gego dgt'53.'4245"					
	Vqcn'VN" Gs wks'cnpv'	Qtli lpcrî' VN" Co qwpv'	Qtli lpcrî' WUF 'lp" Vj qwucpf u'	Qtli lpcrî' GWT 'lp" Vj qwucpf u'	Qtli lpcrî' RMT 'lp" Vj qwucpf u'	Qyj gt'ht'gki p" Ewttgpe{ 'VN" Gs wks'cnpv'
C0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'ku'qy p'eqtr qtcvkqp"	40 690 9: "	402: 806; 4"	: 068: "	60 85"	3840874"	36: 0538"
D0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'ku'wdukf kctkgu'eqpuqrf cvgf 'ht' wulpi 'vj g'hwm'eqpuqrf cvkp'o gjv qf "	3608; 30669"	38063"	980485"	9; 08; : "	380 22022"	608970856"
E0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'qyj gt'vj kf 'r ctvku'ht'ku'qtf lpc{ " eqo o gtelcn'cevkklgu"	/"	/"	/"	/"	/"	/"
F0Qvj gt'î wctcpvvgu.'cpf 'r ngf i gu'î kxgp"	/"	/"	/"	/"	/"	/"
"0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'ku'r ctgp'v'eqo r cp{ "	/"	/"	/"	/"	/"	/"
"0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' I tqw 'ht'qyj gt'î tqw 'eqo r cpkgu'y j lej 'ctg'pqv' eqxgtgf 'lp'D'cpf 'E'erevugu"	/"	/"	/"	/"	/"	/"
"0Vqcnî wctcpvvgu'cpf 'r ngf i gu'î kxgp'd{ 'vj g' Eqo r cp{ 'ht'qyj gt'vj kf 'r ctvku'y j lej 'ctg'pqv' eqxgtgf 'lp'vj g'E'erevug"	/"	/"	/"	/"	/"	/"
Vqcnî wctcpvvgu'cpf 'r ngf i gu'	39025; 0447"	40250455"	: 6053"	: 60283"	380 840874"	60 450672"
Qyj gt'î wctcpvvgu'cpf 'r ngf i gu'î kxgp'IVqcnî gs wks' c' +	/"	/"	/"	/"	/"	/"

Tax and Legal Matters

Ngi kurvkkp'cpf 'tgi wrcvku'p'tgi ctf lpi 'czcvkkp'cpf 'ht'gki p'ewt'gpe{ 'wcpucevkkpu'lp'o quv'qh'vj g'vgttkqtkgu'lp'y j lej " yj g'I tqw 'qr gtcvku'qwm'qhv'Vwtng{ 'eqpvkw'v'q'gxqrxg0Vj g'xctkqwu'htgi kurvkkp'cpf 'tgi wrcvku'p'ctg'bpqvcny c{ u'ergetn{ " y tkwgp.'cpf 'vj g'lpvqtr tgvvkkp'tgrvqf 'y kj 'vj g'lo r ngo gpcvkkp'qh'vj gug'tgi wrcvku'ku'wdukg'v'q'vj g'qr kpkqu'qh'vj g' m'ecn'tgi kpcn'cpf 'pcvkkp'cz'cwj qtklgu.'yj g'Egpcn'Dcpn'cpf "O kplw{ "qh'Hkpcpeg0Vcz'f genctcvkpu.'qvi gjv gt" y kj "qyj gt'ngi cn'eqo r rnkpeg'ctgcu'ctg'uwdlgev'q'tgxkgy "cpf "kpxgunki cvkkp'd{ "c'pwo dgt'qh'cwj qtklgu.'y j q'ctg" gpcdnf "d{ "ny "v'ko r qug'uki pliecpv'lkpgu."r gpcn'ku'cpf "kpvgt'gu'ej cti gu0Vj gug'h'cew'etgcvg'cz'tkumu'lp'vj g' vgttkqtkgu'lp'y j lej 'yj g'I tqw 'qr gtcvku'wdukcvcn{ 'o qtg'v'q'cp'v' r lecn{ 'hqwpf 'lp'eqv'p'k'gu'y kj 'o qtg'f'gxgnr gf " cz'u{ u'vgo u0"

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*Co qwpvu'gzr tguugf 'lp'vj qwucpf u'qh'VN'dcugf 'qp'vj g'r wtej culpi 'r qy gt 'qh'Vwtnkuj 'Nkt c'öVNö+cu'qh'F gego dgt '53.'4246.'
wprguu'qyj gty kug'ucvxf +

19. COMMITMENTS

Murabaha

EEDRN'j cu'uki pgf "O wtdcej c"hcckkx{ "ci tggö gpw"y kj "J cdkd" Dcpm'Nko kgf "cpf "Ucpcf ctf "Ej ctvgtgf "Dcpm' öDcpmü+öDcugf 'qp'vj gug'ci tggö gpw.'yj g'Dcpmü'cpf 'EEDRN'ci tgg'vj cv'vj g{ 'uj cml'gprvt 'lpvq'c'ugt'kgu'qh'üwi ct'cpf " tgukp'r wtej cug'wcpucev'kp'u'htqo "vko g'vq'vko g'qp'vj g'f cvgu'cpf 'lp'vj g'co qwpvu'vq'dg'ci tggf 'dgy ggp'vj go "uwdlgev' vq'vj g'vgtö u'qh'vj ku'ci tggö gp'öCu'qh'F gego dgt'53.'4246.'EEDRN'j cu'c'eqo o ko gpv'vq'r wtej cug'üwi ct'cpf "tgukp" lp'vj g'co qwpv'qh'3806"o kntkp"WUF "htqo "yj g'Dcpmü'd{ "yj g'gpf 'qh'O ctej "53.'4247.'cpf "üwi ct'cpf "tgukp"lp'vj g' co qwpv'qh'63"o kntkp"WUF "d{ "yj g'gpf 'qh'Lxpg'52.'42470

EEDRN'j cu'uki pgf "O wtdcej c"hcckkx{ "ci tggö gpw"y kj "J cdkd" Dcpm'Nko kgf "cpf "Ucpcf ctf "Ej ctvgtgf "Dcpm' öDcpmü+öDcugf 'qp'vj gug'ci tggö gpw.'yj g'Dcpmü'cpf 'EEDRN'ci tgg'vj cv'vj g{ 'uj cml'gprvt 'lpvq'c'ugt'kgu'qh'üwi ct'cpf " tgukp'r wtej cug'wcpucev'kp'u'öCu'qh'F gego dgt'53.'4245.'EEDRN'j cu'c'eqo o ko gpv'vq'r wtej cug'9608"o kntkp"WUF " qh'üwi ct'cpf "tgukp'htqo "yj g'Dcpmü'd{ "yj g'gpf 'qh'53'O ctej "4246.'cpf "5908"o kntkp"WUF "qh'üwi ct'cpf "tgukp"d{ "yj g' gpf 'qh'52'Lxpg'42460

20. OTHER ASSETS AND LIABILITIES

a) Other Current Assets

	December 31, 2024	F gego dgt'53.'4245"
XCV'tgegkxcdngu'	2.474.143	30; 90'58"
Qyj gt"	346.350	682088"
	2.820.493	40'790824"

b) Other Current Liabilities

	December 31, 2024	F gego dgt'53.'4245"
Rw'qr v'kp'qh'uj ctg'htqo 'pqp/eqpvtqmkpi 'lpvgtguv'"	83.261	3220528"
Qyj gt"	135.024	; 50676"
	218.285	3; 5082"

Cu'qh'F gego dgt'53.'4246.'yj g'qdrki cv'kp'qh'VN": 50'83"tgwmu'htqo "yj g'r w'qr v'kp'ectt'kgf ."hqt "yj g'r wtej cug'qh' 34.7" "qh'Vwtnö gp'kucp'EE'uj ctgu'htqo "F c{ "kpxguo gpv'Nv'0'y kj "c'eqpukf gtcv'kp'qh'WUF "4082"vj qwucpf 0WUF " co qwpv'ku'eqpxgt'v'f "y kj "yj g'qh'hcckkx{WUF "r wtej cug'vcv'c'ppqwp'egf "d{ "Egprcti'Dcpmü'qh'Tgr wdike'qh'Vwtnö{ "cpf " dqngf "wpr gt'r w'qr v'kp'qh'uj ctg'htqo 'pqp/eqpvtqmkpi 'lpvgtguv'wpr gt'qyj gt'ewt'gpv'hcckkx{u'F gego dgt'53.'4245/ VN'3220528+0

21. EMPLOYEE BENEFITS

Cu'qh'F gego dgt'53.'4246.'cpf "4245."r c{ cdngu'tgrv'gf "vq"go r m{ gg"dgpghku'co qwpvu'vq'VN'7320474"cpf "VN" 74307; 6"tgur gev'xgn{ "cpf "ctg'eqo r tkugf "qh'r c{ cdngu'htqo "y ci gu'cpf "ucrt'kgu."uqekci'ugewt'kv{ "r tgo kwo u'cpf " y kj j qf kpi "czgu0

a) Short term employee benefits

	December 31, 2024	F gego dgt'53.'4245"
O cpci go gpv'r tgo kwo "ceetwri'	144.636	3460; 3"
Xcecv'kp'r c{ "ceetwri'	158.567	3580; 7"
Y ci gu'cpf "ucrt'kgu"	106.477	3390; 4"
	409.680	59; 07; "

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf 'kp'yj qwucpf u'qh"VN'dcuqf 'qp'yj g'r wtej culpi 'r qy gt 'qh'Vwtukuj 'Nkt c'öVNö+cu'qh'F gego dgt '53.'4246." wprguu'qyj gty kug'ucvqf +

21. EMPLOYEE BENEFITS (continued)

Cu'qh'F gego dgt '53.'4246."cpf '4245."o qxgo gpw'qh'yj g'o cpci go gpv'r tgo kwö 'ceetwri'ctg'cu'hqmıy u<

	December 31, 2024	F gego dgt '53.'4245"
Dcırpeg'cv'İcpwct { "3."	124.391	326824"
Rc{o gpw"	(390.749)	*6830 37+"
Ewtıgpv'f gct'ej cti g"	476.259	6: 6063; "
O qpgvct { 'i cıp'ıquu"	(7.962)	*506: 2+"
Ewtıgpe { 'ıtcpur'vıqp'f khtgıgpeg"	(57.303)	30887"
	144.636	34606; 3"

Cu'qh'F gego dgt '53.'4246."cpf '4245."o qxgo gpw'qh'yj g'x'cecvıqp'r c { 'ceetwri'ctg'cu'hqmıy u<

	December 31, 2024	F gego dgt '53.'4245"
Dcırpeg'cv'İcpwct { "3."	136.585	33408; 8"
Rc{o gpw"	(24.845)	*470483+"
Tgxgtucıu"	(342.545)	*485088; +"
Ewtıgpv'f gct'ej cti g"	429.103	5330539"
O qpgvct { 'i cıp'ıquu"	(26.374)	*50898+"
Ewtıgpe { 'ıtcpur'vıqp'f khtgıgpeg"	(17.145)	892"
Ces vıktgf 'ıj tqıı j 'd'wıkpıguu'eqo dıpcvıqp"	3.788	6072: "
	158.567	35807: 7"

b) Long term employee benefits

Cu'qh'F gego dgt '53.'4246."cpf '4245."f gvcıku'qh'ııııı /vıto 'go r ııııı { gg'dıpgıhıku'ctg'cu'hqmıy u<

	December 31, 2024	F gego dgt '53.'4245"
Go r ııııı { gg'vıto ıpcvıqp'dıpgıhıku"	866.657	302660775"
Nııııı 'vıto 'ııııııııııı'ııııı'ceetwri"	19.036	330 9; "
	885.693	302780754"

Cu'qh'F gego dgt '53.'4246."cpf '4245."ıj g'o qxgo gpw'qh'ııııı /vıto 'ııııııııııı'ııııı'ııııııııııı'ctg'cu'hqmıy u<

	December 31, 2024	F gego dgt '53.'4245"
Dcırpeg'cv'İcpwct { "3."	11.979	90273"
Rc{o gpw"	(69.601)	*990768+"
Ewtıgpv'f gct'ej cti g"	77.012	: 70868"
O qpgvct { 'i cıp'ıquu"	(7.853)	*794+"
Ewtıgpe { 'ıtcpur'vıqp'f khtgıgpeg"	(2.424)	*40822+"
Ces vıktgf 'ıj tqıı j 'd'wıkpıguu'eqo dıpcvıqp"	9.923	/"
	19.036	330 9;

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gZR tguvuf 'kp'vj qwucpf u'qh'VN'dcugf 'qp'vj g'r wtej culpi 'r qy gt'qh'Vwtnkuj 'Nkt c'VNö+cu'qh'F gego dgt'53.'4246.'
wprguu'qyj gty kug'ucvuf +

21. EMPLOYEE BENEFITS (continued)

Go r nq{ gg'Vgt o kpcvkqp'Dgpglku''

Kp'ceeqtfcpeg'y kj 'vj g'gzkuvpi 'uqelcn'ngi kurvkqp.'yj g'I tqwr 'cpf 'ku'uwdulfc kctlgu'qr gtcvkpi 'kp'Vwng{ 'ctg'tgs vktgf 'vq'o cng'nwo r/uwo 'rc{o gpw'uq'go r nq{ ggu'y j q'j cxg'eqo r nvgf 'cv'rgcu'vppg'g' gct'qh'ugt xleg'y kj 'vj g'I tqwr 'cpf' y j qug'go r nq{o gpv'ku'vgt o kpcvuf 'f wg'vq'tgvtgo gpv'qt' hqt'tgcuqpu'qyj gt' 'vj cp'tguki pcvkqp'qt'o kueqpf wv'Uwej 'r c{o gpw'ctg'ecrewrvcuf 'dcugf 'qp'52'f c{ u'ö'rc{ 'cpf 'nko kvgf 'vq'c'o czko wo 'qh'VN'630 4: .64'cu'qh'F gego dgt'53.'4246'*F gego dgt'53.'4245'/'VN'450 6; .: 5+'r gt'g' gct'qh'go r nq{o gpv'cv'yj g'tcvg'qh'r c{ 'cr r rkecdng'qp'vj g'f cvg'qh' tgvktgo gpv'qt'vgt o kpcvkqp0''

Uctvkpi 'Itqo 'Lcpwct{ '3.'4247.'tgvktgo gpv'r c{ 'tkcdkx{ 'egkiki 'kpetgcugf 'vq'VN'680877.650

Vj g'o qxgo gpv'qh'vj g'f ghpqf 'dgpghk'qdri cvkqp'tgeqi plk gf 'kp'vj g'eqpuqrf cvgf 'hkpcekn'r qukvkqp'ku'cu'hqny u<

December 31, 2024 F gego dgt'53.'4245''

Dcnpreg'cv'Lcpwct{ '3.'	1.044.553''	304: 90'26''
Kp'vgt guv'gZR gpug''	306.263''	5380'48''
Dgpglku'r c{o gpw''	(159.245)''	*48: 032+'''
Ewttgpv'f gct'ugt xleg'ej cti g'''	(67.188)''	*720: 3+'''
Cewctkcn'i ckp f'iquu+'''	5.891''	7; 0 5; ''
O qpgvct{ 'i ckp f'iquu+'''	(222.361)''	*5; ; 0'3: +'''
Ewttgpe{ 'tcpu'v'kqp'cf l'wwo gpv''	(49.544)''	5; 058''
Ces vktgf 'vj tqwi j 'dwalp'gu'eqo dkpcvkqp''	8.288	7; 0879''
Gpf 'qh'vj g'r g'kqf 'dcnpegu	866.657	302660'75

Kp'vj g'ueqr g'qh'f ghpqf 'dgpghk'r ncp.'cewctkcn'i cklpu'f'iquu'gu+'w'p'f gt'uj qt'v'vgt o 'go r nq{ gg'dgpghku'cpf 'go r nq{ gg' vgt o kpcvkqp'dgpghku'y gtg'tgh'gevgf 'vq'eqpuqrf cvgf 'ucvgo gpv'qh'eqo r t'g'j gpukxg'lpeqo g'cu'qh'F gego dgt'53.'4246.' c'p'f '4245'y kj 'cp'co qwpv'qh'VN'360449'c'p'f 'VN'323026; 'hquu't'gur gev'xgn{ 0'

22. EQUITY

Share Capital

"	December 31, 2024	F gego dgt'53.'4245''
Common shares 1 Kr par value		
Cwj qtk' gf 'cpf 'kuwgf '*w'pkus+'''	279.807.860.200	470659029: 0'22''

Legal reserves

Vj g'ngi cni'tgugt xgu'eqpukuv'qh' hktuv'cpf "ugeqpf "ngi cni'tgugt xgu."cr r tqr tlcvgf "kp'ceeqtfcpeg'y kj 'vj g'Vwtnkuj " Eqo o gtelcn'Ecf g'0Vj g'hktuv'ngi cni'tgugt xg'ku'cr r tqr tlcvgf 'q'w'qh'j kvq'k'ecni'ucwwqt{ 'r tqhku'cv'yj g'tcvg'qh'7' "r gt" cppwo ."wp'v'vj g'vq'cn'tgugt xg'tgcej gu'42' "qh'vj g'j kvq'k'ecni'r ckl /kp'uj ctg'ecr kcr'0'Vj g'ugeqpf "ngi cni'tgugt xg'ku' cr r tqr tlcvgf "chgt'vj g'hktuv'ngi cni'tgugt xg'cpf "f kklf gpf u."cv'yj g'tcvg'qh'32' "r gt"cppwo "qh'cni'ecuj "f kklf gpf " f kntkdwkqp0''

Nkugf 'eqo r cplgu'f kntkdwg'f kklf gpf 'kp'ceeqtfcpeg'y kj 'vj g'eqo o wpls wg'P q'0'K3; 0'kuwgf 'd{ 'vj g'EO D'y j k'ej " ku'gh'gevxg'itqo 'H'gdtwct{ '3.'42360'

Eqo r cplgu'f kntkdwg'f kklf gpf u'kp'ceeqtfcpeg'y kj 'vj g'kt'f kklf gpf 'rc{o gpv'r q'k'elgu'ugwrgf 'cpf 'f kklf gpf 'rc{o gpv' f gekukqp'vcnng'kp'i gpgtcni'cuigo dnl 'cpf 'cnuq'kp'eqphqto kv' 'y kj 't'g'ng'x'cpv'ngi kurvkqp'0'Vj g'eqo o wpls wg'f qgu'pqv' eqpukw'g'c'b' k'pko wo 'f kklf gpf 't'cv'0'Eqo r cplgu'f kntkdwg'f kklf gpf 'kp'ceeqtfcpeg'y kj 'vj g'o gv' qf 'f ghpqf 'kp'vj g' f kklf gpf 'r q'ite{ 'qt'ct'w'ng'u'qh'lpeqtr qtcvkqp'0'K'c'f f kklq'p.'f kklf gpf 'ecp'd'g'f kntkdwg'f 'd{ 'h'z'gf 'qt'x'ct'k'dng'lp'ucno gpw' c'p'f 'c'f x'c'peg'ecp'd'g'r ckl'kp'ceeqtfcpeg'y kj 'r tqh'v'qp'hkpcekn'r'ucvgo gpw'qh'vj g'I tqwr 0'

Kp'hr'v'kqp'cf l'wwo gpv'v'uj ct'g'j q'rf gtu'g's wkv' 'ecp'q'pn'f 'd'g'p'gw'gf /q'hh'ci cklpu'r tkqt'f' gct'u'iq'uu'g'p'f 'w'ugf 'cu'cp'kp'v'gt'p'ci' uq'w'eg' hqt'ecr kcn'l'p'et'gcug'y j g't'g'z'v'c'q'f' l'p'ct'f 't'g'ugt x'gu'ecp'd'g'p'gw'gf /q'hh'ci cklpu'r tkqt'f' gct'u'iq'uu'c'p'f 'w'ugf 'kp'vj g' f kntkdwkqp'qh'hd'p'w'u'uj ct'g'u'c'p'f 'f kklf gpf u'v'q'uj ct'g'j q'rf gtu'0'K'p'ecug'lp'hr'v'kqp'cf l'wwo gpv'v'kuwgf 'ecr kcn'ku'w'ugf 'cu' f kklf gpf 'f kntkdwkqp'kp'ecuj . 'k'ku'uw'd'ge'v'v'q'eqtr qtcvkqp'vcz'0'

"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvuzgr tguugf "kp"vj qwucpf u"qh"VN"dcugf "qp"vj g"r wtej culpi "r qy gt "qh"Vwtnkij "Nktc"VNö+cu"qh"F gego dgt "53."4246." wprguu"qvj gty kug"ucvgf +

22. EQUITY (continued)

Reserves (continued)

Cu"qh"F gego dgt "53."4246."cpf "4245."dtgenf qy p"qh"vj g"gs wksf "kp"vj g"l"kpcekn"ucvgo gpw"qh"EEKr tgr ctgf "kp" ceeqtf cpeg"y kj "vj g"Vcz "Rtqegf wtg"Ncy "ctg"cu"lqmvy u0

	31 December 2024		
	PPI Indexed Legal Records	CPI Indexed Records	Amounts followed in Accumulated Profit / Loss
Share Capital Adjustment Differences	380776046:"	408980 92"	360599059: "
Share Premium	/"	50 4; 0 : 2"	*50 4; 0 : 2-"
Restricted Reserves Allocated from Net Profit	505280457"	508: 50 : 5"	3440574"

Dividends

Cu"r gt "vj g"eqpuqkf cvgf "l"kpcekn"ucvgo gpw"qh"qwt"eqo r cp{ "r tgr ctgf "kp" ceeqtf cpeg"y kj "EOD" ceeqwpvki " ucpcftf u."kp"4246."qwt"Eqo r cp{ "tgeqtf gf "c"pgv"lpego g"qh"VN"360 3505980Vj g"Dqctf "qh"F kgevqu"tguqkxgf "vq" r tqr qug"vq"vj g"l" gpgtci"Cuugo dnf "vj g"l"kwkdwkqp"qh"i tquu"l kklf gpf u"qh"VN"5022022."cvgt "ngi cr"lkdldkkgu"ctg" f gf wexgf "l"tqo "4246"pgv"lpego g"luctvki "l"tqo "48"O c{ "4247"Cu"r gt "vj g"r tqr qucn"vj g"tgo clpf gt "qh"4246"pgv"lpego g" y knidg"cf f gf "vq"vj g"gzvtcqtflpct{ "tgugt xgu0

Uwdlgev"vq"vj g"cr r tqxcn"qh"vj g"l" gpgtci"Cuugo dnf . "gpv"lku"y j lej "ctg"VÄnkf g"tgukf gpv"vzr c{ gtu"qt "gpv"lku"vq"lwej " f kklf gpf u"vj tqwi j "c"r gto cpgpv"guvcdkij o gpv"qt "c"r gto cpgpv"tgr tguv"vwxg"kp"VÄnkf g"y knidg"r clf "c"i tquu"ecuj " f kklf gpf "qh"VN"3.2944"pgv"VN"3.2944+r gt "322"lj ctgu. tgr tguv"vki "VN"3"pqo kpcn"xcwv"Y j kg"qvj gt "lj ctgj qrf gtu" y knitgegkxg"i tquu"VN"3.2944"pgv"VN"2.; 3359+r gt "322"lj ctgu"l"lwni"VN"0

P q"r tlxkngi g"ku"i tcvpvgf "vq"cp{ "uj ctg"i tqwr "tgi ctflpi "f kklf gpf "f kwkdwkqp"0P q"eqttgev"lku"vq"lwej"j cu"dggp" cr r nkgf "vq"vj g"co qwpvuzgr tguugf "kp"vj g"cdqvg"4"r ctcj tcr j u"cpf "vj g{ "ctg"uj qy p"cu"r wdkij gf "qp"MCRO

23. NET REVENUE and COST OF SALES

I tqwr "tgeqi pl gu"ltxgpw"y j gp"vj g"eqv"tqnl"qh"r tqf wewu"ku"tvcpuhgtgf "vq"vj g"ewuqo gt. "eqo r cvkdr"y kj "ltxgpw" lphqto cvkqp"wpf gt "lgi o gpv"tgr qt vki "ceeqtf lpi "vq"VHTU". "P qvg"6-0"

a) Net Revenue	December 31, 2024	F gego dgt "53."4245"
I tquu"ucrgu"	236.566.630	467047; 0 ; "
Ucrgu"l kueqwpvuzgr	(85.269.186)	* 70; 7057-"
Qvj gt "l kueqwpvuzgr	(13.614.303)	*36049; 0 9; +"
	137.683.141	145.883.975"

b) Cost of sales	December 31, 2024	F gego dgt "53."4245"
Tcy "o cvgtkcn"lequ"	75.502.326	9604; 0 33"
F gr tgekvkqp"cpf "co qt vki cvkqp"	2.853.820	408720743"
Rgtuqppgn"gzr gpugu"	4.016.088	50870479"
Qvj gt"	6.721.133	390570 72"
	89.093.367	98.181.539"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gZR tguugf 'kp'yj qwucpf u'qh"VN'dcuqf "qp'yj g't wtej culpi 't qy gt'qh'Vwtukuj 'Nkt c"oVNö+cu'qh'F gego dgt"53."4246."
wprguu'qyj gty kug'ucvqf +

24. OPERATING EXPENSES

a) General administrative expenses	December 31, 2024	F gego dgt"53."4245"
Rgtuqppgn'gZR gpugu"	3.915.656	50560532"
F ki kcn'gej pqrqi { 'gZR gpugu"	745.299	82504: 5"
F gr tgekcwqp'gZR gpugu"	709.653	7620526"
Eqpuwukpi "cpf 'hgi cnihggu"	495.521	5830645"
Wkkkkgu'cpf 'eqo o wplecwqp'gZR gpugu"	288.343	4990 33"
Kpuwcepg'gZR gpugu"	236.750	3: ; 0539"
Vcz'cpf 'f wkgu"	228.892	3: 90899"
Vtcxgn'gZR gpugu"	140.825	363073; "
Qwuqwegf 'ugt xlegu"	124.802	; 904; 5"
Rtqxkukp'ht'gZR gevqf "et gf k'rqul" *P qvq"; +"	121.059	9: 068"
Tgpv'gZR gpugu*; +"	48.190	74086; "
Tgr ct'cpf "o clpwpcpeg'gZR gpugu"	42.001	530434"
Qyj gt"	367.366	49706; 5"
	7.464.357	80893059"

b) Selling, distribution and marketing expenses	December 31, 2024	F gego dgt"53."4245"
Vtcur qtvcwqp'gZR gpug"	6.787.478	80837025"
O ctngvki "cpf 'cf xgt wukpi "gZR gpugu"	6.464.197	802360843"
Rgtuqppgn'gZR gpugu"	4.648.905	5087025; "
F gr tgekcwqp'gZR gpugu"	2.160.389	40980652"
O clpwpcpeg'gZR gpugu"	710.218	792083"
Qwuqwegf 'ugt xlegu"	680.841	83: 08; 5"
Wkkkkgu'cpf 'eqo o wplecwqp'gZR gpugu"	257.730	4; 70 ; 7"
Tgpv'gZR gpugu*; +"	179.094	3: 2042"
Kpuwcepg'gZR gpugu"	142.656	; 30 2; "
Vtcxgn'gZR gpugu"	86.316	39: 0547"
Vcz'cpf 'f wkgu"	42.627	5; 08: 2"
Qyj gt"	599.018	75; 085"
	22.759.469	20.985.739"

*; +Nqy /xcnwg'cpf 'uj qt vqto "rgcuq'gZR gpugu'y j lej "ctg'bpq'kp'yj g'ueqr g'qh'VHTU380

25. EXPENSES BY NATURE

a) Depreciation and amortization expenses	December 31, 2024	F gego dgt"53."4245"
Eqw'qh'Ucngu"	2.853.820	408720743"
Ugmki . 'f kwtkdwqp'cpf "o ctngvki "gZR gpugu"	2.870.042	40838056"
Kxgpvtkgu"	52.982	78088"
	5.776.844	706450843"

b) Employee Benefits	December 31, 2024	F gego dgt"53."4245"
Y ci gu'cpf "ucnrtkgu"	10.138.578	90 49095"
Uqekcn'ugevktk' 'r tgo kwo "gZR gpugu"	1.032.921	; 7: 073: "
Go r mq { gg'vqto kpcwqp'depghku"	239.075	4870 67"
Qyj gt"	1.170.075	302340592"
	12.580.649	320886028"

COCA-COLA İÇECEK ANONİM ŞİRKETİ**Notes to Consolidated Financial Statements for the year ended December 31, 2024**

*Co qwpvu'gzi tguugf 'kp'j qwucpf u'qh'VN'dcu'f'qp'yj g'r wtej culpi 'r qy gt'qh'Vvtnkuj 'Nkt c'6VN6+cu'qh'F gego dgt'53.'4246.'
wprguu'qyj gty kug'ucv'f +

26. OTHER INCOME/EXPENSE

a) Other operating income / expense	December 31, 2024	F gego dgt'53.'4245"
Other operating income		
Hıttgki p'gzej cpi g'i cıkp"	952.150	40970 84"
Ueter "cpf'qyj gt'o cvgtkenu'kpeqo g"	812.212	7: 3065"
Rtkqt'f gct'kpeqo g'cpf'r tqtkv"	693.450	3480 96"
Kpuw'cpeg'kpeqo g"	124.716	980: 3"
Tgxgtucnu'htqo 'kpxg'pvt'f'r tqxkukqp"	74.124	5085"
Tgxgtucnu'htqo 'r tqxkukqp"	22.655	340627"
Qyj gt'kpeqo g"	385.823	5460: ; "
	3.065.130	50 22038"
Other operating expense		
Hıttgki p'gzej cpi g'ıquu	(1.310.796)	*40633073+
Ueter "cpf'qyj gt'o cvgtkenu'gzi gpug"	(687.009)	*6740 34+ "
F qpcv'kpu"	(121.789)	*3940: 7+ "
Qyj gt'gzi gpugu"	(426.086)	*732062+ "
	(2.545.680)	*50680 : : + "

b) Gain / (Loss) from Investing Activities

December 31, 2024	F gego dgt'53.'4245"	
Gain from Investing Activities		
Dcti cıkp'r wtej cu'g'i cıkp"	93.605"	-"
Ko r cıko gpv'tgxgtucnu'qh'r tqr gt'v'f' r rcpv'cpf'gs wkr o gpv'P qvg'36+ "	8.145	640 : ; "
I cıkp'qp'f kur qucn'qh'r tqr gt'v'f' r rcpv'cpf'gs wkr o gpv'	-	4520 68"
	101.750	4950 57"

Loss from Investing Activities		
Nquu'qp'f kur qucn'qh'r tqr gt'v'f' r rcpv'cpf'gs wkr o gpv'pgv'	(154.377)	/"
Rtqxkukqp'ht'ko r cıko gpv'kp'r tqr gt'v'f' r rcpv'cpf'gs wkr o gpv'P qvg'36+ "	(21.934)	* ; 0725+ "
Vtcpu'ht'qh'ıttgki p'ewttgpe'f'v'c'pucv'kqp'f'ht'gt'gpegu'tgeqi plı gf'kp"	-	*4440682+ "
qyj gt'eqo r tıej gpukxg'kpeqo g'kp'yj g'r tgxk'wu'r gıtk'f'v'q'yj g'kpeqo g'ucvgo gpv'		
	(176.311)	*5330 85+ "

27. FINANCIAL INCOME / EXPENSE

December 31, 2024	F gego dgt'53.'4245"	
Hıttgki p'gzej cpi g'i cıkp"	2.211.804	90799065; "
Kıvgt'guv'kpeqo g"	1.840.129	3062: 068"
F gıtk'cvkxg'v'c'pucv'kqp'i cıkp"	5.142	9440 86"
	4.057.075	; 02: 06; "

December 31, 2024	F gego dgt'53.'4245"	
Hıttgki p'gzej cpi g'ıquu	(2.610.866)	*; 07408: 9+ "
Kıvgt'guv'gzi gpug"	(9.497.249)	*804: 60 4: + "
F gıtk'cvkxg'v'c'pucv'kqp'ıquu	(600.703)	*47045+ "
Kıvgt'guv'gzi gpug'qh'ıgcug'ıkd'k'k'ku"	(95.712)	*329079+ "
	(12.804.530)	*3708: 0 27+ "

Cu'qh'F gego dgt'53.'4246.'cpf'4245'ıttgki p'gzej cpi g'i cıkp'f'ıquu'htqo 'ıttgki p'ewttgpe'f'f'gpqo kpcv'f'dıttqy kpi u'ctg'cu'ıquy u'2

December 31, 2024	F gego dgt'53.'4245"	
Hıttgki p'gzej cpi g'i cıkp'f'ıquu'htqo 'ıttgki p'ewttgpe'f'f'gpqo kpcv'f'dıttqy kpi u'pgv'	(5.822.077)"	*3: 046: 063+ "

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'g'zr tguugf 'kp'vj qwucpf u'qh'VN'dcu'gf 'qp'vj g'r w'ej culpi 'r qy gt 'qh'Vwtnkuj 'Nkt c'6VN6+cu'qh'F gego dgt '53.'4246.' wprguu'q'vj gty ku'ucv'gf +

28. TAX RELATED ASSETS AND LIABILITIES

General information

Vj g'I tqwr 'ku'uwldge'v'q'vcz'v'kp'p'cee'qtf c'peg'y kj 'vj g'vcz't'gi w'v'kpu'c'pf 'vj g'rgi k'ur'v'k'p'gh'ge'v'k'p'vj g'eq'v'p't'kgu' kp'y j lej 'vj g'I tqwr 'eqo r c'p'kgu'qr g't'c'v'g'0'kp'Vwtn'g'f. 'vj g'vcz'rgi k'ur'v'k'p'f q'gu'p'q'v'r g'to k'v'c'r c't'g'p'v'eqo r c'p'f 'ksu' u'w'duk'f k'ct'kgu'v'q' 'h'kg'c' 'eq'p'u'q'rk'f c'v'gf "vcz't'g'w't'p'0'Vj g't'gh'q't'g'." r t'q'x'k'uk'p' "h'q't" 'vcz'gu.'cu' t'gh'ge'v'g'f "kp'vj g'eq'p'u'q'rk'f c'v'gf "h'p'c'p'ek'ri'uc'v'go g'p'u.'j cu'd'ggp'ec're'w'v'g'f 'q'p'c'ug'r c't'c'v'g'g'p'v'k'f 'd'cu'ku'0"

Kp'Vwtn'g'f. 'vj g'eq't'r q't'c'v'g'vcz't'c'v'g'ku'47' "cu'qh'F gego dgt '53.'4246'F gego dgt '53.'4245'47' +0'Vj g'eq't'r q't'c'v'g'vcz't'c'v'g'ku'c'r r' h'kg'f "v'q'vj g'r t'q'h'k'v'c'h'g't'cf f'k'p'i "p'q'p'f g'f w'e'k'd'ng'z'r g'p'u'gu." g'z'eg'r v'k'p'u'c'p'f 'f'k'ue'q'w'p'u'c'ee'g'r v'g'f "d'f 'vj g'vcz' r'cy u'0'

Vj g't'ge'q'p'ek'ri'uc'v'go q'h'ew't'g'p'v'f' g'ct 'vcz'ej c'ti g'h'q't'F gego dgt '53.'4246'c'p'f '4245'ku'cu'h'q'm'y u'0'

	December 31, 2024	F gego dgt '53.'4245'
K'pe'qo g'd'gh'q't'g'vcz'c'p'f 'p'q'p'eq'p't'q'm'k'p'i 'k'p'v'g't'g'u'v'	3; 0 6403:	59069706; "
Rt'q'x'k'uk'p' "h'q't'eq't'r q't'c'v'g'vcz'47' /'47' +"	*6Q : 70752+	*, 08: 0 59+ "

Effect of not deductible (taxable) amounts in taxable income

G'h'ge'v'q'h'f'k'h'g't'g'peg'kp'vj g'vcz't'c'v'g'ht'qo 'u'w'duk'f k'ct'kgu'	9980; 3	: 7: 045"
F g'f w'e'k'p'u'c'h'g't'p'q'p'f g'f w'e'k'd'ng'z'r g'p'u'gu'	*578088: +	*5590767+ "
W'p'w'ug'f 'k'p'x'g'u'no g'p'v'k'peg'p'v'k'g'	5: 20874	48: 0874"
F g'h'g't'g'f "vcz'g'h'ge'v'q'h'v't'c'p'ur'v'k'p'q'p'p'q'p'o q'p'g'v'c't'f 'k'go u'	50524	*620; 2+ "
G'h'ge'v'q'h'ec't't'k'g'f "vcz'h'q'u'gu'	*30; 5Q 78+	*4088408: 9+ "
P q'p'vcz'c'd'ng'k'p'h'v'k'p'c'f l'w'uo g'p'u'	: 75079"	3082: 065"
R'g'to c'p'g'p'v'f'k'h'g't'g'peg'd'g'y g'g'p'K'HF'U'x'u'0'uc'w'w'q't'f " , "	*5: 308; 4+ "	40453Q 87"
Q'j g't'	740843	7390233"
Total tax charge	*702720845+	*8Q 45Q 87+ "

*, +K'eq'p'uk'uu'q'h'vj g'f g'h'g't'g'f "vcz'g'h'ge'v'q'h'vj g'v'go r q't'c't'f "f'k'h'g't'g'peg'u'et'g'c'v'g'f "d'f 'vj g'c'f l'w'uo g'p'u'o c'f g't'gi c't'f k'p'i " k'p'h'v'k'p'c'ee'q'w'v'k'p'i . "v'q'i g'v'g't'y kj "vj g'p'q'w'k'ec'v'k'p'q'h'vj g'V'cz'Rt'q'eg'f w't'g'N'cy "f'c'v'g'f "52B44245"c'p'f "p'w'o d'g't'g'f " 54637"4p'f "F w' r'ec'v'g'0'

Vj g'd't'g'c'n'f q'y p'q'h'ew't'g'p'v'f' g'ct 'vcz'ej c'ti g'h'q't'vj g'g'f g'ct'u'g'p'f g'f 'F gego dgt '53.'4246'c'p'f '4245'ku'cu'h'q'm'y u'0'

	December 31, 2024	F gego dgt '53.'4245'
F g'h'g't'g'f "vcz'g'z'r g'p'u'g'	*30544059: +	*3Q 3; 0; 2+ "
E'w't'g'p'v'f' g'ct 'vcz'g'z'r g'p'u'g' "	*504: 0467+ "	*70260897+ "
Total tax charge	(5.050.623)	*8Q 45Q 87+ "

F'k'h'g't'g'p'v'eq't'r q't'c'v'g'vcz't'c'v'g'u'q'h'h'q't'g'k'i p'u'w'duk'f k'ct'kgu'c't'g'cu'h'q'm'y u'0'

	December 31, 2024	F gego dgt '53.'4245'
M'c'j c'n'j u'c'p'	20%	42' "
C'j g't'd'c'k'c'p'	20%	42' "
M'f't'i { u'c'p'	10%	32' "
V'w't'n'o g'p'k'v'c'p'	8%	: ' "
V'c'l'k'n'k'v'c'p'	18%	3: ' "
L'q't'f'c'p'	21%	42' "
K'c's "	15%	37' "
R'c'n'k'v'c'p'	39%	5; ' "
W'j d'g'n'k'v'c'p'	15%	37' "
D'c'p'i r'c'f g'uj "	25%	/ "

H'q't'vj g'eq'p'u'q'rk'f c'v'gf "h'p'c'p'ek'ri'uc'v'go g'p'u.'u'w'duk'f k'ct'kgu'h'p'c'p'ek'ri'uc'v'go g'p'u'j c'x'g'd'ggp'v't'c'p'ur'v'g'f "k'p'v'q'VN'c'p'f 'vj g' o'v't'c'p'ur'v'k'p'f'k'h'g't'g'peg'u'0'c't'k'k'p'i 'h'q'o "u'w'ej "v't'c'p'ur'v'k'p'j c'x'g'd'ggp't'g'eq't'f g'f "k'p'g's w'k'f . "w'p'f g't'E'w't'g'p'e'f "V't'c'p'ur'v'k'p' C'f l'w'uo g'p'0'U'k'peg'k'w'u'p'q'v'r r'c'p'p'g'f "v'q'ug'n'c'p'f "u'w'duk'f k'ct'f "uj c't'g.'vj g'ug'v't'c'p'ur'v'k'p'f'k'h'g't'g'peg'u'y k'n'p'q'v'd'g't'g'x'g't'ug'f " k'p'vj g'h'q't'g'ug'g'c'd'ng'h'w'w't'g'c'p'f "p'q'v'uw'd'ge'v'q'f'g'h'g't'g'f "vcz'ec're'w'v'k'p'k'p'c'ee'q't'f c'peg'y kj "VCU'34."K'pe'qo g'V'cz'gu'0"

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gZR tguugf 'kp'j qwucpf u'qh"VN'dcuqf "qp'yj g'r wtej culpi 'r qy gt'qh'Vwtnkuj 'Nkt c"6VN6+cu'qh'F gego dgt "53."4246." wprguu'qyj gty kug'ucvqf +

28. TAX RELATED ASSETS AND LIABILITIES (continued)

Ceeqtf kpi "vq'yj g"QGEF "Rkmt"4"Twrgu."kh'yj g'vz"dwtf gp"qh'o wnkpcvkpcn'gpvgr tkugu'y kj "y qtrf y kf g"cppwcn' eqpuqrkf cvgf "tgxgpwgu'gzeggf kpi "GWT"972"o krikqp"gs wkcrgpv'vq"Vwtnkuj "Nkt c"hcml'dgnqy "37" .c"vqr /wr "vz"o c{" dg'rgxkgf OEappukf gt kpi "yj g"QGEF "u'Rkmt"4"O qf gr'Twrgu."k'ku'cuugugf "yj cv'yj g'Rkmt"4"O qf gr'Twrgu'y knipqv'j cxg" c'iki pl'kecp'ko r cev'qp'kpcpekcn'0k'cf f kkkp."yj g'I tqwr 'j cu'cr r rkgf "yj g'gzegr vkp'ltqo "teqei pk kpi "cpf 'T'kcmqkpi " kphqto cvkqp'cdqwf'ghgtt gf "vz"cuugucpf "ikcdkrlkgu"tgrvqf "vq'Rkmt"Vy q"lpego g"Vczgu0

Vj g'rkuv'qh'vgo r qtct {"f khtgpegu"cpf "yj g'tguwnkpi "f ghgtt gf "vz"ikcdkrlkgu."cu'qh'F gego dgt "53."4246."cpf "4245" wulpi "yj g'r t'gxcrlkpi "ghgcvkxg'ucvwwqt {"vz"lcvg'ku'cu'hqmjy u="

	December 31, 2024		F gego dgt "53."4245"	
	Cumulative Temporary Difference	Deferred Tax Assets / (Liabilities)	Ewo wrvkg" Vgo r qtct {" F khtgpeg"	F ghgtt gf " Vcz'Cuugucpf " *Ncdkrlkgu"
Vcpi kdrq'cpf 'kpcpi kdrq'cuugvu"	*440267029+ "	*70 73049; + "	*4602760: 8+ "	*807350: ; + "
Tki j v'qh'vug'cuugv"	790272"	320295"	*92072+ "	*3: 0474+ "
Dqttqy kpi u"	*36: 0729+ "	*590349+ "	* 56045; + "	*42: 0782+ "
Go r mq { gg'vgo kpcvkp."qyj gt"go r mq { gg'dgpgkku"cpf "qyj gt" r c { cdng'ceetwcn"	54: 06: 3"	: 40 67"	33903; "	4; 0652"
Wpwugf 'kpxguo gpv'kpegpv'kxg"	3086; 0856"	304590658"	: 2: 058"	308: 0 37"
Ectt { "hqty ctf "vz"lquu"	3: 0720726"	607590848"	3: 078: 0; : "	60864026; "
Vtcf g'tgegkcdrgu."r c { cdrgu'cpf "qyj gt"	402409: "	7: : 077; "	50 670: : "	: 2905: 4"
F gtxcvkxg'kpcpekcn'kpuwwo gpv"	*690 ; 2+ "	*330 ; : + "	*38: 0572+ "	*680039+ "
Kpxgpvqt {"	53: 0254"	: 60835"	* 8062+ "	*3: 30456+ "
	965.875	540.848	(1.773.524)"	(200.876)"
O lpuu"Rtqxkukqp'hqt'xcvkvqp'qh'ectt {" hqty ctf "lquu"	*3: 0720726+ "	*607590848+ "	*3: 078: 0; : + "	*60864026; + "
	(17.184.629)	(3.996.778)	(20.341.722)"	(4.842.925)"

F ghgtt gf "vz"cuugvu"	302820 87"	: 5: 0598"
F ghgtt gf "vz"ikcdkrlkgu"	*70790865+ "	*708: 30523+ "

Deferred tax liability, net (3.996.778) (4.842.925)"

Vj g'gZR kcvkqp'f cvgu'qh'ectt {" hqty ctf "vz"lquu'g'ht "y j lej "pq" f ghgtt gf "vz"gu'ctg'ecrvwvqf "cu'hqmjy u="

	December 31, 2024	F gego dgt "53."4245"
4246"	-	890: 6"
4247"	75.718	32; 0543"
4248"	2.284.658	505220 92"
4249"	3.076.677	606640297"
424: "	7.137.627	32086: 06: "
424; "	5.575.824"	/"
	18.150.504	18.568.198

Cu'qh'F gego dgt "53."4246."cpf "4245."yj g'o qxgo gpv'qh'p'v'f ghgtt gf "vz"ikcdkrlkgu'ku'cu'hqmjy u="

	December 31, 2024	F gego dgt "53."4245"
Dcmpeg'cv'lcpwct {" 3."	60 640 47	803206; ; "
F ghgtt gf "vz"gzr gpug"l"lpego g+ "	3054409:	30 3; 0; 2"
Vcz'gzr gpug'tgeqi pk gf "kp'eqo r t'gi gpukxg'lpego g"	*303; 0848+	*505440279+ "
Cf f kkkpu"yj tqwi j "u'wdukf lct {" ces wkkukqp"	379	: 30: : "
Ewttgpe {" t'cpurcvkqp'cf lwuxo gpv"	*3026; 0778+	*76806; 7+ "
"	3.996.778	4.842.925"

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf 'kp'vj qwucpf u'qh'VN'dcuuf 'qp'vj g'r wtej culpi 'r qy gt'qh'Vwtukij 'Nktc'6VN6+cu'qh'F gego dgt'53.'4246.' wprguu'qyj gty kug'ucvuf +

29. EARNINGS / (LOSSES) PER SHARE

Dcu'gctplki u'I'mquugu+r'gt'uj ctg'ku'ecrewcvuf 'd'f'kklf kpi 'pgv'kpego g'I'mquu+hqt'vj g'g'ct'd' 'j'g'y'gki j'v'f'cxgtci g' pwo dgt'qh'qtf'kpt' 'uj'ctgu'qwucpf kpi 'f'wtkpi 'vj'g'tgrcvuf' 'gct'0'Vj'g'Ego r'cp' 'j'cu'pq'f'kwvgf' 'kputwo'gpw'0'Cu'qh' F gego dgt'53.'4246.'cpf'4245'gctplki u'I'mquugu+r'gt'uj ctg'ku'cu'hmqy u<

	December 31, 2024	F gego dgt'53.'4245'
Gs wks' 'j' qrf'gtu'pgv'kpego g'I'mquu+hqt'vj g'g'ct'	14.813.376	4; 0340 58"
Y'gki j'v'f'cxgtci g'pwo dgt'qh'qtf'kpt' 'uj'ctgu'	279.807.860.200	47065909; 0422"
Gs wks' 'J' qrf'gtu'Gctplki u'Rgt'Uj ctg'ku'cu'hmqy u<	0,052941	3.38; 2; 7"

30. RELATED PARTY BALANCES AND TRANSACTIONS

Vj'g'I' tqrw' 'j'cu'xctkqu'w'c'puce'k'p'u'y'kj' 'tgrcvuf' 'r'ct'v'ku'lp'pqto'cn'eqwtug'qh'vj'g'dwuk'p'gu'0'Vj'g'o'quv'uki'p'ht'ecp'w'c'puce'k'p'u'y'kj' 'tgrcvuf' 'r'ct'v'ku'ctg'cu'hmqy u<

	December 31, 2024				
	Sales to related parties and other revenues	Purchases from related parties and other expenses	Receivables from related parties	Payables to related parties	
				Short Term	Long Term
Related Parties and Shareholders					
Cpcf'qmw'I' tqrw' 'Eqo r'cp'k'gu' ^{*3+}	2.908.909	1.001.818	779.112	350.703	-
Vj'g'Eqec/Eqnc'Eqo r'cp' 'f' ^{*3+}	639.520	31.111.731	663.307	6.955.330	-
' ' i 3/4ng' 'J' qrf'kpi 'I' tqrw' 'Eqo r'cp'k'gu' ^{*3+}	3.347	113.824	1	5.062	-
U{t'kcp'U'qhw'F't'k'pni'U'crgu'cpf' "F'knt'kdw'k'p'NONE' ^{*6+}	-	-	59.898	-	-
F'c' 'V'c'f'g' ^{*4+}	-	-	-	206.057	-
P'c'v'k'p'cni'D'g'x'g't'c'i'g'E'q'0' ^{*5+}	-	9.147	-	-	-
Q'y'g't'	-	447.724	-	-	-
Total	3.551.776	32.684.244	1.502.318	7.517.152	/

	F gego dgt'53.'4245'				
	U'crgu'v'q't'grcvuf' "r'ct'v'ku'cpf' "q'y'g't' 't'g'x'g'p'w'g'u"	R'w't'ej'c'ug'u'ht'q'o' "t'grcvuf' 'r'ct'v'ku'cpf' "q'y'g't' "g'z'r'g'p'ug'u"	T'g'eg'k'x'c'd'rg'u' "ht'q'o' 't'grcvuf' "r'ct'v'ku'g'u"	R'c' 'c'd'rg'u'v'q' "t'grcvuf' 'r'ct'v'ku'g'u"	Uj'q't'v'V'g't'o' "N'q'p'i' "V'g't'o' "
	T'grcvuf' 'R'c't'v'ku'cpf' 'Uj'ct'g'j'q'f'g'tu'				
Cpcf'qmw'I' tqrw' 'Eqo r'cp'k'gu' ^{*3+}	407940233"	8; 40; 2"	9330286"	3630657"	/
Vj'g'Eqec/Eqnc'Eqo r'cp' 'f' ^{*3+}	30675084; "	5; 09; 50835"	; 650654"	33028207; 9"	/
' ' i 3/4ng' 'J' qrf'kpi 'I' tqrw' 'Eqo r'cp'k'gu' ^{*3+}	40692"	34707; 6"	7; : "	35063; "	/
U{t'kcp'U'qhw'F't'k'pni'U'crgu'cpf' "F'knt'kdw'k'p'NONE' ^{*6+}	/	/	84063; "	/	/
F'c' 'V'c'f'g' ^{*4+}	/	/	/	4440657"	/
P'c'v'k'p'cni'D'g'x'g't'c'i'g'E'q'0' ^{*5+}	/	; 0796"	/	/	/
Q'y'g't'	/	6530254"	/	/	/
V'q'w'c'n'	50 490832"	62064025"	3039024"	330659098"	/

*3+ Uj'ct'g'j'q'f'g't' 'q'h'v'j'g'E'q'o'r'c'p'f' 'u'w'd'uk'f'k'c't'k'g'u' 'c'p'f' 'l'q'k'p'v'x'g'p'w't'g'u'q'h'v'j'g' 'uj'c't'g'j'q'f'g't'

*4+ T'g'r'c'v'f' 'r'c't'v'k'u'q'h'v'j'g' 'uj'c't'g'j'q'f'g't'

*5+ Q'y'g't' 'uj'c't'g'j'q'f'g't' 'q'h'v'j'g' 'l'q'k'p'v'x'g'p'w't'g'u'c'p'f' 'u'w'd'uk'f'k'c't'k'g'u'

*6+ k'p'x'g'u'o'g'p'v'k'p'c'u'q'k'c'v'g'e'q'p'u'k'f'c'v'g'f' 'w'p'f'g't' 'g's'w'k'f' 'o'g'y'q'f' 'q'h'c'ee'q'w'v'k'p'i' "

Cu'qh'F gego dgt'53.'4246.'cpf'4245.'r wtej cugu'htqo' 'tgrcvuf' 'r'ct'v'ku'cpf' 'uki'p'ht'ecp'v'r'qt'v'k'p'q'h'q'y'g't'g'z'r'g'p'ug'u' eqpuk'v'q'h'ug't'x'legu'q'd'w'c'p'g'f' . 'h'z'g'f' 'c'u'ug'v'c'p'f' 't'c'y' 'o'c'v'g't'k'c'n'r' wtej cugu'cpf' 'q'm'n'r' t'q'f'w'e'v'k'p'0'

Cu'qh'F gego dgt'53.'4246.'cpf'4245.'u'c'rg'u'v'q't'grcvuf' 'r'ct'v'ku'cpf' 'q'y'g't' 't'g'x'g'p'w'g'u'eqpuk'v'q'h'uc'rg'q'h'k'p'k'uj'g'f' 'i'q'q'f'u' c'p'f' 'u'w'r'q't'v'e'j'c't'i'g'u'q'h'r' t'q'o'q'v'k'p'c'n'i'g'z'r'g'p'ug'u't'g'h'g'e'v'g'f' 'v'q' 't'grcvuf' 'r'ct'v'ku'0'

"

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

Co qwpvu'gZR tguugf "kp'yj qwucpf u'qh"VN'dcuuf "qp'yj g'r wtej culpi 'r qy gt'qh'Vwtnkuj 'Nktc%öVNö+'cu'qh'F gego dgt'53.'4246.'
wprguu'qyj gty kug'ucvuf +

31. NATURE AND LEVEL OF RISKS ARISING FROM FINANCIAL INSTRUMENTS (continued)

(b) Interest Rate Risk

Vj g'I tqwr "ku'gZR qugf "v'kpvtguv'tcv'g'tkuni'y tqwi j "yj g'ko r cev'qh'tcv'g'ej cpi gu'qp'kpvtguv'dgctkpi "cuugu'cpf "tkdtkkku'0Vj g'I tqwr 'b cpci gu'kpvtguv'tcv'g'tkuni'd { 'dcrpekp' 'yj g'kpvtguv'tcv'g'qh'cuugu'cpf 'tkdtkkku'qt 'f g'gtkcx'g'g' h'kpcekn'kputwo gpw'0

Egt'vclp'r ct'w'qh'yj g'kpvtguv'tcv'g'tgrcv'g'v'q'dqttqy kpi u'ct'g'dcuuf "qp'o ctngv'kpvtguv'tcv'g'v'j g'ghq'g.'yj g'I tqwr "ku'gZR qugf "v'kpvtguv'tcv'g'h'wew'v'kpu'qp'f qo gu'v'c'p'f "kpvtgpc'v'kpcni'ö ctngw'0Vj g'I tqwr 'w'gZR quw'g'v'q'o ctngv'tkuni' h'q'ej cpi gu'kp'kpvtguv'tcv'g'tgrcv'g'r tko ctk' { "v'yj g'I tqwr 'w'f g'dv'q'drki c'v'kpu'0

Cu'qh'F gego dgt'53.'4246.'h'xct'cdrg'kpvtguv'tcv'g'qp'yj g'I tqwr 'w'dqttqy kpi u'y qwf "j cxg'dggp'322'dcuku'r q'kpu' j ki j g't'lh'y g't'y kj 'cm'q'y g't'xct'cdrgu'j grf 'eqpu'c'p'v.'yj gp'r tq'kv'l' *r'quu+'d'gh'q'g'v'z'c'p'f 'p'qp/eq'pvt'q'nkpi 'kpvtguv'h'q't' O cte'j '53.'4247.'y j lej 'ku'yj g'h'qm'y kpi 't'gr qt'v'kpi 'r g't'k'f 'y qwf 'd'g'<

	December 31, 2024	F gego dgt'53.'4245"
K'p'et'g'cu'g' "T'f get'g'cu'g'qh'3' 'kpvtguv'kp'W'U'U'F qm'ct'f'gp'qo k'p'cv'g' "dqttqy kpi 'kpvtguv'tcv'g'"	6.100	349"
K'p'et'g'cu'g' "T'f get'g'cu'g'qh'3' 'kpvtguv'kp'G'w't'q'f'gp'qo k'p'cv'g' "dqttqy kpi "kpvtguv'tcv'g'"	6.334	; 0'32"
K'p'et'g'cu'g' "T'f get'g'cu'g'qh'3' 'kpvtguv'kp'V'w't'nkuj 'N'kt'c'f'gp'qo k'p'cv'g' "dqttqy kpi 'kpvtguv'tcv'g'"	2.954	/"
K'p'et'g'cu'g' "T'f get'g'cu'g'qh'3' 'kpvtguv'kp'R'cn'k'v'c'p'k'T'w' gg'f'gp'qo k'p'cv'g' "dqttqy kpi 'kpvtguv'tcv'g'"	57	/"
Total	15.445	; 0'859"

Cu'qh'F gego dgt'53.'4246.'c'p'f '4245.'yj g'b'pc'n'f uku'qh'h'kpcekn'cu'gu'v'qh'yj g'I tqwr 'gZR qugf "v'kpvtguv'tkuni'cu'gu'v' h'qm'y u'<

Interest Rate Risk	December 31, 2024	F gego dgt'53.'4245"
Financial instruments with fixed interest rate		
V'ko g'f'gr q'uku' *P'q'v'g'7+'	15.342.583	450 ; 50'82"
H'kp'cekn'tkdtkkku' *P'q'v'g' : +'	41.998.317	6: 08: 60697
Financial instruments with floating interest rate		
K'p'x'gu'o gp'v'hw'p'f " *P'q'v'g'7+'	1.497.386	-
H'kp'cekn'tkdtkkku' *P'q'v'g' : +'	6.279.354	605; 0'6; "

(c) Foreign Currency Risk

Vj g'I tqwr "ku'gZR qugf "v'gzej cpi g'tcv'g'h'wew'v'kpu'f w'g'v'q'yj g'p'c'w't'g'qh'ku'd'w'k'p'gu'0'Vj ku'tkuni'q'ee'w't'f'w'g'v'q' r wtej cugu.'uc'rgu.'f go c'p'f "T'v'ko g'f'gr q'uku'c'p'f "d'c'p'ni'd'q't'tqy kpi u'qh'yj g'I tqwr .y j lej 'ct'g'f'gp'qo k'p'cv'g' "kp'ew't'g'p'el'gu' q'y g't'yj c'p'v'yj g'h'w'p'e'v'k'p'c'ni'ew't'g'p'e' { 0'Vj g'I tqwr 'b cpci gu'ku'h'q't'g'ki p'ew't'g'p'e' { 'tkuni'd { 'd'c'p'el'kpi 'yj g'co q'wp'v'q'h'q't'g'ki p' ew't'g'p'e' { 'f'gp'qo k'p'cv'g' "cu'gu'v'c'p'f 'tkdtkkku'c'p'f "d' { "w'k'pi "f'g'gtkcx'g'g'h'kpcekn'kputwo gpw' *P'q'v'g'9+0

	December 31, 2024	F gego dgt'53.'4245"
V'q'v'cl'gZR q't'v'	3.894.085	404; 0'69"
V'q'v'cl'ko r q't'v'	38.781.754	62052606; ; "

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Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguvuf 'kp'vj qwucpf u'qh'VN'dcuqf 'qp'vj g'r wtej culpi 'r qy gt 'qh'Vvtnkuj 'Nkt c'öVNö+cu'qh'F gego dgt '53.'4246.' wprguu'qyj gty kug'ucvuf +

31. NATURE AND LEVEL OF RISKS ARISING FROM FINANCIAL INSTRUMENTS (continued)

Foreign Currency Position

Cu'qh'F gego dgt '53.'4246.'cpf 'F gego dgt '53.'4245.'vj g'htgki p'ewttgpe{ 'r quklqp '*gzeqr v'hwpevkpcn'ewttgpe{ '+qh' vj g'I tqw 'cpf 'ku'uwdulf kctkgu'ku'cu'hqmjy u'

Foreign Currency Position Table				
December 31, 2024				
	Total TL Equivalent	USD	Euro	Other Foreign Currency TL Equivalent
30Vtcf g'Tgeglxcdrgu'cpf 'F wg'htqo 'T grcvf " Rctvku"	9580655"	370298"	708: "	/"
4c00 qpgvct { 'Hlpcpekn'Cuugv' *Ecu'j 'cpf 'ecuj " gs wkcrgpw'lpemf gf +'	608: 806; ;"	3360643"	390837"	407: 6"
4d0P qp/o qpgvct { 'Hlpcpekn'Cuugv"	/"	/"	/"	/"
50Qy gt 'Ewtgpn'Cuugv'cpf 'Tgeglxcdrgu"	3930497"	5042"	302: : "	85"
4. Current Assets (1+2+3)	5.594.207	133.217	24.271	2.647
70Vtcf g'Tgeglxcdrgu'cpf 'F wg'htqo 'T grcvf " Rctvku"	/"	/"	/"	/"
8c00 qpgvct { 'Hlpcpekn'Cuugv'	/"	/"	/"	/"
8d0P qp/o qpgvct { 'Hlpcpekn'Cuugv"	/"	/"	/"	/"
90Qy gt "	8270668"	80725"	320426"	30284"
8. Non-Current Assets (5+6+7)	605.346	6.503	10.204	1.062
9. Total Assets (4+8)	6.199.553	139.720	34.475	3.709
320Vtcf g'Re { cdrgu'cpf 'F wg'q' 'T grcvf 'Rctvku"	6058804: 8"	80687"	4: 0738"	4460246"
330Uj qtvgto 'Dqttqy kpi u'cpf 'Ewtgpn'Rqtvkq" qh'Nqpi " /'vgo 'Dqttqy kpi u'	505960237"	890256"	490524"	/"
34c00 qpgvct { 'Qy gt 'Ncdkrlkgu"	35509; ;"	507: "	48"	/"
34d0P qp/o qpgvct { 'Qy gt 'Ncdkrlkgu"	40 44"	55"	67"	/"
13. Current Liabilities (10+11+12)	7.876.902	157.290	56.889	224.024
360Vtcf g'Re { cdrgu'cpf 'F wg'q' 'T grcvf 'Rctvku"	/"	/"	/"	/"
370c'Nqpi /Vgo 'Dqttqy kpi u'	4608570; 4"	856074: "	680669"	/"
370d0Nqpi /Vgo 'Ncguc'Re { cdrgu"	: 50 72"	30; 2"	688"	/"
38c00 qpgvct { 'Qy gt 'Ncdkrlkgu"	/"	/"	/"	/"
38d0P qp/o qpgvct { 'Qy gt 'Ncdkrlkgu"	/"	/"	/"	/"
17. Non-Current Liabilities (14+15+16)	24.219.942	636.418	46.913	-
18. Total Liabilities (13+17)	32.096.844	793.708	103.802	224.024
19. Off Balance Sheet Derivative Items' Net Asset / (Liability) Position	21.546.386	580.000	28.500	-
3; c0Vqcn'J gf i gf 'Cuugv' " +'	43076805: 8"	7: 2022"	4: 0722"	/"
3; d0Vqcn'J gf i gf 'Ncdkrlkgu"	/"	/"	/	/"
20. Net Foreign Currency Asset / (Liability) Position (9-18+19)	(4.350.905)	(73.988)	(40.827)	(220.315)
21. Monetary Items Net Foreign Currency Asset / (Liability) Position (TFRS 7, B23) (=1+2a+5+6a-10-11-12a-14-15-16a)	(26.671.090)	(664.178)	(80.574)	(221.440)
22. Total Fair Value of Financial Instruments Used to Manage the Foreign Currency Position	-	-	-	-

* 'İp' qtf gt "vq" j gf i g'vj g'gzej cpi g'tcvg'tkum'ctkulpı "htqo "vj g'eqpxgtukqp"qh'pgv'lp'xguo gpvu'kp"uwdulf kctkgu"qr gtcvki "kp"vj g' P gvj gtrcpf u'lpvq'Vvtnkuj 'Nkt c.'dqp'f u'kuwgf 'İp'WUF 'j cxg'dggp'f guki pcvf 'cu'c'pgv'lp'xguo gpv'j gf i kpi 'İp'ustwo gpv0

COCA-COLA İÇECEK ANONİM ŞİRKETİ**Notes to Consolidated Financial Statements for the year ended December 31, 2024**

*Co qwpvu'gzr tguugf 'kp'j qwucpf u'qh'VN'dcuugf 'qp'yj g't wtej culpi 't qy gt 'qh'Vvtnkuj 'Nkt c'öVNö+cu'qh'F gego dgt '53.'4246.'
wprguu'qyj gty kug'ucvuf +

31. NATURE AND LEVEL OF RISKS ARISING FROM FINANCIAL INSTRUMENTS (continued)**Foreign Currency Position (continued)**

Foreign Currency Position Table				
December 31, 2023				
	Total TL Equivalent	USD	Euro	Other Foreign Currency TL Equivalent
30Vtcf g'Tgegxcdngu'cpf 'F wg'htqo 'Tgrcvgf " Rctvku"	302: 40292"	3: 0 58"	70 ; 7"	/"
4c00 qpgvct { 'Hlpcpekn'Cuugvu'Ecuj 'cpf 'ecuj " gs wxccngpu'lpnwf gf +	708470 48"	; : 023: "	420586"	402; 4"
4d0P qp/o qpgvct { 'Hlpcpekn'Cuugvu'	/"	/"	/"	/"
50Qyj gt 'Ewtgpn'Cuugvu'cpf 'Tgegxcdngu'	56706: 8"	9"	9057"	446"
4. Current Assets (1+2+3)	807505: 4	3380 83	550; 6	40538
70Vtcf g'Tgegxcdngu'cpf 'F wg'htqo 'Tgrcvgf " Rctvku"	/"	/"	/"	/"
8c00 qpgvct { 'Hlpcpekn'Cuugvu'	/"	/"	/"	/"
8d0P qp/o qpgvct { 'Hlpcpekn'Cuugvu'	/"	/"	/"	/"
90Qyj gt "	333042: "	392"	40433"	/"
8. Non-Current Assets (5+6+7)	333042:	392	40433	/
9. Total Assets (4+8)	808860; 2	339053	570 27	40538
320Vtcf g'Rc { cdngu'cpf 'F wg'vq 'Tgrcvgf 'Rctvku"	9084806: 9"	3620824"	45084: "	7202; 4"
330Uj qt v'vgo 'Dqttqy kpi u'cpf 'Ewtgpn'Rqtvqp" qh'Nqpi '"/vgo 'Dqttqy kpi u'	32087; 0 54"	3840 ; ; "	9: 0 69"	/"
34c00 qpgvct { 'Qyj gt 'Ncdkrlkku"	32806: ; "	406; 3"	; ; "	/"
34d0P qp/o qpgvct { 'Qyj gt 'Ncdkrlkku"	/"	/"	/"	/"
13. Current Liabilities (10+11+12)	390 ; 40 2:	52802; 4	32402: 6	7202; 4
360Vtcf g'Rc { cdngu'cpf 'F wg'vq 'Tgrcvgf 'Rctvku"	/"	/"	/"	/"
370c'Nqpi /Vgo 'Dqttqy kpi u'	4505390825"	6; ; 0 33"	650846"	/"
370d0Nqpi /Vgo 'Ngcug'Rc { cdngu'	3890 8: "	40 26"	30253"	/"
38'c00 qpgvct { 'Qyj gt 'Ncdkrlkku"	/"	/"	/"	/"
38'd0P qp/o qpgvct { 'Qyj gt 'Ncdkrlkku"	/"	/"	/"	/"
17. Non-Current Liabilities (14+15+16)	4506: 7093	724037	660877	/
18. Total Liabilities (13+17)	63059: 059	: 2: 0 29	368045;	7202; 4
19. Off Balance Sheet Derivative Items' Net Asset / (Liability) Position	4: 0890754	87; 022	/	/
3: c0Vqcn'J gf i gf 'Cuugvu'*	4: 0890754"	87; 022"	/"	/"
3: d0Vqcn'J gf i gf 'Ncdkrlkku"	/"	/"	/"	/"
20. Net Foreign Currency Asset / (Liability) Position (9-18+19)	*808680579+	*540698+	*3320656+	*69098+
21. Monetary Items Net Foreign Currency Asset / (Liability) Position (IFRS 7, B23) (=1+2a+5+6a-10-11-12a-14-15-16a)	*5708920: 5+	*8; 30 75+	*33; 0 : 2+	*6: 022+
22. Total Fair Value of Financial Instruments Used to Manage the Foreign Currency Position	-	-	-	-

* "kp" qtf gt "vq" j gf i g'v'j g'gzej cpi g'tevg'tkmi'ctkulpi "htqo "v'j g'eqpxgtukqp'qh'pgv'kpxguvo gpv'kp'uwdukf'kctkku'qr gtevkpi "kp" v'j g'
P gvj gtrcpf u'kp'v'vtnkuj 'Nkt c.'dqpf u'kuuugf 'kp'WUF 'j cxg'dggp'f'gkpi pcvgf 'cu'c'pgv'kpxguvo gpv'j gf i kpi 'kpuwvo gpv'0

COCA-COLA İÇECEK ANONİM ŞİRKETİ**Notes to Consolidated Financial Statements for the year ended December 31, 2024**

*Cö qwpvu'gzr tguvuf 'kp'ij qwucpf u'qih"VN'dcuqf "qp'ij g't wtej culpi 'r qy gt 'qh'Vwtnkij 'Nkt c"öVNö+cu'qihF gego dgt "53."4246." wprguu'qij gty kug'ucvuf +

31. NATURE AND LEVEL OF RISKS ARISING FROM FINANCIAL INSTRUMENTS (continued)**Foreign Currency Position (continued)**

Vj g'hqmqy lpi "cdnrg'f go qpucvcvu'ij g'ugpukskxkx' "qh'ij g'I tqwr ðu'r tqhk'dghqtg'vcz"q" c'tgcucpdcn' "r quukdnrg'ej cpi g' kp"ij g'WUF."GWT."cpf "qij gt "hqtgki p"ewtgpel "f gpqo kpcvuf "gzej cpi g'tcvgu'ci clpuv"VN"d{"42" .y kj "cm'qij gt" xctkdrgu"j grf "eqpucp0

Foreign Currency Position Sensitivity Analysis				
	December 31, 2024		December 31, 2023	
	Income / (Loss)	Income / (Loss)	Kpego g"t" *Nquu+"	Kpego g"t" *Nquu+"
	Increase of the foreign currency	Decrease of the foreign currency	Kpetgcug'qh' F jetgcug'qh' F	getgcug'qh' F jetgcug'qh' F
			vj g'hqtgki p" ewtgpel "	vj g" hqtgki p"
Changes in the USD against TL by 20%:				
3/"WUF "f gpqo kpcvuf "pgv'cuugv'l"ikdkskx'+"	(4.624.659)	4.624.659	*70 ; 4026+"	70 ; 4026"
4/"WUF "f gpqo kpcvuf "j gf i lpi "kputwo gpw'u%/+"	4.099.881	(4.099.881)	708350728"	*707570524+"
3- Net effect in USD (1+2)	(524.778)	524.778	*49: 06; : +"	578024"
Changes in the Euro against TL by 20%:				
6/"Gwtq" f gpqo kpcvuf "pgv'cuugv'l"ikdkskx'+"	(510.737)	510.737	*30263043: +"	30263043: "
7/"Gwtq" f gpqo kpcvuf "j gf i lpi "kputwo gpw'u%/+"	209.396	(209.396)	/ "	/ "
6- Net effect in Euro (4+5)	(301.341)	301.341	*30263043: +"	30263043: "
Average changes in the other foreign currencies against TL by 20%:				
9/"Qij gt "hqtgki p"ewtgpel "f gpqo kpcvuf "pgv'cuugv'l"ikdkskx'+"	(44.063)	44.063	* ; 0777+"	; 0777"
: /"Qij gt "hqtgki p"ewtgpel "j gf i lpi "kputwo gpw'u%/+"	-	-	- "	/ "
9- Net effect in other foreign currency (7+8)	(44.063)	44.063	* ; 0777+"	; 0777"
TOTAL (3+6+9)	(870.182)	870.182	*3054; 093+"	305290697"

(d) Credit Risk

Etgf k'tkuniku'ij g'tkunij cvqpg'r ctv' "q" c' "hkpcpeknlkputwo gpv'y kmhckk'iq'f kuej eti g'cp'qdiki cvkqp'cpf "ecwug'ij g'qij gt" r ctv' "q' kpew'c' "hkpcpeknlkputwo hkpcpeknlkputwo gpw'u'ij cv'r qvgp'vcn' "uadlgev'ij g'I tqwr "q'uki plklecpv'eqpepvtcvkqp" qh'etgf k'tkuniekpuv'r tkpek' cm' "qh'ecuj "cpf "ecuj "gs vlxcrp'pu'cpf "tcf g'tgegkxcdrgu"00 czko wo "etgf k'tkun'ij g' I tqwr "ku'iko kgf "q"ij g'co qwpvu'f kuenqugf "qp'ij g' "hkpcpekn'ucvgo gpw'0

Vj g'I tqwr "o clpv'kpu'ecuj "cpf "ecuj "gs vlxcrp'pu'y kj "xctk'qwu' "hkpcpekn'lkputwo'kwk'qpu'0K'ku'ij g'I tqwr ðu'r qrl' "q' "iko k' g'zr quw'g'q'cp' "qp'g' "kpu'k'w'k'q' "cpf "tgx'cn'w'ij g' "etgf k'dksk' "qh'ij g't gr'vc'gf "hkpcpekn'lkputwo'k'q'q'pu' "eqp'v'k'p'v'w'u'n' 0

Vj g' "etgf k'tkun'iccu'ekvcv' "y kj "tcf g'tgegkxcdrgu'ku' r ct'vcn' "iko kgf "f vg"q" c' "rti g'ew'w'qo gt "dcug" "cpf "f vg"q" o cpci go gp'w'u'iko kcvkqp'qp'ij g'gz'v'puk'q'qh'etgf k'v'q'ew'w'qo gtu'0Vj g'I tqwr "i gp'g'cm' "tgs wkt'gu'eqm'v'g'cn'v'q' "gz'v'p'f " etgf k'v'q' "ku'ew'w'qo gtu'gz'em'f lpi "ku'f k'u'kdw'qtu'0

Cu'qih'53'F gego dgt '4246'cpf '4245.'ij g'I tqwr "j cu'hw'ik'ng'f "ku' "hkpcpekn'e'go o ko gpw'u'ctk'ulpi "ht'qo "ku'dq'ttqy lpi u'0

COCA-COLA İÇECEK ANONİM ŞİRKETİ

Notes to Consolidated Financial Statements for the year ended December 31, 2024

*Co qwpvu'gzr tguugf 'kp'yj qwucpf u'qh'VN'dcuugf 'qp'yj g't wtej culpi 't qy gt 'qh'Vvtnkuj 'Nkt c'VNö+cu'qh'F gego dgt '53.'4246.' wprguu'qyj gty kug'ucvuf +

31. NATURE AND LEVEL OF RISKS ARISING FROM FINANCIAL INSTRUMENTS (continued)

(d) Credit Risk (continued)

Etgf k'tkum'gzr quwt g'ltqo 'hpcpeknc'putwo gpv'cu'qh'F gego dgt '53.'4246.'cpf '4245'ctg'cu'hqmıy u<

Table with columns: December 31, 2024, Trade Receivables and Due from Related Parties, Other Receivables, Advances Given, Bank Deposits. Includes rows for Maximum credit risk exposure, COPE, DOP, EOP, FOP, and various risk categories like Qxgtf, K r ckt o, P gv'xcnwg, P qv'qxgtf, K r ckt o, P gv'xcnwg.

COCA-COLA İÇECEK ANONİM ŞİRKETİ**Notes to Consolidated Financial Statements for the year ended December 31, 2024**

(Amounts expressed in thousands of TL based on the purchasing power of Turkish Lira (“TL”) as of December 31, 2024, unless otherwise stated)

31. NATURE AND LEVEL OF RISKS ARISING FROM FINANCIAL INSTRUMENTS (continued)**(e) Liquidity Risk**

Liquidity risk is the risk that an entity will be unable to meet its net funding requirements. The risk is mitigated by matching the cash in and out flow volume supported by committed lending limits from qualified credit institutions, bond issues, cash, and short-term deposits.

The maturity breakdown of financial assets and liabilities has been indicated by considering the period from the balance sheet date to maturity date. Those financial assets and liabilities which have no maturities have been classified under “1 to 5 years”.

The table below summarizes the maturity profile of the Group’s financial and liabilities at December 31, 2024 and 2023.

December 31, 2024 Maturities according to agreement	Book Value	Total cash outflow according to agreement (=I+II+III+IV)	Less than 3 months(I)	3 to 12 months (II)	1 to 5 years (III)	more than 5 years(IV)
Financial liabilities	48.277.671	57.222.111	5.575.034	19.539.061	31.379.695	728.321
Lease liabilities	866.870	857.634	59.981	187.186	610.467	-
Trade payables	18.345.597	18.345.597	13.414.052	4.927.941	3.604	-
Due to related parties	7.517.152	7.517.152	2.831.565	4.685.587	-	-
Non-derivative financial liabilities	75.007.290	83.942.494	21.880.632	29.339.775	31.993.766	728.321

Expected maturities	Book Value	Total cash outflow according to agreement (=I+II+III+IV)	Less than 3 months(I)	3 to 12 months (II)	1 to 5 years (III)	more than 5 years(IV)
Other Payables	3.201.786	3.201.786	3.201.786	-	-	-
Non-derivative financial liabilities	3.201.786	3.201.786	3.201.786	-	-	-

December 31, 2023 Maturities according to agreement	Book Value	Total cash outflow according to agreement (=I+II+III+IV)	Less than 3 months(I)	3 to 12 months (II)	1 to 5 years (III)	more than 5 years(IV)
Financial liabilities	52.524.024	61.456.076	6.908.945	22.052.939	10.937.541	21.556.651
Lease liabilities	953.356	953.355	64.734	185.452	703.169	-
Trade payables	15.752.153	15.752.153	8.821.463	6.923.480	7.210	-
Due to related parties	11.437.776	11.437.776	10.889.572	548.204	-	-
Non-derivative financial liabilities	80.667.309	89.599.360	26.684.714	29.710.075	11.647.920	21.556.651

Expected maturities	Book Value	Total cash outflow according to agreement (=I+II+III+IV)	Less than 3 months(I)	3 to 12 months (II)	1 to 5 years (III)	more than 5 years(IV)
Other Payables	3.266.763	3.266.763	3.266.763	-	-	-
Non-derivative financial liabilities	3.266.763	3.266.763	3.266.763	-	-	-

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31. NATURE AND LEVEL OF RISKS ARISING FROM FINANCIAL INSTRUMENTS (continued)

(f) Commodity Price Risk

The Group may be affected by the price volatility of certain commodities such as sugar, aluminum, and resin. As its operating activities require the ongoing purchase of these commodities, the Group’s management has a risk management strategy regarding commodity price risk and its mitigation.

Based on a 12-month anticipated purchase of can, the Group hedges using commodity (aluminum) swap contracts (Note 7).

Based on a 15-month anticipated purchase of pet, the Group hedges using commodity (resin) swap contracts (Note 7).

Based on a 24-month anticipated production, the Group hedges using commodity (sugar) swap contracts (Note 7).

32. FINANCIAL INSTRUMENTS

Fair Values

Fair value is the amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced sale or liquidation, and best evidenced by a quoted market price, if one exists.

Foreign currency-denominated financial assets and liabilities are revalued at the exchange rates prevailing at the balance sheet dates.

The following methods and assumptions were used in the estimation of the fair value of the Group’s financial instrument:

Financial Assets – The fair values of certain financial assets carried at cost, including cash and cash equivalents, and held to maturity investments plus the respective accrued interest are considered to approximate their respective carrying values due to their short-term nature and negligible credit losses. The carrying values of trade receivables along with the related allowances for bad debt are estimated to be at their fair values.

Financial Liabilities – The fair values of trade payables and other monetary liabilities are estimated to approximate carrying values, due to their short-term nature. The fair values of bank borrowings are considered to approximate their respective carrying values, since the initial rates applied to bank borrowings are updated periodically by the lender to reflect active market price quotations. The carrying values of trade payable are estimated to be their fair values due to their short-term nature.

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32. FINANCIAL INSTRUMENTS (continued)

Fair value hierarchy table

The Group classifies the fair value measurement of each class of financial instruments according to the source, using the three-level hierarchy, as follows:

Level 1: Market price valuation techniques for the determined financial instruments traded in markets

Level 2: Other valuation techniques includes direct or indirect observable inputs

Level 3: Valuation techniques does not contain observable market inputs

December 31, 2024	Level 1	Level 2	Level 3
a) Assets presented at fair value			
Investment funds	1.497.386	-	-
Derivative financial instruments	-	37.475	-
Total assets	1.497.386	37.475	-

b) Liabilities presented at fair value			
Derivative financial instruments	-	2.925	-
Put option of share from non-controlling interest	-	-	83.261
Total liabilities	-	2.925	83.261

December 31, 2023	Level 1	Level 2	Level 3
a) Assets presented at fair value			
Derivative financial instruments	-	252.473	-
Total assets	-	252.473	-

b) Liabilities presented at fair value			
Derivative financial instruments	-	406.223	-
Buying option of share from non-controlling interest	-	-	100.306
Total liabilities	-	406.223	100.306

As of December 31, 2024, and December 31, 2023, the movement of share purchase option below level 3 is as follows;

	December 31, 2024	December 31, 2023
Balance at January 1st	100.306	105.170
Currency translation difference	(17.045)	(4.864)
	83.261	100.306

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33. NET MONETARY POSITION GAIN/(LOSS)

	December 31, 2024
Statement of Financial Position Items	
Inventories	563.367
Prepaid Expenses	159.298
Other Current Assets	429
Tangible Assets	11.423.357
Intangible Assets	7.142.723
Investment in Subsidiaries, Joint Ventures and Affiliates	48.360.427
Right of Use Asset	4.219
Prepaid Expenses	115.356
Deferred Tax Asset/Liability	(885.808)
Deferred Incomes	(38.489)
Other Short Term Liabilities	(359)
Share Capital Adjustment Differences	(4.729.137)
Share Premium	(3.831.088)
Other comprehensive income items not to be reclassified to profit or loss	226.428
Other comprehensive income items to be reclassified to profit or loss	4.341.677
Restricted Reserves Allocated from Net Profit	(2.738.909)
Accumulated Profit / Loss	(48.401.632)
Non-Controlling Interest	(6.243.579)
Statement of Profit or Loss Items	
Revenue	(7.874.144)
Cost of Goods Sales	7.110.862
General and Administration Expenses	927.119
Marketin, Selling and Distribution Expenses	2.172.710
Other Operating Incomes/Expenses	(95.266)
Loss from Investing Activities	(9.313)
Financial Incomes/Expenses	1.101.416
Tax Expense from Continuing Operations	1.081.865
Net Monetary Position Gains/(Losses)	9.883.529

34. EVENTS AFTER BALANCE SHEET DATE

The Group's explanation of the fees for services rendered by independent audit firms is as follows:

	December 31, 2024	December 31, 2023
Fee for independent audit	25.250	22.520
Fees for tax advisory services	5.672	4.693
Fee for other assurance services	1.661	411
Fee for other services excluded independent audit	1.842	3.555
	34.425	31.179

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35. EVENTS AFTER BALANCE SHEET DATE

As per the consolidated financial statements of our company prepared in accordance with CMB accounting standards, in 2024, our Company recorded a net income of TL 14.813.376. The Board of Directors resolved to propose to the General Assembly the distribution of gross dividends of TL 3.000.100, after legal liabilities are deducted from 2024 net income starting from 26 May 2025. As per the proposal, the remainder of 2024 net income will be added to the extraordinary reserves.

Subject to the approval of the General Assembly, entities which are Türkiye resident taxpayers or entitled to such dividends through a permanent establishment or a permanent representative in Türkiye, will be paid a gross cash dividend of TL 1,0722 (net TL 1,0722) per 100 shares, representing TL 1 nominal value. While other shareholders will receive gross TL 1,0722 (net TL 0,91137) per 100 shares.

In Turkey, with the Law No. 7524 published in the Official Gazette dated August 2, 2024, the Domestic Minimum Corporate Tax regulation has entered into force to be applied to the earnings obtained in 2025 and the following taxation periods. Since this tax will be applied on the earnings generated in the accounting periods starting from January 1, 2025, there is no effect on the current period tax expense in the financial statements as of December 31, 2024.
