

SUSTAINABILITY REPORT

2022



GRI Report &
Content Index
Key Figures



Coca-Cola HBC
Schweiz • Suisse • Svizzera



EDITORIAL

Dear Readers,



As we reflect on the past year, we are reminded of the challenging times brought on by the COVID-19 pandemic and the Ukrainian war, both directly and indirectly. Throughout these challenges, our primary focus has been on the safety and well-being of our employees, their families, our suppliers, partners, and customers.

Rising energy and commodity prices, including sugar, have put pressure on our operations and the entire value chain. Despite these challenges, we had a strong year in 2022, maintaining our clear strategic agenda revolving around our six-pillar approach: nutrition enhancement, employee empowerment, water resource protection, emissions reduction, waste management, and ethical sourcing.

To drive meaningful change, our vision and strategy are built on short-, medium-, and long-term objectives:

- Short-term: Bolster our sustainability efforts to minimize environmental and social impacts.
- Medium-term: Make tangible progress on strategic priorities, align with the UN Sustainable Development Goals, and respond to global trends.
- Long-term: Achieve Net Zero by 2040 and become a leader in corporate responsibility, sustainability, and shared value creation.

Some highlights from the reporting period include implementing 100% recycled PET, launching label-free Swiss mineral water, reducing CO₂ emissions by 63 metric tons using electric trucks, lowering accident rates by 40%, and successfully conducting our Red Talks campaign. We also received the DACH Employer Branding Award for Internal Branding, reflecting our strong corporate culture.

Despite robust performance on material topics, we continue to face challenges in meeting our sustainability objectives due to rising energy and commodity prices, global trends, and geopolitical disruptions. Our strategy to overcome these challenges encompasses fostering innovation, collaboration, and adaptability.

Over the course of the next four to six years, our primary goals and targets are:

1. Innovate packaging solutions, enhance resource efficiency, and implement emissions reduction measures to further decrease our environmental footprint.
2. Strengthen our contribution to the UN Sustainable Development Goals and align with authoritative intergovernmental instruments.
3. Bolster the resilience of our business model and value chain to adapt to emerging trends, risks, and opportunities.

As we progress towards Net Zero by 2040, we are committed to promoting local sourcing, generating career opportunities, and contributing to local value creation, all while minimizing carbon emissions. Our gratitude goes to our stakeholders – employees, suppliers, customers, partners, and communities – for your unwavering support and open dialogue. We remain dedicated to creating and sharing value with you, forging a future grounded in responsibility, sustainability, and shared growth.

Thank you for your trust and partnership in this journey.

Sincerely,

Jürg Burkhalter

General Manager, Coca-Cola HBC Switzerland



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LIST OF ABBREVIATIONS

AWS	Alliance for Water Stewardship	IGSU	Interest Group for a Clean Environment
BBS	Behavior Based Safety, a system to improve safety behavior and practices	IMCR	Incident Management Crisis Resolution
BMS	Business Management System	IPCC	Intergovernmental Panel on Climate Change
CAPEX	Capital expenditure	ISO	International Organization for Standardization
CAPs	Corrective Action Plans, a plan to improve supplier performance	KEG	Small barrel returnable line
CCHBC	Coca-Cola Hellenic Bottling Ltd. Switzerland (Headquarters in Brüttisellen)	KORE	Coca-Cola Operating Requirements Guidelines – These guidelines by TCCC define internal policies, standards and requirements for safety, environmental and quality management systems
CEO	Chief Executive Officer	KPIs	Key Performance Indicators
CIP	Cleaning in Place	LIP	Long-term Incentive Plan
CL	Change Leaders, managers responsible for leading change initiatives	lpb	Liter of produced beverage
CNG	Compressed natural gas	LTA	Loss Time Accident
CO₂eq	CO ₂ equivalent - A unit to express various greenhouse gases' climate effect, i.e. their global warming potential (GWP)	MIP	Management Incentive Plan
COBC	Code of Business Conduct	NGOs	Non-governmental organizations
Coca-Cola HBC Group	Hellenic Bottling Company (Headquarters in Zug)	NOx	Nitrogen oxides, a group of highly reactive gases that contribute to air pollution
COVID-19	Coronavirus disease 2019	NRGB	Non-refillable glass bottles
DAC	Direct Air Capture	PET	Polyethylene Terephthalate
EAP	Employee Assistance Program	PFCs	Perfluorocarbons
EcoVadis	An independent rating agency for sustainable development	pH	Potential of Hydrogen
EnAW	Energy Agency of the Swiss Private Sector	PRS	PET-Recycling Switzerland
ENL	Evolved Nutrition Labelling	PSP	Performance Share Plan
ESG	Environmental, social, governance	QSE	Quality, Safety & Environment
FCOS	Federal Coordination Commission for Occupational Safety	Qwell Express	A subsidiary of Valser Service Ltd. that provides home delivery
FH	Function Head, a senior executive responsible for a functional area	R&D	Research and Development
FLL	Front Line Leaders, managers who lead front-line teams	RGB	Refillable glass bottles
FOEN	Federal Office for the Environment	rPET	PET from recycled/renewable sources
FOPH	Federal Office for Public Health	SAR	Sickness Absence Rate, a measure of the percentage of working days lost due to sickness
FSSC	Food Safety System Certification	SDG	UN Sustainable Development Goals
FTE	Full Time Equivalent	SGP	Supplier Guiding Principles of Coca-Cola HBC Group (accessible on website)
GAO	Global Audit Organization by TCCC	SGS	Société Générale de Surveillance
GDA	Guideline Daily Amount	SKUs	Stock Keeping Units, a term used in inventory management
GHG	Greenhouse gas	SLT	Senior Leadership Team (top management)
GHGP	Greenhouse Gas Protocol	SMS	Association of Swiss Mineral Springs and Soft Drink Producers
GICS®	Global Industry Classification Standard	Suva	Swiss National Accident Insurance Fund
GRI	Global Reporting Initiative	SVA	Source Vulnerability Assessment
GWP	Global warming potential	SWPP	Source Water Protection Program
HFCs	Hydrofluorocarbons	TCCC	The Coca-Cola Company (Headquarters in Atlanta, USA)
HR	Human Resources	TCO	Total cost of ownership
HSE	Health and Safety Expert	UNESDA	Union of European Beverages Associations
IBC	Intermediate bulk container	WASH	Water, sanitation, and hygiene
IGORA	Industry Group for Recycling PET in Switzerland	WWTP	Wastewater Treatment Plants



OUR ROUTE TO SUSTAINABILITY

OUR 6 PILLARS

Corporate social responsibility (CSR) is an indispensable part of Coca-Cola HBC's culture. It guides our decisions and investments to ensure our ability to operate in the long term. Our business strategy is built on the fundamental principle of creating and sharing value with all of our stakeholders – consumers, customers,

communities, employees and shareholders – and to develop our collaboration continuously. We have integrated CSR across every aspect of our business. In line with Coca-Cola HBC's Mission Sustainability 2025 commitments, we group our efforts into 6 pillars.



NUTRITION

We offer our consumers a wide selection of high-quality and refreshing drinks. We reduce the calorie content of our drinks and provide transparent nutritional information.



EMISSIONS REDUCTION

We produce, distribute and refrigerate our beverages as energy-efficiently as possible, using renewable and clean energies.



OUR PEOPLE AND COMMUNITIES

We support our employees in exploiting their full potential and acting responsibly and safely. We contribute to value creation in Switzerland and are involved in strong charitable partnerships.



WORLD WITHOUT WASTE

We offer fully recyclable packaging and invest to reduce the overall environmental impact of our packaging.



WATER USE AND STEWARDSHIP

We protect our most important natural resource and use it as efficiently as possible.



SOURCING

We maintain close relationships with our key suppliers and together strive for sustainable sourcing.





OUR ROUTE TO SUSTAINABILITY

MATERIALITY MATRIX

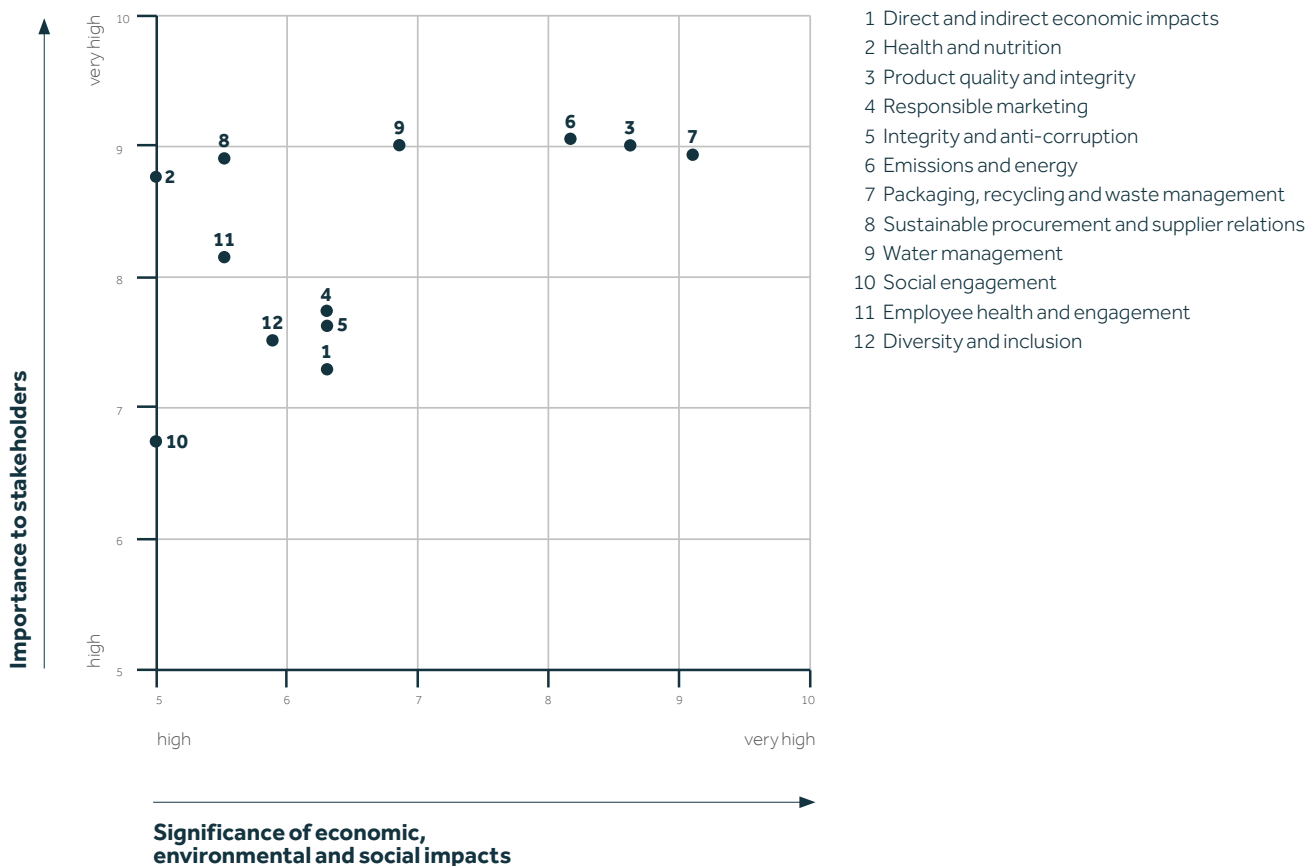
The following Materiality Matrix shows the 12 material topics for our business, based on Coca-Cola HBC's sustainability agenda at the Coca-Cola HBC Group level. They have been an integral part of our sustainability management for many years.

The assessment of CCHBC Switzerland Ltd.'s impacts on the economy, environment, and society was last revised in 2019 with the support of the Swiss consultancy BHP – Brugger and Partners Ltd. (x-axis).

In order to include current views of our stakeholders, we asked external stakeholders in autumn 2021 to rate the importance of each topic in an online survey and updated the importance to stakeholders of our sustainability priorities (y-axis). In November 2022, we organized an event to discuss water management, emissions reduction, and packaging – three highly relevant aspects of our environmental footprint.

We presented our activities to customers, industry associations, suppliers, local authorities, and other stakeholders, and we exchanged views about the future development of our Route to Sustainability in ideation workshops. These reflections with stakeholders help us understand their expectations, provide us with valuable feedback and serve as an inspiration to continuously improve our sustainable business conduct (see [GRI 2-29](#)).

The survey results show that while all material topics are of high relevance for our sustainability management, three topics stand out: "Product quality and integrity", "Emissions and energy", and "Packaging, recycling and waste management". We nevertheless continue to provide descriptions of the management approaches and specific disclosures for all our sustainability topics in this report in accordance with the newest GRI Universal Standards 2021.


















































OUR ROUTE TO SUSTAINABILITY

OUR MATERIAL ISSUES AND THEIR CONTRIBUTION TO THE SDGS

Each of our 6 pillars is linked to one or more of our material issues. For each issue, we set ourselves targets, take action, and assess our progress. Through our 6 pillars we also contribute to the 17 Sustainable Development

Goals (SDGs) adopted by all United Nations Member States in 2015 as a shared blueprint for peace and prosperity for people and the planet.

LABOUR/MANAGEMENT RELATIONS

Pillars	Material Issues	Corresponding topic-specific disclosures (GRI)	SDG targets
 NUTRITION	Product quality and integrity	GRI 416 Customer Health and Safety (2016)	 3.4  12.8
	Health and nutrition	Additional disclosure: Calorie content of portfolio	 3.4  12.8
	Responsible marketing	GRI 417 Marketing and Labeling (2016)	 12.6; 12.8
 OUR PEOPLE AND COMMUNITIES	Integrity and anti-corruption	GRI 205 Anti-Corruption (2016) GRI 206 Anti-Competitive Behavior (2016)	 16.5  17.14; 17.17
	Diversity and inclusion	GRI 405 Diversity and Equal Opportunity	 5.5  8.5  10.2; 10.4  16.7
	Employee health and engagement	GRI 401 Employment (2016) GRI 402 Labor/Management Relations (2016) GRI 403 Occupational Health and Safety (2016) GRI 404 Training and Education (2016)	 3.4; 3.6  4.4  8.5; 8.8  10.4
	Social engagement	GRI 413 Local Communities (2016)	 11.6  17.16; 17.17
	Direct and indirect economic impacts	GRI 201 Direct Economic Impacts (2016) GRI 203 Indirect Economic Impacts (2016)	 11.6  12.2; 12.7  17.13
 WATER USE AND STEWARDSHIP	Water management	GRI 303 Water and Effluents (2018)	 6.1; 6.4; 6.6  14.1  9.4  15.1  12.2  17.17
 EMISSIONS REDUCTION	Emissions and energy	GRI 302 Energy (2016) GRI 305 Emissions (2016)	 7.2; 7.3  9.4  11.6  12.2  13.1
 WORLD WITHOUT WASTE	Packaging, recycling and waste management	GRI 301 Materials (2016) GRI 306 Waste (2020)	 9.4  11.6  12.1; 12.2; 12.5  17.17
 SOURCING	Sustainable procurement and supplier relations	GRI 204 Procurement Practices (2016) GRI 308 Supplier Environmental Assessment (2016) GRI 414 Supplier Social Assessment (2016)	 8.3  9.4  12.2; 12.6; 12.7  13.1



OUR ROUTE TO SUSTAINABILITY

THE UNITED NATIONS SUSTAINABLE DEVELOPMENT GOALS



**SUSTAINABLE
DEVELOPMENT GOALS**

More information: ► sdg-tracker.org



OUR ROUTE TO SUSTAINABILITY



CERTIFICATION

SGS CERTIFICATION of the Coca-Cola HBC Switzerland Ltd. 2022 GRI Sustainability Report

SCOPE

SGS was commissioned by CCHBC to conduct an independent assurance of the GRI-based disclosure on sustainability in 2022. Our limited assurance scope included the GRI disclosure obligations and figures in accordance with the GRI Index included in the sustainability report. The scope of the assurance, based on the SGS Sustainability Report Assurance methodology, included all texts and 2022 data in accompanying tables contained in the Sustainability Report 2022 and referenced information in the CCHBC Group Integrated Annual Report 2022 as quoted in the GRI index. The assurance process did not consider any data from previous years.

CONTENT

The Senior Leadership Team (Top Management of CCHBC Switzerland AG) and the Management of the organisation are responsible for the details provided in the sustainability report and in the group annual report. SGS was not involved in the preparation of any of the material included in the GRI Index and acted as an independent assessor of the data and text using the Global Reporting Initiative Sustainability Reporting Standards, Version 2021 as a standard. The content of this Assessor's Statement and the opinion(s) it gives is the responsibility of SGS.

CERTIFIER INDEPENDENCE AND COMPETENCIES

The SGS Group is active as a globally leading company in the areas of assurance, testing, verifying and certifying in more than 140 countries and provides services, including the certification of management systems and services. SGS confirms that it is independent from Coca-Cola HBC Switzerland AG. It is unbiased and no conflicts of interest exist with the organisation, its subsidiaries and beneficiaries. The assurance team was assembled based on knowledge, experience and qualifications for this assignment.

METHODOLOGY

The SGS Group has developed a set of protocols for the assurance of Sustainability Reports based on current best practice guidance provided in the Global Reporting Initiative Sustainability Reporting Standards, Version till 2021. SGS has also certified the environmental management systems of Coca-Cola HBC Switzerland Ltd. in accordance with ISO 14001:2015.

The limited assurance comprised the evaluation of external sources, meetings with relevant employees, a verification of the documentation and recordings as well as the validation of these with external institutions and/or beneficiaries, where required. Financial data drawn directly from independently audited financial accounts was not checked back to its source as part of this assurance process.

OPINION

The statements in the report refer to the system threshold disclosed (Company based in Switzerland). Based on the above methodology, we did not detect any instances from which we would have to conclude that the information and data disclosed by Coca-Cola HBC Switzerland Ltd. in accordance with the GRI Index 2021 may be incorrect. The information and data disclosed represent, to our mind, a fair and balanced picture of the sustainability efforts made by Coca-Cola HBC Switzerland Ltd. in 2022. The implementation of the GRI-relevant instructions was carried out at those parties involved, where CCHBC regarded them to be significant or feasible. In an internal report, we made recommendations regarding the further development of the sustainability report.

We believe that the existing gaps are not significant and the sustainability report in accordance with the GRI Index meets the requirements of the GRI Standard (2021).

SIGNED FOR AND ON BEHALF OF SGS

Andreas Stäubli, Lead Auditor

Zurich, 25.05.2023

Jan Meemken, Managing Director

www.SGS.COM





GENERAL DISCLOSURES

THE ORGANIZATION AND ITS REPORTING PRACTICES (2021)

2-1 a-d: Organizational detail

Coca-Cola HBC Switzerland Ltd. (CCHBC) is a franchised bottler of The Coca-Cola Company (TCCC). Our company is a wholly owned subsidiary of the Hellenic Bottling Company (Coca-Cola HBC Group), one of the largest bottling companies in the world, with its global headquarters in Zug, Switzerland.

Our headquarters is located at:
Stationsstrasse 33
8306 Brüttisellen
Switzerland

Additionally, we have offices and production sites at the following locations in Switzerland as per 31.12.2022: Dietlikon (production), Kestenholz, Vals (production), Vufflens-la-Ville and Zizers.

2-2 a-c: Entities included in its sustainability reporting

Information and data in this report relate in general to CCHBC, including its wholly owned subsidiary Valser Service Ltd. (with its subsidiary Qwell by Valser), the sales organization supplying private households and small businesses. Exceptions are noted.

Consolidated financial information is published at the Coca-Cola HBC Group level. Thus, the information published in this Sustainability Report cannot be directly compared to the disclosed financial statements.

2-3 a-d: Reporting period, frequency and contact point

The Sustainability Report 2022 covers the reporting period from 01.01.2022 until 31.12.2022 and was published on 13.06.2023. The reporting period corresponds to the financial reporting. However, financial information is disclosed at the Coca-Cola HBC Group level only (see [GRI 2-2 a-c](#)). The Sustainability Report is issued annually.

Contact point: Corporate Affairs & Sustainability:
csr.ch@cchellenic.com

2-4 a: Restatements of information

No significant restatements have been made. Adjustments of data and information provided in previous reports are disclosed in the relevant passages.

2-5 a-b: External assurance

This GRI Content Index, alongside the Key Figures tables and underlying data governance, was externally assured (limited assurance) by an independent auditor of SGS Switzerland in April 2023. For more information, see the SGS's Assurance Statement on p. 9 of this document.

SGS is separate from our statutory auditor for our consolidated financial statements.

We inform our highest governance body about the assurance process and receive guidance from the Coca-Cola HBC Group, which provides recommendations on the engagement. We have an agreement with the Coca-Cola HBC Group that allows us to perform the assurance process as we deem appropriate.

The SLT in Switzerland bears ultimate responsibility for the report, and it commissions the external audit. Depending on their roles and the topics raised in the audit, members of the SLT may selectively be involved in the audit.

ACTIVITIES AND WORKERS (2021)

2-6 a-d: Activities, value chain and other business relationships

CCHBC is a producer and distributor of non-alcoholic beverages. We operate in the Consumer Staples sector, Beverages sub-industry, and Non-Alcoholic Beverages sub-sub-industry, as classified by the Global Industry Classification Standard (GICS®) system. Our operations span across the Food and Beverage, Manufacturing, and Retail and Wholesale Trade sectors. Through our business activities, we generate value added in the Swiss economy beyond our organization and contribute to society as a responsible corporate citizen. CCHBC is



GENERAL DISCLOSURES

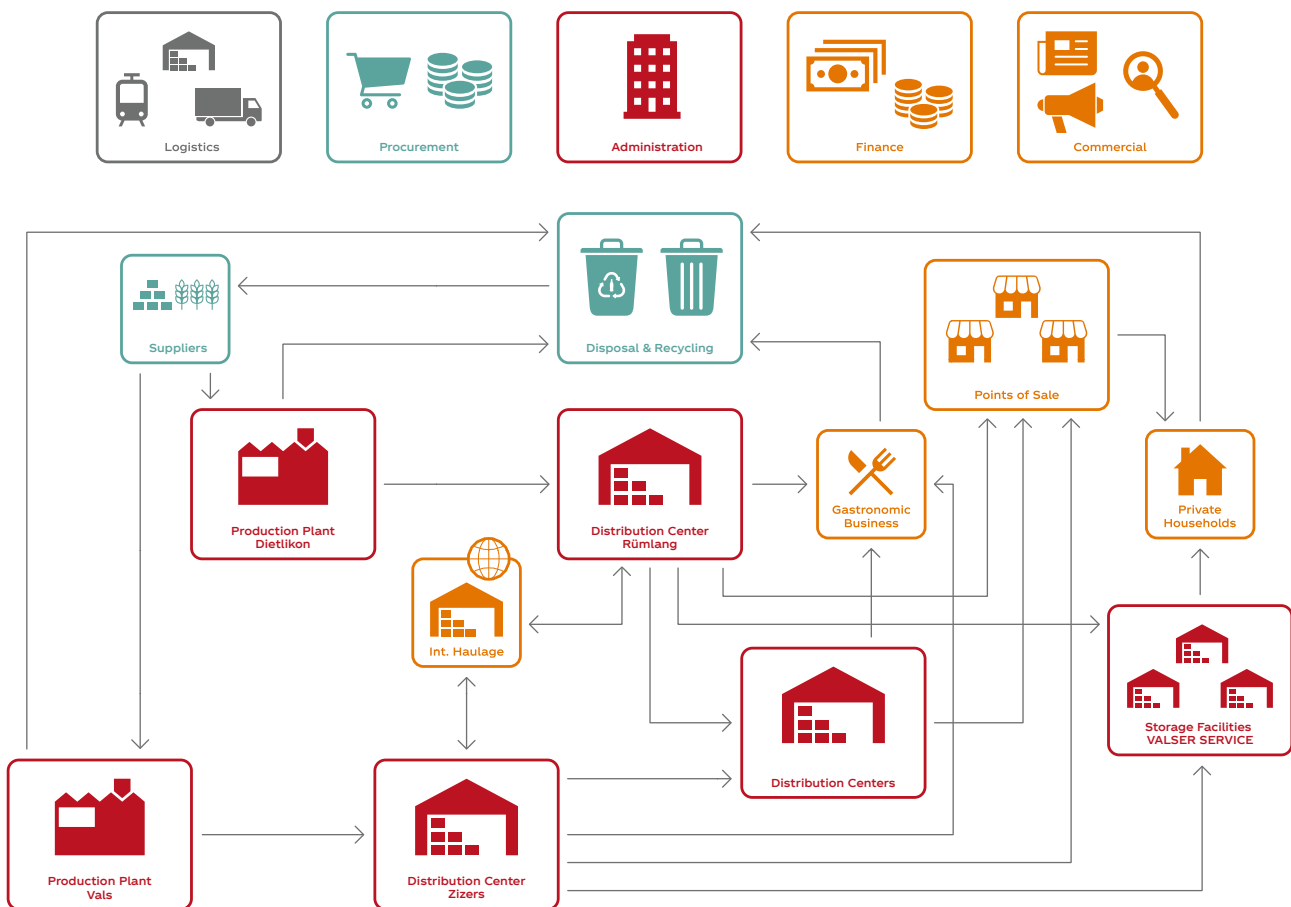
committed to environmentally friendly business practices and social responsibility as laid out in this report.

At CCHBC, we take pride in our comprehensive value chain that enables us to deliver high-quality beverages to our customers. The following graph provides a visual representation of our company's value chain, which illustrates the key activities and processes involved in creating and delivering value to our customers and consumers:

Our beverage portfolio comprises sparkling soft drinks, still drinks, and mineral water that are produced in our production facilities. We source our raw materials, such as sugar, syrup, flavors, other ingredients, and packaging material from local and international suppliers (see [GRI 204-1 a-c](#)), managing our relationships and

inventory to ensure that we achieve timely deliveries at our production facilities in Switzerland. Additionally, we import energy drinks, hard seltzer, and coffee from trusted international suppliers or others within the Coca-Cola HBC Group.

We distribute our products through various channels, using efficient transportation and low-emission vehicles to reduce our impact on the environment (see [GRI 3-3 for Emissions and Energy](#)). Our marketing and sales strategies prioritize responsible practices that promote healthy lifestyles and reduce waste (see [GRI 3-3 for Health and Nutrition](#) and [GRI 3-3 for Packaging, Recycling and Waste Management](#)). In all this, we value our employees and provide a safe and supportive work environment that prioritizes their well-being and job satisfaction.





GENERAL DISCLOSURES

2-7 a-e: Total employees by gender, region

Total number of employees by employment contract and gender:

	Permanent contracts	Temporary contracts
Men	491	14
Women	125	31
Total	616	45

Total number of employees by employment contract and gender:

	Full-time	Part-time
Men	492	13
Women	141	15
Total	633	28

Additional information:

- All employees of CCHBC work in Switzerland. Figures are therefore not broken down any further by region.
- The number of employees remains approximately the same compared to 2021, with a slight growth in Qwell Express business.
- Data has been drawn from our Group-wide reporting system. No assumptions were made.

2-8 a-c: Non-employee worker types

CCHBC had an average of 4.69 FTE non-employee workers in 2022, primarily in logistics, warehousing, and transportation roles with temporary contracts. We used the Full-Time Equivalent (FTE) methodology and calculated the average across the reporting period to represent workforce composition. No significant fluctuations occurred in the number of non-employee workers during or between reporting periods.

GOVERNANCE (2021)

2-9 a-c: Governance structure and composition

The SLT forms the executive function of CCHBC, the Coca-Cola HBC Group's operations in Switzerland. Our management team combines profound expertise in sales, marketing & commercial excellence, supply chain, finance, people and culture, corporate affairs and sustainability, legal, as well as quality, safety, and environment. In our wholly owned subsidiary, the Board of Directors is composed of our Country General Manager,

Thomas Krennbauer, and the Member of the Operating Committee of the Group, Minas Stylianos Angelidis. Within the Group, he is responsible for the region that Switzerland belongs to (together with Austria, Belarus, Czechia, Estonia, Hungary, Ireland, Latvia, Lithuania, Poland, and Slovakia).

Major guidelines and strategic directions are specified and determined at the Coca-Cola HBC Group level whose Executive Leadership Team is supervised by the Group's Board of Directors. Thus, it is de facto the highest governance body of CCHBC. Accordingly, we refer to the Group's Board of Directors as the highest governance body in this report. The Board delegates specific tasks to its committees (audit and risk, nomination, social responsibility, and remuneration) and makes decisions regarding the topics in this report and the associated guidelines. The Social Responsibility Committee establishes principles governing social and environmental management and oversees the performance management to achieve the Group's sustainability goals. Implementation is delegated to the executive management, i.e., the SLT for the Swiss entity.

See the Corporate Governance Report in the Coca-Cola HBC Group's Integrated Annual Report 2022, p. 98-156, for more information on governance as well as the following websites:

[Coca-Cola HBC Group's Sustainability Governance](#)
[CCHBC at a glance](#)
[CCHBC: Our management](#)

2-10 a-b: Nomination and selection of the highest governance body

The Nomination Committee is responsible for identifying and recommending persons for subsequent nomination by the Board for election as Directors by the shareholders on an annual basis.

The focus is on a well-balanced and diverse Board with the right mix of international skills, experience, background, independence, and knowledge in order to discharge its duties and responsibilities effectively.

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 95, 104 and 124 for more information on the nomination and selection of members of the Board of Directors.





GENERAL DISCLOSURES

2-11 a-b: Chair of the highest governance body

The chairman of the Board of Directors of Coca-Cola HBC Group is not a senior executive of the Group. See Coca-Cola HBC Group Integrated Annual Report 2022, p. 98, for more information on the chairman of the Board.

2-12 a-b: Role of the highest governance body in overseeing the management of impacts

The Board is responsible for setting the company's purpose, values and strategy and ensures the alignment with its culture; this includes ensuring that workforce policies and practices are consistent with the company's values and support its long-term sustainable vision. The Board oversees the due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people and ensures that the organization's governance and sustainability practices are effectively implemented across all operations, including Switzerland. The Board considers the outcomes of these processes by relying on the assistance of its four committees for audit and risk, nomination, remuneration, and social responsibility. Each committee has a specific role and terms of reference approved by the Board, which help evaluate the organization's due diligence and impact management processes.

The mandate of the Social Responsibility Committee is to support the Board in safeguarding the Group's reputation for responsible and sustainable operations. In addition, the committee oversees the Group's engagement with stakeholders to assess their expectations, and the possible consequences of these expectations for the Group. Also, it establishes principles governing social and environmental management and oversees development of performance management to achieve social and environmental goals. The definition and implementation of measures to follow the strategies and achieve the set targets at local level is the responsibility of CCHBC's SLT.

The Board also engages with stakeholders to support these processes through various channels, such as annual general meetings, investor relations events, sustainability forums, employee surveys, customer feedback mechanisms, and community partnerships. This engagement allows stakeholders to provide valuable input and feedback on the organization's performance

and impact. The Board conducts such reviews on a regular basis, as part of its ongoing governance responsibilities and in response to stakeholder feedback.

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 70-87, 104 and 126-127, for detailed information on key roles and responsibilities.

2-13 a-b: Delegation of responsibility for managing impacts

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 104, for detailed information on key roles and responsibilities at Group level.

The goals set by the Coca-Cola HBC Group are broken down to national level, and a business plan is drawn up for local implementation in Switzerland by the SLT. Also, CCHBC can initiate additional activities that may be demanded locally but are not yet specifically addressed or underpinned with concrete targets by the Group.

2-14 a-b: Role of the highest governance body in sustainability reporting

The Coca-Cola HBC Group sets out the material topics of this report, using findings from its materiality survey and research. The impact analysis and evaluation of stakeholders' views for these topics, however, was then conducted at a local level and on the basis of the material topics identified by the Group. The results are presented in the (local) materiality matrix on page 6 of this report.

Nevertheless, responsibility for this report and the review thereof lies with the SLT of CCHBC.

2-15 a-b: Conflicts of interest

In accordance with the Organizational Regulations, the Directors of the Board of Coca-Cola HBC Group are required to arrange their personal and business affairs so as to avoid conflicts of interest.

The Coca-Cola HBC Group is subject to the UK Corporate Governance Code 2018. It sets out the principles of good practice in relation to: Board leadership and company purpose, division of responsibilities, composition, success and evaluation, audit, risk and internal controls, and remuneration.



GENERAL DISCLOSURES

In addition, the correct handling of potential conflicts of interest is regulated for all employees, including the Board, in our Group-wide Code of Conduct.

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 113 and 123, for more information.

2-16 a-b: Communication of critical concerns

The Board maintains a process for communicating critical concerns through the Audit and Risk Committee, which reviews the effectiveness of the Coca-Cola HBC Group's systems of internal control and risk management, including oversight of all whistleblowing activities. The Audit and Risk Committee works closely with the internal audit and finance teams in overseeing the implementation of the Group's internal control framework.

In 2022, the Coca-Cola HBC Group investigated a total of 589 allegations. Among these, 324 were received through the Speak Up! Line. Notably, four of the allegations originated from CCHBC Switzerland, and two of these were submitted via the Speak Up! Line. All matters received via the Speak Up! Line or any other reporting mechanism are thoroughly investigated. The Audit and Risk Committee receives summary reports of escalated incidents and instances of whistleblowing together with the status of investigations and, where appropriate, management actions to remedy issues identified. The Committee reports to the Board on such matters, which reviews and considers those reports at least bi-annually as appropriate.

Additionally, concerns raised by employees are reported to the Board through the workforce engagement mechanism of the designated non-Executive Director for workforce engagement.

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 62 and 123.

2-17 a: Collective knowledge of the highest governance body

Detailed information regarding ESG skills and experience of the Board of Coca-Cola HBC Group is published in the Coca-Cola HBC Group Integrated Annual Report 2022, p. 101.

The SLT at Swiss level receives training courses on different sustainability-related topics on a regular basis, such as regular training and information regarding OHS and BGM topics or the CO₂ footprint, but also online training on legal and compliance topics (Code of Conduct training) or SLT-specific training, e.g. training regarding anti-trust law for Sales and Marketing.

2-18 a-c: Evaluation of the performance of the highest governance body

An externally facilitated effectiveness evaluation of the Board (of the Group) was conducted in the second half of 2022. This will be repeated in 2023 to build upon the learnings of the 2022 evaluation.

See Coca-Cola HBC Group Integrated Report 2022, p. 112, for information on key outcomes from the Board effectiveness evaluation. Further details are disclosed in the Nomination Committee report on p. 124.

2-19 a-b: Remuneration policies

The Directors' remuneration policy as approved by shareholders at the Annual General Meeting in June 2022 includes a fixed and a variable component.

The reduction in greenhouse gas emissions metric was selected to directly align with and incentivize delivery of the company's ESG objectives, particularly the Group's ambitious goal to achieve net zero emissions across its entire value chain by 2040. The CO₂ emissions target in the Performance Share Plan (PSP) implicitly captures a reduction in plastics, which was a key driver of its selection as a metric (15% weighting).

Malus and clawback provisions apply.

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 136-141, for detailed information on remuneration practices.

2-20 a-b: Process to determine remuneration

The Remuneration Committee of Coca-Cola HBC Group is responsible for establishing the remuneration strategy and for approving compensation packages for Directors and senior management.



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As a Swiss-incorporated company, the Coca-Cola HBC Group is not required to put its remuneration policy to a shareholder vote, but the Coca-Cola HBC Group intends to do so voluntarily at least every three years (or in case there are changes).

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 128-137.

2-21 a-c: Annual total compensation ratio

The annual total compensation ratio on Coca-Cola HBC Group level:

Ratio calculated in Euros:

- Established markets: 20.7 %
- Developing markets: 25.2 %
- Emerging markets: 71.8 %

Rate of increase / (decrease) calculated with Euro-based ratios:

- Established markets: (27.0 %)
- Developing markets: (3.7 %)
- Emerging markets: (20.4 %)

See Coca-Cola HBC Group Integrated Annual Report 2022, p. 152, for more information.

Information on standards and methodologies:

Calculation: headcount numbers as provided by the countries

- For the median total annual compensation: Annual Gross Base Salary, Annual Actual Bonus (MIP) or (LIP), and Actual Long-Term Incentive Plan (LTIP).
- For the annual total compensation for all employees: Annual Gross Base Salary, Annual Actual Bonus (MIP) or (LIP), Actual LTIP as provided by the countries.
- For the organizations' highest-paid individual: Annual Gross Base Salary, Annual Actual Bonus (MIP) or (LIP), Actual LTIP and any allowances provided as most of them are International Assignees.

STRATEGY, POLICIES AND PRACTICES (2021)

2-22 a: Statement from senior decision-maker (Editorial)

See [Editorial](#) on p.2.

2-23 a-f: Policy commitments

Policies for responsible business conduct are pre-defined by the Coca-Cola HBC Group. The Code of Business Conduct is the essential overarching policy, accompanied by a set of topic-specific policies ([published on CCHBC's website](#)). They apply to all employees, managers, members of the Operating Committee, and Directors of CCHBC. In this respect, all our employees are responsible for upholding our commitment to the highest standards of business conduct. Training on the Code of Business Conduct is mandatory and conducted by our employees on a regular basis. Our suppliers, distributors, agents, consultants, and contractors are also subject to many of the principles of our Code through our Supplier Guiding Principles.

The Code of Business Conduct contains a section on human rights and anti-bribery, but we commit to comply with human rights standards and to fight bribery (see [GRI 3-3 for Integrity and Anti-Corruption](#)) in two specific policies.

Our [human rights policy](#) is guided by international human rights principles encompassed in the Universal Declaration of Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the United Nations Global Compact, and the United Nations Guiding Principles on Business and Human Rights. The policy applies to CCHBC, the entities that it owns, the entities in which it holds a majority interest, and the facilities that it manages.

Each [sustainability policy](#) is approved by the CEO and the Executive Leadership Team and endorsed by the Social Responsibility Committee of the Board of Directors of the Coca-Cola HBC Group. The precautionary principle is executed by the operating entities. For more information, see Coca-Cola HBC Group Integrated Annual Report 2022, p. 59 (Managing Risk and Materiality).



GENERAL DISCLOSURES

See also [GRI 3-3 for Packaging, Recycling and Waste Management](#), for [Emissions and Energy](#), and for [Water Management](#) regarding environmental precaution as well as [GRI 3-3 for Employee Health and Engagement](#), for Product Quality and Safety, and for Health and Nutrition regarding social precaution.

2-24 a: Embedding policy commitments

The policies are approved by the CEO and the Executive Leadership Team and endorsed by the Social Responsibility Committee of the Board of Directors of the Coca-Cola HBC Group. The responsibility for implementing the policies lies at the country level and with its individual business units.

Training and knowledge validation regarding our Code of Business Conduct and anti-bribery policy are mandatory for all employees.

All our suppliers must agree and sign off our SGPs. Written acceptance of the SGPs is a fundamental requirement for any new vendor to be opened as a new supplier in our system.

By accepting our SGPs, suppliers confirm understanding of and compliance with the requirements set in terms of relationships and actions in the marketplace, the workplace, the environment, and the community (see [GRI 3-3 for Sustainable Procurement and Supplier Relations](#)).

Risk related to raw and primary packaging materials is managed by TCCC SGP audits that are conducted on a 3-year cycle.

Coca-Cola HBC reserves the right to terminate an agreement with any supplier that cannot demonstrate that they are upholding the requirements of these SGPs.

2-25 a-e: Processes to remediate negative impacts

At the Coca-Cola HBC Group level, the Corporate Audit Department of Coca-Cola HBC Group investigates, as appropriate, all allegations of potential violations of the Code of Business Conduct in accordance with the Coca-Cola HBC Group's investigation protocols and guidelines. Reports of such allegations and investiga-

tions, including the final outcome, are provided periodically to the senior management of the Coca-Cola HBC Group and to the Audit and Risk Committee of the Board of Directors.

Our whistleblowing hotline, the Speak Up! Line, is available to anyone who wants to address a concern, request, or a negative impact that occurred. The Audit and Risk Committee reviews the results of the internal audit reports during each meeting, focusing on the key observations of any reports through the Speak Up! Line where processes and controls require improvement. The Audit and Risk Committee was also provided with updates on the remediation status of management actions of internal audit findings and on the internal audit quality assurance and improvement program at each meeting. We assess the effectiveness of our Speak Up! Line through feedback surveys conducted with our employees as well as regular testing of key controls conducted by our Internal Controls and Compliance Department.

The effectiveness of all our grievance mechanisms is reviewed by the Internal Audit department, which evaluates whether mitigation has been effective and whether grievances have been addressed.

Additionally, CCHBC has a written grievance procedure in place for its employees to raise concerns about the organization's business conduct. The aim of this procedure is to resolve employee grievances quickly and effectively. The process ensures that all employees are treated with dignity and respect, and concerns are investigated and resolved in line with our principles. The relevant manager will fully investigate the grievance with the assistance of the Human Resources department and work with the employees concerned to identify options for remediation.

Furthermore, external stakeholder feedback is received through our stakeholder engagement processes (see [GRI 2-29](#)) and consumer/customer hotline.

With our Incidents Management and Crisis Resolution Program (IMCR), we have a defined process regarding how to deal with an exceptional situation (see [GRI 3-3 for Product Quality and Integrity](#)). This includes a problem analysis and standardized guidelines. The IMCR also stipulates that all stakeholders concerned must be consulted and involved.



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For more information on our communication on critical concerns, see [GRI 2-16](#).

2-26 a: Mechanisms for seeking advice and raising concerns

The Coca-Cola HBC Group has Ethics and Compliance Officers in each Business Unit from whom employees can seek advice on ethical and lawful behavior. We have a Code of Business Conduct and specific related processes. In case of any violations of our Code, all employees are responsible for raising concerns. This can mean involving the line manager, function head or Ethics and Compliance Officer, or the Internal Audit Department and the Code of Business Conduct Manager.

We have a [Whistleblowing Policy](#) in place to:

- encourage reporting, as required under our Code of Business Conduct, of any suspected fraud or corrupt conduct or any other form of inappropriate behavior, including potential violations of our Code of Business Conduct
- provide guidance on how to raise concerns
- confirm that confidentiality will be maintained and that genuine concerns reported honestly can be raised without fear of reprisals, even if they turn out to be mistaken.

Our independently operated Speak Up! Line (whistleblowing hotline) is available to all employees, customers, and suppliers to confidentially and, if they wish, anonymously seek advice or report any concern related to potential violations of our Code. It can be accessed at any time via phone or internet, and it is available in 25 languages.

All employees who raise concerns honestly and in good faith will be protected against retaliation by the Coca-Cola HBC Group. Any colleague, including senior managers, who retaliates against an employee who has raised concerns under the Code, or who discourages or prevents another employee from making a report or seeking assistance, will be subject to disciplinary action.

Also, as stated in our Supplier Guiding Principles, suppliers who believe that one of our employees, or anyone acting on behalf of the Coca-Cola HBC Group, has engaged in illegal or otherwise improper conduct should report the matter to the company. Concerns

should be raised initially with employee's manager in the Coca-Cola HBC Group or with the Group Chief Compliance Officer at compliance@cchellenic.com, or by using our Speak Up! Line.

2-27 a-d: Compliance with laws and regulations

In CCHBC, there were no instances of non-compliance with laws and regulations during the reporting period for the year 2022, and no fines were incurred as a result.

2-28 a: Significant membership organizations

CCHBC is involved in various organizations (see [website for a complete list of all our memberships](#)). We play an active role in (the board of directors of) the following organizations:

- Association of Swiss Mineral Springs and Soft Drink Producers (SMS): The SMS Association represents the interests of beverage and mineral water producers and their services to the public.
- Promarca: Promarca represents the interests of 100 brand companies in the consumer goods sector in Switzerland and maintains relationships with all relevant stakeholders.
- Beverages site group solution of FCOS: Presidium
- IGORA, Aluminum Recycling: The IGORA cooperative is responsible for a well-thought-out, private collection and recycling concept in Switzerland. CCHBC is a founding and board member of IGORA.
- PET-Recycling Switzerland (PRS): The association PET-Recycling Switzerland (PRS) is responsible for the nationwide separate collection of PET non-returnable beverage bottles. CCHBC is a founding and board member of PRS.
- Interest Group for a Clean Environment (IGSU): As a Board Member, CCHBC supports a litter-free environment through this engagement.



GENERAL DISCLOSURES

STAKEHOLDER ENGAGEMENT (2021)

2-29 a: Approach to stakeholder engagement

In our daily activities, we work and engage with various stakeholders. By stakeholder, we mean all those parties whom we collaborate with or by whom we are influenced today or in the future. Our employees from the various business functions are in close contact with individuals from these groups.

Our key stakeholders are (in alphabetic order): Coca-Cola HBC Group, competitors, customers and consumers, employees, industry associations, local communities and their populations, media, non-governmental organizations, public authorities, suppliers, and TCCC.

As a company, we can only be successful if we liaise closely with our stakeholders along the value chain and within the societies we are part of. In our Route to Sustainability, we recognize that all environmental, social, and economic aspects are ultimately linked to specific stakeholder groups. Understanding their perspectives and expectations and learning from their expertise is essential in managing our impacts.

Since 2017 we have been conducting formalized stakeholder engagements to discuss our sustainability management and evaluate our material topics on a biennial basis. The insights gained are the basis for our materiality assessment, which is structured around our 12 material topics. They are based on the Coca-Cola HBC Group's guidelines (see materiality matrix on p. 6) and have been an integral part of our sustainability management for many years.

In 2021, we asked around 50 external and internal stakeholders (representing customers, suppliers, authorities, associations, NGOs, and employees at the manager level) in an anonymized online survey how relevant it is to them that CCHBC systematically manages each material topic. Additionally, external sustainability consultants from the Swiss consultancy BHP – Bruggen and Partners Ltd. assessed and discussed with us the significance of our impact on the economy, environment, and society in each topic in 2019. The analysis took account of our role as an employer (partially in remote areas in Switzerland) and as a local leader in the non-alcoholic

beverages industry. Also, it reflects the responsibility associated with the representation of one of the world's most powerful brands. To draw a picture that is as objective as possible, the analysis considered direct and indirect effects alongside positive and negative consequences independent of our sphere of influence.

From this process resulted our updated [materiality matrix](#) (p. 6). It features the following dimensions: the importance of our sustainability issues to our stakeholders (on the vertical axis) and the significance of our impacts on the economy, society, and the environment in each topic (on the horizontal axis). All topics and our management approaches to each topic are addressed in more detail in the Sustainability Report.

The conducted survey is a valuable instrument to capture a broad external perspective on our sustainability focus areas. The evaluation is complemented with a regular stakeholder event. The latest took place in November 2022. We invited customers, suppliers and representatives from industry associations, local authorities, and other stakeholders to present our Route to Sustainability and discuss and further develop our efforts. Last year's event focused on water management, emissions, and packaging. We gained valuable insights into our stakeholders' perspectives, learned about their activities and priorities, and harvested ideas for the further development of our approaches. For example, similar to the vision of "zero accidents", the motto for water could be "1 liter of water for 1 liter of produced beverage". This means that water efficiency should continue to be significantly increased. Also, it was suggested that there should be an increased focus on the production of ingredients (e.g. promoting regenerative agriculture).

In the context of the Alliance for Water Stewardship (AWS) Standard (see [GRI 3-3 for Water Management](#)), we again conducted a water-specific survey among stakeholders that are affected by and influence our water management. Water is a core ingredient of our products, and responsible water management remains a key concern of our sustainability strategy. Accordingly, we wanted to receive specific feedback on our water management, mutual challenges, and shared objectives. 24 water experts and local stakeholders such as authorities, water suppliers, wastewater treatment facilities, neighbors, and suppliers participated in the survey. We identified the kind of relationship, level of



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influence, and shared challenges regarding sustainable water management, water quality, important water-related areas, cost development as well as water, sanitation, and hygiene (WASH) topics.

Common challenges and approaches to address them include:

At both sites:

- Control of wastewater quality and quantity: close collaboration with the wastewater treatment facilities
- Protection of the water resources from waste pollution: continuous risk assessment
- Minimization of the use of water and chemicals: close collaboration with suppliers

In Vals:

- Update of information on protection zones
- Protection of aquifer's good status (quality and quantity)
- Flood risk

For all three challenges, we collaborate closely with municipal and cantonal authorities as well as our geologist.

In Dietlikon:

- Quality of potable water (elimination of chlorothalonil and its metabolites)
- Protection of water resources from waste pollution
- Water availability in high season

For all three challenges, we collaborate closely with municipal and cantonal authorities and impacted stakeholders.

Our internal geologist strongly supported us in the development of the Risk Assessment of the Water Catchment. The survey results confirmed that our suppliers needing a significant amount of water for their products and services implement their own risk assessment and mitigation as well as projects to reduce potential pollution and water consumption. As a result of the survey, we started a collaboration with stakeholders to identify possibilities to reduce water-related risks. In a next phase, we will further elaborate the risk assessment of our catchment and assess the expansion of the community of interest.

2-30 a-b: Collective bargaining agreements

There were no collective bargaining agreements in place under the period of review (2022).



NUTRITION

We offer our consumers a wide selection of high-quality and refreshing drinks. We reduce the calorie content of our drinks and provide transparent nutritional information.

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NUTRITION

PRODUCT QUALITY AND INTEGRITY

3-3 a-f: Management approach

Explanation of the material topic and impacts

We offer consumers a wide selection of soft and still drinks (see [Our 24/7 Portfolio](#)). As a beverage manufacturer we must ensure that the quality, safety, and functionality of our products are guaranteed throughout the entire value chain right up to the end-consumer. Ultimately, failures in product safety – particularly safe ingredients – may compromise an individual's health. Managing product quality and integrity well is therefore essential in the responsibility we bear towards our consumers and society at large.

For us as a company, product quality and integrity also means offering the highest quality beverages that satisfy customers' and consumers' expectations in every aspect. In addition to product functionality, quality, safety, taste and design, integrity also includes intangibles such as brand equity. These aspects are fundamental for CCHBC to build consumer trust, maintain market leadership, and generate sales volumes and revenues.



Policies, commitments, and responsibilities

In our [quality and food safety policy](#), we commit to using systems, standards, and procedures to ensure quality and food safety. Our food safety and quality principles set forth that CCHBC meets or exceeds all statutory and regulatory requirements with regard to quality and food safety, verifies and tests the effectiveness of its management systems through internal and external audits and certifications, sets annual targets, and ensures that suppliers and contractual partners commit to the same food safety and quality standards.



The management systems for product quality, safety, and integrity are the responsibility of the Quality, Safety & Environment Manager (member of the SLT) and the manager's team of specialists. They drive and oversee the quality, safety and environmental (QSE) management of the entire company. The systems are maintained and developed nationally and locally by those responsible for QSE and implemented with the help of specialized employees at the bottling plants. Finally, within the set frameworks and procedures, all employees dealing directly with the ingredients, packaging, production, storage, and transport of products share the responsibility for food safety.

Management practices and measures

Compliance with all relevant legal obligations for food safety is the very basis of our quality and safety systems. We are certified to ISO 9001 for quality and FSSC 22000 for food safety. Independent inspectors regularly check our quality, safety and environmental systems, and compliance with the strict Swiss Foodstuffs Act. SGS Switzerland verifies compliance with the ISO 9001 quality standard and the FSSC 22000 standards during the annual monitoring or recertification audits. Furthermore, we are bound by the KORE guidelines (Coca-Cola Operating Requirements). TCCC and cross-border auditors from the Coca-Cola system use unannounced audits. In 2022, these audits to verify compliance were conducted virtually and on-site. On top of that, there is a CCHBC toolkit in place that ensures the right priorities among all relevant leadership layers. The Critical to Quality Preventive Maintenance Matrix (CtQPMM) provides clear requirements to eliminate root causes of repeated quality issues within the Coca-Cola HBC Group.

We accompany the further development of the portfolio with the necessary and, if required, adapted quality



NUTRITION

processes. Accordingly, we took all necessary steps in 2022 to ensure that our self-control concept is carried out for all the innovations introduced to the market, including Costa coffee machines.

We conduct internal product traceability exercises twice a year. Traceability of product ingredients is key in case of a food safety or quality incident. In order to detect our faults or exclude them, we must know which products were delivered to which customers. At the same time, we continuously work towards enhancing the traceability of ingredients, which is much more complex.

In order to be able to react quickly and competently to incidents in product quality, we maintain an incident and crisis management system (IMCR). The IMCR core team, a group of approximately twelve specially trained managers from all functions, meets up on a regular basis (bi-monthly and more often if needed) for a situation analysis and a discussion of current issues and concerns by stakeholders, in particular customers and consumers. In case of an incident, the team members can quickly initiate the necessary measures in their business areas. The IMCR core team is audited by the Coca-Cola

HBC Group and TCCC through regular testing: The team must face various (hypothetical) incidents over a period of two days and solve the problems in a timely manner.

For reviewing the high quality of our products at the point of sale, our sales representatives regularly check the quality of our products using “mystery shoppers” who make anonymous test purchases or visit gastro-nomic establishments. In addition, we receive feedback from customers and consumers via our Customer Care Center or Infoline and track, for example, the number of complaints per million containers sold (see [Key Figures – Nutrition](#)).

In quality management we started preparing for a large project to enhance automatization of our quality processes. The data collection and systematic documentation of the level of automatization in key functions such as production and delivery started in 2022. This review and improvement exercise is driven by the Coca-Cola HBC Group, which allows us to learn from and exchange with subsidiaries in other locations and markets.





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Targets, achievements and evaluation

First and foremost, we have zero tolerance for quality and food safety non-compliance. Additionally, we set ourselves the target of 0.25 consumer complaints per million containers sold for 2022. This target was again achieved in 2022 with a result of 0.19 consumer complaints per million containers sold (see [Key Figures – Nutrition: Product Portfolio and Calorie Content](#)). This was achieved by rigorously following up on corrective actions, such as addressing the issue of Coca-Cola Zero PET bottle thread deformation in Dietlikon and managing the age of products in the market.). The absolute number of complaints has decreased steadily over the last years. The most common reason for complaints is low carbonization due to the age of the product. We are facing two major challenges here: First, as we strive to reduce plastic usage, our PET bottles become thinner, enabling CO₂ to diffuse more easily. Second, product quality depends on storage practices outside our own premises.

We use the certifications, inspections, audits, and feedback processes described above (see [management practices and measures](#)) to verify the effectiveness of our management systems, improving and adapting our approaches as we innovate our products, processes, and technologies. Additionally, our results are regularly benchmarked against the results of the 62 plants in the other 29 countries of the Coca-Cola HBC Group.

GRI 416 CUSTOMER HEALTH AND SAFETY (2016)

416-1 a: Assessment of the health and safety impacts of product and service categories

100% of our product categories are assessed for health and safety impacts. There are no safety impacts associated with our products, and all health impacts are assessed for all products.



416-2 a-b: Incidents of non-compliance concerning the health and safety impacts of products and services

There were no incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of locally produced products within the reporting period that resulted in a fine, penalty, or warning.

HEALTH AND NUTRITION

3-3 a-f: Management approach

Explanation of the material topic and impacts

We are offering a broad portfolio (see [Our 24/7 Portfolio](#)) of soft and still beverages with added sugar, low-calorie and sugar-free options, mineral water, energy and sports drinks, plant-based drinks, as well as coffee. Our products influence the balance of consumers' diet, which is an essential factor of their health. The choice and composition of our products therefore impact personal well-being.



Swiss consumers have been very health-conscious over the past years. The 2022 Monitor Nutrition and Exercise compiled by the independent research company gfs.bern shows that 87% of those surveyed (n = 1,002) thought that a balanced diet was rather important or very important. The number of people evaluating the importance of a balanced diet as very important increased from 35% in 2020 to 45% in 2021 and back to 34% in 2022. The increase in 2021 could be linked to the COVID-19 pandemic and work-from-home guidelines that were removed again in 2022. Despite varia-



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tions over the years, the results show that the majority of Swiss consumers are health-conscious. Within the Coca-Cola HBC Group, this is also reflected in the relatively high sales volumes of Coke Zero in Switzerland. The outcomes and observations confirm our commitments and approaches towards customer health and safety as we work towards fulfilling consumers' expectations while addressing the nutritional recommendations of health authorities in the further development of our portfolio and/or business activities.

Policies, commitments and responsibilities

Recognizing the growing importance of health and well-being as well as the impacts our beverages may have, we are constantly working towards reducing the calorie content in our beverage portfolio. Leading health authorities recommend that individuals should consume no more than 10% of their total daily calories from added sugar. Thus, sugar reduction is a high priority within the Coca Cola system. Through our membership in UNESDA Soft Drinks Europe and in SMS, the association of Swiss beverage and mineral water producers, CCHBC – together with industry peers – has committed to reducing the added sugar content in its portfolio by another 10% by 2025 in comparison to 2019.



The responsibility for R&D lies with TCCC, which makes efforts to change recipes to reduce added sugar. As a franchised bottler, CCHBC receives recipes and syrups from the Coca-Cola HBC Group and has limited influence on formula development. CCHBC engages within the Coca-Cola HBC Group on the topic, however, shares its market insights, and chooses the right formulations for the local market. All the more, we assume our responsibility in our marketing and labeling practices that influence customer choices (see [GRI 3-3 for Responsible Marketing](#)).

Management practices and measures

In our approaches to health and nutrition, we focus on offering a broad and varied selection of drinks, on optimizing our formulas for taste and nutritional value, and on ensuring transparent labeling (see also [GRI 3-3 for](#)

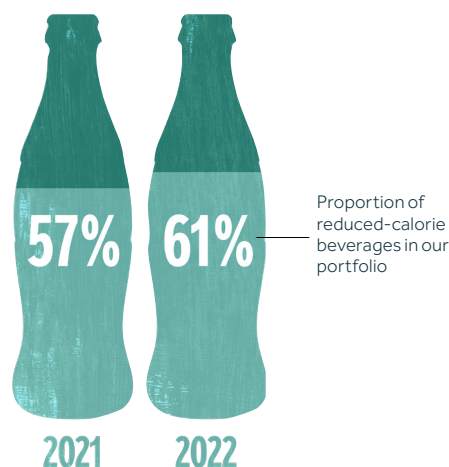
[Responsible Marketing](#)). As the final choice for a product lies with the consumers, our core responsibility is to make healthy decisions easy and provide clear and complete product information.

In our products, we not only work towards decreasing ingredients that are critical from a nutritional value, such as added sugar, but we are also preparing to enrich our beverages with vitamin supplements. With clear nutrition declarations on all beverage packages, including the Guideline Daily Amount (GDA) for an average adult, we give our consumers the opportunity to regulate their calorie intake themselves. Moreover, consumers can obtain additional information about our products and the safety of our ingredients through our [corporate website](#). Evolved Nutrition Labeling (ENL) provides clear and accessible color-coded nutrition information and helps consumers make informed choices.

Targets, achievements, and evaluation

We strive to continually enlarge the selection for our consumers and reduce the calorie content of our beverage portfolio. A clear goal was set through the UNESDA commitment to 10% added sugar reduction in our beverages between 2019 and 2025.

In 2022, the share of low-calorie SKUs increased from 57% in 2021 to 61%. Similarly, the average calorie content by brand and by volumes sold were significantly reduced. These developments are driven through the defined marketing and branding focus on low-calorie SKUs.



Additional disclosure: Calorie content of portfolio

See [Key Figures – Nutrition](#).



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RESPONSIBLE MARKETING

3-3 a-f: Management approach

Explanation of the material topic and impacts

The responsibility for our products relates not only to the type and quality of ingredients and proper processing (see [GRI 3-3 for Product Quality and Integrity](#) and for [Health and Nutrition](#)). Equally, the marketing of a product has a decisive influence on customers and consumers. In the responsible conduct of our marketing activities, we select the addressees carefully, formulate honest and truthful advertising messages, and label our products according to legal obligations and industry standards. For us, these are important factors in building our brand and protecting our company's reputation.

Policies, commitments, and responsibilities

In assuming our responsibility in marketing and sales, we apply uniform marketing principles within the Coca-Cola system aimed at protecting children. CCHBC complies with TCCC's global Responsible [Marketing Policy](#) that was updated in 2022. It postulates that "we will not design our marketing communications in a way that directly appeals to children under 13".

In Switzerland, we have been part of the Swiss Pledge since 2010. Our commitments through this voluntary industry initiative are: 1. Limited product advertising to children under 12 years; only products that meet specific nutritional criteria are advertised. 2. No product-specific communication at primary schools (children under 12 years) unless expressly requested or approved by the school administration for educational purposes.



TCCC's brand management that is responsible for advertising ensures together with Public Affairs and Communications that all advertising complies with these commitments. At a local level in Switzerland, CCHBC is responsible for ensuring that product offerings and placements are implemented according to these guidelines.

Management practices and measures

Our pledges to refrain from advertising to children and young teenagers go beyond legal obligations. We adhere to minimal requirements in terms of labeling and product declarations and adjust and improve nutritional information based on governmental recommendations and industry agreements. In doing so, we also refer to independent external surveys such as the Monitor Nutrition and Exercise compiled by the independent research company gfs.bern. The results in 2022 showed that 57% of the respondents believe that the current nutritional labeling is sufficiently informative.

In 2022 we launched a label-free bottle for our 0.75l Valser mineral springs water. Product information was directly imprinted in the green PET bottle instead of an etiquette. We aimed at reducing the beverage's environmental footprint by saving the material and glue required to produce and attach the label to the bottle. The change did not have any negative impact on the product's quality and safety. However, we agreed with the Swiss authorities on specific sales and packaging requirements for the label-free bottles because the product information is more difficult to read if directly imprinted on the PET bottle. The trial is an example of the challenges and contradictions we must balance in advancing the various aspects of our Route to Sustainability.

Targets, achievements, and evaluation

We are constantly monitoring our compliance with legal and voluntary provisions. On an annual basis, the independent market research company Media Focus checks compliance with our Swiss Pledge commitments (see [GRI 417-2 a-b](#) and [417-3 a-b](#)). In addition, we track our school sales to check our commitment not to sell sugary drinks in primary schools.



NUTRITION

GRI 417 MARKETING AND LABELING (2016)

417-1 a-b: Requirements for product and service information and labeling



The printed packs and labels of all products sold in 2022 had front-of-pack calorie and sugar information, and back-of-pack Guideline Daily Amounts (GDA) information. All significant product and service categories are covered by and assessed for compliance with such procedures.

100% of CCHBC's product categories are covered by and assessed for compliance with such procedures.

417-2 a-b: Incidents of non-compliance concerning product and service information and labeling

There were no major non-compliances with regulations identified during the reporting period. The readjustments related to the label-free Valser bottle in accordance with the Swiss authorities are described in [GRI 3-3 for Responsible Marketing](#).

417-3 a-b: Incidents of non-compliance concerning marketing communications



During the reporting period, no incidents of non-compliance with regulations resulting in a fine, penalty, or warning were registered. CCHBC is fully compliant with the industry's voluntary Swiss Pledge commitment.

OUR PEOPLE AND COMMUNITIES

We support our employees in exploiting their full potential and acting responsibly and safely. We contribute to value creation in Switzerland and are involved in strong charitable partnerships.



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OUR PEOPLE AND COMMUNITIES

INTEGRITY AND ANTI-CORRUPTION

3-3 a-f: Management approach

Explanation of the material topic and impacts

CCHBC conducts all business activities in line with applicable laws and regulations. Integrity and respect for society, business partners, and competitors are of greatest importance to us. Being a good Swiss corporate citizen means having a strong foundation in business ethics and maintaining well-established processes and systems for managing financial and non-financial dimensions of performance, which in turn strengthens our reputation and builds trust. We also continuously work towards establishing our brands in the local markets. Doing so in a fair and respectful manner is essential to the long-term success of our business.



By respecting the dynamics of a free market we contribute to a healthy competitive environment, which inspires us and our peers to constantly innovate and improve our business models and products. Enhanced competition also leads to better products, services, and price-performance ratios for consumers.

Our high standards regarding anti-bribery, anti-corruption, and conflicts of interest are carried into our relationships with third parties. This means, for example, that CCHBC awards contracts according to fair and objective criteria and does not establish business relationships with sanctioned individuals and organizations. This sends a clear signal to our partners. We believe that these values may have a wider positive impact by reinforcing ethical behavior in our society and economic environment.



Policies, commitments, and responsibilities

We have [an Anti-Bribery Policy](#), a Gifts and Entertainment Policy, and a Competition Law Handbook as well as a comprehensive [Code of Business Conduct \(COBC\)](#). They emphasize that compliance and integrity are at the core of the way we do business. On the intranet, all these documents are accessible to all employees.

The Head of Legal and Compliance and his team of experts establish, maintain, and develop internal mechanisms

and frameworks that prevent illegal and unethical behavior and help advance our corporate culture of integrity. They closely collaborate with other functions and monitor regulatory developments. Within the established and functioning frameworks, it is the responsibility of each individual employee to comply with the applicable laws and internal rules when carrying out their activities.

Management practices and measures

The Gifts and Entertainment Policy defines the thresholds up to which employees are allowed to receive and give out gifts without approval and outlines when they need to notify and/or receive specific approval. Approvals are obtained via an online tool, allowing for a smooth process as well as optimal record-keeping of past requests and approvals. The Competition Law Handbook is a core instrument of our management process to prevent anti-competitive behavior. It contains guidelines as well as dos and don'ts relating to competition law. These principles are also reflected, albeit on a less detailed level, in our COBC.



Employees are informed of process and policies on a regular basis. They receive regular and topical training – specifically those with increased exposure. As a general rule, the following training schedule applies:

- COBC e-learning for all employees: every third year
- Anti-bribery training for identified risk zone employees: every year
- Anti-bribery training for selected management population (SLT-1): every year
- E-learning for employees in scope for anti-competitive behavior: every year
- Ad-hoc discussions and ad-hoc in-class training with specific teams in scope for anti-competitive behavior on relevant topics and questions: on a need basis
- Onboarding: New employees receive an introduction to the COBC, anti-bribery, and anti-competitive behavior. In 2022 the Legal and Compliance team produce short videos for this purpose which explain the most relevant COBC topics in short sequences. New commercial employees receive additional training for anti-competitive behavior as part of their onboarding.



Our [Whistleblowing Policy](#) (which is based on the COBC) lays down several options for raising issues and concerns in confidence, e.g., via our Code Compliance Officers





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(and/or Country Legal Manager and/or Country General Manager) or through the Group-wide confidential Speak Up! Line. The latter is managed by a third party and is available to all employees, customers, and suppliers and can be accessed at any time via phone or internet. Further, the COBC defines the procedure in case of suspected breaches of the COBC and other policies. Depending on the job grade of the involved employee as well as on the expected financial impact, either the local team or the Coca-Cola HBC Group internal audit team leads the investigation. The Ethics & Compliance Committee at the local or Coca-Cola HBC Group level decides on the measures based on the investigation's results. All cases are collected by the Coca-Cola HBC Group internal audit, anonymized, and made available to all countries for the annual case study training of senior managers.

Targets, achievements, and evaluation

We have a zero-tolerance policy on corruption as well as any other major breach of our policies. The processes within the Legal and Compliance function, including implementation and communication of the COBC and other key policies, are subject to regular internal audits. The number of legal proceedings, disagreements with third parties, and reported cases of potential misconduct as well as employees' feedbacks are valuable indicators and sources to assess the effectiveness of the established management systems.



GRI 205 ANTI-CORRUPTION (2016)

205-1 a-b: Operations assessed for risks related to corruption

All operations of CCHBC are assessed for risks related to corruption. Our risk register, which is discussed quarterly in SLT meetings, currently does not contain risks related to corruption. We regularly train our employees on corruption matters and have not seen any relevant corruption issues in the past years. In general, the corruption risk in Switzerland is relatively low (Switzerland ranked 7th in Transparency International's Corruption Perceptions Index 2022).

The SLT maintains a comprehensive register of both strategic and business risks. The identification and management of these risks at all management levels is a fundamental prerequisite for our long term success.

The SLT assesses risks and mitigation measures on a quarterly basis. Strategic risks are discussed monthly. The risk register is closely linked to the Event and Crisis Management System (IMCR; see also [GRI 416](#)).

205-2 a-d: Communication and training about anti-corruption policies and procedures

All members of governance bodies and 100% of our employees have been informed about CCHBC's anti-corruption policies and procedures (since all employees of CCHBC work in Switzerland, figures are not broken down by region) and accept those policies as part of their employment relationship. Policies are available on the intranet, and all new employees receive a brief overview on anti-bribery, competition law and data protection during their Welcome Days, and trainings are repeated on a regular basis (see [GRI 3-3](#) for integrity and anti-corruption).

New suppliers need to agree to our SDGs, with include the provision that "suppliers acting on behalf of Coca-Cola Hellenic must comply with all applicable laws dealing with bribery of government officials. (...) the supplier must not transfer anything of value, directly or indirectly, to any government official, employee of a government-controlled company, or political party, in order to obtain any improper benefit or advantage. Suppliers must keep a written accounting of all payments (including any gifts, meals, entertainment, or anything else of value) made on behalf of Coca-Cola Hellenic, or out of funds provided by Coca-Cola Hellenic. (...)" (see also [GRI 3-3](#) for Sustainable Procurement and Supplier Relations).

205-3 a-d: Confirmed incidents of corruption and actions taken

There were no confirmed incidents during the reporting period.

GRI 206 ANTI-COMPETITIVE BEHAVIOR (2016)

206-1 a-b: Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

There were no legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which CCHBC has been identified as a participant. No outcomes of completed legal actions, including any decisions or judgments, are reported as there were no such cases.



OUR PEOPLE AND COMMUNITIES

DIVERSITY AND INCLUSION

3-3 a-f: Management Approach

Explanation of the material topic and impacts



We employ a diverse workforce of roughly 650 employees across Switzerland. Our business benefits greatly from the diverse range of people who work for us, and we actively seek to attract and retain employees with a broad range of backgrounds, skills, and experiences. CCHBC wants to set a good example and to expand opportunities for disadvantaged and discriminated persons in the labor market.

A diverse and inclusive workplace culture at CCHBC can positively impact the attitudes and behavior of our employees in their private social environment. This may have an indirect overall effect on inclusivity and equal opportunities in the local society.



Policies, commitments, and responsibilities

Respect for individuals is at the core of our values, and we foster behaviors that create an inclusive culture. These behaviors are enshrined in our formal [Diversity and Inclusion Policy](#), our [Code of Business Conduct](#), and our [Human Rights Policy](#). Local policies, such as the [Sexual Harassment Policy](#), ensure protection and grievance procedures.

Our Human Resources Director (member of the SLT) and the director's team of human resources professionals, in collaboration with Human Resources Centers of Excellence, are responsible for all our efforts to foster a diverse and inclusive working environment. In developing and promoting our employees, they collaborate closely with our people leaders who know their individual employees better.

Management practices and measures

Since 2016, we have consistently self-monitored gender-equal pay among our employees. Our latest study, performed at the beginning of 2022 and based on Logib, the Federal Office for Gender Equality's equal pay self-test tool, showed an average deviation of 1.1% between

salaries paid to women and men, with women being slightly higher paid than men. Our wage policy is based on objective criteria, where gender does not play a role. We are committed to further improve and maintain equal pay. CCHBC firmly believes that work of equal value should be remunerated with equal pay. Therefore, we offer equal opportunities to all employees, regardless of gender and other diversity aspects, and consider diversity and inclusion to be part of our corporate culture.

Additionally, we are a member of the business association Advance – Gender Equality in Business.



Targets, achievements, and evaluation

We set ourselves targets and track our performance along several key indicators: See [Key Figures – Our People and Communities](#).

GRI 405 DIVERSITY AND EQUAL OPPORTUNITY (2016)

405-1 a-b: Diversity of governance bodies and employees

See GRI [Key Figures – People & Communities](#).

Composition of the SLT (as of 31 December 2022):

By age:

- Under 30 years old: 0%
- 30-50 years old: 83%
- over 50 years old: 17%

405-2 a-b: Ratio of basic salary and remuneration of women to men

See [GRI 3-3 for Diversity and inclusion](#) (information on equal pay).

CCHBC's significant locations of operation are:

Brüttsellen, Vufflens-la-Ville, Dietlikon, Kestenholz, Vals, Zizers.





OUR PEOPLE AND COMMUNITIES

EMPLOYEE HEALTH AND ENGAGEMENT

3-3 a-f: Management Approach

Explanation of the material topic and impacts

We employ a diverse workforce of roughly 650 employees across Switzerland, working in one of the following locations: Brüttisellen, Dietlikon, Kestenholz, Vals, Vufflens-la-Ville, and Zizers. In 2022 our colleagues in Busigny moved to new offices in Vufflens-la-Ville.



We believe that well-trained and engaged employees favor a high product quality and safety, which is crucial for our success. Regarding the local economy, the attractiveness of the workforce on the local labor market and of the business location itself increases with the training and development of our employees. At the same time, the satisfaction of our employees as well as their labor market capability and, accordingly, their ability to continuously secure their own economic independence (job security and prosperity) improve with on-going development of our people.

The health of our employees is our top priority. Our employees in production, warehouse, and sales are particularly exposed to health and safety risks at machines and in road traffic. In addition to the individual suffering caused by accidents and illnesses, our company incurs direct costs (insurance premiums and continued salary payments) and indirect costs for CCHBC (time spent, absenteeism, fluctuation-related costs, or reputational risks) and the economy (health costs, pressure on health and social security systems). Moreover, the employability of our employees and thus the independence of their economic security depends on their short- and long-term physical and mental integrity.



Policies, commitments, and responsibilities

Our People Strategy supports the long-term success of our business by emphasizing workforce engagement and growth behaviors, and developing the capabilities, leadership, and talent that are necessary for the evolution of CCHBC. We adopted a Flexible Working Policy, allowing our employees (depending on their job profile)

to work from home, regardless of COVID-19 provisions. “Be Well” is our well-being framework, which we constantly review and adjust to the needs of the organization. It combines initiatives and services tailored to the physical, emotional, and social well-being of our employees.

CCHBC’s occupational health and safety system is anchored in our [Occupational Health and Safety Policy](#), and we also joined [Suva’s Charter: Save Lives - Say Stop](#) (see [GRI 403-2c](#)). It is the responsibility of the Quality, Safety and Environment Manager (member of the SLT). Our occupational health and safety system is maintained and developed nationally and locally by those responsible for QSE (Quality, Safety, Environment) and implemented with the help of specialized employees at the bottling plants and representatives in Commercial (Qwell) and Valser Service Ltd. Additionally, we set up a cross-functional safety committee composed of over a dozen (senior) managers to increase ownership and personal responsibility. That said, every employee at each level and function in the organization bears primary responsibility for the successful implementation of the program.

Our Human Resources Director (member of the SLT) and the director’s team of human resources professionals, in collaboration with Human Resources Centers of Excellence, are responsible for all our efforts to attract, develop, and retain the best people. With regards to safety, they collaborate closely with our National Health and Safety Manager.

Management practices and measures

Employee engagement

We know that an enabling and socially supportive work environment fosters sustained engagement. We therefore seek to create a culture of well-being that exemplifies our values and enhances productivity and our reputation.

We foster an open culture in which employees are empowered to make decisions at the lowest level possible and can raise concerns with line managers or Human Resources. Moreover, our people in middle management are engaged in a change management community (Guiding Coalition) and provide feedback to the SLT.





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Our well-being framework “Be Well” includes a recognition platform (which showcases different ways of recognition at the line-manager-to-employee level and peer-to-peer level), and personal, financial, and career counselling provided by our external partner Lifeworks as well as flexible working hours and options to work from home. In addition, we have re-introduced additional benefits for our employees with reduced prices for massages once per month.

Following the introduction of “continuous employee listening”, we conduct “Pulse Surveys” to measure employee engagement multiple times per year. The existing “My Voice” survey is complemented with additional shorter, topic-specific surveys. We also continue to benchmark our performance against other subsidiaries in the Coca-Cola HBC Group and to run targeted actions to further improve employee engagement and well-being.

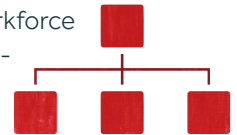
In addition, a “Collaborating for Impact” survey was launched, where our employees had the opportunity to rate their collaboration with relevant functions. Based on the results, targeted actions were initiated.

In 2022 we introduced a new reward and recognition platform called Golden Employee Award. It is a bottom-up platform where employees nominate their colleagues who demonstrated positive behaviors throughout the year.

Moreover, the following activities were initiated or upgraded during 2022:

- Monthly virtual live update calls of the SLT for all employees, including Q&A sessions. This also enhances mutual understanding and ensures a continuous dialogue.
- Swissisus program aimed at sharing best practices, business knowledge and improving career opportunities to our employees/
- Red Talks, series of engaging videos from our employees showing how each of them puts corporate values into practice.
- #swissmagicdecember, series of numerous activities aimed at getting together and celebrating a successful 2022 (Christmas truck, Christmas gift, team parties, guiding coalition event).

Overall, our organization is continuously adapting to the new business trends and the digitalization of our markets. In order to meet these new strategies, we implemented a new organizational structure as part a Coca-Cola HBC Group project. This change did not impact the total size of the workforce engaged; however, it further optimized the number of layers towards a more lean and efficient structure.



Training and development

Having the best people in every position today and tomorrow is crucial to our success. With our People Development Programs, we systematically and effectively develop the relevant skills, capabilities, and growth mindset that we need to be successful in the long run. A key element is the Talent Review Meeting (TRM), in which managers and senior managers discuss developmental actions of their employees. The TRM results form the basis for an individual development plan, which also records the need for further training and implementation progress.

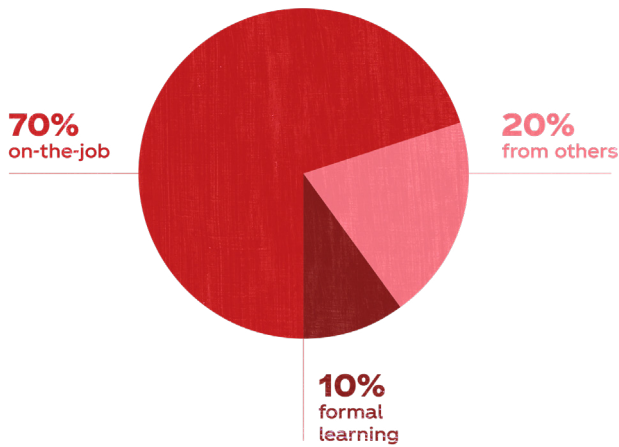


In order to offer our employees on-demand qualification and training opportunities, we maintain a comprehensive range of training opportunities for individual employees and teams. According to our 70-20-10 approach, we help employees to develop with 70% of learning on the job, 20% learning from others, and 10% formal learning – classroom, virtual, online, and self-study. We offer targeted learning programs for each workforce segment. To accelerate the development of our people with leadership potential, we offer experiential learning to build new skills through our Fast Forward Programs (see [GRI 404-2 a-b](#)).





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During the past two years, CCHBC adapted its training and development concept and offering. On our updated e-learning platform we expanded our online course program and introduced a personal learning cloud, facilitating easy and targeted access to learning solutions for our employees. Most of the offered courses are self-paced and allow employees to follow the curricula according to their individual time schedule and learning progress. During 2022, the People and Culture team together with team leaders continued to promote e-learning and our virtual course program. The COVID-19 pandemic certainly gave these developments a boost. However, the primary idea is to provide



access to flexible trainings and to establish a learning culture in which employees themselves take responsibility to steer their career and professional development. And CCHBC supports them on this journey.

Additional opportunities to learn from others are created with an online coaching pool and mentoring platform. On the latter, employees can disclose their field of expertise in which they would like to offer mentoring. This allows employees in search of support to find a suitable mentor. The Group-wide online platform “opportunity marketplace” works quite similarly but focuses on learning on the job. Projects and tasks can be uploaded on the platform, and employees who want to gain experience in this area can apply. Additionally, a tool – based on CCHBC’s six leadership capabilities – provides ideas and advice to increase learning on the job to all employees (e.g. sign up for team projects, participate in customer meetings, etc.).



To ensure a dialogue and timely feedback on agreed development plans and our leadership standards, we have implemented the Performance for Growth (P4G) framework. It comprises informal monthly check-ins and formalized quarterly snapshots between managers and employees to monitor performance, personal development, and demonstrated leadership standards in the quarter under review. In the other direction, managers with a team of three or more receive standardized feedback from their employees on the leadership standards demonstrated on a quarterly basis. There are other tools within the P4G framework for our employees to receive and give feedback.

In the case of employment terminations, we collaborate with an external employee assistance organization (Lifeworks), which provides job placement services on a case-by-case basis. We also offer internal pre-retirement training performed through the pension fund and our external pension fund administrator.

Health and safety

The relevance of good health became especially evident during the COVID-19 crisis. CCHBC could rely on its well-established occupational health and safety system. We maintain a modern safety management system that is implemented in accordance with the ISO 45001 Standard, certified in spring 2022 (renewal every three years) and anchored in our [Occupational Health and Safety Policy](#). We comply with TCCC’s KORE Guidelines (Coca-Cola Operating Requirements), which was confirmed on the occasion of the TCCC Global Audit Organization’s audit of August 2022 in Vals with a score of 90 out of 100. In addition, we are a member of the Beverages Company Group Solution of the Federal Coordination Commission for Occupational Safety, which focuses on the prevention of occupational accidents and diseases.

In the daily management of health and safety, we exchange information with the relevant public authorities and regularly consult with the Federal Office of Public Health (FOPH) and our casualty insurance company (Suva). Legal requirements set out in national, cantonal, and municipal legislation form the basis of our health and safety systems. We ensure legal compliance through our quality assurance process, the mainstay of which is our regular monitoring of all rele-





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vant quality, health and safety, and environmental laws and regulations.



Every accident requiring medical treatment is reported to our casualty insurance company (Suva), so that medical expenses are paid, recorded in our statistics, and analyzed by supervisors and the responsible health and safety managers. Where possible and necessary, they take measures for improvement and prevention, focusing on situations with enhanced risk exposure.

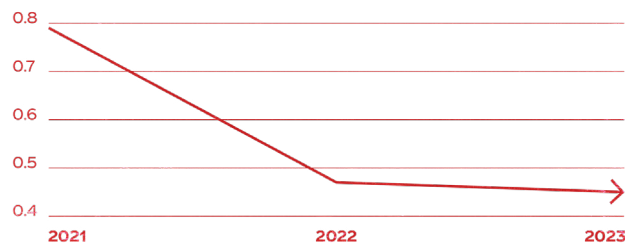
In 2022, CCHBC organized a Safety Day at our two plants in Vals and Dietlikon. Our safety managers also raise awareness for safe behavior and handling of tools and machinery through "Toolbox Talks". In production, line managers conduct regular "Walk the Talk" supervision, observing employees' behavior and giving them direct feedback. Similarly, mutual Behavior-Based Safety (BBS) observations among colleagues are intended to improve the safety culture and to promote safety-conscious behavior in the company. As with other initiatives, BBS is about ensuring that all employees perform their work safely, professionally, and without improvisation.



Targets, achievements, and evaluation

We set ourselves targets and track our performance along several key indicators: See [Key Figures – Our People and Communities](#).

In connection with our long-term vision to operate without any occupational accidents, we set annual measurable occupational health and safety objectives to ensure monitoring, continuous improvement, and compliance with all applicable standards.



Our target to reduce the Lost Time Accident (LTA) rate for 2022 was 0.45 LTA >1 day/100 FTE. With an LTA of 0.47 (also influenced by a slightly lower number of FTEs), we almost reached our target and are satisfied with a significant improvement in comparison to 2021 (0.79 LTA). And although we registered more incidents in comparison to 2021, only three accidents led to an absence of more than 1 day (2021: 5). We view these number as a confirmation of the effectiveness of our occupational safety program. For 2023, we are again setting a goal of 0.45 LTA >1 day/100 FTE.

In our most recent Employee Engagement Survey (October 2022), our Employee Engagement Index remained stable at 82%, mainly driven by collaboration and willingness to help each other. We also identified key pain points in the area of customer centricity and the ability to sustain our level of energy. We continue to work jointly on the identified pain points.



GRI 401 EMPLOYMENT (2016)

401-1 a-b: New employee hires and employee turnover

Total number and rate of new employee hires:

	Women		Men	
Under 30	18	2.7%	44	6.7%
Between 30–50	26	3.9%	53	8.0%
Above 50	2	0.3%	5	0.8%

Total number and rate of employee turnover:

	Women		Men	
Under 30	7	20.6%	11	13.6%
Between 30–50	20	20.2%	50	12.9%
Above 50	1	4.3%	6	12.4%



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Note: Turnover is defined as leavers who were on permanent contract and left (no restructuring this year). See also [Key Figures – Our People and Communities: People Development](#).

GRI 402 LABOR/MANAGEMENT RELATIONS (2016)

402-1 a-b: Notice periods regarding operational changes

Minimum number of weeks' notice typically provided to employees and their representatives prior to the implementation of significant operational changes that could substantially affect them is 8 weeks.

There are no collective bargaining agreements in place.

GRI 403 OCCUPATIONAL HEALTH AND SAFETY (2018)

403-1 a-b: Occupational health and safety management system

An occupational health and safety system is implemented at CCHBC (see [description of the management approach for occupational health and safety above](#)). It covers all employees, contractors, and visitors in our facilities.

- As a subsidiary of the Coca-Cola HBC Group, we are required to implement ISO 45001 and to be compliant with TCCC's KORE requirements (see [description of the management approach for occupational health and safety above](#)).
- The most important legal requirements in Switzerland are summarized in an index provided by FCOS. CCHBC carries out a monthly reconciliation to see if there have been any changes.
- The documentation of our occupational health and safety management system in BMS (Business Management System) is continuously reviewed and updated. It contains the required documentation according to FCOS, ISO 45001, and KORE. At least every two years, a notification with a request for review is dispatched by the system.

403-2 a: Hazard identification and risk assessment

To facilitate systematic hazard identification, the company is divided into work areas with different activities,

machines, and processes. Employees are asked by the safety specialist about hazards at their workplace. Together with the responsible team leaders, solutions are developed and measures implemented. Risk assessments are performed and documented using Excel templates. After completion, these risk assessments form the basis for future reviews. The results of the risk assessments, checklists, and action plans must be kept by the local Health and Safety Expert (HSE) for 11 years. Results of internal and external audits, recorded in our internal tool, and workplace observations are likewise grounds for improvement measures.

Risk assessments are reviewed at least every three years. The frequency depends on the risk probability, exposure, and existing prevention measures. An inspection may also become necessary due to the following circumstances:

- Extent of risk and hazard, frequency indication pursuant to compliance modules
- Changes of environmental conditions, procedures, processes, machines, or new production lines
- Incidents indicating insufficient hazard identification or risk prevention
- Input from the Coca-Cola HBC Group Call for Action due to an accident in a similar setting

Internal Health and Safety Specialists support the implementation, constantly review the health and safety processes, and exchange information on current topics on a weekly basis. Their role includes:

- Responsibility for advising and training on occupational health and safety, as well as planning and documenting internal and external training, information, and activities in their sphere of influence
- Leading risk assessments, including the development of action plans and monitoring of implementation
- Participating in the investigation of incidents and near-misses
- Conducting internal audits and participating in external audits
- Monitoring accident statistics and reporting on safety (accident statistics, review of the achievement of annual targets, proposals for new annual targets etc.)
- Defining safety rules and protective measures in consultation with line managers and employees



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Based on the risk assessments, improvement measures are formulated, assigned, and implemented with a set deadline. Responsibility is usually assigned to the line manager. However, it is the duty of every single employee to remedy defects immediately if possible or report them. In general, a great deal of effort is put into identifying and eliminating weaknesses. Such notifications by employees, also on near-misses, are therefore highly appreciated. Our BBS system is also useful for this purpose. By eliminating deficiencies or improving the working environment, employees are encouraged to report further deficiencies. In this way we continuously strive to grow our safety culture.

403-2 b: Reporting of work-related hazards

Employees participate in audits and risk assessments relating to health and safety management at CCHBC. Improvement memos are an integral part of the improvement process, which is open to every employee. If an employee has an idea, they are welcome to provide inputs in digital form. The switch from paper form to a new digital solution in 2022 was possible because CCHBC provided each employee with their own mobile phone. The new digital form helps to provide a much more active source of information, e.g., it is now possible to add photos. Inputs are evaluated and answered. Employees are encouraged to report near-misses and dangerous situations, as this information is valuable for the continuous improvement and revision of our safety management system. Everyone has the right to say STOP when a life is in danger. Furthermore, BBS promotes personal responsibility and care.

Any observations, concerns, or incidents may be reported (anonymously) via the Speak Up! Line and within the pre-defined whistleblowing process. The internal [Whistleblowing Policy](#) gives employees all rights to protect themselves from potential reprisals (see [GRI 2-26 a](#)).

403-2 c: Policies and processes for workers to remove themselves from potentially hazardous situations

In Switzerland, employees are protected by law, which requires employers to do everything possible to protect their employees (Art. 328 para. 2 OR and Art. 82 para. 1 and 2 UVG). By signing the Suva Charter, CCHBC

additionally commits to defining and informing about relevant lifesaving rules within its operations. CCHBC also makes clear that no activity is important enough to risk getting injured, and by signing the [Suva Charter](#), employees have the right to interrupt any activity that endangers health and safety in case of doubt.

TCCC has developed 14 Life Saving Rules with a detailed catalogue of criteria that all bottlers worldwide must comply with. The development is tracked online and reviewed on a quarterly basis.

403-2 d: Investigation of work-related incidents

Every accident requiring medical treatment is recorded in our statistics, reported to our casualty insurance company (Suva), and investigated by our responsible health and safety managers as quickly as possible. An accident event can result in a renewed review of the risk assessment and trigger additional measures if necessary. This further improves safety and prevents similar incidents in the future.

403-3 a: Occupational health services

See [GRI 3-3 for Employee Health and Engagement](#) and [GRI 403-2 a](#).

403-4 a-b: Worker participation, consultation, and communication on occupational health and safety

Processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system are presented in [GRI 3-3 for Employee Health and Engagement](#) and [GRI 403-2 a-d](#).

There is a cross-functional and company-wide Safety Committee and a plant-level Behavior-Based Safety Steering Committee. The latter meets on regular basis and carries the topics further into the individual teams.

A special role is played by our local occupational safety specialists, i.e., safety officers, paramedics, and contact persons for hazardous substances. They influence the behavior of their co-workers by way of the Toolbox Talks (see description [GRI 3-3 for Employee Health and Engagement](#)).





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GRI 404 TRAINING AND EDUCATION (2016)

404-1 a: Average hours of training

Average training hours per employee in 2022: 16.5 h

Employees by gender:

Women: 17.2 h

Men: 16.3 h

By employee category (workforce segments):

Other(Professionals, Supporters and Troopers): 12.8 h

Front Line Leader: 41.4 h

Change Leader: 21.2 h

Top300: 42.7 h

Top40: 28.8 h

404-2 a-b: Programs for upgrading employee skills and transition assistance programs

CCHBC's training and assistance programs to upgrade employee skills encompass the following offerings:

Professional education programs:

- Leadership Trainee Program
- Apprentice Program

Leadership training:

Fast Forward Programs for various leadership segments to train leadership skills and various curricula to prepare for or support adaptation to new leadership roles:

- Fast Forward 1, Fast Forward 2 and Fast Forward 3 (depending on hierarchy level).
- "Passion to Lead" is a Learning and Capabilities Center of Expertise (L&C CoE) Core Program Curriculum specific to the Front-Line Leader workforce segment focused on adapting to the new role after promotion in the initial 3 to 18 months in the role.
- "LEAP" is a L&C CoE Core Program Curriculum specific to the Change Leader workforce segment focused on adapting to the new role after promotion in the initial 3 to 18 months in the role.

Skill trainings:

- L&C CoE Core Program Curriculum specific to each workforce segment focused on adapting after promotion a) in the initial 3 to 6 months and b) 6 to 18 months in the role.
- Sales Academy aimed at increasing functional skills of our Business Developers and Front-Line Leaders.

- Supply Chain academy aimed at increasing functional skills of various chain employees.

Assistance and pre-retirement programs:

In the case of employment terminations, we collaborate with EAP, which provides career counselling and job placement services on a case-by-case basis. We also offer internal pre-retirement training performed by the Pension Fund and our external pension fund administrator.

404-3 a: Performance and career development reviews

618 employees at CCHBC received a performance and career development review in 2022.

Percentage by employee category:

- Supporters & Troopers and Professionals: 82.0% (507)
- Front Line Leaders: 9.4% (58)
- Change Leaders: 6.8% (42)
- Top300: 1.6% (10)
- Top40: 0.2% (1)

The total number of employees differs, since reviews are done over the full year 2022 and not just on the reported headcount as of 31 December 2022, which is the key date for other indicators reported in the [Key Figures – Our People and Development](#).

SOCIAL ENGAGEMENT

3-3 a-f: Management Approach

Explanation of the material topic and impacts

Our business success depends on the strength and well-being of the communities in which we operate. Our local communities are primarily the municipalities we work in, but also Swiss society and the Swiss economy as a whole (see also [GRI 3-3 for Direct and Indirect Economic Impacts](#)). Here we can generate social and economic benefits, for example through community projects and initiatives, as well as with charities. It's what makes our local anchoring even more valuable.





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Close and transparent relationships with all our stakeholders are essential (see [GRI 2-29](#)). Trust is the foundation of our relations with customers, consumers, employees, neighbors, institutions, and business partners which we build through the responsible and sustainable management of our business.

Policies, commitments, and responsibilities

Social engagement encompasses a broad set of activities and topics. It is manifested in the implementation of our various commitments related to our Route to Sustainability (see management practices and measures below). In terms of specific community investments and engagements, we have chosen to focus on the following aspects: diversity and inclusion, community well-being, and environmental and water stewardship. Our support to communities is led and coordinated by our Corporate Affairs & Sustainability function (member of the SLT).

Management practices and measures



A key foundation of our social engagement is the management of our relations with local communities. In our daily activities we are in exchange with many stakeholders. We maintain specific platforms and formats to regularly receive external feedback and inputs (see [GRI 2-29](#)), which help us develop our role in local communities. In our local engagements for community well-being, we contribute to the following initiatives:

- As part of our partnership with the Swiss Red Cross (SRC), we were the exclusive beverage sponsor of three Swiss Red Cross Gala charity events where funds were raised for the causes "strengthen vulnerable people" and "winter relief". For more information see Charity Events on SRC's website.
- On national Clean-up Day in September 2022, about 40 employees of CCHBC together with the ambassadors of the Interest Group for a Clean Environment (IGSU) collected litter along local bodies of water in Vals and Brüttisellen. For more information see our website.
- We sponsored several local events and festivities in the fields of sports, education, and culture (e.g. football tournaments and village fairs). In 2022, we supported the local football club in Brüttisellen with financial, in-kind, and product contributions. We also donated beverages to the local music festival "Piazza Dietlikon".

- For many years, we have been donating beverages close to the best-before date to the charitable organization "Tischlein deck dich". The organization distributes them to less privileged people in Switzerland. In addition, we donated over 220 liters of beverages to refugee aid for Ukraine in the reporting year.
- With the "Valser Fund", we support local projects in Vals for the protection of the cultural and historical heritage of the Valser region. The management of the Valser Fund started its work on in 2012 and consists of a representative of the municipal council of Vals, a representative of Valser, a representative of the business community (tourism sector), and two persons elected by the municipal assembly. In 2022 we supported 16 local projects with a total of almost CHF 88,000 to enhance the attractiveness and well-being of the local community in Vals.

In managing our environmental footprint, we conduct regular impact assessments, including specific assessments in the area of water stewardship (see [GRI 3-3 for Packaging, Recycling and Waste Management](#), [GRI 3-3 for Emissions and Energy](#), [GRI 3-3 for Water Management](#)). In 2022 we conducted a survey focusing on water topics, in which we specifically included neighboring communities of our two production plants.

We assess our overall (socio-)economic impact in Switzerland on a regular basis (see [GRI 203-2](#)).

Targets, achievements, and evaluation

Every year, we want 10% or more of our employees to participate in our corporate volunteering projects. We did not achieve this target for the reporting year, as some planned activities could not be carried out in the beginning of 2022 due to COVID-19.



All our community engagement activities are tracked and reported in a dedicated monitoring tool. In case external and internal stakeholders want to raise concerns or report potential cases of misconduct, we maintain a whistleblowing process through our Speak Up! Line (see [GRI 2-26 a](#)).





OUR PEOPLE AND COMMUNITIES

GRI 413: LOCAL COMMUNITIES (2016)

413-1 a: Information on local community engagement, impact assessment, and development programs

See [GRI 3-3 for Social Engagement](#).

DIRECT AND INDIRECT ECONOMIC IMPACT

3-3 a-f: Management Approach

Explanation of the material topic and impacts

We've been present in Switzerland since 1936. As the market leader in Switzerland's non-alcoholic beverage industry, our direct and indirect economic impact is significant. We contribute to creating value and prosperity in local communities by creating jobs, paying taxes, and purchasing products and services from third parties in Switzerland. Our business activities also have indirect effects, for example through product or process innovations or decisions about in- and outsourcing.

Policies, commitments, and responsibilities

CCHBC is committed to creating value in Switzerland despite the comparatively high costs in the country. More than 80% of our beverages are produced locally in Dietlikon and Vals, and 95% of the ingredients we use are provided by Swiss suppliers, e.g. drinking and mineral water, carbon dioxide, and sugar.

Management practices and measures

We are part of the CCHBC Group, one of the leading bottlers of The Coca-Cola Company. With a sales volume of over 2 billion units, its production and distribution centers serve a population of approx. 615 million people across 29 countries every year. In Switzerland, our approximately 660 employees bring roughly 300 million liters of beverages to the market every year to refresh Swiss consumers. We are constantly working towards improving our processes and practices for more sustainability in our social and natural environment.

Targets, achievements, and evaluation

To better quantify our indirect economic impact, we repeatedly assigned the consulting agency Steward Redqueen to conduct a study on the socio-economic effects of the Coca-Cola system in Switzerland. The authors analyze all our economic activities related to production, packaging, marketing, and distribution. They calculate the direct and indirect private income as well as the tax revenues generated by the Coca-Cola system. Key findings of the third edition released in 2019 are listed in [GRI 203-2 a-b](#).

We are committed to renewing the socio-economic study regularly.

GRI 201 DIRECT ECONOMIC IMPACTS (2016)

201-1 a-b: Direct economic value generated and distributed

Consolidated financial information is disclosed at the Coca-Cola HBC Group level only, as CCHBC is a wholly owned subsidiary of the Coca-Cola HBC Group (see [GRI 2-2 a-c](#)).

Some information on our value generation can be derived from disclosed KPIs – such as number of employees or production volumes – in the [Key Figures](#).

GRI 203 INDIRECT ECONOMIC IMPACTS (2016)

203-2 a-b: Significant indirect economic impacts

The fourth socio-economic impact analysis conducted in 2023 found that CCHBC contributes CHF 833 million to local value creation in Switzerland. 78% of our total sales volume were produced in our production sites in Dietlikon and Vals. For every Swiss franc spent on Coca-Cola beverages, 0.72 Swiss francs stay in the country in the form of taxes, salaries, and profits – thus supporting the creation of 8,352 jobs across the value chain. The main findings of the study can be found on our [website](#).

The socio-economic impact analysis concludes that the Coca-Cola system's total direct and indirect contribution equals 0.11% of Switzerland's GDP. The results are not further benchmarked against other findings.

WATER USE AND STEWARDSHIP

We protect our most important natural resource and use it as efficiently as possible.



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WATER USE AND STEWARDSHIP

WATER MANAGEMENT

3-3 a-f: Management Approach

Explanation of the material topic and impacts

Water stewardship forms a crucial aspect of our responsibility as a beverage manufacturer, influencing our business model and daily activities. Water is our primary ingredient and is central to our manufacturing process. Safe, good quality, accessible water is essential to the health of people and ecosystems, sustaining communities and supporting economic growth. Our two bottling plants use water from municipal water suppliers (Dietlikon and Vals) and from an artesian aquifer, i.e. groundwater (Vals). Wastewater is sent to municipal wastewater treatment plants. In managing water stewardship, however, we must also consider water impacts beyond our operations and direct use of water. Virtual water is also contained in core ingredients and, to a lesser extent, in packaging.

Policies, commitments, and responsibilities



In our Environmental Policy, we commit to conserving watersheds by saving water, treating wastewater, and implementing water stewardship standards. In our Water Stewardship Policy, we commit to continuously decrease the amount of water used, to eliminate or mitigate environmental and social risks linked to the use of water, and to work and engage with suppliers, peers, NGOs, communities, and other stakeholders to understand their impacts and expectations and to build strong partnerships for sustainable water management.

Environmental management, including water management, is the responsibility of the Quality, Safety & Environment Manager (member of the SLT) and the manager's team of experts. It drives and oversees the quality, safety and environmental (QSE) management of the entire company. We are certified to ISO 14001 for the environment and to the Alliance Water Stewardship Standard for water management. The systems are maintained and developed nationally and locally by those responsible for QSE and implemented with the help of specialized employees at the bottling plants.

ISO 14001



ALLIANCE FOR
WATER STEWARDSHIP

Management practices and measures

We ensure legal compliance with relevant national, cantonal, and municipal legislation through our quality assurance process, the mainstay of which is our regular monitoring of compliance with all relevant quality, health and safety, and environmental laws and regulations. We also consult regularly with the Federal Office for the Environment (FOEN) and cantonal law enforcement entities and other authorities. For monitoring regulatory changes, we use the "lexonline" tool of Sanu, a Swiss-based sustainability services provider. Proof for internal and external stakeholders that we comply with Swiss legislation and the EU Water Framework Directive is provided by the Alliance Water Stewardship (AWS) certificate.

For the third time in 2022, our two bottling plants have been Gold Standard certified by AWS. As an implementer of its standard, CCHBC applies best practices to achieve good water stewardship that improves site water performance and contributes to wider sustainability goals. The AWS Standard offers a credible, globally applicable framework for major water users to understand their own water use and impacts and to work collaboratively and transparently with others for sustainable water management within the wider water catchment context. The label is a seal of quality for sustainable use of (mineral) water. In Switzerland, we are the only bottler that meets the high AWS requirements.



To achieve our commitment in promoting sustainable water management, we work closely with stakeholders including authorities, water suppliers, wastewater treatment facilities, neighbors, and suppliers. We partner with local communities, NGOs, and government bodies to increase awareness of water protection measures and foster initiatives related to sustainable water management. In 2022, we conducted a survey





WATER USE AND STEWARDSHIP

on water issues and our water management among relevant stakeholders – specifically, representatives of interested parties at our two production sites in Dietlikon and Vals – to learn more about their challenges and expectations as well as perspectives on our activities (see GRI 2-29). Furthermore, we collaborate with suppliers to understand their water footprint and promote and help implement efficient water management solutions. These interactions are beneficial to us, as we gain a wider perspective on water issues beyond technical aspects.

We are convinced that we achieve greater impact by working together with our peers and partners. We are involved in industry-wide initiatives to promote sustainable water management practices and drive progress towards achieving shared goals. For example, we participate in collaborative efforts to exchange non-competitive water stewardship practices and support the ongoing review and development of water standards and policies.

Our plants in Dietlikon and Vals undertake various reviews to ensure the sustainability of the water supply, including a regular Source Vulnerability Assessment (SVA). It is conducted in collaboration with independent experts and consultants and encompasses annual water footprint assessments, water map and water balances, and biannual risk assessments. We regularly certify our Source Water Protection Program (SWPP). It is a TCCC requirement to gain a clear understanding of where our water comes from, the amount of water available, its quality, water infrastructure condition and needs, policies that govern water, and more. As such, SVA and SWPP are valuable instruments to determine the current and future stress on the water supply. The SVA was recertified in 2022 for both plants. In Dietlikon, the cantonal authorities inspected our production site regarding water and chemical management as well as waste handling.



We continued our efforts to reduce our water consumption and wastewater volumes. However, as there were restrictions due to COVID-19 until spring 2022, some planned projects were still on hold or postponed to 2023. We worked on but did not complete the following projects in 2022:

Production plant in Dietlikon: Water used to cool vacuum pumps: The flow and temperature parameters achieved for water renewal were optimized. Examples per line:

- RGB and KEG line: Water flow was reduced from 2,400 l/h to 600 l/h (for RGB) and from 240 l/h to 48 l/h (KEG) resulting in annual savings, depending on production hours, of up to 936 m³ water for RGB and 46 m³ for KEG. Water from these lines is collected in industrial tanks and recycled. This project was completed in 2021.
- PET line (high speed): Water used to cool the vacuum pump is collected and cooled again by a heat exchanger where it can be re-used for cooling the vacuum pump (closed cycle). For this cycle, the threshold for water renewal was enhanced from 20 °C to 21 °C resulting in annual water savings, depending on the production hours, of up to 1,117 m³. Water from this line is not collected for further use due to space constraints.

Further activities are planned in the Syrup room in Dietlikon in 2023:

- Fewer rinse water samples: Tanks are filled with about 800 liters of beverage water after the caustic cleaning for a rinse water sample. In the CIP (Cleaning in Place) program, we do not take a rinse water sample. By omitting this step, we avoid another load of water to rinse the tanks with potential water savings of 80 m³ per year.
- Reduced flushing: Syrup tanks do not need to be flushed in between cleaning programs. By installing a button to deactivate automatic flushing, we can save approximately 1 m³ of water per flush. As a result of the deactivation button, we expect to save up to 200 m³ water per year.



Production plant in Vals:

- Optimization of rinsing (for fillers of PET mineral water): An automatic system to regulate rinsing time was implemented. As a next step, we will evaluate if the targeted reduction in water usage can be achieved.
- RGB circulation system: A vacuum pump was installed that allows us to circulate (e.g. reuse) some water. We continue to work on various other ideas to reduce and recycle our water usage in remaining production steps.



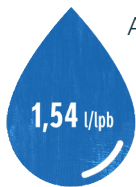


WATER USE AND STEWARDSHIP

Targets, achievements, and evaluation

We track water use and wastewater volumes at our bottling plants in Dietlikon and Vals and set ourselves annual and long-term targets to continuously reduce both figures. Our 2022 target for our plants' water intensity ratio was 1.54 l/lpb.

With the continuation of the COVID-19 pandemic until spring 2022, the RGB and KEG lines in Vals and Dietlikon did not run as frequently as in previous years but more often than in 2020 and 2021. Thus, water consumption was much higher but has yet to reach the pre-pandemic level.



Although it remained difficult to forecast production volumes in 2022, we achieved a low water intensity ratio of 1.54 l/lpb (2021: 1.55 l/lpb) at our two bottling plants, which corresponds with our target.

To evaluate our management approaches we draw on a set of various mechanisms:

- Environmental management system ISO 14001: Our two bottling plants perform materiality and impact assessments, target setting, and management reviews of the effectiveness of the management system regarding all relevant environmental impacts.
- Internal audits: The reviews of our water management conducted by our production plants in Dietlikon and Vals are subject to our internal audit procedures.
- External audits: Independent inspectors regularly check our quality, environmental, and safety systems. Moreover, we are bound by the KORE Guidelines of TCCC. These guidelines on quality, environmental and occupational safety go beyond the compliance obligations as stated in the ISO 14001: 2015 Standard (Chapter 6.3.1). TCCC and cross-border auditors from the Coca-Cola system verify compliance through unannounced audits or audits announced on short notice. In 2022, TCCC's Global Audit Organization conducted an unannounced quality, safety, and environment audit in our plant in Vals.
- Benchmarking: Our results are regularly benchmarked against the results of the other 62 plants in 29 countries of the Coca-Cola HBC Group.



GRI 303 WATER AND EFFLUENTS (2018)

303-1 a: Interactions with water

As a producer and bottler of non-alcoholic beverages, water is a crucial resource for CCHBC. Besides processing water in our products, we mainly use water in our rinsing and cleaning processes.

For details regarding water withdrawal, discharge, and consumption, see [GRI 303-2 a](#), [303-3 a-d](#) and [303-4 a-e](#).

303-1 b: Approach to identify water-related impacts

See description of management approach in [GRI 3-3 for Water Management](#).

We conduct various analyses using the Aqueduct Water Risk Atlas to identify water-related impacts as well as High Conservation Value area mapping to assess the quality of the environmental habitat. We also publish an Annual Geology Report for Vals, and in 2017 we conducted a study with hydrogeologists from an external service provider. Through the renewed Source Vulnerability Assessment (SVA) for our Source Water Protection Program (SWPP) in 2022, we gained additional insights on our actual and potential water impacts. The purpose of an SVA is to manage source water to protect product quality, to ensure the sustainability and supply continuity of water, and to ensure accurate identification, assessment, and mitigation of risks to water supplies used.

The aim of the SWPP is to ensure the continuity and sustainability of the water supplies of our bottling operations. The SWPP deals with the identification of possible hazards, assessment of the related risks, and elaboration of adequate mitigation plans.

303-1 c: Approach to address water-related impacts

We conduct water stress audits at our suppliers' locations.

Our water usage affects the local communities in which we operate. We are therefore in close contact with relevant authorities, e.g. regarding our consumption and concessions. Water management was also a subject covered in our latest stakeholder dialogue that focused on environmental impacts, and we conducted a topical stakeholder survey on water in 2022 (see [GRI 2-29](#)).





WATER USE AND STEWARDSHIP

In 2022, 47 business partner locations were audited. The results showed that in locations with higher risks of water stress, products are manufactured that are not water intensive (e.g. packaging material).

303-1 d: Process for setting water-related goals in each area with water stress

Switzerland is not considered an area with water stress.

Nevertheless, we define specific water-related targets for CCHBC based on forecasted production volumes as well as planned projects and business changes, and we track our water consumption (see description of management approach in [GRI 303](#) and [Key Figures – Water Use and Stewardship](#)).

303-2 a: Management of water discharge-related impacts (minimum standards)

Wastewater treatment is strictly regulated in Switzerland, and 100% of our wastewater is treated in municipally owned wastewater treatment plants (WWTP).

303-3 a-d: Water withdrawal

Information on water withdrawal from all areas: See [Key Figures – Water Use and Stewardship: Water](#).

Water withdrawal by sources:

- Surface water: not applicable.
- Groundwater: Dietlikon: 328,729 m³; supplied by the municipal water supplier
- Seawater: not applicable.
- Produced water: not applicable.
- Third-party water: Vals (artesian sources): 40,342 m³ (plus extracted water: 94,455 m³)

Please note: Switzerland is not considered an area with water stress. Therefore, no water is withdrawn from areas with water stress.

Thereof:

- In Dietlikon: only freshwater
- In Vals: mainly water other than freshwater due to production of highly mineralized natural mineral water

Information on data collection and methodologies: Our many data sources include online measurements, water meters, and invoices. Moreover, we compile

monthly water balance sheets and investigate significant deviations.

303-4 a-e: Water discharge

Information on water discharge from all areas: See [Key Figures – Water Use and Stewardship: Effluents](#).

Water discharge by types of destination:

- Surface water: 0
- Groundwater: 0
- Seawater: not applicable
- Third-party water: 184,722 m³
- Thereof, no water is discharged to freshwater areas (i.e., 100% other water discharge).

Please note: Switzerland is not considered an area with water stress. Therefore, no water is discharged to areas with water stress.

Substances of concern for which discharges are treated:

- The ISO 14001 and internal audits confirm that no substances of concern are discharged from our plants.
- Detailed analyses of chemicals used and risk assessments are available. We also constantly exchange information with our suppliers and make sure that safety data sheets are up to date.

Information on data collection and methodologies:

Data from municipal wastewater treatment plant, annual wastewater analysis, online monitoring of pH value and temperature.

303-5 a-d: Water consumption

Information on water consumption for all areas: See [Key Figures – Water Use and Stewardship: Water](#).

Additional information:

- Water stress: Switzerland is not considered an area with water stress. Therefore, no water is consumed from areas with water stress.
- Water storage: We have water tanks in our production plants in Dietlikon and Vals. There were no significant changes during the reporting year.

Information on data collection and methodologies:

Our many data sources include online measurements, water meters, and invoices. Moreover, we compile monthly water balance sheets and investigate significant deviations.

EMISSIONS REDUCTION

We produce, distribute and refrigerate our beverages as energy-efficiently as possible, using renewable and clean energies.



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EMISSIONS REDUCTION

EMISSIONS AND ENERGY

3-3 a-f: Management Approach

Explanation of the material topic and impacts

Through its business activities, CCHBC causes GHG emissions that pollute the environment and contribute to global warming and climate change. These developments affect our planet's ecosystems, leading to extreme weather events and environmental hazards which have negative consequences for the livelihoods and health of people and societies. As a company, we rely on nature's services and the availability of natural resources. Protecting the environment is therefore a key pillar of our long-term success, and we have embedded this belief in our corporate strategy and policy.

Our direct energy use and CO₂ emissions are linked to our bottling plants, to remote properties such as the headquarters in Brüttisellen or our warehouses, and to our fleet of delivery, sales, and management cars. Additionally, our indirect energy use and CO₂ emissions stem from purchased electricity in the above-mentioned facilities as well as from the transport of our beverages, which is managed by our strategic third-party logistics provider. Indirect CO₂ emissions also come from our fleet of cold drink equipment – i.e., coolers, vending machines, and dispensing equipment – in operation at our customers' premises, the primary and secondary packaging, and the ingredients we use for our beverages.

Policies, commitments, and responsibilities

In our Environmental Policy and Climate Change Policy, we commit to reducing our greenhouse gas emissions and energy consumption. We want to achieve steady improvement in meeting our environmental standards while working to minimize negative impacts on the environment across the entire value chain as we grow our business. We want to do so by including environmental strategies and objectives in our business planning process, identifying material environmental aspects, setting targets, monitoring our performance, and working with partners to advance environmental stewardship awareness and to mitigate and adapt to climate change.



Environmental management, particularly energy and emissions management, is the responsibility of the Quality, Safety & Environment Manager (member of the SLT) and the manager's team of specialists. It drives and oversees the quality, safety, and environmental (QSE) management of the entire company. We are certified to ISO 14001 for the environment. The systems are maintained and developed nationally and locally by those responsible for QSE and implemented with the help of specialized employees at the bottling plants.

Management practices and measures

Our focus in the mitigation of climate change impact is on optimizing not only production infrastructure and processes, but also our logistics, commercial, and cold drink equipment fleet. With our logistics partner Camion Transport, we are constantly looking for ways to reduce the fuel consumption of our fleet of delivery, sales, and management cars. Moreover, in our capital expenditure assessment process we take hard (carbon price and total cost of water) and soft (water and energy savings) environmental aspects into account (CAPEX Accounting for Sustainability).

As a basis, we ensure legal compliance with relevant national, cantonal, and municipal legislation through our quality assurance process, the mainstay of which is our regular monitoring of all relevant quality, health and safety, and environmental laws and regulations. For that purpose, we use the "lexonline" legal compliance tool of Sanu, a Swiss-based sustainability services provider. In our daily business, we consult with authorities including the Federal Office for the Environment (FOEN) and cantonal law enforcement entities.

At our two bottling plants, our efforts to enhance energy and greenhouse gas efficiency are supported by a moderator from the Energy Agency of the Swiss Private Sector (EnAW). For both our plants in Dietlikon and Vals we have entered into binding target agreements with EnAW and the Swiss Federal Office of Energy. We received the CO₂ Optimised Swiss Climate label in 2022 for CCHBC for the third and the CO₂ Neutral by Swiss Climate label for our Valser mineral springs for the fifth consecutive year. We have sourced renewable energy for our electricity providers at all locations, including the two plants, since 2020.





EMISSIONS REDUCTION

Our efforts to reduce our energy consumption and emissions continued in 2022. However, as the COVID-19 pandemic lasted until spring 2022, some planned projects were stopped or moved to 2023.

In Dietlikon, the glass bottle washer underwent an in-depth analysis for potential energy reduction. As a result, the heating time was shortened by 2 °C and the caustic bath temperatures by 4 °C, with expected energy savings of 57,617 kWh per year as of 2023.

In Vals, we continued to replace old lighting with LED lights at our returnable glass line and in our warehouse. In late 2021, we also stopped heating our warehouse altogether.

Working towards reducing emissions in the production of Valser, a pilot project was started in 2018 to test the replacement of traditional trucks with electric trucks for the transportation of Valser spring water from Vals to our warehouse in Zizers. In 2022, we were allowed to run 50 test deliveries, while the project is otherwise still on hold as we are waiting for an official authorization.

Within Valser Services, the concept to replace delivery vans with electric vehicles was finalized. Six vans were ordered in October 2021 but not yet delivered by the end of 2022.

We have also taken proactive measures to identify and implement behavior-based energy savings initiatives within our operations. This was also in line with the directives from the Swiss Federal Government to reduce energy consumption in order to safeguard against potential gas shortages in Europe in winter 2022/2023.



For the production of our sparkling minerals water, we started buying CO₂ from Clime-works in 2019. The Swiss company developed an innovative Direct Air Capture technology to filter CO₂ from the air. In 2022, 3% of CO₂ to gasify Valser spring waters was sourced from Clime-works. At the end of 2022, Clime-works announced that it will discontinue its Direct Air Capture facility in Hinwil and therefore stop selling CO₂ to CCHBC and other commercial clients. We are committed to continuously explore innovative approaches to implement sustainable processes and technologies with our suppliers.

Targets, achievements, and evaluation

We track both energy consumption of and CO₂ emissions from our bottling plants, remote properties, and our cooler and vehicle fleet. We set ourselves annual and long-term targets in the reduction of our environmental footprint.

In 2022, our energy intensity goal was set at 0.240 MJ per liter of product (MJ/lpb). This target was more modest than pre-pandemic levels due to the difficulty in forecasting production volumes. Due to the mild weather and recovering production volume (+7.7% vs. 2021), our energy ratio decreased in 2022 to 0.207 MJ/lpb to the same level as in 2020. This is particularly remarkable as the returnable glass production volume increased by 28% in comparison to 2021.



For emissions, we set ourselves clear and ambitious CO₂ reduction targets in connection with our certified CO₂ neutrality by Swiss Climate. And according to the NetZeroBy40 pledge, we aim to become CO₂-neutral across the entire Coca-Cola HBC Group by 2040.

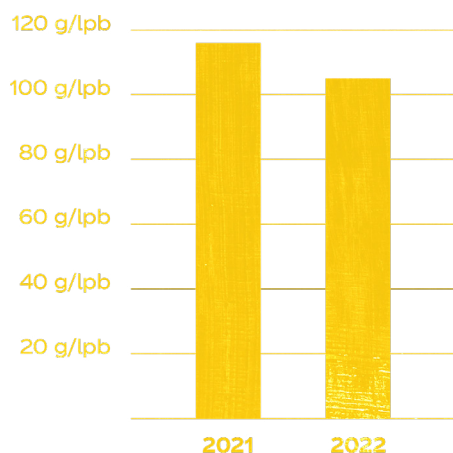
NETZERO^{BY}40



EMISSIONS REDUCTION

In 2022, our CO₂eq emissions from direct and indirect energy use (Scope 1 and 2) decreased from 2,732 t in 2021 to 2,632 t in 2022 (-7%). At the same time, we were able to further decrease the CO₂eq intensity of our operations (Scopes 1, 2, and 3), achieving a ratio of 105.65 g/lpb (in comparison to 116.48 g/lpb in 2021). Please note that corrections were made for the disclosed values for 2021 in alignment with the Coca-Cola HBC Group greenhouse gas emissions calculations.

Scopes 1, 2, and 3 CO₂ eq ratio :



The CO₂ footprint for Valser Mineralquellen GmbH from delivery to first supply chain point all the way to the outlet and consumer remained unchanged. With the same set-up, we achieved the CO₂ footprint optimized certification according to ISO 14064-1 for CCHBC. The calculations of both CO₂ footprints include our coolers' emissions since 2020, and we have gained valuable insights from these evaluations over the last three years.

For the overall assessment of our performance and the effectiveness of our management systems, we perform evaluations with various methods and sources:

- Monitoring: CCHBC measures its energy use and emissions with relevant KPIs. These are reported at the Coca-Cola HBC Group level and internally on a regular basis.
- Environmental management system ISO 14001: Our two bottling plants perform materiality and impact assessments, target setting, and management reviews of the effectiveness of the management system regarding all relevant environmental impacts. In 2022, an ISO audit took place in Vals.

- Audits: Independent inspectors regularly check our quality, environmental, and safety systems. Moreover, we are bound by the KORE Guidelines of TCCC. These guidelines on quality, food safety, environmental and occupational safety go beyond the compliance obligations as stated in the ISO 22000, ISO 45001, and ISO 14001: 2015 Standard (Chapter 6.3.1). TCCC and cross-border auditors from the Coca-Cola system verify compliance through unannounced audits or audits on short notice. In 2022, TCCC's Global Audit Organization conducted an unannounced quality, safety, and environment audit in our plant in Vals.
- Benchmarking: Our results are regularly benchmarked against the results of the 62 plants in the other 29 countries of the Coca-Cola HBC Group.

GRI 302 ENERGY (2016)

302-1 a-g: Energy consumption within the organization

See [Key Figures – Emissions Reduction: Energy](#).

Please note that CCHBC does not sell any heating, steaming, or cooling energy to third parties.

Standards, methodologies, assumptions, and/or calculation tools used:

- Electricity/gas/heating oil meter readings: Measurements.
- Electricity/gas used: Invoices and measurements provided by supplier.
- Fuel and CNG used: Fuel cards.
- Electric cars: Average consumption/100km provided by manufacturer.
- In 2022 the fleet reports were tracked monthly. The distances driven using CNG or petrol were calculated and estimated. For electric cars, the actual kWh charged were used for distance calculation.

Source of the conversion factors used:

- Conversion factors agreed with Group: See Coca-Cola HBC Group 2022 GRI Content Index, p. 51



EMISSIONS REDUCTION

302-2 a-c: Energy consumption outside of the organization

See [Key Figures – Emissions Reduction: Energy](#).

Standards, methodologies, assumptions, and/or calculation tools used:

- Fuel used by 3rd party logistics provider = estimates.

Source of the conversion factors used:

- Conversion factors agreed with Group. See Coca-Cola HBC Group 2022 GRI Content Index, p. 51.

302-3 a-d: Energy intensity

See [Key Figures – Emissions Reduction: Energy](#).

Please note that CCHBC does not sell any heating, steaming, or cooling energy to third parties.

Standards, methodologies, assumptions, and/or calculation tools used:

- Electricity/gas/heating oil meter readings: Measurements.
- Electricity/gas used: Invoices and measurements provided by supplier.
- Fuel and CNG used: Fuel cards.
- Electric cars: Average consumption/100km provided by manufacturer.
- In 2022 the fleet reports were tracked monthly. The distances driven using CNG or petrol were calculated and estimated. For electric cars, the actual kWh charged were used for distance calculation.

Source of the conversion factors used:

- Conversion factors agreed with Group: See Coca-Cola HBC Group 2022 GRI Content Index, p. 51.

GRI 305 EMISSIONS (2016)

305-1 a-g: Direct (Scope 1) GHG emissions

See [Key Figures – Emissions Reduction: Emissions](#) for information on CCHBC's gross direct (Scope 1) GHG emissions. Scope 1 includes the activities under our operational control.

Additional information:

- The following gases are included in our CO₂eq factor: CO₂, HFCs, PFCs.
- For GHG emissions, the Scope 1 emissions of refrigerants from the refrigerant loss (assumed 2%) are included.
- Biogenic CO₂ is not used and reported.
- Indicators are not reported with reference to a base year.

Sources of the emissions factors and global warming potential:

- Conversion factors agreed with Group: See Coca-Cola HBC 2022 GRI Content Index.
- Emissions from mobile and stationary combustion mobile and stationary combustion: IPCC 2006, IPCC 2013 Guidelines for National Greenhouse Gas Inventories.
- Emissions from own and leased fleet emissions factors: Group-internal GHG tool from TCCC.
- Emissions from fuels used in production: TCCC tool developed with the Institute for Energy and Environmental Research (Heidelberg, Germany) based on IPCC 2006, Guidelines for National Greenhouse Gas Inventories.
- Emissions from refrigerants: TCCC tool developed with the Institute for Energy and Environmental Research (Heidelberg, Germany): Global warming potential of refrigerant (100 years) / GHG Protocol – Global warming potential (GWP) values relative to CO₂.

Standards, methodologies, assumptions, and/or calculation tools used:

- In 2022 the monthly fleet reports remain unchanged in comparison to 2021. The distances driven using CNG or petrol were calculated and estimated.
- We use the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.

305-2 a-g: Energy indirect (Scope 2) GHG emissions

See [Key Figures – Emissions Reduction: Emissions](#) for information on CCHBC's market-based energy indirect (Scope 2) GHG emissions. Scope 2 includes the activities under our operational control.



EMISSIONS REDUCTION

Additional information:

- The following gases are included in our CO₂ eq factor: CO₂.
- Indicators are not reported with reference to a base year.
- Conversion factors agreed with Group. See Coca-Cola HBC 2022 GRI Content Index.

Standards, methodologies, assumptions, and/or calculation tools used:

- We use the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.
- Electricity: Market-based from suppliers and grid operators.

305-3 a-g: Other indirect (Scope 3) GHG emissions

See [Key Figures – Emissions Reduction: Emissions](#) for information on CCHBC's other indirect (Scope 3) GHG emissions.

Additional information:

- The following gases are included in our CO₂ eq factor: CO₂
- Biogenic CO₂ is not used and reported.
- Indicators are not reported with reference to a base year.

Standards, methodologies, assumptions, and/or calculation tools used:

- We use Greenhouse Gas Protocol Corporate Accounting and Reporting Standard.
- Conversion factors agreed with Group: See Coca-Cola HBC 2022 GRI Content Index.
- CO₂ eq factors for mobile and stationary combustion: IPCC 2006, Guidelines for National Greenhouse Gas Inventories.
- Emissions from ingredients/packaging materials: Life Cycle Assessments by TCCC.

305-4 a-d: GHG emissions intensity

See [Key Figures – Emissions Reduction: Emissions](#), including information on the denominator chosen to calculate the ratio and types of emissions included.

See [GRI 305-1 a-g](#), [GRI 305-2 a-g](#) and [GRI 305-3 a-g](#) for information on gases included in the calculation.

305-7 a-c: Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions

See [Key Figures – Emissions Reduction: Emissions](#).

Standards, methodologies, assumptions, and/or calculation tools used:

- Fuel and CNG used: Fuel cards.
- Fuel used by 3rd party logistics provider = estimates.
- NOx and SOx calculations based on FOEN guidelines.
- In 2022 the fleet report was tracked monthly. The km driven using CNG or petrol were calculated and estimated.

Please note:

- For the third time, NOx reported for CNG hybrid based on FOEN guidelines.



WORLD WITHOUT WASTE

We offer fully recyclable packaging and invest to reduce the overall environmental impact of our packaging.



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WORLD WITHOUT WASTE

PACKAGING, RECYCLING AND WASTE MANAGEMENT

3-3 a-f: Management Approach

Explanation of the material topic and impacts

Packaging plays a central role in our business, ensuring the quality and safety of our products. We use primary packaging materials such as PET, glass bottles, and closures, which come into direct contact with the product, and secondary packaging materials such as wooden pallets, cardboard, and shrink film, which are used for transport. As a producer of beverages, we place a significant amount of packaging in the marketplace. The greatest impacts occur downstream our value chain after end-customers' consumption of our beverages and for transport. Packaging (and most importantly PET) is therefore critical in our efforts to reduce our environmental footprint from used materials and waste.



We are working to minimize waste generated along the entire product life cycles and focus on recyclability, thereby balancing environmental, product quality, and safety aspects as well as consumer preferences.

In collaboration with our industry peers, we address post-consumer waste. To remain at the frontier, we engage with our key suppliers to develop cutting-edge packaging. Innovative lightweight packaging, for example, reduces costs and leaves a smaller environmental footprint. We are increasingly engaging with the concept and principles of circular economy by closing loops wherever possible and by examining new materials, processes, and business models. We want to retain the value of our products, particularly by redirecting materials and resources back to our operations with the lowest carbon and resources footprint possible. In this way, fewer raw materials and resources need to be extracted and less waste is generated.



Policies, commitments, and responsibilities

In our [environmental policy](#), we commit to achieving steady improvement in meeting our environmental standards while working to minimize negative impacts on the environment as we grow our business. Efforts include improving resource efficiency, preventing pollution, minimizing emissions, and recycling waste. In

our Post-Consumer Packaging Waste Management Policy Statement, we pledge specifically to advance light-weighted primary packaging, encourage the use of reusable and more efficient packaging design, support post-consumer packaging schemes, and actively engage in recovery and packaging organizations within and across our industry.

Environmental management and waste management are the responsibility of the Quality, Safety & Environment Manager (a member of the SLT) and the manager's team of specialists. This team drives and oversees the quality, safety, and environmental (QSE) management of the entire company. We are certified to ISO 9001 for quality and ISO 14001 for the environment. The systems are maintained and developed nationally and locally by those responsible for QSE and implemented with the help of specialized employees at the bottling plants.



Management practices and measures

We take a holistic approach to packaging and waste management, intended to minimize our impact at every stage of the lifecycle by reducing weight (e.g. of pre-forms and shrink films), increasing the use of recyclable materials such as rPET, and improving the overall recyclability of packaging, which includes supporting the collection and return of packaging. In waste management, we live by the guiding principle "prevent, reduce, re-use, recover (recycle), and then dispose".

Recyclable packaging such as glass bottles and drums are returned to the plants, checked, cleaned, and refilled. Post-consumer waste of our PET bottles is managed through the businesses-led and voluntary Swiss recycling system. PET bottles with their labels and closures can be returned for free to more than 56,000 collection points for recycling and re-use. However, not all primary material is properly disposed. Some is littered or incinerated. As a board member of PET Recycling Switzerland and of IGORA, we are aiming to improve the collection rate in Switzerland.



As our waste is managed by third parties (offsite), we choose our waste vendors according to proximity, legal compliance, and willingness to sign our supplier agree-



WORLD WITHOUT WASTE

ment and closely collaborate to improve our waste management. We aim to use as few waste vendors as possible. These vendors collect our waste and provide us with monthly reports by waste type. Hazardous waste is documented by the hazardous waste certificate. The data is internally reported by each location.

Our monthly near-loss and write-off reports help us identify significant material losses and take business decisions to improve our impacts. Our employees are trained at least annually about waste identification and spill drills, waste segregation, and correct disposal. They are further encouraged to share ideas to improve waste management.

We are committed to the use of recyclable materials. This means that we continued to increase our high ratio of rPET in our bottles, even though the price for virgin PET remains lower than the price for recycled PET (rPET). In our production site in Dietlikon, 100% rPET was implemented between April and August 2022. The bottles previously contained 0% to 55% rPET. We expect this measure to reduce our emissions by approximately 4,000 t per year.



In 2022, these additional optimization projects were implemented:



- After three years of preparation, we succeeded in closing the loop for green bottles: For bottling the Valser mineral spring water, our plant in Vals is now using green rPET instead of clear rPET. This innovation was recognized with the Swiss Packaging Award by the Swiss Packaging Institute (SVI).

- In Vals, we piloted a label-free PET bottle: The labels around the 0.75l mineral spring water bottles were replaced with an imprint in the PET bottles. This technique allowed us to save the materials used for the labels but made the information more difficult to read. The change did not have any impact on the quality and safety of the bottled water. Never-

theless, the distribution specifications for the label-free bottles were adapted in accordance with Swiss authorities to ensure that consumers can read product information well.

- We track planned material use and compare it to actual usage. This allows us to analyze instances of excessive material use, identify the causes, and implement corrective measures to minimize waste and optimize resource utilization.
- Instead of disposing of used shrink film in our plant in Dietlikon, we have been redirecting the material to our supplier for recycling since 2022.
- We are returning writing tape cartridges to our supplier for reuse. The reconditioning of the tapes is done by the Swiss Behindertenwerkstätten (Swiss Workshops for the Disabled).

Targets, achievements, and evaluation

We track both material efficiency and waste intensity at our bottling plants in Dietlikon and Vals and set ourselves annual and long-term targets to continuously reduce waste from production and enhance the use of recycled materials.

In 2022, we achieved a ratio of 94% PET from recycled/renewable sources, again significantly overachieving the Coca-Cola HBC Group's overall target of 35% for 2025. Our target 2022 for solid waste ratio was 11.23 g/lpb. We reached a much better value of 7.79 g/lpb (plant waste ratio 5.95 g/lpb; write-offs 0.96 g/lpb) because some projects were postponed due to COVID-19 that would have led to higher waste volumes. Our waste ratio also improved versus 2021 (9.94 g/lpb), as our production volumes increased in 2022 and we had significantly fewer write-offs which were caused in 2021 by the closure of restaurants and hotels during the pandemic.





WORLD WITHOUT WASTE

A comprehensive evaluation based on various methods and sources helps us critically review, learn from, and improve our management systems:

- **Monitoring:** CCHBC measures its use of resources and the various environmental impacts. Relevant KPIs are reported at the Coca-Cola HBC Group level and internally on a monthly and yearly basis (e.g. monthly Waste Management – PET Recycling Reports from plants).
 - Environmental management system ISO 14001: Our two bottling plants are certified to ISO 14001 (audited by a third-party auditor) and perform materiality and impact assessments, target setting, and management reviews of the effectiveness of the management system regarding all relevant environmental impacts.
- **Audits:** Independent inspectors regularly check our quality, environmental, and safety systems. Moreover, we are bound by the KORE Guidelines of TCCC. These guidelines on quality, environmental and occupational safety go beyond the compliance obligations as stated in the ISO 14001: 2015 Standard (Chapter 6.3.1). TCCC and cross-border auditors from the Coca-Cola system verify compliance through unannounced audits or audits announced on short notice. In 2022, TCCC's Global Audit Organization conducted an unannounced quality, safety, and environment audit in our plant in Vals.
- **Inspections:** Our waste management practices are regularly inspected by the responsible authorities. A cantonal agency inspected the water and chemical management as well as waste handling in our plant in Dietlikon in 2022.
- **Benchmarking:** Our results are regularly benchmarked against the results of the 62 plants in the other 29 countries of the Coca-Cola HBC Group.



GRI 301 MATERIALS (2016)

301-1 a: Materials used

See [Key Figures – World Without Waste: Materials used](#).

301-2 a: Recycled input materials used

Recycled Sources of Primary Packaging used for CCH-BC's products:

- 2018: 26.2% recycled (main reason for decrease: returnable glass bottles (RGB) procured for Vals, no data regarding recycling)
- 2019: 39.4% recycled (main reason for increase: implementation of 100% rPET for Valser in June 2019)
- 2020: 45.2% (main reason for increase: full-year impact of implementation of 100% rPET for Valser; increase of 5%p. rPET in production in Dietlikon)
- 2021: 57% (main reasons for increase: full-year impact of 2020 rPET increase from 50% to 55% rPET for 0.45l, 1.25l and 1.5l bottles filled in our plant in Dietlikon; rPET was increased from 0% to 30% for 2.0l bottles. Additionally, we used significantly less returnable glass bottles (-42% vs. 2020) and steel crowns (-24% vs. 2020).) Please note: The reported numbers for 2021 were updated in this report.
- 2022: 81% (main reasons are: implementation of 100% rPET for Dietlikon and glass bottles contain 50% rGlass).

301-3 a-b: Reclaimed products and their packaging materials

2022: 0.482 metric tons (reclaimed PET)

2022: Reclaimed vs. sold
(net weight total = beverage plus packaging):

- Can: 0.00%
- Non-Returnable Glass Bottle: 0.00%
- Returnable Glass Bottle: 0.00%
- PET & PET Deposit: 0.0002%
- Tank: 0.61%
- Grand Total: 0.002%

As the situation normalized with the lifting of the pandemic measures, we regained better control over our processes, which explains the much lower level of reclaimed products and packaging material.

Data is the sum of empty returned PET bottles and rejects from production/trials. The data for this disclosure has been collected in our Monthly Waste Management – PET Recycling Report from plants.



WORLD WITHOUT WASTE

GRI 306 WASTE (2020)

306-1 a: Waste generation and significant waste-related impacts

See [GRI 3-3 for Packaging, Recycling and Waste Management](#).

306-2 a-c: Management of significant waste-related impacts

See [GRI 3-3 for Packaging, Recycling and Waste Management](#).

306-3 a-b: Waste generated

See [Key Figures – World without waste: Waste](#).

306-4 a-e: Waste diverted from disposal

See [Key Figures – World without waste: Waste](#).

We actively search for solutions for reusing or recycling each type of waste we generate in our direct operations. Most of our waste is reused or recycled. For waste directed to disposal, we work with authorized waste contractors in Switzerland (see [GRI 3-3 for Packaging, Recycling and Waste Management](#)). We have no land-filled waste as it is forbidden by law in Switzerland.

Additional information per waste type:

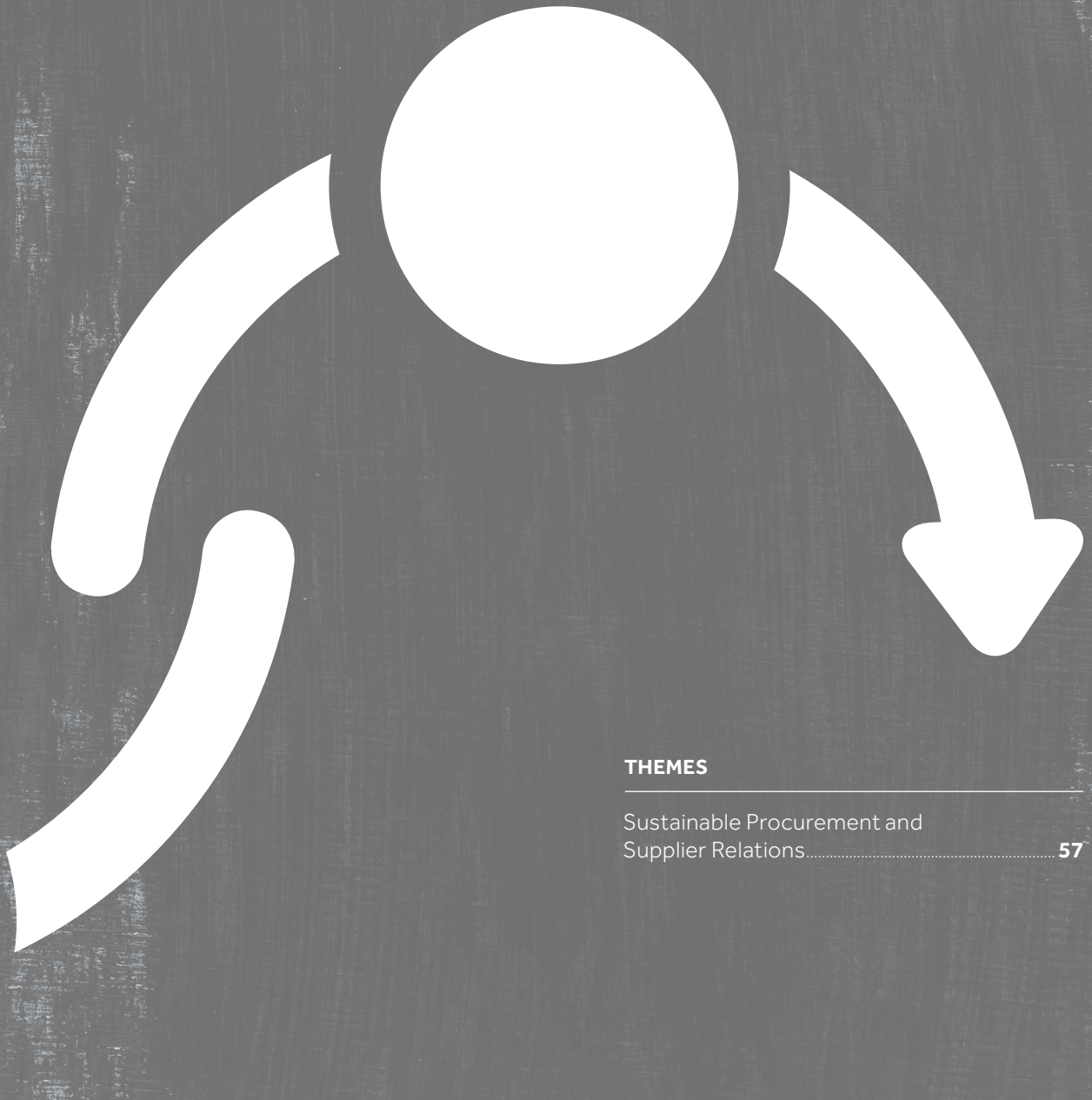
- Sludge: Our sludge is dried, analyzed, and – depending on the result – incinerated or sent to a federally controlled disposal site. As a result of the upgrade of the wastewater collection in our plant in Dietlikon in 2018, we dispose of much less sludge. We had no sludge disposal in Dietlikon in 2022.
- Recycling/reuse: Waste is segregated according to the waste plan, i.e., PET is pressed into bales, and waste for incineration is collected in containers. Packaging material is handed over to the waste vendor, who collects and makes sure that the material is properly recycled and re-enters the cycle and is used again.
- Compost: Green waste is composted.
- Other recovery operations: Material that cannot be recycled is incinerated with energy recovery technology.

306-5 a-e: Waste directed to disposal

See [GRI 306-4 a-e](#)

SOURCING

We maintain close relationships with our key suppliers and together strive for sustainable sourcing.



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SOURCING

SUSTAINABLE PROCUREMENT AND SUPPLIER RELATIONS

3-3 a-f: Management Approach

Explanation of the material topic and impacts

CCHBC's sourcing portfolio has a wide range of goods, e.g. raw and packaging materials, to manufacture our products. We purchase concentrates (from TCCC), beet sugar from Swiss farmers, carbon dioxide and drinking water for our products as well as PET preforms and (reusable) glass bottles, plastic closures, steel crowns, and aluminum cups as primary packaging materials. For secondary packaging material we use plastic or paper labels, plastic stretch and printed shrink films as well as wooden pallets and cardboards. Primary packaging materials, including glass, closures, and preforms, are purchased centrally by the Coca-Cola HBC Group, while secondary packaging materials are managed at the local country level. Marketing materials and various services, such as country logistics services from our strategic third-party logistics provider Camion Transport or facility services, are managed at the local country level. Furthermore, all services and refurbishments of our cold drink equipment (coolers, fountains, vending machines) are operated by Frigoglass Switzerland Ltd. The carbon dioxide in our beverages is sourced from a Swiss supplier for our plants in Switzerland. The (spring) water in our products is of Swiss origin as well. Moreover, high-quality sugar is still exclusively sourced from Switzerland, despite lower EU prices abroad. Only the concentrates are imported from abroad.



In total, 95% of our beverages' content (by raw material weight) is sourced from Swiss suppliers. Overall, local sourcing continues to be a very important cornerstone of our joint value creation initiative with our suppliers and sustainable purchasing approach.

With preferred sourcing at a local level, CCHBC can minimize its emissions due to long delivery routes and potentially has a positive impact on location promotion. Local sourcing also helps us control quality and costs.

See also [GRI 3-3 for Direct and Indirect Economic Impacts](#).

Policies, commitments, and responsibilities

Our suppliers are required to uphold our high standards regarding human rights, labor practices, environmental impacts, health and safety, ethics, and quality. A key instrument and policy in this context are our [Supplier Guiding Principles \(SGPs\)](#).

Additionally, our [Human Rights Policy](#) is aligned with the expectations and commitments of the SGPs. Our [Water Stewardship Policy](#) and [Climate Change Policy](#) describe CCHBC's commitment to work with suppliers to understand the carbon and water footprint of their agricultural ingredients and other raw material, as well as to promote and help them in minimizing their climate impacts and in implementing efficient water management solutions (see [GRI 3-3 for Emissions and Energy](#) and for [Water Management](#)).

Management practices and measures

It is a key principle in our approach to procurement and supply chain management that we strive to build long-term partnerships with suppliers to minimize our impact and drive performance. Working collaboratively, we are better able to meet the expectations of customers and consumers and to support business growth. We see ourselves as the driving force behind increasing the resource efficiency of our goods. That is why we build close and innovative partnerships with key suppliers.

Supply chain sustainability has been a key focus area for many years for various purchasing categories in Switzerland. We work closely with our suppliers to further reduce negative social and environmental impacts. Topics addressed include resource efficiency (reduction, re-use, recycling), environmental impacts of packaging, and our company fleet (see [GRI 3-3 for Emissions and Energy](#)). As an example, we started with a new logistics project to boost our sustainability agenda in 2022 by tendering for the railway connection between Austria and Switzerland. Final awards have been made, and as a result a new train transportation solution instead of road transport for the route from Edelstal to Switzerland will be operating as of March 2023. With this, we will move at least 40 trucks from the road to rail per month. By also delivering directly to the warehouses of our customers, we expect to further decrease our environmental footprint.



SOURCING

Accordingly, CCHBC also follows several procurement principles in the tendering process for strategic sourcing:

- Adopting strategies to avoid unnecessary consumption and manage demand (e.g. by closely observing market developments during times such as the COVID-19 pandemic where restaurants were temporarily closed).
- Minimizing environmental impacts over the life of the goods and services by choosing products or services that have lower adverse impacts associated with any stage in their production, use, or disposal. For example, we lease our IT equipment instead of buying it. Leasing the equipment allows our leasing partner to refurbish computers, monitors, tablets, docking stations, laptops, etc. at the end of our leasing period and remarket them to other corporate customers and private users. In this way, the equipment will not be disposed of and gets a second life.
- Fostering innovation in sustainable products and services through the design and implementation of environmentally friendly materials.
- Ensuring that fair and ethical sourcing practices are applied and that suppliers are complying with socially responsible practices, including legal obligations to employees.

For supplier selection and governance, CCHBC has comprehensive guidelines and tools in place:

- All our suppliers must agree and sign off on our SGPs. Written acceptance of the SGPs is a fundamental requirement for any new vendor to be opened as a new supplier in our system. By acceptance of our SGPs, suppliers confirm understanding of and compliance with the requirements set in terms of relationships and actions in the marketplace, the workplace, the environment, and the community.
- Before we start negotiations, all suppliers are further required to sign a Non-Disclosure Agreement.
- In the tendering process for strategic sourcing, there are additional screenings and audits that cover sustainability aspects such as environment, human and labor rights, health and safety work conditions, quality, and sustainable agriculture standards.
- EcoVadis is our preferred partner to assess our supplier's sustainability risk and performance index. We have been using EcoVadis since 2017 at the Coca-Cola HBC Group and local level to embed sustainabil-



ity goals into our supplier management. Suppliers with an annual spend of more than EUR 100k are strongly recommended to register with EcoVadis.



- All potential suppliers are requested to join an EcoVadis membership or fill in an ESG self-assessment questionnaire covering the aspects laid out in the SGPs. For low value, tail spend, and self-buy within the Coca-Cola HBC Group, we leverage the SGPs.
- For sustainability evaluation of our suppliers, we use the following elements in combination: SGPs acceptance by the suppliers plus either EcoVadis scorecard or ESG form. Exceptions can apply where suppliers can offer evidence of accreditations that are considered equivalent; however, we strive to have our supply base under EcoVadis. Exceptions need to be authorized by the Coca-Cola HBC Group. ESG criteria weigh 5 to 10% in the overall evaluation.
- Furthermore, we apply the Total Cost of Ownership (TCO) approach. We thereby account for all costs occurring with the acquisition of a product or service in order to include design and planning (where applicable) as well as installation, commissioning training, operations, maintenance, and disposal at end-of-production line. For some types of products, the lowest-cost option up front may not be the cheapest over the asset's entire lifecycle.
- Where required or recommended, TCCC checks compliance with the SGPs by means of regular (unannounced) audits. We use the Rosslyn Tool to evaluate strategic suppliers and those deemed "Country Critical" regarding quality, service, pricing as well as sustainability factors. For 2022 and in alignment with the Coca-Cola HBC Group, we will evaluate all suppliers that are critical to the business, based on the following rules: a) All Coca-Cola HBC Group suppliers will be evaluated by the Coca-Cola HBC Group directly, b) all Country Strategic Suppliers of >100k€ annual spend need to be evaluated, unless they have been evaluated in the last two years. If a need for action is identified, a corrective action plan (CAP) is elaborated. Local buyers will ensure that suppliers take action and work on individual CAP improvements. As part of this process, the reasons for the low scoring are reviewed and evaluated by the Coca-Cola HBC Group for each case.



SOURCING

Targets, achievements, and evaluation

In our annual supplier evaluation, the product or service is evaluated by four representatives of CCHBC regarding quality, price, cooperation, and environment. The results and possible measures are then discussed with the supplier.

Moreover, CCHBC keeps records of its procurement practices, assessments, and suppliers' sustainability performance (see [Key Figures – Sourcing](#)).

GRI 204 PROCUREMENT PRACTICES (2016)

204-1 a-c: Proportion of spending on local suppliers

Details on CCHBC's procurement spend 2022:

Type of spend in CHF	CHF	in %
Indirect procurement	137	77
Direct procurement	40	22
Total	178	100
International spend	28	16
National spend	149	84
Total	178	100
Addressable spend	115	65
Non-addressable spend	63	35
Total	178	100

Explanations:

- Indirect procurement: Sourcing of all goods and services for a business to enable it to maintain and develop its operations (e.g., Marketing, Logistics, Professional Services, Maintenance, Repair & Operations, Capital Equipment, Fleet, Facility Management, etc.).
- Direct procurement: Acquisition of raw materials and goods for production (e.g., sugar, PET, glass, closures, shrink film, etc.).
- International spend: Total CHF spend with suppliers based outside of Switzerland.
- National spend: Total CHF spend with suppliers based in Switzerland.
- Addressable spend: Total spend that can be influenced by Procurement.
- Non-addressable spend: Spend that cannot be influenced by Procurement (e.g., taxes, some type of fees, etc.).
- Definition of "local": Switzerland is defined as local, i.e., local suppliers are defined as having an office based in Switzerland to deliver goods or services to

our local organization. If they deliver from a branch abroad, then it is considered international. There is only one exception for our preform supplier: The pure feedstock material (RESIN) comes exclusively from Swiss origin. The supplier is located close to the border in Austria but treated as a local supplier.

- Definition of "significant locations of operation": CCHBC's headquarters and branches in Switzerland are defined as significant locations of operation. This includes our offices and production sites in Brütisellen, Dietlikon, Kestenholz, Vufflens-la-Ville, Vals, and Zizers (covering all locations).

GRI 308 SUPPLIER ENVIRONMENTAL ASSESSMENT (2016)

308-1 a: New suppliers screened using environmental criteria

100% of new suppliers were screened using environmental criteria. This corresponds to a total of 117 new or reopened suppliers in 2022. Most of them have small spending (spot buy) and therefore no contract.

All new suppliers are screened with respect to their acceptance of our SGPs regarding protection and preservation of the environment. At a minimum, we expect our suppliers to comply with applicable environmental law. Checks are conducted by a neutral party in our Shared Service Center. Based on the Procurement Policy, internal master data specialists are not allowed to open a supplier without written acceptance of the SGPs by the supplier.

See [GRI 3-3 for Sustainable Procurement and Supplier Relations](#) for details.

308-2 a-e: Supplier assessments for environmental impacts and results

194 suppliers were screened and assessed in total. Of those, 117 were opened or reopened in 2022, and all had to sign the SGPs including relevant terms for social impacts.

77 suppliers are registered in EcoVadis for the Business Unit Switzerland (CCHBC) (77 rated and 15 under progress of evaluation). The average EcoVadis score of these



SOURCING

suppliers for Switzerland is 58.1 and thus 13.2 points higher than the EcoVadis benchmark. 87% achieve a score of ≥ 45 points.

In total, 10 suppliers were identified with a low score in EcoVadis (< 45 points), mainly due to incompleteness of data submitted to EcoVadis. However, no major negative social impact was identified which would require significant improvements in this area or termination of the relationship. Corrective action plans (CAPs) (to improve EcoVadis scoring) have been initiated with CCHBC's local buyers.

GRI 414 SUPPLIER SOCIAL ASSESSMENT (2016)

414-1 a: New suppliers screened using social criteria

100% of new suppliers were screened using social criteria. This corresponds to a total of 117 new or reopened suppliers in 2022. Most of them have small spending (spot buy) and therefore no contract.

All new suppliers are screened with respect to their acceptance of our SGPs including provisions regarding labor and human rights. Checks are conducted by a neutral party in our Shared Service Center. Based on the Procurement Policy, internal master data specialists are not allowed to open a supplier without written acceptance of the SGPs by the supplier.

See [GRI 3-3 for Sustainable Procurement and Supplier Relations](#) for details.

414-2 a-e: Supplier assessments for social impacts and results

194 suppliers were screened and assessed in total. Of those, 117 were opened or reopened in 2022, and all had to sign the SGPs including relevant terms for social impacts.

77 suppliers are registered in EcoVadis for the Business Unit Switzerland (CCHBC) (77 rated and 15 under progress of evaluation). The average EcoVadis score of these suppliers for Switzerland is 58.1 and thus 13.2 points higher than the EcoVadis benchmark. 87% achieve a score of ≥ 45 points.

In total, 10 suppliers were identified with a low score in EcoVadis (< 45 points), mainly due to incompleteness of data submitted to EcoVadis. However, no major negative social impact was identified which would require significant improvements in this area or termination of the relationship. Corrective action plans (CAPs) (to improve EcoVadis scoring) have been initiated with CCHBC's local buyers.





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NUTRITION

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Change to previous year
Production								
Total beverage production	301-1	1000 Litres	327'767	307'767	291'791 ¹	277'981 ¹	300'732	↗
Product Portfolio and Calories Content								
Total number of SKUs		Number	343 ²	317	277	266	305 ³	↗
Number of low-calorie SKUs		Number	210	189	159	151	186 ⁴	↗
Share of low-calorie SKUs		Percent	61%	60%	57%	57%	61%	↗
Average calorie content – Ratio brands		KJ/100ml	78	80	85	86	77	↘
Average calorie content – Ratio volumes sold		KJ/100ml	83	82	83	81	69 ⁴	↘
Rollout of GDA labels	417-1	Percent	100%	100%	100%	100%	100%	→
Product quality								
Consumer complaints per million containers sold	416	Number	0.36	0.36	0.32	0.25	0.19	↘
Certifications of the production plants								
Quality (ISO 9001)	416-1	Number	all 2	all 2	all 2	all 2	all 2	→
Operational Food Safety (ISO 22000 + FSSC 22000 + PAS 220 + HACCP)		Number	all 2	all 2	all 2	all 2	all 2	→

¹ Overall reduction in production due to COVID-19.

² Increase due to an expansion of our product portfolio.

³ Increase due to the introduction of 0.5l and 0.9l bottle sizes for certain products; both SKUs were produced within the same year, leading to an additional count.

⁴ See [GRI 3-3 for Health and Nutrition](#) for an explanation of this increase.





OUR PEOPLE AND COMMUNITIES

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Change to previous year
Employee development								
Total workforce (no. of employees)		Number	816	794	757	652	661	↗
Full Time Equivalents (FTEs) average		Number	763	768	712	633	618	↘
Apprentices		Number	14	12	14	13	13	→
Nationalities	405-1	Number	35	27	27	29	36	↗
Employees younger than 30 years old	405-1	Number	17%	16%	16%	15%	17%	↗
Employees between 30 and 50 years old	405-1	Number	57%	56%	58%	58%	58%	→
Employees older than 50 years old	405-1	Number	26%	28%	26%	27%	24%	↘
Employee turnover	405-1	Number	12% ¹	16%	11%	17% ¹	14%	↗
Training and development								
Average training hours per employee	404-1	Number	14	17	12 ²	19	16	↘
Equality and Diversity								
	405-1							
Women in the company		Percent	25%	24%	24%	23%	23%	→
Women in senior management ³		Percent	27%	33%	25%	23%	32%	↗
Company employees from local community ⁴		Percent	70%	71%	70%	66%	55%	↘
Managers from local community ⁴		Percent	66%	67%	67%	53%	63%	↗
Breaches of equality legislation		Number	None	None	None	None	None	→
Labor rights								
	402-1							
Employees covered by collective bargaining		Number	None	None	None	None	None	→
Employees belonging to independent trade unions		Number	None	None	None	None	None	→

¹ Higher turnover mainly driven by re-organisations.

² Fewer trainings due to COVID-19.

³ Definition senior management: Function Head (FH) or Senior Leadership Team (SLT).

⁴ Employees and managers with a Swiss nationality are defined as "local". Managers include: Front Line Leaders (FLL), Change Leaders (CL), Top 300, Top 40.





OUR PEOPLE AND COMMUNITIES

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Change to previous year
Health and Safety			403					
Fatalities (includes contractors)		Number	0	0	0	0	0	→
Severe injuries ⁵		Number	0	1	0	1	0	↘
Accidents with > 1 day absence		Number	7	7	5	5	3	↘
Lost time accident rate per 100 FTE ⁶		Ratio	0.92	0.91	0.70 ⁷	0.79	0.47	↘
Total incident rate per 100 FTE ⁶		Ratio	2.62	2.20	1.53 ⁷	1.11 ⁷	1.46 ⁸	↗
Absence due to occupational accidents		Days	117	299 ⁹	85 ¹⁰	270 ¹¹	225 ¹²	↘
Toolbox Talks ¹³		Number	2'321	1'677	1'331 ¹⁴	1'152 ¹⁴	738 ¹⁵	↘
Walk the Talk and BBS Observations ¹⁶		Number	274	1'025	1'431 ¹⁷	1'668	1'329 ¹⁸	↘
Near misses		Number	572	509	626	550	490	↘
Absence due to non-occupational accidents		Days	649	848	708	1'010	576	↘
Absence due to sickness (accidents & illness)		Days	4'386	4'806	4'636	4'692	4'476	↘
Percentage of absence due to illness		Percent	83%	76%	83%	73%	81%	↗
Sickness absence rate (SAR) ¹⁹		Percent	2.79%	2.84%	2.96%	3.37% ²⁰	3.29%	↘
Plants certified for operational health and safety (ISO 45001)		Number	all 2	all 2	all 2	all 2	all 2	→
Indirect Economic Impacts ²¹			203					
Local value creation through CCHBC		Mio. CHF	988	988	988	988	833	↘
Jobs safeguarded across value chain		Number	8'600	8'600	8'600	8'600	8'352	↘
Share of local production of total sales volume		Percent	0.83	0.83	0.83	0.83	0.78	↘
Income ²² in Switzerland per Swiss franc spent on Coca-Cola beverages		CHF	0.74	0.74	0.74	0.74	0.72	↘
Local communities								
Cash and in-kind contributions		CHF	175'000	390'000	28'000 ²³	210'467	175'167	↘
People reached through visitor centers in Dietlikon and Vals		Number	9'302	5'527	4'324 ²⁴	2'498 ²⁴	3'759	↗
Employees participating in volunteering activities		Number	204	152	105	60 ²⁵	40	↘

⁵ E.g. accidents resulting in broken bones, eye or multiple injuries.

⁶ Averaged FTE used.

⁷ Fewer accidents that led to absence days and positive effects of BBS Observations.

⁸ There were more but less severe incidents than in previous years which led to shorter absences. Therefore the lost time accident rate decreased in the same period.

⁹ The absence days due to occupational accidents increased significantly in 2019 due to two accidents involving commercial employees.

¹⁰ Decrease mainly because occupational accidents were less severe, and the absence rates were lower.

¹¹ Two accidents led to long absences.

¹² One accident resulted in 3 absence days. The other two accounted for the rest.

¹³ With Toolbox Talks, safety managers and supervisors raise awareness for safe behavior and safe handling of tools and machinery. Only Toolbox Talks with at least 5 participants are calculated. The number also fluctuates depending on the extent to which third-party providers work on CCHBC's premises.

¹⁴ Fewer contractors and thus fewer Toolbox Talks during the COVID-19 pandemic. Also, due to internal precautionary measures, fewer physical trainings took place.

¹⁵ As of 2022, we only count Toolbox Talks with extended content, which is a reason for the decrease in comparison to previous years.

¹⁶ In Walk the Talks, our line managers in production supervise and observe their employees' behavior on a regular basis and give them feedback. Within the Behavior-Based Safety (BBS) system, colleagues give each other feedback and advice regarding occupational health and safety.

¹⁷ Employees were actively asked to report near misses, and the reporting effort was reduced with an online notification form.

¹⁸ Fewer BBS due to COVID-19 and internal reorganization.

¹⁹ Calculation SAR = Sickness absence days / total working days (without weekends).

²⁰ Sickness absence days remained at a similar level as in 2020; however, total working days were significantly lower in 2021.

²¹ Based on socio-economic impact study performed by US-Dutch consulting firm Steward Redqueen. See GRI 3-3 for Direct and Indirect Economic Impact.

²² I.e. taxes, salaries, and profits.

²³ Fewer donations in 2020 because many events and festivities were cancelled due COVID-19.

²⁴ Fewer visits because the Visitor Center in Vals was partially closed in 2020 and 2021.

The one in Dietlikon was closed as of February 2020 throughout 2021 due to COVID-19.

²⁵ Due to COVID-19 only one volunteering event took place.





WATER USE AND STEWARDSHIP

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Target 2023	Change to previous year
Water									
Total water received									
		1000 litres	540'763	486'974	450'411	432'466	438'076		↗
Total water received bottling plants	303-3	1000 litres	538'837	485'424 ¹	448'861 ²	430'916 ²	436'526		↗
Total water received remote properties	303-3	1000 litres	1'926	1'550 ³	1'550	1'550	1'550		→
Water sources significantly affected by withdrawal of water	303-3		None	None	None	None	None		→
Total recycling and reuse of water bottling plants	303-4	m ³	35'538	40'605 ⁴	30'104 ²	28'821 ²	34'999		↗
Percentage recycled/ reused in total water bottling plants	303-4	Percent	7%	8%	7%	7%	8%		↗
Water ratio plants	303-1	l/lpb	1.64	1.58	1.54	1.55	1.54	1.54	↘
Effluents									
Discharges to water									
Quantity of wastewater discharged to municipality owned wastewater treatment plant		1000 litres	201'334 ⁵	177'935	166'039	166'904	177'054		↗
Sanitary wastewater plants		1000 litres	8'844	8'535	7'532	6'962	7'668		↗
Water habitats affected by water discharges			None	None	None	None	None		→
Spills of chemicals, oils, fuels	306-2		None	None	None	None	None		→
Certifications of the production plants									
European water stewardship	303	Number	all 2	all 2					
Alliance for Stewardship Standard	303	Number			all 2	all 2	all 2		

¹ Main reasons for reduction: Decrease in production volume in 2019 and effects of water-saving projects.

² The volumes of water received in bottling plants as well as recycled and reused water decreased due to lower production volumes because of the COVID-19 pandemic. The percentage of recycled and reused water remained stable.

³ The water received in our properties in Brüttisellen decreased since 2019. Due to the relatively low significance of this development in comparison to our overall water consumption there was no further investigation of the underlying reasons.

⁴ Vals: Significant change mainly due to the implementation of a water recycling project for vacuum pumps in 2019 (moved to industrial tank for reuse rather than neutralization). Also, additional calculation and measurement tools to identify recycled water were introduced.

⁵ Dietlikon: Since April 2018 data on wastewater is more precise due to online measurement of Neutra. Vals: Wastewater increased despite a reduction in production volume (by ~8%) due to quality issues on RGB line, causing an increase of cleaning frequency.



EMISSIONS REDUCTION

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Target 2023	Change to previous year
Energy									
Energy consumption within the organisation (bottling plants, remote properties and own fleet)¹	302-1	Gigajoules	99'296	91'907	79'094 ²	67'878 ²	77'421 ³		↗
Electricity bottling plants		Gigajoules	47'867	44'180	38'641	37'001	39'767		↗
Electricity remote properties		Gigajoules	1'680	2'120 ⁴	1'337	1'803 ⁵	1'670		↘
Light heating oil bottling plants		Gigajoules	9'274 ⁶	8'765	7'257	7'814	7'377		↘
Light heating oil remote properties (Zizers)		Gigajoules	868 ⁷	645	544	734	763		↗
Natural gas bottling plants		Gigajoules	18'057	17'674	14'181	14'359	14'935		↗
Natural gas remote properties ⁸		Gigajoules	1'239	1'239	1'239	1'239	850		↘
Share of renewable energy used in plants		Percent	53%	56%	64%	62%	64%		↗
Diesel own fleet		Gigajoules	20'311	17'271	7'143	4'492 ⁹	4'163		↘
Petrol own fleet		Gigajoules			445	436	515		↗
CNG own fleet		Gigajoules	0	1'464	8'239 ¹⁰	7'739	7'283		↘
Electric own fleet		Gigajoules	0	46	68	110	97		↘
Energy consumption outside the organisation	302-2								
Estimated diesel in 3 rd -party fleet		Gigajoules	52'667	55'334	25'386	25'306	28'627 ³		↗
Energy ratio plants	302-3	MJ/lpb	0.230	0.229	0.207	0.213	0.207	0.210	↘

¹ Entities which are external and not directly managed by us are excluded, e.g. canteen, Valser Service (office and depositary storage), external office sites (e.g. Ostermundigen, Kestenholz, Bussigny), electric pool vehicles (2 cars), sugar unloading in Dietlikon.

² Our overall energy consumption within the organization decreased mainly due to reduced business activities in 2020 and 2021 as a consequence of COVID-19.

³ Production volumes – particularly of SKUs with multiple-use packaging – increased, which required more energy and led to more transports.

⁴ The use of electricity went up in our warehouse in Zizers in 2019. Due to the relatively low significance of this development in comparison to our overall electricity consumption there was no further investigation of the underlying reason.

⁵ Due to damaged water pipes the main floor of our headquarters was flooded and had to be dried using portable driers over several weeks, which consumed a lot of energy.

⁶ Vals: Glass line experienced increased microbiological load. This led to an intensification cleaning activity (daily Cleaning in Place).

⁷ Peak consumption in Q1 2018 due to coldest February in 30 years.

⁸ Per-diem accounting.

⁹ Reduction due to continuous replacement of diesel fleet and because of fewer physical customer visits during COVID-19.

¹⁰ Continuous rollout of CNG hybrid cars since August 2019. Rollout was completed by first quarter 2020.



EMISSIONS REDUCTION

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Target 2023	Change to previous year
Emissions									
Direct greenhouse gas emissions from operations (Scope 1)	305-1	Tons CO ₂ eq	4'114	3'766	2'947 ¹¹	2'732 ¹¹	2'576		↘
Thermal energy bottling plants		Tons CO ₂ eq	1'568	1'554	1'220	1'278	1'276		↘
Thermal energy remote properties		Tons CO ₂ eq	106	54	54	60	59		↘
Fuels used in company vehicles		Tons CO ₂ eq	1'432	1'245 ¹²	980	768	725		↘
CO ₂ in products (losses)		Tons CO ₂ eq	907	793	600	550	526		↘
Cold drink equipment coolants (losses)		Tons CO ₂ eq	101	118	93	77	56 ¹³		↘
Energy indirect greenhouse gas emissions (Scope 2; marked-based)¹⁴	305-2	Tons CO ₂ eq	256	132	1	0	0		→
Electricity bottling plants		Tons CO ₂ eq	210	124	0	0	0		→
Electricity remote properties		Tons CO ₂ eq	46	8	1	0	0		→
Total emissions (Scope 1 and 2 (market-based))		Tons CO ₂ eq	256	132	2'948	2'732	2'576		↘
Energy indirect greenhouse gas emissions (Scope 2; location-based)	305-2	Tons CO ₂ eq	256	132	289	255	273		↘
Electricity bottling plants		Tons CO ₂ eq	371	349	283	250	269		↘
Electricity remote properties		Tons CO ₂ eq	7	7	6	5	4		↘
Total emissions (Scope 1 and 2 (location-based))		Tons CO ₂ eq	4'370	3'8984	3'236	2'987	2'849		↘
Other relevant greenhouse gas emissions	302-2	Tons CO ₂ eq	44'697	37'664	33'098	29'659	29'108		↘
3 rd party transports (scope 3) ¹⁵		Tons CO ₂ eq	4'377	3'992	1'836 ¹⁶	1'827 ¹⁶	2'051 ³		↘
Sugar beets		Tons CO ₂ eq	12'566	11'676	11'232	10'886	10'705		↘
CO ₂ in products		Tons CO ₂ eq	2'523	2'363	2'263	2'172	2'330		↘
Packaging materials		Tons CO ₂ eq	23'133	17'823 ¹⁷	16'037 ¹⁸	13'412 ¹⁸	12'881 ¹⁹		↘
Coolers (electricity)		Tons CO ₂ eq	2'098	1'745	1'693	1'322 ²⁰	1'102		↘
Fuel consumption in rented and outsourced properties		Tons CO ₂ eq	0	54	36	40	39		↘
Electricity consumption in rented and outsourced properties		Tons CO ₂ eq	0	11	1	0	0		→
CO ₂ intensity Scope 1 & 2 (market-based)		g/lpb	13.3	12.6	10.1	9.8	8.8	9.3	↘
CO ₂ intensity Scope 1, 2 (market-based) & 3		g/lpb	149.8	135.0	123.6	116.6	105.6		↘

¹¹ Emissions in bottling plants decreased with reduced production activities during the COVID-19 pandemic. New cold drink equipment with more environmentally friendly cooling agents that reduce losses.

¹² Green Fleet: The exchange of company cars with combustion engines with electric and CNG vehicles started in Q2 2019. The new fleet reduces the emissions from our own fleet.

¹³ Less cold drink equipment in the market than in 2021.

¹⁴ Significant reduction throughout the years partially achieved through certificates for renewable electricity. Vals has always been 100% renewable electricity, but it was not officially recognized. Dietlikon has increased its share of renewable electricity since 2016 up to 100% since 2020.

¹⁵ Includes only 3rd party transport by truck and no rail transport.

¹⁶ Lower production volumes reduced transportation. Additionally, the scope of the calculation was diminished in 2020.

¹⁷ Significant decrease due to implementation of 100% rPET in Vals as of June 2019.

¹⁸ Reduction due to lower production during COVID-19 and effects of various initiatives to reduce packaging materials (see also [GRI 301](#)).

¹⁹ Reduction is related to the introduction of 100% rPET in Dietlikon in April 2022.

²⁰ Reduction thanks to new cold drink equipment with more efficient cooling systems that reduce consumption.



EMISSIONS REDUCTION

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Target 2023	Change to previous year
Other significant air emissions									
	305-7								
NOx		kg	23'569	24'080 ²¹	12'419	1'017 ²²	9'487 ²³		↘
SOx		kg	95	90	74	72	71		↘
Compliance									
Incidents and fines	2-27	Number	None	None	None	None	None		→
Near Losses ²⁴		Number	826	949 ²⁵	989	966	912	733	↘
Transport									
	305-1								
Number of delivery/haulage vehicles		Number	264	263	241	234 ²⁶	229		↘
Number of sales and others vehicles		1000 litres	547	466	193	121 ²⁷	128		↘
Fuel consumption (diesel and petrol)		kg	0	28'000	163'057	144'924	136'379		↘
CNG own fleet ¹⁰		kW	12'738	18'774	30'547	26'892	144'924		↘
Electric own fleet		Number	7	7	7	8	8		→
Expenditures									
Total environmental expenditures ²⁸		Percentage of revenues	0.36%	0.67%	0.60%	0.53%	0.44%		↘
Certifications of the production plants									
CO ₂ footprint certification (ISO 14064-1)	305	Number	Number	1	all 2	all 2	all 2	all 2	→

²¹ Increase in 3rd party haulage & distribution.

²² Decreased due to reduced 3rd party transport.

²³ The emission factors for NOx were adjusted as of 2022. The presented figures for 2022 are therefore not comparable to previous years.

²⁴ Identification of potential or actual losses of resources or potential environmental pollution.

²⁵ Successful establishment of a culture to report near losses and inclusion of Dietlikon in reporting processes.

²⁶ 32 vehicles were outsourced as of 1 March 2021. These vehicles are included in the reported number of vehicles.

²⁷ Outsourced activities included until February 2021 when the outsourcing was completed.

²⁸ Calculation of total environmental expenditure = CAPEX Accounting for Sustainability / total net sales revenues.



WORLD WITHOUT WASTE

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Change to previous year
Materials								
Materials used	301-1							
Sugar from beets		Tons	15'324	14'239	13'698	13'276	13'054	↘
PET (preforms)		Tons	9'320	8'740 ¹	8'199 ²	7'612 ²	8'420	↗
Plastic (closures)		Tons	717	660	660	638	683	↗
PE (labels and stretch/shrink film)		Tons	823	945 ³	866 ⁴	844	849	↗
Glass (bottles) ⁵		Tons	4'250 ⁶	893	1'421	824	1'608	↗
Aluminum (caps)		Tons	30	30	30	31	35	↗
Steel (crowns)		Tons	128	98 ⁷	87	67	105 ⁸	↗
Paper (labels)		Tons	49	50	46	24	40 ⁸	↗
Cardboard		Tons	772	682	687	664	600	↘
Wood (pallets)		Tons	2'468	736 ⁹	1'770 ¹⁰	1'713 ¹⁰	2'230	↗
Percentage of material from recycled sources								
			301-2					
PET (preforms)		Percent	42%	47%	58%	55%	94%	↗
Glass (bottles)		Percent	0%	0%	0%	0%	50%	↗
Aluminium (caps)		Percent	0%	0%	0%	0%	0%	→

¹ Reduction in 2019 due to a decrease in production volume.

² Due to COVID-19 production volumes decreased in 2020 and 2021. In 2020 fewer PET bottles were used in comparison to 2019 in our plant in Vals. Additionally, in 2020 we felt the full effect of the harmonization of PET bottle sizes (smaller bottles) in Dietlikon.

³ In 2019 we moved from 500 ml to 450 ml as well as from 1000 ml to 750 ml bottles with a "hard cut" for all labels leading to a temporary increase in leftovers.

⁴ PE used was reduced in Dietlikon because thinner shrink film has been used since June 2020. In Vals, production was stopped for several weeks because of COVID-19.

⁵ We purchase RGB glass irregularly based on CAPEX. Therefore, these amounts fluctuate a lot. Whenever glass breakages increase, new material is purchased. Since the lead time is rather long, orders are placed well in advance.

⁶ Vals: The main reason of the increase was the exchange of our 1 l reusable glass bottle (RGB) park. The breakage of glass bottles that were stored outside during winter 2018 had a similar effect.

⁷ Crowns inventory decreased again in 2019 after it went up due to a price increase of RGB in 2018.

⁸ Increase due to higher production volumes.

⁹ In the past, only imported pallets were considered (in 2019 1,952,294 kg); the pallets that are exported again (roundtrips PAL) can be deducted since 2019.

The numbers for 2017 and 2018 were also higher because many more innovations were imported (including several can innovations and one-off productions e.g. for full sleeve glass). These were all coming from supply points where we only purchase pallets.

¹⁰ For the calculation of this indicator, CCHBC offsets exported from imported pallets since 2019. As we exported fewer beverages in 2020 because of lower demand, the number increased. The pool of pallets within Switzerland – including those being repaired – remained stable.





WORLD WITHOUT WASTE

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Target 2023	Change to previous year
Waste									
Non-hazardous recycled waste¹¹	306-3	Tons	2'176	1'814	1'867	1'646	1'628		↘
Paper / cardboard		Tons	129	93	78	78	83		↘
Glass		Tons	885	559	869	664	703		↘
PET (bottles, preform)		Tons	960	887	659	681	606		↘
PE (foil, IBC, drums)		Tons	83	71	47	37	51		↘
Crates		Tons	39	110	123	98	94		↘
Metals		Tons	42	54	64	43	46		↘
Wood		Tons	36	19	11	10	11		↘
Other waste		Tons	1	22	15	0	4		↘
Packaging from write-offs		Tons	n/a	n/a	n/a	34	29		↘
Green waste (composted)		Tons	n/a	n/a	n/a	1	0.5		↘
Non-hazardous solid waste directed to disposal¹²	306-5	Tons	191	210	179	276	218		↘
Hazardous waste generated (plants)¹³	306-3	Tons	24	2	14	9	2		↘
Total waste from plants (incl. write-offs)		Tons	2'879	2'699	3'046 ¹⁴	2'765	2'340		↘
Solid waste ratio plants	306-3	g/lpb	8.79	8.77	10.44	9.73 ¹⁵	7.79	8.10	↘
Other waste									
	306-3								
Cold Drink Equipment Waste ¹⁶		Tons	344	299	235	318	294		↘
Remote properties		Tons	73	76	30	34	46		↘
Products and services									
Rate of packaging recycling (CH) ¹⁷	306-4								
PET		Percent	82%	> 81%	> 82%	> 82%	n/a		
Glass		Percent	94%	94%	94%	95%	n/a		
Aluminium		Percent	94%	94%	99%	91%	n/a		
Certifications of the production plants									
Environment (ISO 14001)	306	Number	all 2	all 2	all 2	all 2	all 2		

¹¹ Without remote properties

¹² Without remote properties, effluents from write-offs (market returns) not included.

¹³ Fluctuations in the amount of hazardous waste are normal. We know about the impact of large projects such as the replacement of activated carbon filters in 2018 (9.4 tons). Waste in 2019 includes oil residues, anti-freezer and mercury-containing lamps.

¹⁴ The amount reported for 2020 was corrected after the publication of the Sustainability Report 2020.

¹⁵ The figure was adjusted from 9.93 (as published in the Sustainability Report 2021) to 9.74 g/lpb.

¹⁶ Information about the discarded quantities of cold drink equipment (coolers, vending machines, dispensing systems). Data covers local disposal in Switzerland.

¹⁷ Recycling rates in Switzerland from PET-Recycling Switzerland, IGORA and VetroSwiss. Figures not available before June, therefore no indicators for the reporting year can be included in this report.



SOURCING

	GRI Indicator	UNIT	2018	2019	2020	2021	2022	Change to previous year
Procurement Practices								
Total Spend	204-1	Mio. CHF	190	178	146	136	178	↗
National Spend	204-1	Mio. CHF	147	131	122	116	149	↗
Supplier assessment (social & environmental)								
New suppliers screened using environmental and social criteria	308-1 414-2	Number	200	110	114	101	117	↗
Suppliers assessed for environmental and social impacts	308-1 414-2	Number	37	46	64	65	77	↗





GRI CONTENT INDEX

CCHBC Switzerland has compiled its report in accordance with the GRI Standards for the period of January 2022 to 31 December 2022. The GRI content index, based on the materiality assessment and matrix, is presented on page 6 of the Sustainability Report 2022. The

information and key figures in the publication and this index have been externally reviewed as part of the audit conducted by SGS, with further details available in the audit statement on page 9 of the Report.

GRI Standard	Disclosure	Location (Page)	Omission
GRI 1: 2021	Foundation		
GRI 2: 2021	General Disclosures		
The organization and its reporting practices (2021)			
GRI 2: General Disclosures	2-1: Organizational Details	10	
	2-2: Entities included in the organization's sustainability reporting	10	
	2-3: Reporting period, frequency and contact point	10	
	2-4: Restatements of information	10	
	2-5: External assurance	10	
Activities and workers (2021)			
GRI 2: General Disclosures	2-6: Activities, value chain and other business relationships	10	
	2-7: Employees	12	
	2-8: Workers who are not employees	12	
Governance (2021)			
GRI 2: General Disclosures	2-9: Governance structure and composition	12	
	2-10: Nomination and selection of the highest governance body	12	
	2-11: Chair of the highest governance body	13	
	2-12: Role of the highest governance body in overseeing the management of impacts	13	
	2-13: Delegation of responsibility for managing impacts	13	
	2-14: Role of the highest governance body in sustainability reporting	13	
	2-15: Conflicts of interest	13	
	2-16: Communication of critical concerns	14	
	2-17: Collective knowledge of the highest governance body	14	
	2-18: Evaluation of the performance of the highest governance body	14	
	2-19: Remuneration policies	14	
	2-20: Process to determine remuneration	14	
	2-21: Annual total compensation ratio	15	
Strategy, policies and practices (2021)			
GRI 2: General Disclosures	2-22: Statement on sustainable development strategy	15	
	2-23: Policy commitments	15	
	2-24: Embedding policy commitments	16	
	2-25: Processes to remediate negative impacts	16	
	2-26: Mechanisms for seeking advice and raising concerns	17	
	2-27: Compliance with laws and regulations	17	
	2-28: Membership associations	17	
Stakeholder engagement (2021)			
GRI 2: General Disclosures	2-29: Approach to stakeholder engagement	18	
	2-30: Collective bargaining agreements	19	



GRI CONTENT INDEX

GRI Standard	Disclosure	Location (Page)	Omission
GRI 3: 2021	Material Topics		
Materiality assessment and list of material topics			
GRI 3: Material Topics 2021	3-1: Process to determine material topics	6	
	3-2: List of material topics	7	
Product Quality and Integrity			
GRI 3: Material Topics 2021	3-3: Management of material topics	21	
GRI 416: Customer Health and Safety (2016)	416-1: Assessment of the health and safety impacts of product and service categories	23	
	416-2: Incidents of non-compliance concerning the health and safety impacts of products and services	23	
Health and Nutrition			
GRI 3: Material Topics 2021	3-3: Management of material topics	23	
Additional disclosure: Calorie content of portfolio		24	
Responsible Marketing			
GRI 3: Material Topics 2021	3-3: Management of material topics	25	
GRI 417: Marketing and Labeling (2016)	417-1: Requirements for product and service information and labeling	26	
	417-2: Incidents of non-compliance concerning product and service information and labeling	26	
	417-3: Incidents of non-compliance concerning marketing communications	26	
Integrity and Anti-Corruption			
GRI 3: Material Topics 2021	3-3: Management of material topics	28	
GRI 205: Anti-Corruption (2016)	205-1: Operations assessed for risks related to corruption	28	
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