

Whistleblowing Policy

1. Our Commitment

Coca-Cola HBC AG (with all its subsidiaries, the “Company”) is committed to conducting our business with honesty and integrity. We expect all employees (including temporary and contract employees), officers, as well as consultants and agents acting in the Company’s name to maintain high standards and to uphold the values and behaviours in accordance with our *Code of Business Conduct*.

2. Purpose

The purpose of this Policy is to:

- encourage the reporting, as required under our *Code of Business Conduct*, of any suspected fraud or corrupt conduct or any other form of inappropriate behaviour including potential violations of our Code of Business Conduct (reportable 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.

3. Scope

The policy applies to the Company and its subsidiaries and covers all employees (including temporary and contract employees), officers, consultant and agents acting in the Company’s name.

4. Definition of Whistleblower

A whistleblower is defined as an employee, officer, consultant or agent of the Company who wishes to report conduct they believe is in breach of our *Code of Business Conduct*, or in breach of any applicable law and who perceives a need to avail themselves of protection against reprisal for having made the report. A whistleblower may or may not elect to remain anonymous, but the Company encourages the whistleblower to report on a named, confidential basis.

5. What to Report

Any suspected fraud, corrupt conduct, inappropriate behaviour reportable under our *Code of Business Conduct* or illegal activity involving the Company or its employees in any way should be reported. Anyone reporting a concern has to believe that the information provided is accurate. Knowingly making a false accusation is itself a violation of the Code of Business Conduct.

6. How to Report Issues

Reports of potential violations of the *Code of Business Conduct* may be submitted through an independently operated whistleblower line (online at www.coca-colahellenic.ethicspoint.com and/or by telephone). This service is available in all languages of the territories where the Company operates.

Individuals also have the option of reporting concerns directly to their local Code Compliance Officers, General Managers, Function Heads, Country or Regional Legal Directors, the Group Chief Compliance Officer, the Corporate Audit Director, the Group COBC Manager, or the Group General Counsel.



The Group COBC Manager is responsible for maintaining records of reports of potential violations and the actions taken through the case management system. The Corporate Audit Director is responsible for reporting to the Audit and Risk Committee, on a quarterly basis, the number, nature and status of complaints received.

7. Confidentiality

The Company will take every reasonable precaution to keep the identity of anyone raising a concern confidential, consistent with conducting a thorough and fair investigation and compliance with applicable law.

8. Procedures for Investigation

All reports of potential COBC violations (including those relating to fraud) will be acknowledged no later than 3 business days after receipt.

Complaints will be investigated promptly, impartially and appropriately in line with the Company's approved investigation guidelines. Determination of findings will be reviewed by the relevant disciplinary committee and appropriate action will be taken as required.

9. Protection

The Company is committed to ensuring that an individual is not disadvantaged in any way by validly raising concerns about suspected reportable behaviour. In particular, such a person will not be disadvantaged by dismissal, demotion, loss of benefits, threats, harassment, discrimination or bias. If there are concerns surrounding the safety of the whistleblower, he or she may request a leave of absence or a temporary change of workplace, and such requests will be given appropriate consideration. A breach of this section by any employee, officer, consultant or contractor, will be considered a breach of the *Code of Business Conduct* and dealt with as such.

If an individual raising a concern feels that reprisals have been taken against them as a result of their action, they can appeal through any one of the officers identified in the appendix.

10. Feedback

Where appropriate, and the identity of the individual raising a concern is known, he/she will receive feedback on the progress of the investigation. Because the Company strives to maintain confidentiality in all investigations it may not be able to inform the individual raising a concern of the final outcome of an investigation.

11. Penalties for Breach of this Policy

Where any employee (including any temporary or contract employee), officer, consultant or agent of the Company breaches this policy, this will be considered a breach of the *Code of Business Conduct* and dealt with accordingly.

12. Process Visibility

Information about the Company's procedures for the treatment of whistleblowing complaints are available on the Company's Intranet and referenced in the Company's *Code of Business Conduct*.



APPENDIX

The authorised officers at the Group level with whom individuals can disclose their concerns in relation to breaches or concerns in respect of this policy are:

- William Douglas (Audit & Risk Committee Chairman)
- Jan Gustavsson (General Counsel)
- Spyros Mello (Deputy General Counsel and Chief Compliance Officer)
