

POWER OF CHANGE

SUSTAINABILITY REPORT / 2024

EVERY STEP MATTERS
— OUR RESPONSIBILITY
TO SUSTAINABILITY IS AS FIRM
AS MOUNT JEZERCA.



Coca-Cola Bottling Shqipëria

Rruga Kombëtare Tiranë-Durrës, km 5, Kashar, Tirana.
info@cocacola.al / +35545606060

TABLE OF CONTENT

Letter from the Chairman	3
Our 2024 in insight numbers	5

1. ABOUT US	9
1.1 Company History, Mission & Values	11
1.2 Governance and Sustainability Oversight	12
1.2.1 Policies and practices	16
1.3 Our Product Portfolio	19
1.4 Ethical Standards and Transparency	30

2. OUR SUSTAINABILITY COMMITMENT	35
2.1 Sustainability Journey	35
2.2 Stakeholder Engagement	41
2.3 Materiality Analysis	43

3. ENVIRONMENTAL IMPACT	27	45
3.1 Environmental Commitment	47	
3.2 Energy and Emission Management	48	
3.3 Water Resource Management	56	
3.4 Waste Management	59	
3.5 Materials and Packaging	64	

4. OUR PEOPLE	69
4.1 Our Human Capital	72
4.2 Employee Development & Well-being	79
4.2.1 Remuneration	80
4.3 Health and Safety	81

5. VALUE CREATION	85
5.1 Economic & Employment Impact	87
5.1.2 Albanian Market Overview: 2023-2024	91
5.2 Financial Performance	93
5.3 Commitment to Local Communities	94
5.4 Supply Chain Responsibility	97

APPENDIX	101
-----------------	------------

METHODOLOGICAL NOTE	107
----------------------------	------------

GRI CONTENT INDEX	113
--------------------------	------------

LIST OF ABBREVIATIONS	131
------------------------------	------------

INDEPENDENCE PRACTITIONER'S ASSURANCE REPORT	131
---	------------

LETTER FROM THE CHAIRMAN

Dear Stakeholders (or Readers)

I am pleased to present and share our second Coca-Cola Bottling Shqipëria (CCBS) Sustainability Report, an official document that highlights Coca-Cola Bottling Shqipëria's strong commitment to contribute to sustainable development and create value for our customers, consumers and the society, through the offer of high quality and safe beverages, support for the local economy through employment and distributed economic value, and investments in environmental sustainability. It is a moment to reflect on what we have accomplished, the lessons we have learned, and the path we are shaping for the future.

Today, driven by our goal to become Albania's first Carbon Neutral industrial company by 2030, these data become even more meaningful, providing a clear snapshot that helps us assess both the milestones reached and the challenges that lie ahead. Our sustainability roadmap, developed in collaboration with expert consultants, outlines the key investments and actions needed to reach this ambition. It focuses on reducing our direct emissions (Scope 1 and 2) through innovation and targeted investments, while also addressing indirect emissions (Scope 3) by engaging with suppliers and improving logistics in the coming years. In this area, strong collaboration across the value chain will be essential, from adopting shared sustainability standards to co-creating responsible business practices with our partners.

At CCBS, we view ourselves as more than just a business, we see our role as a catalyst for positive change. Our commitment to environmental and social responsibility goes beyond symbolism, it is the foundation of how we operate. Sustainability is not merely an aspect of our work, it is at the heart of our identity. We believe true corporate success is measured by the lasting value we create for ecosystems and communities, today and for future generations.

In 2024, we advanced our climate action goals with determination. 43% of our electricity needs were met through self-generated renewable energy, made possible by our investment in photovoltaic infrastructure. While the capacity of our photovoltaic system remained the same, the share of self-produced energy resulted in around 40% due to increased reliance on grid electricity, driven by investments in new production lines, infrastructure development, and higher output. Additionally, as part of our continuous improvement efforts and to ensure more accurate tracking and analysis of our energy consumption, we are currently implementing an ISO 50001-certified energy monitoring system.



Our commitment to clean mobility remained strong, operating with 100% electric vehicle in different cities across key cities such as Tirana, Durrës, Elbasan, and Vlora, supported by fast-charging infrastructure. These efforts, combined with optimized processes, contributed to the reduction of our Scope 1 greenhouse gas emissions to 1,743 tCO₂e, maintaining a consistent downward trend, with a reduction of our footprint by 786 tCO₂e compared to prior year.

Additionally, we made significant progress in adopting a more sustainable packaging approach, with 83% of materials used coming from renewable sources, a 2% year-over-year increase. In parallel, we also achieved a remarkable improvement in the use of recycled materials, which accounted for 46% of total materials used, up from 33% increase compared to 2023.

This increase reflects not only our growing use of recycled PET, but also our expanded integration of recycled aluminium, LDPE, and cardboard into our packaging portfolio that highlights the company's commitment to prioritizing renewable and recycled alternative.

In 2024, we proudly achieved zero work-related injuries, and once again, 0 cases of anti-competitive behavior. These outcomes reflect our culture of integrity, responsibility, and safety.

We are equally proud of our investment in people: this year we delivered a record 6,020 hours of employee training, ensuring our team grows in parallel with our business. Our workforce reached 394 colleagues, and 83% of our suppliers are local, strengthening our roots within the Albanian economy. Our Distributed Economic Value reached 93%, underlining the growing trust of our stakeholders and also showing the broader impact of our activities on the local economy.

For us, this report goes far beyond data, it marks a pivotal step in our evolution from intention to implementation, from commitment to measurable impact. We take pride in the fact that our sustainability strategy is now fully supported by structured, traceable, and independently verified reporting.

We are proud of every milestone that moves Coca-Cola Bottling Shqipëria closer to reaching our ambitious goals. We sincerely thank our employees, customers, business partners and all other stakeholders for their essential role in making this possible.

Luca Busi
President

Coca-Cola Bottling Shqipëria

A handwritten signature in black ink, appearing to read 'Luca Busi'. The signature is fluid and cursive, with a large, stylized 'L' and 'B'.

2 OUR SUSTAINABILITY COMMITMENT

Sustainability is a central pillar to drive CCBS toward a new future, as **the pioneers** of new business model in Albania. It not only defines its **long-term vision** but also acts as a compass for **responsible business** practices moving forward. **Environmental and social** considerations are embedded in CCBS’s operational goals, guiding its approach to business development and growth.



2.1 Sustainability Journey

CCBS has played a pivotal role in Albania’s economic evolution, particularly since the **post-communist era**, when it emerged as a major player in **foreign investment**. Its consistent contributions to the **national economy** and **society** through innovation and capital investment have established its **broad recognition** within the country.

One major milestone in this journey was the publication regarding **the Carbon Neutrality Roadmap Report**. CCBS released its first official **voluntary Sustainability Report** in 2022, outlining its key environmental efforts. The 2024 voluntary Sustainability Report presents new commitments and policies that reflect CCBS’s progress toward sustainability. These developments emphasize CCBS’s dedication to **accountability, progress, and transparent communication** regarding its **environmental, social and governmental** efforts.

CCBS involves a comprehensive approach to packaging using **recyclable and recycled**

materials. The company also promotes **responsible practices** and raises consumer awareness about placement of waste **in appropriate containers**, even during marketing events held throughout the year.

Energy efficiency is one of the main priorities of CCBS, aiming not only the coverage of production energy needs but also the reduction of greenhouse gas emissions annually. The company aims for a gradual increase of photovoltaic capacities up to 100%, with the objective of achieving: **Net Zero** for scopes 1 & 2 and **Carbon Neutrality** for scope 3 by the year 2030. The **Green Mobility initiative** launched in 2020 has expanded CCBS’s fleet to include over **103 fully electric vehicles, until 31st December 2024**.

Renewable energy also plays a vital role in the company’s sustainability strategy. In 2021, CCBS installed a **photovoltaic energy system** designed to meet approximately 40% of the company’s electricity needs through **solar power**.

CARBON NEUTRALITY ROADMAP

As part of its evolving strategy, CCBS is working to minimize its environmental impact while also contributing positively to the community. Developed with the support of **international consultants**, the **Roadmap** defines the investments and operational improvements needed to achieve **Full Carbon Neutrality: Net Zero for direct emissions (Scopes 1 and 2)** and **Carbon Neutrality** for indirect emissions from suppliers and transportation **(Scope 3) by 2030**

CCBS has identified and assessed possible measures **for reducing emissions of Scopes 1 & 2**. Remaining **Scope 3** emissions will be offset through carbon reduction certifications. These initiatives and action steps have already started in 2024, with progress made during 2025, and their results will **be measured** frequently to ensure alignment with the Roadmap.

SCOPE 1 & 2

To reduce emissions from its direct operations **(Scope 1 and 2)**, CCBS Albania has outlined a series of **technical measures**, supported by experts. **Scope 1 emissions** are direct greenhouse gas (GHG) emissions that occur from sources owned or controlled by the organization. They include emissions from fuel combustion in company-owned boilers, furnaces, vehicles, or other equipment. **Scope 2 emissions** are indirect GHG emissions from the generation of purchased electricity, steam, heating, or cooling consumed by the organization.

Although Scope 2 emissions are reported as zero—consistent with the emission factors set out in **IPCC Guidelines** which classify Albania as a country supplied with **100% green electricity**—CCBS aims to cover its electricity needs through self-generation by expanding photovoltaic capacity to reach 100% self-sufficiency.

Modernization of production lines

In 2024, CCBS installed **two new production lines** specifically **CAN and Returnable Glass Bottle (RGB)** at a cost of approximately €8.6 million. They have integrated advanced machinery designed to optimize energy use. Progress has begun on the renovation of all production lines, and by 2026 all lines will be renovated, contributing to

with no use of surface water, seawater, produced water, or third-party water. The withdrawals occurred in areas, where water resources are under significant pressure. The total water withdrawal in 2024 **decreased by 6%**, from 227,093 megaliters in 2023 to 214,372 megaliters in 2024. The overall reduction of approximately 6% in water withdrawal compared to the previous year is only partially explained by the slight decrease in production volume of around 1%. The remaining reduction reflects the effectiveness of CCBS's ongoing initiatives to enhance water efficiency and implement measures that reduce water consumption across operations. This reduction reflects CCBS's efforts to improve water efficiency and reduce consumption, indicating progress in **water conservation and better management of water resources**.

WATER DISCHARGE

In 2024, CCBS discharged a total of 105,556 megaliters of treated polluted water exclusively into **surface water bodies**, all classified as freshwater (≤1,000 mg/L Total Dissolved Solids). This volume reflects improved accuracy following the **installation of a new meter and a more precise measurement filter**, introduced to enhance monitoring capabilities. Due to the change in measurement methodology, discharge data for 2023 will not be disclosed, as it is not directly comparable. The new system ensures more reliable reporting and aligns with both local environmental regulations and The Coca-Cola Company (TCCC) requirements. These actions reaffirm CCBS's commitment to sustainable water management and environmental protection. In recent years, CCBS has significantly advanced its **wastewater management practices**, emphasizing environmental compliance with regulatory and TCCC standards. The company's **wastewater treatment** plant utilizes secondary biological treatment with **activated sludge technology**. Technological upgrades, including the installation of new pumps, have enhanced reliability and minimized downtime, ensuring continuous, high-standard treatment. All discharge parameters are monitored daily, aligning with TCCC's strict internal requirements, which exceed national regulations. CCBS is certified under ISO 14001:2015 and regularly undergoes internal and external audits, demonstrating its ongoing commitment to continuous improvement and **environmental performance**.

Water discharge				
Water discharge by type of destination (megaliters)	2024		2023	
	All areas	Areas with water stress	All areas	Areas with water stress
Surface water	105,556	105,556	N/A	N/A
of which Freshwater (≤1,000 mg/L Total Dissolved Solids)	105,556	105,556	N/A	N/A
Groundwater	-	-	-	-
Seawater	-	-	-	-
Third-party water	-	-	-	-
Total water discharged	105,556	105,556	N/A	N/A

3.4
Waste Management

CCBS recognizes waste as a significant topic due to its potential environmental and economic impacts. Waste generated across its operations includes solid waste, wastewater, emissions, and by-products. These outputs stem from the use of input materials such as water, sugar, concentrate, bottles, caps, labels, packaging films, cleaning agents, and other materials involved in the production process. Waste can result from production losses, leaks, equipment maintenance, and packaging activities. CCBS emphasizes that the real environmental risk emerges when waste is not managed properly. Additional positive impacts are associated with the responsible selection of partners and the use of recycled and sustainable packaging materials.

CCBS does not directly contribute to negative waste impacts through its core activities; however, some impacts emerge indirectly through its business relationships, particularly with third-party waste handlers. The company collaborates with **state-licensed contractors** for the collection, transportation, and treatment of waste. While CCBS ensures full legal compliance and provides oversight, some indirect impacts may still result from downstream processes, including waste transportation emissions and water usage by external handlers. These relationships play a crucial role in achieving responsible and sustainable waste management.

Several concrete actions have been taken to manage waste and related impacts. Preventative measures include optimizing production processes to minimize losses and employing environmentally sound techniques for material handling. CCBS ensures that all hazardous and non-hazardous waste is collected, separated, and processed according to national regulations. Actions to address negative impacts involve proper disposal of hazardous waste through licensed third parties and continuous efforts to **reduce packaging and process waste**.

To evaluate the effectiveness of these actions, CCBS performs **monthly and annual** monitoring of all waste streams. Waste amounts are measured, monitored and reported on a regular, monthly basis. Targets are set for increasing recyclable waste and reducing hazardous waste volumes. These goals are reviewed against key indicators such as recycling rates and the total amount of waste generated. The 79% recovered rate of the pant waste achieved in 2024 is an indicator of the effectiveness of these measures. Lessons learned from performance evaluations are integrated into operational procedures and used to refine waste management practices further.

Stakeholder engagement plays a key role in waste management at CCBS. Through collaboration with state-licensed waste management companies, regulators, and internal departments, the company ensures its actions are informed by both regulatory developments and operational insights. Feedback from these stakeholders contributes to refining procedures and validating the effectiveness of implemented actions. For example, cooperation with external contractors provides insights into logistics-related environmental risks, enabling CCBS to address indirect impacts effectively. Regular communication and audits also serve as mechanisms for shared responsibility and

continuous improvement. CCBS collaborates with authorized waste management contractors. The company’s waste policy and strategy are designed to minimize the volume of waste sent to landfill, with a primary focus on **maximizing recycling efforts**. The majority of waste generated by CCBS is recyclable. Wastewater resulting from operational activities is treated on-site at the company’s **Wastewater Treatment Plant**, in full compliance with local Albanian regulations. CCBS determines the appropriate disposal method for each waste stream generated during its operations through direct oversight and verification. This includes maintaining comprehensive internal documentation and verifying disposal methods for various waste types (such as solid waste, wastewater, and hazardous materials) to ensure compliance with all applicable regulatory frameworks and environmental standards. Internally documented data are reported monthly through the KOSMOS platform to TCCC. Disposal method information is obtained through collaboration with licensed waste management service providers. These partners are responsible for handling, treating, and disposing of different waste streams in accordance with regulatory requirements and industry best practices, ensuring safe and responsible waste management throughout the disposal process. Total waste is categorized by disposal method, hazardousness, and year. Recycling accounts for the largest share in both 2023 (69%) and 2024 (79%), with landfill as the second most used method. The remaining disposal methods, including composting, reuse, and others, represent minimal or no contribution to the total waste in both years

Total weight of waste by type and method of disposal								
Disposal method [t]	2024				2023			
	Hazardous	Non-hazardous	Total	%	Hazardous	Non-hazardous	Total	%
Reuse			0	0%	0		0	0%
Recycling		144	144	79%		108	108	69%
Composting			0	0%		5	5	3%
Recovery (including energy recovery)			0	0%			0	0%
Landfield		38	38	21%		43	43	28%
Dump			0	0%			0	0%
On-site delivery			0	0%			0	0%
Injection into deep wells			0	0%			0	0%
Other socio-economic impacts			0	0%			0	0%
Total	0	182	182	100%	0	156	156	100%

CCBS has implemented an Integrated Policy, which includes the **Environmental Policy** that sets specific provisions related to waste management. This policy underscores the company’s commitment to minimizing waste generation, **promoting recycling and resource recovery**, and reducing the environmental impact of waste disposal. CCBS’s waste management objectives are aligned with The Coca-Cola Company’s (TCCC) sustainability goals and the regulatory requirements of the Republic of Albania. These

objectives focus on reducing waste generation, increasing recycling rates, improving waste handling practices, and minimizing landfill disposal. The company sets ambitious

Total weight of waste generated			Trend
Type of waste (tons)	2024	2023	2024/2023
Plastic	55	37	46%
of which discharged (D)			
of which recovered (R)	55	37	46%
of which hazardous			
Wood	4	5	-18%
of which discharged (D)			
of which recovered (R)	4	5	-18%
of which hazardous			
Glass	-	-	
of which discharged (D)			
of which recovered (R)			
of which hazardous			
Biological sludge	36	5	618%
of which discharged (D)			
of which recovered (R)	36	5	618%
of which hazardous			
Non-compliant product	-	-	
of which discharged (D)			
of which recovered (R)			
of which hazardous			
Paper/ cardboard	41	49	-17%
of which discharged (D)			
of which recovered (R)	41	49	-17%
of which hazardous			
Metals	5	16	-69%
of which discharged (D)			
of which recovered (R)	5	16	-69%
of which hazardous			
Chemicals	-	-	
of which discharged (D)			
of which recovered (R)			
of which hazardous			
Packaging	4	-	
of which discharged (D)			
of which recovered (R)	4		
of which hazardous			
Other	38	44	-13%
of which discharged (D)	38	43	-12%
of which recovered (R)		1	-100%
of which hazardous		0	-100%
Total waste generated	182	156	17%
of which discharged (D)	38	43	-12%
of which recovered (R)	144	113	28%
of which hazardous	-	0	-100%
% recovered waste on total waste	79%	72%	10%
% hazardous waste on total waste	0%	0%	-100%

targets to drive continuous improvement in waste management performance. These targets are structured according to **SMART criteria** (Specific, Measurable, Achievable, Relevant, and Time-bound) and are regularly monitored and evaluated to track progress and ensure accountability. Targets include increasing the percentage of recycled waste and implementing waste reduction initiatives to lower the amount of waste generated per liter of beverage produced. CCBS ensures full compliance with applicable waste management regulations and standards, in line with its **Environmental Permit** and the requirements of TCCC. Waste management processes are also subject to regular audits under the ISO 14001:2015 environmental management standard. CCBS reports the total weight of waste not intended for disposal in 2024 as 144 tonnes and 113 tonnes in 2023 . The waste diverted comprises various material types, including plastic (55 tonnes), paper/cardboard (41 tonnes), metals (98 tonnes), wood4 tonnes) and sludge (36 tonnes), .

Further analysis of recovery operations indicates that **100%** of the non-hazardous waste in both 2023 and 2024 was diverted from disposal through external **recycling processes**. No waste was prepared for reuse, and no hazardous waste was recycled or reused during this period. All waste recovery activities took place at external facilities.

Total weight of waste not intended for disposal			
Composition of waste	U.d.m.	2024	2023
Plastic	tone	55	38
Wood	tone	4	5
Biological sludge	tone	36	5
Paper/ cardboard	tone	41	47
Metals	tone	9	16
Oil waste	tone		0
Lamp waste	tone		
Electronic Waste	tone		1
Total	tone	144	113

Total weight of waste not destined for disposal, based on recovery operations								
Recovery operations [t]	2024				2023			
	On-site	At an external site	Total	%	On-site	At an external site	Total	%
Hazardous waste								
Preparing for reuse			0	0%			0	0%
Recycling			0	0%		0	0	0%
Non-hazardous waste								
Preparing for reuse			0	0%			0	0%
Recycling		144	144	100%		113	113	100%
Total	0	144	144	100%	0	113	113	100%

Coca-Cola Bottling Shqipëria (CCBS) reports a total of 43 tonnes of waste destined for disposal in 2023 and 38 tonnes in 2024, consisting entirely of urban (non-hazardous) waste. Regarding the methods of disposal, 100% of the waste destined for disposal in both years was non-hazardous and sent to external landfill sites. No hazardous waste was disposed of, and no incineration (with or without energy recovery) was utilized during the reporting periods. All disposal activities were carried out off-site.

Total weight of waste destined for disposal			
Composition of waste	U.d.m.	2024	2023
Urban Waste	tone	38	43
Total	tone	38	43

Total weight of waste destined for disposal-by-disposal methods								
Disposal method [t]	2024				2023			
	On-site	At an external site	Total	%	On-site	At an external site	Total	%
Hazardous waste								
Incineration (with energy recovery)			0	0			0	0
Incineration (without energy recovery)			0	0			0	0
Landfill			0	0			0	0
Non-hazardous waste								
Incineration (with energy recovery)			0	0			0	0
Incineration (without energy recovery)			0	0			0	0
Landfill		38	38	1		43	43	1
Total	0	38	38	1	0	43	43	1

3.5

Materials and Packaging

As a beverage production company with a broad portfolio of products, Coca-Cola Bottling Shqipëria (CCBS) recognizes the substantial impact that raw material usage can have on both the environment and the economy. The company's operations rely on the consumption of various packaging and production materials such as PET, aluminum, glass, LDPE/PE films, cardboard, CO₂, sugar, and concentrates. These materials, when not responsibly sourced or managed, may contribute to environmental degradation, resource

depletion, and increased carbon emissions. Among these, the use of plastic and aluminum packaging poses the most direct risks, particularly in relation to waste generation and resource circularity. In response, CCBS has strengthened its commitment to **reduce its environmental footprint** by adopting **recycled** materials, investing in circular packaging strategies, and improving the efficiency of material usage.



The company’s sustainability roadmap outlines clear policies and operational commitments to **responsible material management**. These policies include principles such as **“lightweighting”** (reducing material use per unit of product), enhancing the share of recycled materials, and encouraging innovation through investments in new technologies. These initiatives are embedded in the company’s broader management systems and are designed to reduce negative impacts while maximizing environmental benefits. Furthermore, CCBS maintains active relationships with suppliers and engages them on sustainability requirements. To address the topic of waste, CCBS has also adopted a packaging evolution strategy aligned with Albanian environmental legislation and The Coca-Cola Company. This commitment involves recyclability of packs, and reducing virgin material use. The Integrated policy supports both legal compliance and a strategic commitment to continuous improvement.

The effectiveness of these actions is monitored regularly through both operational and sustainability-specific processes. A **monthly** internal inventory helps assess material usage and potential losses in production. The **yearly** data are shared with The Coca-Cola Company to ensure transparency and accuracy. These practices allow the company to measure progress against its sustainability targets and identify areas for improvement. Lessons learned from these reviews are integrated into the company’s procedures and decision-making processes to continuously improve resource efficiency.

Stakeholder engagement has also been a critical component in shaping CCBS’s materials

management approach. Regular dialogue with internal departments, suppliers, and Coca-Cola system representatives has influenced decision-making around sustainable sourcing, production planning, and investment in recyclable alternatives. Feedback from these stakeholders has helped validate the effectiveness of existing actions and identify additional opportunities to **reduce material waste and promote closed-loop systems**. In 2024, CCBS achieved notable progress in shifting toward a more sustainable packaging approach. According to the reported data, total material use **decreased by 8%**, dropping from 12,341 tons in 2023 to 11,359 tons in 2024. The most significant reductions were observed in glass bottles (-72%) and CO₂ usage (-32%), which reflects a reorganization of the supply chain and technological upgrades, including changes in production scheduling and imports. Additionally, use of **non-renewable materials dropped by 18%**, from 2,392 tons in 2023 to 1,950 tons in 2024, which highlights the company’s efforts to prioritize **renewable and recycled alternatives**.

Materials used by weight or volume			Trend
Materials used (tons)	2024	2023	2024/2023
PET (Resins/Preforms)	1,064	1,045	2%
of which renewable	148		
of which non-renewable	916	1,045	-12%
Glass (Bottles)	216	779	-72%
of which renewable	204	776	-74%
of which non-renewable	12	3	274%
Aluminum (Cans + Lids)	982	1,088	-10%
of which renewable			
of which non-renewable	982	1,088	-10%
LDPE (Stretch Film) + PE (Shrink Film)	285	256	11%
of which renewable	261	-	
of which non-renewable	25	256	-90%
Cardboard	168	227	-26%
of which renewable	152	227	-33%
of which non-renewable	16	-	
CO2 food	1,178	1,735	-32%
of which renewable	1,178	1,735	-32%
of which non-renewable			
Sugar	6,944	6,747	
of which renewable	6,944	6,747	3%
of which non-renewable			
Concentrate	523	464	13%
of which renewable	523	464	13%
of which non-renewable			
Juice concentrate	-	-	
of which renewable			
of which non-renewable			
Total	11,359	12,341	-8%
of which renewable	9,409	9,949	-5%
of which non-renewable	1,950	2,392	-18%

One of the most impactful areas of progress has been in the use of recycled input materials, with the share of recycled materials **rising from 13% in 2023 to 46% in 2024**. This improvement is mainly attributed to increased usage of **recycled PET (rPET)**, which **rose from 135 tons to 148 tons**, and the introduction of **recycled aluminum used**, now totaling 589 tons. Moreover, CCBS incorporated 261 tons of recycled LDPE/PE films and 152 tons of recycled cardboard in its operations. The upward trend demonstrates a tangible shift in procurement strategy and confirms CCBS’s **long-term goal to reach 100% rPET on full soft drink portfolio usage by 2027**, thereby replacing virgin plastic preforms.

Materials used by weight or volume			Trend
Materials used (ton)	2024	2023	2024/2023
PET (Resins/Preforms)	1,064	1,045	2%
of which recycled	148	135	9%
Glass (Bottles)			
of which recycled			
Aluminum (Cans + Lids)	982		
of which recycled	589		
LDPE (Stretch Film) + PE (Shrink Film)	285		
of which recycled	261		
Cardboard	168		
of which recycled	152		
CO2 food			
of which recycled			
Sugar			
of which recycled			
Concentrate			
of which recycled			
Juice concentrate			
of which recycled			
Totale	2,499	1,045	139%
of which recycled (%)	46%	13%	256%

Regarding recovered or remanufactured products and related packaging materials, Coca-Cola Bottling Shqipëria (CCBS) faces significant limitations in tracking product-specific recovery or recycling rates. While the company maintains accurate records of the total quantity of products sold annually, it lacks data on the volume of packaging materials that are recovered or recycled post-consumption. This limitation is largely due to the absence of a structured, product-specific collection and recovery system within Albania. The existing national infrastructure presents considerable challenges in enabling traceability of packaging waste back to the original producer.

In conclusion, CCBS’s comprehensive and data-driven approach to managing material impacts highlights its commitment to sustainability and responsible resource use. By prioritizing recycled content, reducing dependency on non-renewable resources, and

investing in innovative technologies, the company is actively contributing to the **reduction of its environmental footprint** while aligning with international best practices and GRI Standards.



OUR PEOPLE

In CCBS's journey toward sustainability, its people remain at the heart of the commitment.



4
OUR PEOPLE

Employee well-being, career development, and diversity are core to CCBS’s sustainable growth and ethical business conduct. As a material topic, HR has **actual positive impacts** on people, particularly regarding **fair employment practices, equal opportunities, and staff retention**, impacts related to encouraging **diversity** and **inclusion** (3-3a). The company acknowledges that such impacts may arise directly through its own operations or indirectly via labor practices across its supply chain.

To address these, CCBS is committed to the principles of **non-discrimination, gender balance, fair remuneration, and professional development**. These principles are embedded in its HR policy framework, aligned with national labor laws and international human rights standards. The company promotes equal opportunities in recruitment, supports gender diversity, and ensures fair performance evaluation and promotion processes.

In 2024, CCBS implemented a **wide range of training programs** to improve employee skills and ensure professional development. A specific focus was placed on **mental health** awareness in the workplace and performance improvement coaching for underperforming staff. Other programs included **technical training** aimed at strengthening functional competencies.

To track the effectiveness of HR initiatives, CCBS uses indicators such as **employee retention rates, internal promotion statistics, and participation in training programs**. Training data is monitored regularly, with hours and participation tracked by gender and department. Feedback from employees and post-training evaluations help refine future initiatives. These insights will be incorporated into the company’s 2025 HR strategy.



4.1
Our Human Capital

In CCBS's journey towards sustainability, its people stand at the heart of commitment. The company firmly believes that the strength of any organization lies within the individuals who contribute their skills, dedication, and passion to shared goals.

CCBS delves into the various initiatives, programs, and practices undertaken to ensure the well-being, growth, and engagement of employees. From fostering an inclusive work environment to nurturing professional development, the company embraces its responsibility to support and uplift people in every way.

CCBS remains committed to maintaining a stable and inclusive workforce, with a continued focus on permanent and full-time employment to support long-term stability and income security for its employees. According to the table below, as of 31 December 2024, **the total number of employees in Albania stood at 394**, showing a **stable year-over-year trend compared to 393 in 2023**. The vast majority of employees (387) were on permanent contracts, reflecting a 1% increase from the previous year. **Temporary employees accounted for just 7 positions**, representing a 13% decrease, aligning with CCBS’s strategic emphasis on long-term employment solutions. Notably, full-time employment continues to dominate the workforce composition, with 393 out of 394 employees engaged full-time, including 293 males and 100 females. Part-time employment remains minimal, with only one part-time female employee recorded in 2024.

Type of contract	as at 31th December 2024					as at 31th December 2023				
	Male	Female	Other*	Not disclosed	Total	Male	Female	Other*	Not disclosed	Total
Albania	293	101	-	-	394	293	100	-	-	393
Permanent	291	96	-	-	387	290	95	-	-	385
Temporary	2	5	-	-	7	3	5	-	-	8
Non-guaranteed hours	-	-	-	-	-	-	-	-	-	-
Albania - Full time / Part-Time	293	101	-	-	394	293	100	-	-	393
of which full-time	293	100	-	-	393	292	98			390
of which part-time	-	1	-	-	1	1	2			3
Total	293	101	-	-	394	293	100	-	-	393
Average employees (permanent)										386
Average employees (temporary)										7.5

CCBS conducts annual workforce planning as part of its Business Plan (BP) cycle, with forecasting done between September and December and hiring implemented in the subsequent year. This allows the company to respond efficiently to evolving departmental needs while ensuring responsible growth. Currently, there is only **one external contractor** engaged via a service contract for the Legal Department, as noted below. During 2024, CCBS engaged **three external workers** who are not classified as employees, compared to one in the previous year. CCBS has three external contractor which is Vice President, Legal Advisor and Procurement Responsible Person.

CCBS has established a comprehensive framework aligned with the Labor Code, emphasizing the formation of internal unions for each group within the organization. Despite the absence of such internal unions at present, the company remains open to their establishment, with the aim of facilitating the formation of collective agreements.

CCBS maintains a commitment to non-discrimination, ensuring age is not a factor in any form of bias or unequal treatment. The new hired employees by age group:

New hires, by age group								
Number of people	From 1st January to 31th December 2024				From 1st January to 31th December 2023			
	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total
New hires	45	58	8	111	61	50	4	115

In 2024, a total of **111 new employees were hired**, compared to 115 in 2023, representing a slight decrease of 3%. The majority of new hires continued to be in the younger age brackets, with 40.5% under 30 years old and 52.3% between 30 and 50 years old. The >50 years old category accounted for 7.2% of new hires in 2024. New hires in 2024 include 5 temporary employees and 106 permanent employees.

New hires, by gender						
Number of people	From 1st January to 31th December 2024			From 1st January to 31th December 2023		
	Male	Female	Total	Male	Female	Total
New hires	76	35	111	95	20	115

The gender distribution of new hires in **2024 comprised 68.5% male** (76 individuals) and **31.5% female** (35 individuals). This represents a slight shift compared to 2023, where male hires constituted 82.6% (95 individuals) and female hires 17.4% (20 individuals) of the total new hires. The overall number of new hires decreased by 3% from the previous year.

Terminations, by age group								
Number of people	From 1st January to 31th December 2024				From 1st January to 31th December 2023			
	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total
Terminations	47	54	7	108	37	51	9	97

A total of 108 employees were terminated in 2024, an increase of 11% from the 97 terminations in 2023. These comprised 99 voluntary resignations, 7 employment contract

terminations (including 1 non-confirmation after the probation period), and 2 retirements. The largest proportion of terminations in 2024 occurred in the <30 years old (43.5%) and 30-50 years old (50%) age groups, with 6.5% of terminations involving employees >50 years old. The decrease in new hires during 2024 is directly related to a change made in CCBS internal recruitment processes. **CCBS has implemented stricter criteria for candidate selection and approval**, with the aim of improving the quality of hires and ensuring better alignment with the organization's long-term needs. As a result, the hiring rate has been lower compared to 2023.

This procedural change does not necessarily indicate a staff shortage, but rather a more cautious and strategic approach to recruitment. The increase in departures may be linked to other factors, which are under evaluation in order to better understand the reasons and take the appropriate improvement measures. It's also worth noting that, despite the lower external hiring numbers, there are 6 more employees in 2024 compared to 2023. These positions were filled internally through the promotion of seasonal employees (individuals initially hired on a temporary basis who were later converted to full-time roles). This reflects our ongoing efforts to retain talent and create long-term growth opportunities within the company.

Coca-Cola Bottling Shqipëria provides a standard set of benefits to its full-time employees that are generally not extended to temporary or part-time staff. These include health care coverage, a bonus for the initiative “Bring A friend to the company” up to 50,000 ALL gross, a retirement provision to support future financial security at the amount of 200,000 ALL net for employees up to 15 years in the company and 250,000 ALL net for those with over 15 years of service, and a seniority-based annual salary increase of 500 ALL. These benefits underscore CCBS's investment in its permanent workforce's well-being and long-term commitment. In 2024, out of 394 entitled employees (293 men, 101 women), 12 took parental leave (2 men, 10 women), with 6 women still on leave at year-. Six employees (2 men, 4 women) returned to work, and all 6 were still employed after 12 months, resulting in a 100% retention rate for both genders. The return-to-work rate was 100% for men and 40% for women. Compared to 2023, there was a slight increase in overall leave uptake, particularly among men, and a strong retention rate for those returning to work.



4.1.1

Diversity and equal opportunity

CCBS upholds **equal opportunity and embraces diversity in its practices**. This commitment is evident through information presented in tables depicting employee categories and gender, employee categories and age, as well as gender and age distribution within the BoD. Additionally, the company actively promotes an environment free from age-based biases.

As of 31 December 2024, the BoD of CCBS **is composed of five members**, reflecting a balanced gender representation with **two male and three female members**, consistent with the composition in 2023. Regarding age diversity, in 2024 the Board includes two members aged between 30–50 years and three members over the age of 50, with no members under 30. This represents a broader age distribution compared to 2023, when the Board was comprised of only two members: one in the 30–50 age group and one over 50. CCBS remains committed to maintaining a diverse and inclusive governance structure that reflects a mix of experiences, perspectives, and backgrounds..

Composition of the Board of Directors by gender						
Number of people	as at 31st December 2024			as at 31st December 2023		
	Male	Female	Total	Male	Female	Total
Board Members	2	3	5	2	3	5

Composition of the Board of Directors by age group								
Number of people	as at 31st December 2024				as at 31st December 2023			
	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total
Board Members	-	2	3	5		2	3	5

Employees (Headcount) by employee category and gender						
Number of people	as at 31st December 2024			as at 31st December 2023		
	Male	Female	Total	Male	Female	Total
Executives	2	5	7	3	5	7
Managers	13	7	20	13	7	18
Employees	190	64	254	192	66	250
Workers	86	27	113	82	17	77
Total	291	103	394	290	95	352

Employees (Headcount) by employee category and age group								
Number of people	as at 31st December 2024				as at 31st December 2023			
	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total
Executives		3	4	7	-	5	3	8
Managers		18	2	20	2	16	2	20
Employees	69	166	19	254	90	147	21	258
Workers	15	60	38	113	14	52	33	99
Total	84	247	63	394	106	220	59	385

As of 31st December 2024, CCBS had a total workforce of 394 employees, showing a 2% increase compared to the previous year. **The gender distribution remained consistent**, with women representing 26% of the overall staff. Employees aged between 30 and 50 years made up the largest age group at 63% of the workforce. A notable increase was observed among workers (+14%) and staff under the age of 30, reflecting our continued emphasis on maintaining a balanced and inclusive workplace. CCBS values diversity across age and gender categories and remains committed to promoting equal opportunities across all employee levels.

The table below sheds light on gender-based salary disparities within the organization. Notably, disparities in compensation still exist across various employee categories. It's important to recognize that these disparities can also be influenced by the nature of the company's activities covered by men and women. Addressing these gender pay gaps remains a top priority, and the organization is committed to implementing strategies that promote equitable compensation practices, considering the unique context of its industry, and fostering inclusivity and diversity in the workforce.

Ratio of basic salary and remuneration of women to men							
Basic salary per employee category	Unit of measurement	2024			2023		
		Women	Men	Ratio	Women	Men	Ratio
Executives	Lek	501,400	1,100,677	0.46	529,717	324,114	1.63
Managers	Lek	210,929	170,615	1.24	225,627	191,791	1.18
Employees	Lek	89,265	52,995	1.68	98,907	104,363	0.95
Workers	Lek	59,037	70,578	0.84	61,007	70,632	0.86
Remuneration per employee category	Unit of measurement	2024			2023		
		Women	Men	Ratio	Women	Men	Ratio
Executives	Lek	641,200	1,744,797	0.37	609,464	1,629,416	0.37
Managers	Lek	249,089	247,453	1.01	262,821	215,526	1.22
Employees	Lek	102,524	127,227	0.81	103,292	116,813	0.88
Workers	Lek	79,910	101,223	0.79	94,697	101,183	0.94

During the period spanning 2023 to 2024, CCBS has demonstrated **a commendable record of non-discrimination**, with **no reported instances of discriminatory issues**.

Human Rights Policy encompasses vital pillars such as **Diversity and Inclusion**, as well as principles of freedom of access and collective bargaining. Aligned with globally recognized standards, CCBS is in line with the **Universal Declaration of Human Rights**, the **International Labor Organization's Declaration on Fundamental Principles and Rights at Work**, the **UN Global Compact**, and the **Guiding Principles on Business and Human Rights**.

In accordance with the Labor Code, CCBS adheres to specific minimum notice periods for **2-4 weeks** employment contracts. During the probation period, which spans three months, a **minimum notice period of 5 working days** is observed. Subsequently, for employment relationships lasting up to six months, a notice period of two weeks is applicable. If the employment relationship extends from six months to two years, the notice period is one month. For those with employment relationships spanning from two years to five years, a notice period of two months is mandated. In cases where the employment relationship exceeds five years, a notice period of three months is required. These notice periods are integral to CCBS's commitment to following labor regulations and ensuring fair employment practices.

At CCBS, **due diligence mechanisms** are proactively employed to identify and prevent potential adverse human rights impacts on employees resulting from business activities. This commitment underscores dedication to cultivating an environment valuing and safeguarding the rights and well-being of all employees, aligning with the overarching vision of a just and inclusive workplace.

CCBS demonstrated a strong commitment to employee development in 2024, significantly increasing training efforts compared to the previous year. The total number of training hours rose to 6,020 hours in 2024, up from 2,711 hours in 2023. This increase resulted in an improvement in the average training hours per employee, from 7.0 hours per capita in 2023 to 21.0 hours per capita in 2024.

Across all occupational categories, **male employees received a total of 5,221 training hours in 2024** (28.5 hours per capita), while **female employees received 800 hours** (7.8 hours per capita). This marks a significant rise from 2023 figures, where male employees received 2,232 hours (7.7 per capita) and female employees 479 hours (5.0 per capita).

There is an observed imbalance in training hours between genders, primarily due to the fact that the majority of training sessions, particularly those **related to the implementation of Creatio**- which is a one-time initiative for 2024 and was not included in the prior year- have been conducted for the sales department, where the proportion of male employees is significantly higher.

Hours of training by occupational category and gender									
Hours of training	From 1st January to 31st December 2024								
	N. Hours Male	Total male employees as of 31st December	N. hours per capita Male	N. Hours Female	Total female employees as of 31st December	N. hours per capita Female	N. Hours Total	Total employees as of 31st December	N. Hours per capital
Total	5,221	183	28.5	800	103	7.8	6,020	286	21

Hours of training	From 1st January to 31st December 2023								
	N. Hours Male	Total male employees as at 31th December	N. hours per capital Male	N. Hours Female	Total female employees as at 31th December	N. hours per capita Female	N. Hours Total	Total employees as at 31th December	N. hours per capita
Total	2,232	290	7.7	479	95	5.0	2,711	385	7.0

CCBS is committed to fostering a thriving workplace where the **growth, satisfaction, and holistic well-being of our employees take center stage**. CCBS empowers its workforce through fostering professional development, placing a priority on health and safety, and nurturing an environment of inclusivity and diversity.



4.2 Employee Development & Well-being

CCBS focuses on a **balanced approach**, offering both mandatory and non-mandatory training to foster holistic development and safety for their workforce. Their Orientation Training and Health & Safety courses create a solid foundation for all employees, while non-mandatory programs like Annual Technical Electrical Training and First Aid Certification drive continuous growth and skill diversification. Notably, **participants receive certificates** upon completing any training, underscoring their commitment to diverse learning needs and a dynamic workplace.

During 2024, a diverse range of training programs were implemented to enhance employee skills and performance across the organization. A key initiative within the Commercial Department was the implementation of **new sales software “Creatio”**, accompanied by dedicated training to ensure proficiency among all participating employees. Furthermore, significant emphasis was placed on developing a broad set of skills through various programs encompassing soft skills, leadership development, and technical expertise. Recognizing the importance of employee well-being, regular and periodic training sessions were conducted company-wide to raise awareness of Mental Health in the Workplace. Beyond these focused areas, Microsoft Excel training and foreign language courses were offered as effective programs designed to enhance employee functional competencies, ultimately contributing to a better understanding of the company's overall performance.



4.2.1 Remuneration

Compensation for **Board of Director’s members** is determined by the **Shareholders assembly**, following the same protocol for both the Chairman and Managing Director. **Senior Executives** receive payments in accordance with their individualized employment agreements. For BoD members, compensation is established based **on the number of meetings attended**, whereas the remuneration for the Chairman and Managing Director consists of a fixed annual salary. In the case of Senior Executives, their compensation structure comprises a **fixed monthly wage** complemented by variable performance-based pay on an annual basis. There are **no specific policies in place regarding termination payments** for members of the highest governance body, decisions are made by the Shareholders Assembly on a case by case basis. **Termination payments for Senior Executives** are determined in accordance with the national **Labour Code**.

During 2024, there were no termination payments made to either members of the highest governance body or Senior Executives.

This framework aligns with the provisions set forth in the Labor Code, applicable exclusively to senior executives and not encompassing BoD members. Notably, the remuneration for BoD members is not contingent on performance, whereas the compensation structure for senior executives encompasses a variable component linked to performance. Performance is evaluated against **Key Performance Indicators (KPIs)** predetermined within the respective domains, encompassing economic, environmental, and personnel-related aspects. The remuneration process includes the employee's total compensation, which typically includes their basic salary along with additional components such **as bonuses, overtime pay, benefit payments, and adjustments** based on years of service, as well as accounting for items like food allowances as declared to the Tax Office.

As for the reporting period, **there have been no cases where clawback provisions were enacted to recover previously paid remuneration**. In rare and limited instances, minor deductions have been applied, for example, in cases involving traffic fines for company vehicles used also for personal purposes or damage caused to such vehicles. In other isolated cases, deductions occurred when employees failed to disclose dual employment. However, there have been no legal proceedings related to the recovery of remuneration. In accordance with the Labor Code, any serious breaches requiring financial restitution would be subject to judicial proceedings, and any amount to be reimbursed would be determined by court decision.



4.3

Health and Safety

Occupational health and safety is considered an area with potential negative impacts due to its direct effects on workers’ health, human rights, and operational continuity. The health and safety of **employees and contractors remains a core priority for CCBS**, which recognizes its responsibility for the continuous improvement of workplace conditions and the right of all workers to perform their duties without exposure to risks that could lead to injury or occupational illness. CCBS is involved in potential health and safety risks primarily through its own high-risk operations, such as chemical handling and machinery use, and manages these through strict procedures and controls that apply to both employees and workers who are not employees but whose work is controlled by the organization.

CCBS has established comprehensive health and safety policies to address hazards such as **fire safety, first aid, and both physical and psychological well-being**. These policies are supported by emergency procedures and a trained on-site team that is always ready to respond to incidents like fires, accidents, or violence, ensuring prompt and effective action. Additionally, high-risk areas such as chemical storage rooms have restricted access and are equipped with safety materials, including first aid kits and mandatory personal protective equipment. In 2024, CCBS further invested in risk management by introducing **two new production lines for glass bottles and recycled cans**, which took engineering control to reduce noise levels, enhanced safety features, and improved chemical management.

The effectiveness of the procedures set in place is monitored using checklists to identify risky areas in the work environment as well as daily safety switch controls and energy isolation lockout-tagout. The results of the controls and findings are sent for review to management on a weekly basis to ensure continuous improvement. The company has also **set in place BBS (best behavior safety)** program which enables more experienced staff to observe the actions of other employees or contractors and immediately report or stop any unsafe behavior, as they have the authority to intervene directly. They report these issues to the department managers. A weekly report is shared with all Operational managers and the General Manager to keep them informed of operational issues. In cases of high-risk concerns, immediate notifications are sent directly to a safety manager via email from the shift leaders, without waiting for the regular report. This real-time feedback supports safety improvements.

CCBS has implemented **a structured Occupational Health and Safety Management System** audited and certified. This system applies to all employees and long-term contractors across all operations and locations of the entity. Its implementation is guided by both national occupational health and safety legislation and internationally recognized standards for risk and management systems. The health and safety system is aligned with ISO 45001 Occupational Health and Safety Management Systems requirements and incorporates the internal health and safety regulations of The Coca-Cola Company, such as Life Saving Rules and safety protocols. This integrated approach allows CCBS to identify and manage risks proactively and continuously improve health and safety performance across its operations.



OCCUPATIONAL RISK IDENTIFICATION AND PREVENTION

CCBS focuses on identifying potential hazards and assessing risks through regular safety checks and evaluations. The Company applies the hierarchy of controls to eliminate or reduce each identified hazard and risk. The effectiveness of these controls is evaluated through various metrics, including incident rates, near-miss reports, and adherence to safety standards. The health & safety team is **well trained and has the professional capabilities** in managing these processes so that all risks are addressed, and that improvements are made based on findings. Employees at CCBS have confidential channels to report safety concerns through email addresses, suggestion boxes, or direct communication with supervisors. This ensures that they can speak up without fear of retaliation. The company also upholds policies that allow workers to remove themselves from hazardous situations, **protecting them from any negative consequence**. In case of an incident, CCBS conducts thorough investigations to identify the root causes, assess risks, and implement corrective actions to prevent recurrence. This helps with further **improving safety measures**. The entity actively manages health and safety risks across its value chain, with regular risk assessments and **audits conducted every 3-6 months**, under the supervision of TCC to identify and address potential hazards. Any safety issues are quickly fixed through corrective actions and ongoing support to make sure safety rules are followed, minimizing negative impacts on workers and stakeholders.

OCCUPATIONAL HEALTH AND SERVICES AND HEALTH PROMOTION INITIATIVES

CCBS's occupational health services help identify hazards and minimize risks through health checks, ergonomic assessments, and health education. Regular medical exams are conducted every year, to detect early signs of illness allowing for timely intervention. **Health promotion initiatives support well-being through mental health programs.** CCBS ensures employees have access to essential healthcare services through comprehensive health insurance, covering doctor visits, hospital stays, prescriptions, and preventive care. Additionally, the company organizes health screenings and wellness events to promote early detection and health awareness. To support employees’ mental well-being, CCBS provides voluntary programs such as stress management workshops and access to counseling and therapy services through professional healthcare providers

WORKER PARTICIPATION, CONSULTATION, COMMUNICATION AND TRAINING ON OCCUPATIONAL HEALTH & SAFETY

At CCBS, **worker participation is key to their safety system**. Employees are actively involved in safety policy development, hazard assessments, and incident investigations through their involvement in safety committees. These committees are composed of management and elected worker representatives to enhance more worker participation in important decision making and foster collaboration. CCBS’s joint management-worker safety committees meet quarterly to inspect the workplace, assess risks, and propose safety improvements. CCBS provides a wide range of safety training, **including general safety, emergency response, fire safety, ergonomics, and specialized courses on hazardous materials, equipment operation, and confined spaces**. New staff undergo onboarding and regular refresher training is organized to keep all employees updated and prepared.

WORK RELATED INJURIES

CCBS is committed to reducing workplace incidents mostly resulting from slips, trips or falls. The entity has identified **high-risk hazards**, including confined spaces, hot work, forklift operation, work at heights, and energy control, through risk assessments, and feedback from employees. While **no high-consequence** injuries were reported during the period, the company actively mitigates these risks through regular assessments, targeted training, enforcement of PPE requirements, and well-established emergency procedures. CCBS follows the hierarchy of controls to eliminate work-related hazards, starting with removing risks where possible and using measures like Lockout/Tagout to ensure machines are properly turned off and prevent machine-related incidents. These procedures cover all workers, including employees and contractors, and are supported by training records, incident logs, and safety audits. Compliance with established safety protocols, such as the use of personal protective equipment and adherence to emergency procedures, is consistently monitored.

For all employees and workers who are not employees but whose work and/or workplace is controlled by the organization	2024	2023
Hours worked	852,280	785,336
Recordable work-related incidents	-	1
High consequence work related injuries	-	-
Near miss incidents with Potential for Serious Injury	2	2
Near Miss Incident*	10	22
Fatalities & work-related ill health	-	-
Recordable work-related injury rate (per 1,000,000 hours)	-	1.32

* For the company near misses’ incidents are considered potential accidents that were averted, preventing injuries or fatalities from occurring.



VALUE CREATION

Coca-Cola Bottling Albania (CCBS) has placed a particular emphasis not only on its impact on the local community and the economic domain but also in its social and environmental influence.



5

VALUE CREATION

CCBS has long served as the benchmark for the manufacturing, bottling, and distribution of beverages under The Coca-Cola Company's brand in Albania. CCBS is the first foreign company in Albania and since the first day of operation, it has evolved into a key player within the Albanian production landscape. The establishment and continued operation of CCBS in Albania present a distinctive opportunity for regional development. This opportunity manifests through the generation of wealth, the reinforcement of the local economy, and the substantial contribution to employment generation.

5.1

Economic & Employment Impact

CCBS's annual business plan and long-term strategic investments are designed to drive financial performance, ensuring continued economic stability. The focus on regular Business Review meetings and ongoing budget monitoring helps mitigate potential economic risks. Potential positive economic impacts include the company's growth and the creation of jobs in local markets through strategic investments and marketing efforts. CCBS is focused on making environmentally responsible investments. This includes efforts to **minimize pollution, reduce energy consumption, and design more sustainable packaging solutions**. The potential positive environmental impact includes contributing to energy efficiency and environmental sustainability through long-term investments, especially in the context of reducing packaging waste and minimizing pollution. CCBS' business strategy impacts employees, local communities, and customers. Positive impacts are seen through job creation, economic contribution, and community development. However, potential negative impacts could include challenges related to labor rights or local community displacement.



CCBS' environmental goals, such as reducing pollution and energy consumption, suggest that the company is actively addressing its potential environmental impacts.

CCBS has committed to reducing its environmental footprint through environmentally responsible investments and strategies. The company's long-term vision focuses on minimizing pollution and reducing energy consumption. It follows a structured business planning approach, which includes a defined annual business plan and a five-year strategic investment plan, aimed at ensuring economic stability and long-term growth. The company's ongoing efforts to align its business practices with sustainable development are demonstrated by investments focused on renewable energy, energy efficiency, reducing waste and mainly in new technologic lines optimizing production processes.

CCBS takes steps to prevent negative environmental impacts by investing in energy-efficient technologies and sustainable packaging solutions. The detailed business planning process ensures alignment with financial goals and minimizes operational risks. CCBS reviews its strategies annually and adapts them to local economic conditions to mitigate potential economic risks.

The company's ongoing review process allows the company to address any unforeseen operational or financial challenges. **During 2024 the company revised the business plan 4 times** (RE 4+8, RE 5+7, RE 8+4 and RE 10+2).

CCBS manages positive impacts by aligning its business objectives with long-term sustainability goals, particularly through the 'Roadmap 2030' framework. The company also focuses on investments in sustainable product formats and packaging redesigns to meet market demands and reduce its environmental footprint. A specific initiative planned for 2025 involves redesigning the bottle format with the aim of improving efficiency and aligning with market demands.

The effectiveness of its actions is tracked through regular Business Review meetings and ongoing monitoring of financial and environmental performance. These reviews assess the alignment of actual results with approved business plans and objectives.

The company sets clear annual objectives that align with its **long-term business strategy**, including **sales performance, economic performance and investment targets**, along with **financial targets**. Specific environmental goals, such as reducing packaging waste and energy consumption, are tracked through the company's investment plans and monthly operational reviews.

CCBS measures progress by evaluating the results of its business activities and comparing them against pre-set targets. This includes assessing performance through financial reviews and environmental impact reports. Lessons learned, particularly from unexpected events, are incorporated into the company's operational policies to ensure adaptability and responsiveness to emerging challenges.

The company's ability to revise budgets and strategies in response to unexpected challenges highlights its flexibility in adapting operational plans. These lessons are incorporated into the company's ongoing business reviews and strategic planning processes to ensure future preparedness.

The company’s approach to adapting global strategies to local contexts suggests that stakeholder feedback, particularly from local teams, is integral to the company’s strategic decision-making process. CCBS’s regular Business Review meetings, alongside performance assessments, imply that feedback from both internal and external stakeholders is considered to refine strategies and actions.

CCBS places a strong emphasis on maintaining a solid financial foundation as a fundamental pillar supporting their ability to thrive and adapt in rapidly evolving landscapes. This commitment is underscored by diligent oversight of their economic and financial assets, enabling the creation of sustainable value for a diverse spectrum of stakeholders over the long term.

The company has an economic value retained of 506,573,455 ALL as per December 2024 and 451,392,568 ALL as per December 2023.

In 2024, the company experienced a **modest increase in net sales revenues, rising by 1.8%** compared to the previous year. This growth was primarily driven by a **12.9% increase in carbonated soft drinks (CSD)** sales volume and a slight improvement in the single-serve packaging mix. However, the net sales revenue per unit case (NSR/uc) declined by 9.7%, attributed to higher discounts offered in the wholesaler channel and channel sales mix. Conversely, Monster Energy sales and NSR decreased by 10% year-over-year.

The cost of sales for 2024 amounted to Lek 3.8 billion, **marking a 3.3% increase from the previous year.** This rise was influenced by a 12.4% increase in sales volume. Notably, the cost of goods sold per unit case (COGS/uc) decreased by 8.1%, driven by a 14.6% reduction in raw material costs per unit, primarily due to a 7.4% depreciation of the EUR/ALL exchange rate and lower raw material prices vs PY. Production overheads per unit case increased by 1%, with significant variances: plant maintenance and other variable costs per unit decreased by 18%, while personnel costs per unit rose by 8.6%. Additionally, the cost of commercial goods increased by 3.1%, mainly due to outsourcing RGB and NRGB products following the RGB line’s shutdown in Q1 2023.

Operating commercial costs rose by 6.2% compared to the previous year, with personnel costs increasing by 5.3% and marketing expenses slightly declining by 0.4%. General and administrative expenses saw a 3.2% increase, driven by a 91% surge in costs associated with system licenses, telecommunications, and training, due to the implementation of new systems (Creatio & HRMS) in early 2024.

Total cost for salaries and health contributions in 2024 increased by 4.7% vs previous year.

In 2023, the minimum monthly wage in Albania was set at 40,000 ALL, effective from April 1, 2023. At Coca-Cola Bottling Shqipëria (CCBS), the entry-level salary was 54,000 ALL, which is 135% of the national minimum wage. By 2024, the minimum wage remained at 40,000 ALL, while CCBS increased its entry-level salary to 55,020 ALL, maintaining a ratio of 137.5% of the national minimum wage.

CCBS ensures equal pay for equal work, with no gender-based disparities in entry-level wages. Both male and female employees receive the same starting salary, reflecting the company’s commitment to gender equality in compensation.

There are no other workers (excluding employees) performing CCBS activities that are compensated based on wages subject to minimum wage rules. Therefore, it’s not possible to report on actions taken to determine if these workers are paid above the minimum wage.

Albania has a national minimum wage, which was 40,000 ALL per month in both 2023 and 2024. There is no indication that this minimum wage varies by gender or between significant operation locations. Therefore, the national minimum wage applies uniformly across all genders. ‘Significant locations of operation’ are defined as the primary facilities and offices where the organization conducts its core business activities. For CCBS, this includes their main production facility in Kashar and any other regional offices or operational sites within Albania.

In 2023, out of 8 senior managers, 7 were from local communities, resulting in 87.5% being hired locally and in 2024 out of 7 senior managers, 6 were from local communities, resulting in 85.7% being hired locally. This indicates a slight decrease in the percentage of senior management hired from local communities from 2023 to 2024. In both years, there was one senior manager who was not part of the local community, holding the position of General Manager.

For the purposes of this report, ‘senior management’ refers to individuals holding director-level positions within the organization.

In this context, ‘local community’ refers to individuals residing within the territory of Albania.



5.1.2 Albanian Market Overview: 2023–2024

In 2023 and 2024, World Bank reported that Albania's economy continued its post-pandemic recovery, showing steady but moderated growth. In 2023, **the GDP** grew by approximately **3.3%**, followed by a **3.4% increase in 2024**. This growth was primarily driven by domestic consumption, tourism, and construction. Inflation pressures eased during this period, with the rate declining from a peak in 2022 to 3.8% in 2023 and further to 3.5% in 2024, reflecting stabilization in energy and food prices. The labor market showed notable improvement. The **unemployment rate dropped from 10.7% in 2023 to 9.5% in 2024**, the lowest in over a decade. Youth unemployment also declined, and average wages increased by 11% during 2024, reaching approximately €650 net monthly according to INSTAT. However, young people leaving Albania in significant numbers pose notable challenges for businesses across the country. The departure of educated youth, often referred to as "brain drain", undermines innovation and slows productivity growth, as businesses struggle to find replacements with equivalent qualifications or work ethic. Moreover, high turnover and a lack of long-term employee commitment increase operational costs for employers due to the need for constant recruitment and training. Overall, youth emigration challenges the sustainability and competitiveness of the Albanian business environment. Regarding CCBS, referring to , comparing 2023 to 2024, we notice a **decrease in the number of young employees** (less than 30 years old). In 2023, out of 115 new employees in total, 61 belonged to the age group under 30 (i.e. about 53%). Meanwhile, in 2024, out of 111 new employees, only 45 belonged to the age group under 30 (i.e. about 40%).



CCBS IMPACT ON THE ALBANIAN TERRITORY

CCBS has undertaken a comprehensive assessment encompassing the evaluation of its direct and indirect impacts on the economy. Through this analysis, CCBS has discerned the broader effects of its activities on the local economy. It directly impacts the economy and local community through various ways.

DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

Value distribution		
Categories	2024	2023
ECONOMIC VALUE GENERATED	100%	100%
DISTRIBUTED ECONOMIC VALUE	93%	91%
Suppliers	68%	67%
Staff	10%	10%
Lenders	1%	0%
Shareholders	12%	11%
Community	0.1%	0.0%
ECONOMIC VALUE RETAINED	8%	8%

Economic value generated comes from P&L of the year, meanwhile retained value (last row) is a mixed amount as it considers the share capital increase through reserves created each year which refer to the economic value generated in the previous year.

Firstly, CCBS generates and distributes economic value directly through its procurement of goods, services, and capital, along with the salaries disbursed to its dedicated workforce. 99.7% of the employees are Albanian and 10% of the economic value of CCBS is distributed to the staff through salaries. The salaries disbursed to local families yield an induced contribution as these households channel their earnings back into the local economy by purchasing goods and services.

Moreover, the purchase of goods and services from local suppliers creates an indirect contribution by stimulating activity throughout the supply chain: CCBS **distributes 68%** of its value generated to **its 575 suppliers in 2024**.

2% of the economic value goes to the public administration as a contribution of local taxes and earning tax, contributing to the government expenditures, which increases the aggregated demand of the economy.

Finally, CCBS contributed with an amount of 1,245,949 ALL to the community through donations and sponsorships in 2023, while in 2024 the donations and sponsorship amount reached the level of 7,907,892 ALL.

5.2 Financial Performance

There are no specific physical risks identified regarding climate change. Opportunities include benefits from photovoltaic panels compared to purchasing energy from the grid.

Regarding risks, the company holds an all-risk insurance policy covering events like earthquakes and fires. Because the company’s location is not near a sea or river, there are no specific physical risks related to floods or storms.

On the opportunity side, the company has installed **photovoltaic panels on its roof since 2021**, producing **renewable energy that covers up to 60% of its energy** needs annually. During daylight hours, when the plant is not operating, surplus energy is transmitted through OST lines, and the company receives payment for this energy according to local regulations supporting renewable energy investments. Although the company is not classified as an energy producer, it still benefits from this arrangement.

In addition, the company has leasing agreements for 225 vehicles by the end of 2024 (218 in December 2023), of which approximately **46% are electric** (38% in 2023). The company is actively pursuing a green strategy, having developed a roadmap aiming to achieve CO2 neutrality by 2030. Part of this plan includes transitioning the entire fleet to electric vehicles by 2029.

The photovoltaic panel system, completed in 2021, is expected to yield an estimated benefit of approximately €200,000 per year during 2023-2024. This benefit arises mainly from lower energy production costs compared to purchasing energy, as well as savings resulting from local regulations that allow netting of exchanged kilowatt-hours with OST for excess energy produced but not consumed, since the company lacks energy storage capacity.

Conversely, leasing costs for electric vehicles are higher than those for internal combustion vehicles. In 2023, leasing fees (including charging costs) for 86 electric vehicles amounted to about €23,000 more than for internal combustion vehicles. This number rises to 103 electric vehicles by the end of 2024, with an estimated increase of €93,000 in costs due to higher leasing fees and charging expenses compared to internal combustion vehicles. These additional costs are planned and aligned with the company’s long-term objective to reduce carbon emissions annually.

The company manages risks and opportunities through continuous evaluation of its operational processes. Senior management reports on performance and associated risks and opportunities on a weekly and monthly basis. The management process involves identification, assessment, planning, implementation, and continuous monitoring to ensure effective and timely risk management.

In 2024, the company engaged an external consultant to assist in evaluating its carbon footprint and **developing a roadmap toward CO2 neutrality by 2030**. Additionally, the company performs economic cost-benefit analyses of all investments outlined in the roadmap to ensure year-on-year reductions in CO2 emissions.

Regarding benefit pension plans and other retirement plans, the pension plan applied is as per legal obligation in Albania. There is no other benefit pension plan, or any other retirement plan applied for the reporting periods.

Also, no financial assistance is received from the government. Albanian government is one of the shareholders, owning 2.66% of companies shares. Ministry of Economy, Culture and Innovation is representing the Albanian shareholder in the General Shareholders meetings.

5.3 Commitment to Local Communities

Coca-Cola Bottling Shqipëria (CCBS) has placed a particular emphasis on its impact on the local community through the lens of activities and initiatives undertaken throughout 2024. The impact that Coca-Cola Bottling Shqipëria (CCBS) has on local communities is significant due to the company’s role not only in the economic domain but also in its social and environmental influence in the areas where it operates. The company prioritizes local community development through investments, aiming to create a long-term positive impact. The company has set clear objectives in its social responsibility policy, focusing on empowering local communities, especially through youth education and engagement in environmental initiatives. Its goal is to contribute to the development of stronger and more conscious communities.



structured and strategic approach to local community engagement. This framework encompasses collaborations with educational institutions, non-profit organizations, and local municipalities throughout Albania. Despite ongoing challenges related to public awareness particularly in areas such as waste management and the continued use of internal combustion vehicles; CCBS remains actively committed to addressing these concerns. The company is undertaking targeted green investments on mobility aimed at reducing reliance on internal combustion vehicles, while also engaging with public institutions to support the development and implementation of robust legislation for improved waste collection systems. The overall management of this topic is coordinated internally by CCBS in close cooperation with relevant local stakeholders, ensuring that all initiatives are aligned with community needs, national priorities, and internationally recognized sustainability standards.



CCBS collects data on its performance through the number of participants in social programs, number of partnerships established, and measurable impact assessed through annual reviews and feedback from beneficiaries. This enables the company to continuously adapt and improve its approach. One of the major challenges in implementing these initiatives has been ensuring consistent and sustainable engagement from the community. The key learning is that early and ongoing involvement of youth, educational institutions, and local actors is essential to the long-term success of social and environmental initiatives.

The Sustainability Report itself represents a significant and far-reaching social impact. This process is not merely administrative, rather, it serves as a foundational mechanism for assessing, understanding, and ultimately improving the company’s influence on both environmental and social dimensions. The Sustainability Report enables a structured and methodical assessment of impacts (positive or negative) while embedding a culture of accountability and continuous improvement. It also allows the company to communicate

transparently with stakeholders and integrate feedback into its strategic approach. By continuously evolving and updating its sustainability frameworks, CCBS reinforces the inherently positive nature of its operations and contributes meaningfully to both local well-being and broader societal goals.

Sorts waste by category, such as plastic and glass, and ensures proper disposal through certified contractors. Waste management extends beyond the factory floor to all company-sponsored events and promotional activities, where every detail of the waste cycle, from collection to sorting, is carefully planned to prevent environmental harm.

In 2023, **CCBS took a major step forward** by integrating electric vehicles into its fleet in key cities such as Vlorë and Elbasan. These efforts were supported by investments in the necessary charging infrastructure, such as electric charging stations. This transition forms part of a broader Sustainability Roadmap that outlines specific criteria and goals for enhancing the environmental performance of the supply chain. These include energy monitoring on production lines, ISO standard improvements, and a gradual shift to **more sustainable transportation and logistics**.

The Company is committed, whenever opportunities arise, to conveying messages to its consumers about **the proper disposal of waste** during sponsored public events and concerts. By collaborating with event organizers, the Company aims to make an additional contribution toward raising public awareness and **promoting environmental responsibility on a broader scale**.

In 2023, CCBS further solidified its collaborative efforts with public institutions by supporting **high-impact social and economic projects**. One of the most impactful actions was its backing of winning startups, which were given the opportunity to travel to Italy to explore investment opportunities and expand their international networks. This form of public-private cooperation illustrates how businesses can play a transformative role in local economic empowerment, especially for young entrepreneurs and innovators. The company’s support in these areas was not limited to financial donations; rather, it involved strategic and tangible contributions that had a direct social benefit. Sponsorships and in-kind support extended across Albania and even into Italy, showing the company’s cross-border commitment to inclusion, education, and development. Notable among these contributions was the donation of products to the LGBTI community during their annual parade, reinforcing CCBS’s values of diversity and inclusiveness.

For several consecutive years, CCBS has been a proud supporter of Special Olympics Albania. In 2023, the company supported their participation in the Special Olympics World Games held in Berlin. The delegation of 10 athletes competed across swimming, weightlifting, athletics, and basketball, earning a commendable haul of one gold, two silver, and two bronze medals. This ongoing collaboration has continued in 2024 through continued support of local activities. In 2024, Special Olympics Albania athletes also took part in the Tirana Marathon, which is the country’s largest sporting event with over 4,000 participants from Albania and abroad. Supported by their families and friends, the athletes competed in the Special Fun Run category, delivering a powerful message to break down barriers for individuals with intellectual disabilities. Throughout these events, CCBS has continued its steadfast support for Special Olympics Albania and its athletes.

5.4 Supply Chain Responsibility

The supply chain plays a central role in shaping various aspects that impact CCBS's operations, including resource efficiency, environmental sustainability, and the economy. The environmental impact of the supply chain is primarily negative, especially due to transportation, such as sourcing raw materials and delivering the final product, which increases CO₂ emissions. The bulk of this impact tends to come from CCBS's suppliers.



For example, one of CCBS's bottle suppliers is based in Turkey, and transportation takes about a week, contributing significantly to emissions. CCBS is exploring the potential of switching to a supplier in Serbia, which would reduce emissions by roughly 60% for that product line. This shift would also shorten delivery time by two days, benefiting both environmental performance and supply chain efficiency. Additionally, CCBS is aware of the potential positive impact that improving transportation logistics and sourcing from regional suppliers could have on reducing its environmental footprint.

CCBS is **directly involved in the environmental impacts of its supply chain activities**, particularly in transportation, which significantly contributes to CO₂ emissions. The company's relationships with suppliers, especially those located far from Albania, such as in Turkey, are contributing factors to the negative environmental impact. This transportation-related impact is a result of the company's reliance on international suppliers to meet its production needs. CCBS is actively addressing this through its procurement process, aiming to optimize supplier selection and logistics. For instance, CCBS is exploring a shift to a Serbian supplier to reduce transportation-related emissions. The Procurement Department plays a key role in evaluating suppliers not only for quality and adherence to standards but also for their environmental performance. This reflects CCBS's efforts to mitigate the negative impacts associated with its business relationships.

Supplier evaluation is **guided by TCCC "Supplier Guiding Principles,"** which encompass social, environmental, and governance criteria. CCBS applies a structured questionnaire

for raw material suppliers and conduct regular audits, often managed directly by TCCC. For non-raw material suppliers, CCBS carries out annual reviews focused primarily on service quality and cost, without in-depth environmental assessments.

In terms of packaging, CCBS exclusively works with partners that use recycled cardboard, and is progressively shifting pallet suppliers to use fully recyclable materials, with **about 50% derived from post-consumer recycled content.**

TCCC defines procurement standards and guidelines, which CCBS is responsible for implementing at the local level. CCBS's role is to ensure alignment with these established criteria. The supplier evaluation framework is comprehensive, incorporating environmental, social, and governance (ESG) considerations, reflecting a holistic approach to sustainable sourcing.

Supplier audits are managed centrally by TCCC, and while CCBS is informed of suppliers' categorization - classified as Green, Orange, or Red - it does not have access to detailed audit findings, particularly for those in the "Red" category. A "Green" rating indicates full compliance, "Orange" highlights the need for corrective actions, and "Red" signifies non-compliance.

Although CCBS does not yet have a formal ESG-focused supplier strategy, the organization recognizes the importance of developing one. In some markets, ESG criteria are assigned a specific weighting - typically 5% to 10% - in supplier evaluations, although these have limited influence on final decisions. CCBS plans to gradually build a more structured ESG approach, acknowledging the need for both internal alignment and improved external data availability.

One of the key challenges remains the limited transparency and lack of reliable ESG data from local Albanian suppliers, which hinders detailed assessments. Nonetheless, CCBS is committed to advancing in this area. In the past year, it expanded outreach efforts to a broader supplier base to gather environmental data. Despite facing obstacles, particularly with international suppliers, this initiative has provided valuable insights. Enhancing supplier engagement and knowledge remains an ongoing priority.

CCBS has worked closely with stakeholders, including suppliers, to develop its ESG strategy. Feedback from local and international suppliers showed that getting reliable ESG data is a challenge, which led CCBS to reach out to more suppliers for better data. While ESG factors don't yet strongly influence supplier decisions, this interaction has helped CCBS better understand **data transparency and improve supplier evaluations.** The feedback also pointed out areas where data collection can be improved and better aligned with ESG goals, helping CCBS adjust its approach and track progress in working with suppliers.

LOCAL SUPPLIERS

CCBS prioritizes **local suppliers** whenever feasible, with almost 81% of its suppliers in 2023 being local, and **78% in 2024**. Despite a significant difference in the number of local and international suppliers, the company allocates the highest expenditure towards foreign suppliers. This is primarily due to the need for raw materials that are unavailable locally or do not meet the desired quality standards. In both 2023 and 2024, a notable portion of the procurement budget is spent on local suppliers, and the company continues to focus on narrowing the gap between local and international spending.

Geographical area where the supplier is located	2024		2023	
	No. of suppliers per Area	Value of total annual expenditure per area in LEK	No. of suppliers per Area	Value of total annual expenditure per area in LEK
Albania	447	1,536,729,055	466	1,655,688,229
Europe	126	3,484,938,944	110	3,029,650,740
Outside Europe	2	37,146	1	13,891,479
Total	575	5,021,705,145	577	4,699,230,449

In the fiscal years 2023 and 2024, there is an increase in suppliers compared to 2022 and the highest expenditure remains in the Raw Materials and Services Business Unit, reflecting the importance of sourcing quality materials regardless of their origin. The company's spending has shifted across several key areas. Civil works expenditure decreased by about 50% due to a strategic reclassification to capital expenditures (CAPEX) for long-term asset investments. Most current investments focus on enhancing production capacity, particularly for **can and glass bottle lines**, to meet market demand and sustainability goals. Investments in **spare parts and fixed assets** aim to modernize production lines and ensure operational efficiency. A significant portion of **materials and equipment** is sourced from Italy and Serbia, highlighting reliance on regional supply chains. In **Information Technology**, a new digital system for the sales force was implemented to improve sales operations and data management. **Marketing and transportation** costs have decreased, partly due to sourcing aluminum cans from Serbia instead of the United States, reducing both costs and environmental impact.

For CCBS, the term 'local' refers to suppliers that are based within Albania, where the company operates its primary business activities. As mentioned above, in 2023, almost 81% of the company's suppliers were local, and this number slightly decreased to 78% in 2024. This indicates a **preference for sourcing products and services from suppliers within Albania to support regional businesses and the local economy**, although a significant portion of materials and equipment is sourced from outside the country, especially from Italy and Serbia.

Significant locations of operation include the areas within Albania where it conducts its core business activities, such as production, distribution, and service delivery. The company's focus on local suppliers pertains to these operational locations, where it aims to foster economic growth and community development. In 2023 and 2024, the majority of CCBS's suppliers were located within Albania, but the company also works with international suppliers from countries like Italy and Serbia to meet specific product and material needs that cannot be sourced locally.

SUPPLIERS THAT WERE SCREENED USING ENVIRONMENTAL AND SOCIAL CRITERIA

As of the current reporting period (2024), **there are three authorized raw material suppliers** that have been assessed according to social and environmental criteria, all of whom have been pre-selected and approved by TCCC. This marks a change from the previous year (2023), when there were no new suppliers that had undergone an assessment process according to environmental and social criteria.

All three suppliers have undergone formal environmental audits in line with TCCC global standards. The audit results were positive, with none of the suppliers receiving a “Red” rating. Each supplier was classified under the “**Green**” category, indicating full compliance with environmental performance requirements and no need for corrective actions. Tin conclusion, while the “Green” audit ratings reflect progress in supplier compliance with environmental standards, they should be viewed as part of a larger, multifaceted approach to sustainability. Continued vigilance and improvement across all areas of environmental impact are essential for CCBS to meet its sustainability objectives and maintain public trust.

The evaluation of suppliers was done based on Supplier Guiding Principles, a Global Requirement from TCCC. During 2023, no suppliers have been assessed for environmental and social impacts. During 2024, 3 suppliers have been assessed for environmental and social impacts with positive feedback.

During 2023 and 2024 there are no suppliers who are found to have significant potential and actual negative social and environmental impacts.

New suppliers that were screened using social and environmental criteria		
Suppliers assessment	2024	2023
New suppliers contracted in the year	151	149
of which assessed according to social criteria	3	-
of which assessed according to environmental criteria	3	-
% of suppliers assessed according to social criteria	2%	0%
% of suppliers assessed according to environmental criteria	2%	0%

APPENDIX



Coca-Cola

ENVIRONMENTAL DATA

TABLE 1. CONVERSION

Energy consumption conversion factors				
Source unit	Conversion unit	2024	2023	Source
1 Kwh	GJ	0.0036	0.0036	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
1 Sm3 of natural gas for heating/production	GJ	0.038	0.038	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
1 l of heating/production	GJ	0.038	0.038	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
1 l of LPG for heating/production	GJ	0.026	0.026	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
1 l of diesel fuel for industrial vehicles	GJ	0.039	0.039	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
1 l of gasoline for industrial vehicles	GJ	0.034	0.038	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
1 l of LPG for industrial vehicles	GJ	0.026	0.028	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)

TABLE 2. CONVERSION FACTORS - CAR FLEET

Car fleet conversion factors				
Source unit	Conversion unit	2024	2023	Source
R-410a	GJ	0.038	0.03802	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
R-404a	GJ	0.035	0.034507	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
CO ₂	GJ	0.026	0.02838	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)
HFC	GJ	0.05	0.05	GHG Protocol 2023 & 2024 (TCCC IFEU - IPPC)

EMISSION FACTORS

Emission factors				
Source unit	Conversion unit	TCCC 2024	TCCC 2023	Source
Location Based - 1 Kwh	tCO ₂	0.0000	0.0000	IEA (2024&2023), (TCCC database - IFEU)
Market Based - 1 Kwh	tCO ₂	0.0000	0.0000	IEA (2024&2023), (TCCC database - IFEU)
1 l of diesel	tCO ₂ e	0.0027	0.0027	IPCC 2006, IPCC 2021, Guidelines for National Greenhouse Gas Inventories (TCCC database-IFEU)
1 l of automotive diesel fuel	tCO ₂ e	0.0027	0.0027	IPCC 2006 (Heating values), IPCC 2021, Guidelines for National Greenhouse Gas Inventories; GHG Protocol Cross Sector Tools (conversion factor for liter) and CDP conversion of fuel data 2014 (TCCC
1 l of automotive gasoline	tCO ₂ e	0.0024	0.0024	IPCC 2006 (Heating values), IPCC 2021, Guidelines for National Greenhouse Gas Inventories; GHG Protocol Cross Sector Tools (conversion factor for liter) and CDP conversion of fuel data 2014 (TCCC
1 l of automotive LPG	tCO ₂ e	0.0017	0.0017	IPCC 2006 (Heating values), IPCC 2021, Guidelines for National Greenhouse Gas Inventories; GHG Protocol Cross Sector Tools (conversion factor for liter) and CDP conversion of fuel data 2014 (TCCC

TABLE NOT TO BE COMPILED - Emission factors (refrigerant gas)				
Source unit	Conversion unit	TCCC 2024	TCCC 2023	Source
R-410a	tCO ₂ e	2.2555	2.0875	ASHRAE Standard 34 (TCCC
R-404a	tCO ₂ e	4.7280	3.9216	ASHRAE Standard 34 (TCCC
CO ₂	tCO ₂	0.0010	0.0010	IPPC 2021 (TCCC database)
HFC (R-134a)	tCO ₂ e	1.5300	1.4300	ASHRAE Standard 34 (TCCC



HUMAN RESOURCE DATA

Ratios of standard entry level wage by gender compared to local minimum wage.

New hires	2023		2024	
	Men	Women	Men	Women
Local Minimum Wage	40,000	40,000	40,000	40,000
Salary of a new hire	54,000	54,000	55,020	55,020
Ratio				
Ratio of a new hire's salary to the local minimum wage	1.4	1.4	1.4	1.4

Percentage of senior managers hired by the local community.

No. of people	2023			2024		
	Men	Women	Total	Men	Women	Total
Senior management	3	5	8	2	5	7
Senior management hired from the local community	2	5	7	1	5	6
Percentage of senior managers hired by the local community	67%	100%	88%	50%	100%	86%



METHODOLOGICAL NOTE



This report represents the second sustainability report prepared by Coca-Cola Bottling Shqipëria in a **voluntary basis**. It reflects the Company’s ongoing commitment to **transparency and continuous improvement**. No other subsidiaries are included within the scope of this Report.

The Coca-Cola Bottling Shqipëria Sustainability Report covers the financial year from **January 1 to December 31, 2024**. It is aligned with the Company’s Annual Report in terms of the reporting period. The Report is also available on the Company’s official website.

The content of the Report has been defined based on the **principle of materiality**, through regular updates of the materiality assessment. This process helped identify the most relevant topics for both the Company and its stakeholders. Further information can be found in the “Materiality Analysis” section of this document.

This Report has been prepared in accordance with the **Global Reporting Initiative (GRI) Sustainability Reporting Standards**, following the **“In Accordance”** option. The reporting scope includes only Coca-Cola Bottling Shqipëria, headquartered at Rruga Kombëtare Tiranë-Durrës, km 5, Kashar, Tirana, and covers both the head office and the production facility in Tirana.

To support the evaluation of performance over time, the Report provides comparisons with data from the previous year. **Use of estimates has been minimized to ensure data integrity and accuracy**; where estimates are necessary, they are clearly indicated and based on the most reliable methodologies available. There are no restatements of information made from previous reporting periods.

Additionally, CCBS acknowledges the significance of **external validation** for its annual Sustainable Report, with the objective of promoting transparency and bolstering the credibility of the data and information contained within. Although such validation is not a requirement under local legislation, the CCBS management has voluntarily subjected this report to a limited assurance engagement conducted in accordance with the ISAE 3000 (Revised) standard by the external independent party **“Ernst & Young Certified Auditors Albania Branch”**, as detailed in the **“Independent Auditor’s Report”** included herein. The Report was approved by the Company’s Board of Directors on Septmber 12th, 2025 and published on the official website at: October 1st, 2025.

For any further information or inquiries related to the Report, please contact:

Linda Dervishaj,
Public Affairs, Communications and Sustainability Director,
email: ldervishaj@cocacola.al - info@cocacola.al



MATERIAL TOPICS PERIMETER

More detailed description of the impacts is presented in the Annex.

Material topics		Type of impact	Impact description	GRI Standards reconciliation	CCBS's involvement
Responsible product	Product quality and safety	Negative potential	If CCBS does not have appropriate procedures in place, it will face a risk of not meeting the product quality and safety requirements that would negatively impact its consumers and damage CCBS's reputation.	GRI 416: Customer health and safety (2016)	Caused by the company
Fight to climate change	Energy management and renewable energy	Negative actual	Use of electricity and fuels with consequent negative impacts on the environment and reduction of energy stocks	GRI 302: Energy (2016)	Caused by the Company and directly related through its business relationships
	Carbon footprint and climate change	Negative actual	Contribution to climate change through the generation of direct emissions related to the activities carried out in the Company plant	GRI 305: Emissions (2016)	
	Generation of indirect GHG emissions along the valuechain (Scope 3)	Negative actual	Contribution to climate change through the generation of indirect emissions related to the activities carried out in the Company plant	GRI 305: Emissions (2016)	
	Generation of other polluting emissions	Negative actual	Contribution to climate change through the generation of other polluting emissions related to the activities carried out in the Company plant	GRI 305: Emissions (2016)	
Direct environmental impacts	Waste management	Negative actual	Negative impacts related to the produced by the company	GRI 306: Waste (2020)	Caused by the company
	Packaging (use of materials)	Negative actual	Negative impacts caused by the inefficient use of the resources related to packaging	GRI 301: Materials (2016)	Caused by the company
	Water use	Negative actual	Negative impact related to the depletion of water resources	GRI 303: Water and effluents (2018)	Caused by the company
	Consumption of resources and raw materials	Negative actual	Use of natural resources and raw materials in the production process resulting in negative impacts related to increased waste and reduced natural stocks	GRI 301: Materials (2016)	Caused by the company

Health and Safety	Occupational health and safety	Negative potential	Negative impact on the employees health caused by poor management of health and safety topics	GRI 403: Occupational health and safety (2018)	Caused by the company
Retention and human resources development	Remuneration and job creation	Positive actual	Positive impacts related to the development of employees, competitive remuneration policies, and overall motivation.	GRI 202: Market presence (2016) GRI 401: Employment (2016)	Caused by the company
	Learning and development	Positive actual	Improving worker skills through training and professional development activities, including those linked to personalized growth and assessment goals	GRI 404: Training and education (2016)	Caused by the company
Fair and inclusive workplace	Discrimination, violence and harassment in the workplace	Negative potential	Negative impact caused incidents of discrimination, violence and harassment in the workplace	GRI 406: Non-discrimination (2016)	Caused by the company
	Diversity and inclusion	Positive actual	Positive impact can strengthen the relationship with employees and impact local communities by encouraging diversity and inclusion.	GRI 405: Diversity and Equal Opportunity (2016)	Caused by the company
	Equal opportunity	Positive potential	Fostering equal opportunity can enhance employee satisfaction, motivation, and a sense of belonging, contributing to a more inclusive and productive workplace.		Caused by the company
Generation and distribution of value	Economic performance and business continuity	Positive actual	Generation of economic value and balanced distribution to stakeholders with the aim of creating value in the short, medium and long term for all those with whom the Company deals	GRI 201: Economic performance (2016)	Caused by the company
Impact on the community	Local Community	Positive actual	Supporting local development by creating economic value and sharing benefits fairly, helping build strong and lasting relationships with the community.	GRI 413: Local Community (2016)	Caused by the company and directly related through its business relationships
Business integrity	Legal compliance and anti-corruption	Negative potential	Negative impacts on people and on economic systems generated by unethical business conduct	GRI 205: Anti-corruption (2016) GRI 206: Anti-competitive Behavior (2016)	Caused by the company
Responsible supply chain	Sustainable supply chain	Negative potential	Negative impacts related to the procurement of goods and services from suppliers, in particular to the impacts that they generate on environmental and social aspects	GRI 204: Procurement Practices (2016) GRI 308: Supplier Environmental Assessment (2016) GRI 414: Supplier Social Assessment (2016)	Caused by the Company and directly related through its business relationships

GRI INDEX

Statement of Use

GRI 1 used:

Applicable GRI Sector Standard(s)

Coca-Cola Bottling Shqipëria has reported in accordance with GRI Standards for the period 1 January 2024 till 31 December 2024

GRI 1 Foundation 2021

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
GRI 2: General Disclosures 2021	2-1 Organizational details	Page 5						
	2-2 Entities included in the organization's sustainability reporting	Page 81	GRI 2-2-b GRI 2-2-c		Information unavailable/incomplete	GRI 2-2-b is not applicable, since the company does not perform consolidated financial statements; GRI 2-2-c is not applicable, since the company does not consist of multiple entities		
	2-3 Reporting period, frequency and contact point	Page 81						
	2-4 Restatements of information	Page 81	all requirements		Information unavailable/incomplete	There are no restatements of information made from previous reporting periods.		
	2-5 External assurance							
	2-6 Activities, value chain and other business relationships	Page 102	GRI 2-6-d		Information unavailable/incomplete	GRI 2-6-d is not applicable as there have been no significant changes in the organization's main activities, value chain, or other business relationships (GRI 2-6-a, 2-6-b, and 2-6-c) compared to the prior year.		
	2-7 Employees	Page 52						
	2-8 Workers who are not employees	Page 52						
	2-9 Governance structure and composition	Page 6						
	2-10 Nomination and selection of the highest governance body	Page 6						
	2-11 Chair of the highest governance body	Page 6						
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 6						

GRI INDEX

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION		EXTERNAL ASSURANCE
	2-13 Delegation of responsibility for managing impacts	Page 7						
	2-14 Role of the highest governance body in sustainability reporting	Page 8						
	2-15 Conflicts of interest	Page 8						
	2-16 Communication of critical concerns	Page 8						
	2-17 Collective knowledge of the highest governance body	Page 8						
	2-18 Evaluation of the performance of the highest governance body	Page 8						
	2-19 Remuneration policies	Page 61						
	2-20 Process to determine remuneration	Page 61						
	2-21 Annual total compensation ratio	Page 61	GRI 2-21-b		Information unavailable/incomplete	GRI 2-21-b Ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) is not applicable, as the highest paid individual differs between the two reporting years and such a comparison would not accurately reflect the organization's remuneration trends.		
	2-22 Statement on sustainable development strategy	Page 3-4						
	2-23 Policy commitments	Page 9						
	2-24 Embedding policy commitments	Page 10						
	2-25 Processes to remediate negative impacts	Page 10						
	2-26 Mechanisms for seeking advice and raising concerns	Page 10						
	2-27 Compliance with laws and regulations	Page 16						
	2-28 Membership associations	Page 8						
	2-29 Approach to stakeholder engagement							
	2-30 Collective bargaining agreements	Page 51						

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
Material topics								
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 26						
	3-2 List of material topics	Page 27						
Economic performance								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 27						
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 68-69						
	201-2 Financial implications and other risks and opportunities due to climate change	Page 70						
	201-3 Defined benefit plan obligations and other retirement plans	Page 70						
	201-4 Financial assistance received from government	Page 70						
Market presence								
GRI 3: Material Topics 2021	3-3 Management of material topics							
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Page 68						
	202-2 Proportion of senior management hired from the local community	Page 68						
Procurement practices								
GRI 3: Material Topics 2021	3-3 Management of material topics							
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 78						
Anti-corruption								
GRI 3: Material Topics 2021	3-3 Management of material topics							
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 14						
	205-2 Communication and training about anti-corruption policies and procedures	Page 14						

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
	205-3 Confirmed incidents of corruption and actions taken	Page 15						
Anti-competitive behavior								
GRI 3: Material Topics 2021	3-3 Management of material topics							
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices							
Materials								
GRI 3: Material Topics 2021	3-3 Management of material topics							
GRI 301: Materials 2016	301-1 Materials used by weight or volume							
	301-2 Recycled input materials used							
	301-3 Reclaimed products and their packaging materials		all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in upcoming reports, when the data is available.		
Energy								
GRI 3: Material Topics 2021	3-3 Management of material topics							
GRI 302: Energy 2016	302-1 Energy consumption within the organization							
	302-2 Energy consumption outside of the organization		all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in upcoming reports, when the data is available.		
	302-3 Energy intensity							
	302-1 Energy consumption within the organization							
	302-4 Reduction of energy consumption		all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in upcoming reports, when the data is available.		
	302-5 Reductions in energy requirements of products and services		all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in upcoming reports, when the data is available.		

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
Water and effluents								
GRI 3: Material Topics 2021	3-3 Management of material topics							
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource							
	303-2 Management of water discharge-related impacts							
	303-3 Water withdrawal							
	303-4 Water discharge				Information unavailable/incomplete	Due to the use of a new and more accurate metering system in 2024, the discharge data for 2023 is not comparable, and water discharge for that year is not reported. Although water withdrawal and discharge data are available for 2024, full reporting on water discharge will be considered in the next report.		
	303-5 Water consumption							
Emissions								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 28,29						
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 33-34				The calculation is based on input consumption data multiplied by the corresponding emission factors provided by the IFEU TCC Global EF Database (2023-2024). The emission factors can be found in the Appendices section, Table 5.		
	305-2 Energy indirect (Scope 2) GHG emissions	Page 35				The calculation is based on input consumption data multiplied by the corresponding emission factors provided by the IFEU TCC Global EF Database (2023-2024). The emission factors can be found in the Appendices section, Table 5.		
	305-3 Other indirect (Scope 3) GHG emissions	N/A	all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in upcoming reports, when the data is available.		

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
	305-4 GHG emissions intensity	Page 32						
	305-5 Reduction of GHG emissions	Page 36	all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in the upcoming reports, when the data will be available.		
	305-6 Emissions of ozone-depleting substances (ODS)	N/A	all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in upcoming reports, when the data is available.		
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A	all requirements		Information unavailable/incomplete	The company considers that the information is not complete according to the requirements of the Standard. CCBS is currently assessing the collection of the relevant information required for this disclosure and will disclose it in upcoming reports, when the data is available.		
Waste								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 40						
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 40						
	306-2 Management of significant waste-related impacts	Page 41						
	306-3 Waste generated	Page 42						
	306-4 Waste diverted from disposal	Page 44						
	306-5 Waste directed to disposal	Page 45						
Supplier environmental assessment								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 74						
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 77						
	308-2 Negative environmental impacts in the supply chain and actions taken	Page 77						

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
Employment								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 51						
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 52						
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 53						
	401-3 Parental leave	Page 54						
Labor/management relations								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 51						
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding	Page 58						
Occupational health and safety								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 62						
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 62						
	403-2 Hazard identification, risk assessment, and incident investigation	Page 63						
	403-3 Occupational health services	Page 63						
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 64						
	403-5 Worker training on occupational health and safety	Page 64						
	403-6 Promotion of worker health	Page 63						
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 63						
	403-8 Workers covered by an occupational health and safety management system	Page 62						
	403-9 Work-related injuries	Page 64						
	403-10 Work-related ill health	Page 64						

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
Training and education								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 51						
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 60						
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 61						
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 60						
Diversity and equal opportunity								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 51						
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 55, 56						
	405-2 Ratio of basic salary and remuneration of women to men	Page 57						
Non-discrimination								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 51						
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 58						
Local communities								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 71, 72, 73						
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Pag 72, 73						
	413-2 Operations with significant actual and potential negative impacts on local communities	Pag 72, 73						

GRI STANDARDS	GRI DISCLOSURE	LOCATION	REQUIREMENTS OMMITTED		REASON	EXPLANATION	N. OF REF. GRI INDUSTRY	EXTERNAL ASSURANCE
Supplier social assessment								
GRI 3: Material Topics 2021	3-3 Management of material topics	Pag 74, 75 76						
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Pag 77						
	414-2 Negative social impacts in the supply chain and actions taken 414-2	Pag 77						
Customer health and safety								
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 12						
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 13						
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 13						

Independent practitioner's assurance report

To the management of Coca-Cola Bottling Shqipëria sh.p.k.

Scope

We have been engaged by Coca-Cola Bottling Shqipëria sh.p.k. (hereafter "CCBS" or "the Company") to perform a 'limited assurance engagement,' as defined by International Standards on Assurance Engagements, here after referred to as the engagement, to report on the disclosures listed below (the "Subject Matter") contained in the Company's 2024 Sustainability Report (the "Report"). The Disclosures listed below are covering the period from January 1, 2024 to December 31, 2024:

1. GRI 2-1 Organizational details
2. GRI 2-2 Entities included in the organization's sustainability reporting
3. GRI 2-3 Reporting period, frequency and contact point
4. GRI 2-4 Restatements of Information
5. GRI 2-5 External Assurance
6. GRI 2-10 Nomination and selection of the highest governance body
7. GRI 2-19 Remuneration policies
8. GRI 2-27 Compliance with laws and regulations
9. GRI 205-3 Confirmed incidents of corruption and actions taken
10. GRI 305-1 Direct (Scope 1 emissions) GHG emissions
11. GRI 305-2 Energy indirect (Scope 2) GHG emissions
12. GRI 416-2 Incidents of non-compliance concerning the health and safety impacts of products and services
13. GRI 3-3 Management of material topics, for the topics Responsible product, Fight to climate change and Business integrity
14. Statement of use included in the GRI content index

Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on this information.

Criteria applied by CCBS

In preparing the Subject Matter, the Company applied the 2021 version of the GRI standards.

CCBS's responsibilities

The Company's management is responsible for selecting the Criteria, and for presenting the Subject Matter in accordance with that Criteria, in all material respects. This responsibility includes establishing and maintaining internal controls, maintaining adequate records and making estimates that are relevant to the preparation of the Subject Matter, such that it is free from material misstatement, whether due to fraud or error.

EY's responsibilities

Our responsibility is to express a conclusion on the presentation of the Subject Matter based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard for Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ('ISAE 3000 (Revised)') and the terms of reference for this engagement as agreed with Coca-Cola Bottling Shqipëria sh.p.k. on June 13, 2025. Those standards require that we plan and perform our engagement to express a conclusion on whether we are aware of any material modifications that need to be made to the Subject Matter in order for it to be in accordance with the Criteria, and to issue a report. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risk of material misstatement, whether due to fraud or error.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusions.

Our independence and quality management

We have maintained our independence and confirm that we have met the requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, and have the required competencies and experience to conduct this assurance engagement.

EY also applies International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services engagements*, which requires that we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Description of procedures performed

Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and do not provide all the evidence that would be required to provide a reasonable level of assurance.

Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls. Our procedures did not include testing controls or performing procedures relating to checking aggregation or calculation of data within IT systems.

Our procedures included:

- We also performed such other procedures as we considered necessary in the circumstances.

Conclusion
Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter, in order for it to be in accordance with the Criteria.

This report is intended solely for the information and use of CCBS and is not intended to be and should not be used by anyone other than CCBS.

For and on behalf of
Ernst & Young Certified Auditors-
Albania Branch

Mario Vangief



LIST OF ABBREVIATIONS

BOD	Board of Directors
CCBS	Coca-Cola Bottling Shqipëria Shpk
GHG	Greenhouse Gas
GM	General Manager
GRI	Global Reporting Initiative
IMCR	Incident Management and Crisis Resolution
KORE	Key Operational Requirements for Excellence
rPET	PET from recycled/renewable sources
S.I.BE.G	>Societa Imbottigliamento Bevande Gassate
TCCEC	The Coca-Cola Export Corporation
BBS	Best Behavior Safety
BP	Business Planning
CO ₂	Carbon Dioxide
CDE	Cold Drink Equipment
ESG	Environmental, Social and Governance
GWP	Global Warming Potential
HFC	Hydrofluorocarbons
PPE	Personal Protective Equipment
RGB	Returnable Glass Bottle

