

**OUR SUSTAINABILITY
JOURNEY**

2025

A COMMITMENT TO A
SUSTAINABLE FUTURE
LANDSCAPE FROM BOVILLA

TABLE OF CONTENT

Letter from the Chairman	6
Our 2025 in insight numbers	8

01.

ABOUT US

1.1	Company History, Mission & Values	12
1.2	Governance and Sustainability Oversight	14
1.2.1	Policies and practices	18
1.3	Our Product Portfolio	22
1.4	Ethical Standards and Transparency	34
1.5	Stakeholder Engagement	38

02.

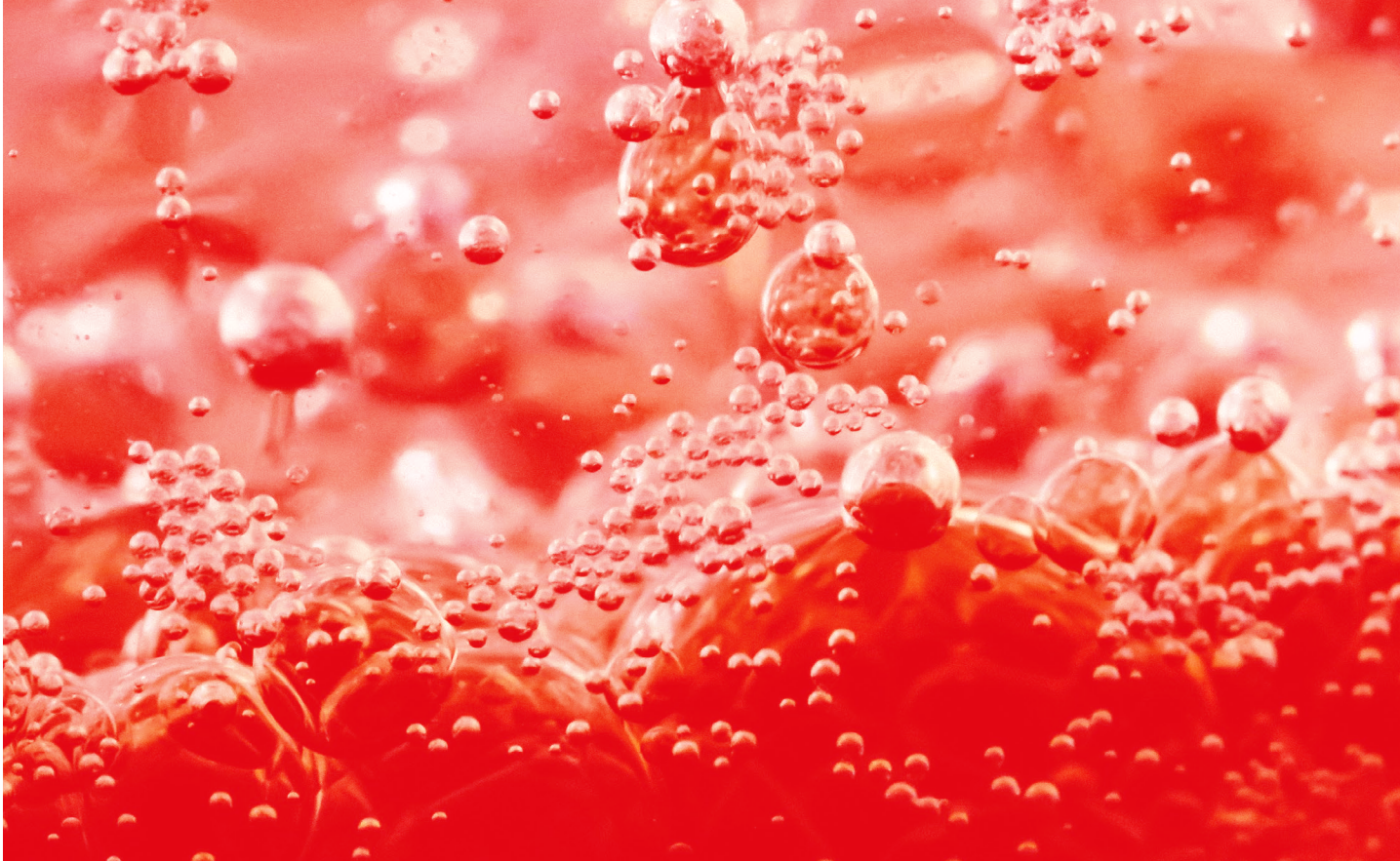
OUR SUSTAINABILITY COMMITMENT

2.1	Carbon Neutral by 2030, Roadmap	42
2.2	Sustainability Strategy and Priorities	50
2.3	Materiality Analysis	50

03.

ENVIRONMENTAL RESPONSIBILITY

3.1	Environmental Commitment	54
3.2	Energy and Emission Management	55
3.3	Water Resource Management	63
3.4	Waste Management and Recycling	66
3.5	Materials and Packaging	71



04.

OUR PEOPLE

4.1	Our Human Capital	77
4.2	Employee Development & Well-being	80
4.2.1	Remuneration	82
4.3	Health and Safety	83
4.4	Diversity, Inclusion and Equal Opportunity	87

05.

VALUE CREATION

5.1	Economic & Employment Impact	92
5.1.1	Contribution to the Albanian Economy	95
5.1.2	Albanian Market Overview: 2024-2025	96
5.2	Financial Performance	97
5.3	Commitment to Local Communities	98
5.4	Supply Chain Responsibility	100

APPENDIX

Methodological Note	104
Material Topics Perimeter	108
GRI Content Index	110
List of Abbreviations	118
Independence Practitioner's Assurance Report	119

LETTER FROM THE CHAIRMAN

Dear Stakeholders and Readers

For **Coca-Cola Bottling Shqipëria**, 2025 was a year marked by growth, investment, and important decisions.

We have continued to strengthen our business, but above all we have continued to invest in the future. Because for us, **growth and sustainability** are not two separate paths: they must go in the same direction.

This third Sustainability Report shows just that.

Sustainability is no longer a goal to be added to business. It is part of the decisions we make every day, the investments we choose to make, and the value we want to create for our customers, our people, communities, and the environment.

We have a clear goal: to become the first **Carbon Neutral** industrial company in Albania by 2030.

It's an ambitious goal, and we know it's not enough to say it. We need to invest, change processes, improve efficiency, and measure every step forward.

In 2025, we continued to work on our **Carbon Neutrality Roadmap**, developed together with experienced partners, seeking to balance two key priorities: supporting today's growth while building a more efficient model for tomorrow. Among the most significant investments was the introduction of the new returnable glass bottle line, alongside other improvements to our production facilities.

These investments have supported the increase in production and at the same time are creating the conditions to improve efficiency in the coming years. This phase of growth and production transformation has also affected some environmental indicators. In 2025, Scope 1 emissions increased by 606 tCO₂e compared to the previous year, mainly due to operational changes related



to the implementation and stabilization of new production lines over the past two years. **This is a figure that must be read within a broader investment path.** We expect the benefits of these decisions to become increasingly visible in 2026 and 2027 and, as operations stabilize, to contribute to reducing emissions.

In the area of water management, we have developed a **Water Efficiency Roadmap** that will guide us through 2030, with the aim of **improving water efficiency by 25-30% and progressively reducing our Water Use Ratio.** The journey will begin in 2026 with new investments, organisational measures and improvements to our facilities, followed by the expansion of measurement and monitoring systems, the reuse of rinse water, the introduction of new vacuum pumps, and low-water-consumption systems. This progressive programme will enable us to measure water consumption more accurately,

identify new opportunities for efficiency improvements and achieve increasingly significant water savings.

At the same time, we have continued to invest in renewable energy.

In 2025, 31% of total electricity consumption was covered by self-produced energy through our photovoltaic system.

We increased the use of **recycled materials in our packaging portfolio to 53%**, compared to 46% the previous year. Renewable materials represented **74% of the total materials used**, including raw materials and packaging materials. Despite the increase in production volumes and the launch of the new line for returnable glass bottles, we improved **waste recovery in the plant, from 79% to 85%**. These are concrete numbers and they are the result of work that concerns the entire company.

Energy management according to ISO 50001/6, continuous monitoring of the carbon footprint and investments in electric and hybrid mobility are part of the same path: making better use of resources and progressively reducing our environmental impact.

OUR RESPONSIBILITY EXTENDS BEYOND OUR FACILITIES.

We have continued to support initiatives that promote inclusion, environmental awareness and social community, including our partnership with **Special Olympics Albania**.

We have also maintained a strong connection with the local community. Approximately **80% of our supplier base consists of Albanian companies**, at the same level as the previous year. For us, this means supporting the local economy, creating value in the country, and building long-term relationships. Our financial results also demonstrate that the path we have undertaken is solid: **in 2025, CCBS recorded a 3.4% increase in revenue, reaching ALL 6.13 billion**, supported by increased production volumes and market demand.

Growth, however, for us also means creating value around the company.

This would not be possible without our people. **In 2025 we continued to invest in training,**

with particular attention to Environment, Quality and Safety.

Total training hours increased from 6,020 to 6,420, with a growth of 7%.

Our workforce has reached 400 employees and we have continued to work to build an inclusive environment, in which everyone can grow, contribute and develop their career path.

Governance is what brings all these efforts together. **Integrity, transparency, and accountability** remain fundamental principles. We believe that growth creates value only when it is accompanied by responsible decision-making and high ethical standards.

Looking ahead, we know that the journey is not over.

Sustainability is not measured by a single result and is not limited to a year of reporting. It is measured in the ability to continue to improve, correct what is not working, invest and keep long-term goals clear. This is what we will continue to do. Finally, I want to thank our employees, customers, suppliers, business partners and all stakeholders for their trust and collaboration.

The value we create is also made possible through their continuous contribution and support. Together we will continue to work to make CCBS an increasingly solid, efficient and capable of creating value over time.

Luca Busi

President

Coca-Cola Bottling Shqipëria

OUR 2025 IN INSIGHT NUMBERS

■
6420
Total hours of training
in 2025

■
400
Our employees as of
December 31, 2025

■
3.4%
Economy increase of
Revenue

■
80%
Local Suppliers (of
the total suppliers)

■
31%
Electricity produced
from Renewable
Source

■
74%
Renewable Materials
Used

■
53%
Recycled Materials
Used

■
85%
Waste recovered in
CCBS plant

■
90%
Distributed Economic
Value for the financial
year 2025



01. **About Us**

Company History,
Mission & Values



1.1

COMPANY HISTORY, MISSION & VALUES

Coca-Cola Bottling Shqipëria (CCBS) is a prominent Albanian company that has been operating since 1994.

Coca-Cola Bottling Shqipëria (CCBS) is a prominent Albanian company that has been operating since 1994. Established as a joint venture between S.I.B.E.G (74.69%), The Coca-Cola Company (22.65%), and Invest PF (2.66%), CCBS serves as the exclusive bottling partner for The Coca-Cola Company in Albania. The company is legally registered as Coca-Cola Bottling Shqipëria Sh.p.k., a limited liability company headquartered in Kashar, Albania, approximately 5 km from the capital city, Tirana.

Coca-Cola Bottling Shqipëria Sh.p.k. is a leading beverage company in Albania and the exclusive authorized bottling partner of The Coca-Cola Company in the country. Over the past three decades, CCBS has developed into an important contributor to Albania's economy, supporting employment, local supply chains and the development of the beverage distribution markets. The company has further expanded its portfolio with products such as Uji i Ftohtë Tepelenë, Monster, Cipriani, and Tomarchio. **During 2025, CCBS continued to strengthen and diversify its beverage portfolio through the introduction of Powerade, expanding its presence into the sports drinks category.**

The Company employs **400 individuals** directly and supports a significant number of indirect jobs through its extensive distribution and supply chain network, reflecting its important contribution to the Albanian economy. The nature of the Company's operations remained unchanged throughout the reporting period. No changes occurred in the organizational structure, including at Group level, nor in the financial reporting framework during the period from 1 January to 31 December 2025. CCBS's mission is to provide Albanian consumers with the right beverage, at the right time, place, and price, while operating efficiently and creating sustainable value for the local economy. The company aims to maintain its leadership position in Albania through **market presence, operational expertise, innovation, and environmental responsibility**, while delivering **high-quality products** at affordable prices.

From a production and sustainability perspective, CCBS continues investing in initiatives that support resource conservation and climate action. The Company has implemented water purification systems and is progressing toward its objective of achieving **CARBON NEUTRALITY BY 2030** through a Roadmap of targeted investments. Key initiatives include the expansion of photovoltaic energy capacity and the gradual electrification of the commercial vehicle fleet by 2030 to reduce transportation-related emissions. Packaging improvements include the increased use of recycled content across PET, aluminium,



LDPE/PE films and cardboard, with recycled materials accounting for 53% of relevant material inputs in 2025, marking a 11% increase from the previous year. Production lines are being upgraded to improve water and energy efficiency while reducing direct and indirect emissions. Refrigeration systems are also being replaced with energy-efficient and lower-impact alternatives. CCBS is implementing initiatives to improve energy efficiency and reduce indirect emissions, including the planned assessment of SubCarb technology and inert gas blanketing solutions aimed at minimizing fugitive CO₂ emissions. The company also collaborates with logistics partners to reduce emissions and plans to offset remaining emissions through certified carbon credits. Through these initiatives, CCBS demonstrates its commitment to sustainable business development and environmental responsibility in Albania.

Alternative suppliers may be added for raw materials, or changes may occur within the list of suppliers approved by **The Coca-Cola Company (TCCC)**. The Company maintains continuous engagement with suppliers through ongoing collection of ESG and operational information coordinated by the Procurement Department. The Procurement Department is structured to

provide shared procurement services at both Group and Company level, having previously operated as part of the Finance Department. Supplier assessments primarily focus on direct suppliers, while indirect suppliers are assessed on a case-by-case basis where relevant. For example, in sugar procurement, the assessment process considers not only carbon emissions and ESG aspects related to the distributor, but also the origin and production source of the sugar itself, thereby focusing primarily on the original manufacturer.



1.2

GOVERNANCE AND SUSTAINABILITY OVERSIGHT

Coca-Cola Bottling Shqipëria (CCBS) is part of the ACIES Group and operates within the Group's governance, strategic direction and coordination framework.

As the parent company of the Group, ACIES provides strategic guidance and oversight to its subsidiaries, including CCBS, with the objective of ensuring a consistent approach to governance, risk management, operational excellence and sustainable value creation across the Group. This role also includes promoting alignment on key sustainability priorities and supporting Group companies in integrating sustainability considerations into their strategies and business practices.

In its role as parent company, ACIES coordinates selected activities and provides Group-wide support and shared services in areas where a centralized approach can enhance effectiveness, consistency and efficiency. This framework enables Group companies to benefit from common expertise, methodologies and resources, while supporting the implementation of the Group's strategic priorities and promoting alignment with established policies and business practices.

ACIES also facilitates the sharing of knowledge, expertise and best practices across Group companies, fostering collaboration, continuous improvement and the development of common capabilities.

Procurement represents one of the key areas coordinated at Group level by ACIES. More in detail, ACIES centrally manages and coordinates the sourcing of designated raw materials, packaging components and other strategic inputs on behalf of Group companies. By consolidating purchasing requirements and leveraging the Group's scale, market knowledge and supplier relationships, ACIES seeks to strengthen supply security, ensure consistent quality standards, optimize commercial terms and generate efficiencies across the Group.

This centralized procurement model also supports a coordinated approach to supplier management and supply-chain risk monitoring, while facilitating the progressive integration of sustainability considerations into sourcing decisions and supplier relationships.

ACIES also promotes the exploration and adoption of innovative materials, packaging solutions and business models, supporting Group companies in identifying opportunities to improve sustainability, circularity and resource efficiency.

Within this Group framework, CCBS remains responsible for the management and execution of its operations in Albania. This includes local procurement activities outside the scope of centralized Group sourcing, supply-chain and production operations, commercial performance, customer and market activities, and compliance with applicable Albanian laws and regulations.

CCBS therefore combines local operational responsibility and market expertise with the strategic direction, governance, coordination and resources provided by ACIES as the Group's parent company. This model is designed to preserve effective local decision-making while ensuring alignment with the Group's strategic priorities, governance principles and long-term approach to sustainable growth.

The Board of Directors (BoD) is the highest governance body within CCBS and is responsible for overseeing the strategic direction, operational management, legal compliance, and protection of shareholder interests. The Board is composed of **five members** and is chaired by Luca Busi, who has led the Company since 1999. The governance structure does not include subsidiary committees or commissions reporting to the BoD. No changes occurred in the composition of the Board during 2025 compared to 2024, including both the number of members and gender representation.



Board oversight of ESG matters is continuous and embedded within the Company's governance practices.



The Board consists of **three women** and **two men**, ensuring balanced gender representation. Members are appointed for a **five-year term**, promoting continuity and institutional expertise within the governance structure.

Members of the Board of Directors are nominated and elected by shareholders during the General Shareholders' Meeting in accordance with the Company's bylaws. The nomination and election procedures ensure that Board members possess the appropriate qualifications, expertise, and experience necessary to effectively oversee the Company's activities and strategic direction. All the members are classified as independent. Although CCBS has not yet incorporated direct representation from stakeholder groups or underrepresented social sectors, the governance structure includes state representation through a government-appointed Board member.

The Chairman of the Board, the Vice President, and the General Manager are responsible for overseeing the Company's daily operations and sustainability-related matters. Their authority and responsibilities are defined by the Shareholders' Assembly, ensuring a **clear governance and accountability framework**. Responsibility for ESG management is not assigned to a single individual or function; instead, ESG oversight and implementation are integrated across all departments through a cross-functional management approach.

Board oversight of ESG matters is continuous and embedded within the Company's governance practices. **Weekly meetings** and **monthly Business Review (BR)** sessions are conducted regularly, during which ESG-related developments, operational impacts, risks, opportunities, and ongoing initiatives are discussed and monitored. At least three members of the Board (the President, Vice President, and Administrator) are regularly informed during these meetings regarding material ESG matters, while significant sustainability impacts are also communicated and discussed during annual Board meetings where necessary.

The Incident Management and Crisis Resolution (IMCR) Procedure ensures **effective communication and timely action** on critical concerns. This procedure facilitates direct communication via email to the General Manager (GM) and Management Board, enabling swift response to urgent issues. Each member of the IMCR team maintains a comprehensive contact list for notifications and has designated individuals responsible for follow-up actions. Critical concerns may arise from various internal processes, including regular management reviews, risk assessments, internal audit findings, and whistleblower reports. These matters are addressed during scheduled management meetings or extraordinary sessions, depending on the urgency and nature of the issue. **The IMCR Procedure** outlines the steps for issue escalation and includes guidance on the disclosure of sensitive information, including communication with third parties. **The Code of Business Conduct** reinforces **ethical information** handling and **transparency**. The Board of Directors sets **strategic sustainability priorities**, which are then implemented through cross-departmental collaboration. Departments develop specific initiatives aligned with these priorities, ensuring a cohesive approach. Clear communication channels, including **monthly newsletters** and **departmental meetings**, keep employees informed and engaged. Defined roles

and responsibilities ensure accountability, while **training programs** equip staff with the necessary skills to support sustainability goals.

The BoD at CCBS annually reviews the company's performance, encompassing financial outcomes and significant events impacting economy, people and the environment. This evaluation is conducted jointly by BoD members and is presented at the Shareholders' Assembly alongside the **Financial Statements** and **Independent Audit Report**. Discussions during the Assembly may address the findings, ensuring transparency and accountability in the company's governance practices.

CCBS is an active member of key organizations such as **Confindustria Albania, the Chamber of Commerce and Industry, the American Chamber of Commerce, and the Italian Chamber of Commerce in Albania**. These affiliations reflect CCBS's strong commitment to building relationships within both the local and international business landscapes. In addition, CCBS joined the ESG Network in Albania in 2025, contributing to new initiatives focused on sustainability and environmental responsibility. CCBS participates in a number of national and international industry and business associations where it holds a membership role and contributes to collective business dialogue

and initiatives. These include Confindustria Albania, the Chamber of Trade and Industry, the American Chamber of Commerce, the Italian Chamber of Commerce in Albania, FIIA, and the Albanian ESG Network.

Within these organizations, CCBS participates primarily as a member. In selected cases, such as Confindustria Albania, the Company also contributes as a sponsor of annual events and actively participates in committee activities, supporting initiatives and discussions relevant to industry development, responsible business practices, and sustainability topics.

In addition, CCBS considers its role in the Albanian ESG Network to be strategic, as it contributes to advancing the network's mission and objectives, which are closely aligned with the Company's sustainability priorities and business activities.

■ **This structured approach ensures that sustainability initiatives are effectively integrated and executed throughout the organization.**

■ 6 Industry Associations

(CCBS participates in six organizations: Confindustria Albania, Chamber of Trade and Industry, American Chamber of Commerce, Italian Chamber of Commerce in Albania, FIIA, and the Albanian ESG Network.)

■ 1 ESG Network

(CCBS became a member of the Albanian ESG Network in 2025.)



1.2.1 POLICIES AND PRACTICES

CCBS remains committed to promoting diversity, inclusion, equal opportunity, and respect for human rights by aligning its policies and practices with internationally recognized frameworks, including **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**. The Company's policy commitments are approved at the General Manager level and are fully applied across CCBS operations and business relationships. Through its internal documentation, CCBS ensures that employees are informed about these commitments and related policies, supporting transparency and accountability.



Human Rights Policy

CCBS is committed to respecting and protecting human rights in all its activities and business relationships. The Company applies **due diligence** processes to identify, prevent, and mitigate potential adverse human rights impacts related to its operations and, where impacts occur, commits to fair and equitable remediation. The policy emphasizes diversity and inclusion, equal opportunity, freedom of association and collective bargaining, and the prevention of discrimination, harassment, forced labor, human trafficking, and child labor.

CCBS also prioritizes employee health, safety, and workplace security by maintaining a safe, healthy, and productive working environment through preventive and corrective actions related to identified risks. The Company promotes open and honest communication, values employee contributions, and ensures compliance with applicable labor and employment laws. Employees are informed of the Human Rights Policy through the Company's internal communication channels and intranet system.



HR Department Policy

In line with internationally recognized human rights principles and applicable Albanian legislation, CCBS's **HR Department Policy** establishes standards for **fair and respectful employment** practices. The policy is supported through internal complaint procedures available to all employees and focuses on maintaining a transparent and trustworthy working environment.



Code of Conduct Policy

CCBS promotes ethical business practices, accountability, integrity, and employee well-being through its **Code of Conduct Policy**. The Company maintains a Complaint procedure accessible to all employees as part of its due diligence and compliance framework, ensuring that unethical conduct can be reported and addressed appropriately. The policy reinforces CCBS's commitment to fostering a healthy, safe, and supportive work environment that promotes gender equality and protects employees from retaliation when reporting unethical behavior in good faith. CCBS does not tolerate conduct that negatively affects an employee's ability to perform their duties and is committed to safeguarding the privacy and confidentiality of employee personal information in accordance with business and legal requirements. Employees are provided with accessible complaint mechanisms through official communication channels, including email, mobile, and SharePoint systems, with confidentiality and anonymous reporting options guaranteed throughout the process.

The General Manager oversees the implementation and communication of these policies across the organization. Relevant procedures and internal controls are updated regularly to ensure alignment with Company commitments and evolving regulatory requirements. **Annual training sessions** are conducted to strengthen employee awareness and evaluate policy effectiveness. Complaints and grievances are managed through a structured process led by the Human Resources Department, with material cases reported to the highest governance body when necessary.

The policy includes commitments to:

- Establish staff relations based on trust, integrity, and honesty.
- Treat all employees with respect and dignity and maintain a zero-tolerance approach to harassment or abuse.
- Ensure compliance with local legal requirements related to working hours, wages, overtime, leave entitlements, and employment conditions.
- Encourage continuous professional development through training and merit-based career advancement opportunities.
- Refrain from actions that restrict employees' rights and freedoms.
- Prohibit child labor and ensure that no employment is provided to children below the minimum legal working age or before completion of compulsory education.

These policies are communicated internally through the Company's communication systems and intranet platform and are fully implemented across CCBS operations. CCBS is committed to responsible business conduct through policies focused on environmental protection, diversity and inclusion. These commitments include supporting freedom of association, preventing forced and child labor, and ensuring compliance with legal requirements. The General Manager oversees the review and approval of these policies, which are communicated to Top Management and the CCBS Team to support implementation across the organization and business relationships. Relevant procedures are regularly updated, and internal audits are done to ensure alignment with these commitments. In addition, annual training sessions are conducted on responsible business conduct topics, and their effectiveness is assessed after completion to ensure continuous alignment with CCBS's commitments.

CCBS is committed to addressing and **mitigating negative impacts** through established policies, procedures, and management systems aligned with applicable legislation, **the Human Rights Policy, Human Resources Policy, and the Code of Business Conduct**. The Company has implemented **formal mechanisms** for employees and external stakeholders, including the **Employee Complaint Procedure** and the **Complaints Management and Customer Satisfaction Procedure**, to address complaints related to workplace matters, product quality, packaging, food safety, and customer service. Where negative impacts are identified, **corrective and preventive actions** are implemented to remediate the issue and prevent recurrence. Complaints are assessed, classified, prioritized, and addressed by the responsible departments, including **HR, Quality Assurance, and Risk Management teams**. Product- and service-related complaints are analyzed through root cause assessments and corrective action plans, and significant matters are reported to the highest governance body in accordance with internal procedures.

In addition to complaint procedure, CCBS has established remediation and continuous improvement processes through its **integrated management system**. The **Corrective and Preventive Actions Procedure** defines the processes for investigating issues, identifying root causes, implementing remediation measures, and monitoring the effectiveness of corrective actions. **Internal audits** and monitoring activities are also conducted regularly to ensure compliance and support **continuous improvement**.

CCBS has designed its grievance mechanisms to ensure easy access for employees and external stakeholders through **multiple communication channels**, including email, phone, and **formal complaint procedures**. These stakeholder feedback and complaints are directed to the teams responsible for assessment, investigation, and corrective action, contributing to the continuous **improvement of grievance and remediation mechanisms**.

CCBS monitors the effectiveness of its grievance mechanisms and remediation processes through **communication, reporting, and follow-up activities**. Employees are regularly informed about **complaint procedures** through emails, wall postings, and the SharePoint **Integrated System platform**. The company tracks complaints, investigations, corrective actions, and resolution outcomes to evaluate effectiveness, address recurring issues, and improve operational performance, while stakeholder feedback serves as an important indicator for assessing the responsiveness of these mechanisms.

CCBS enables employees to seek advice and raise concerns regarding responsible **business conduct** through **official communication channels**, including email, official letters, phone calls, and other available communication tools. Concerns are initially evaluated by the respective supervisor and, where necessary, escalated to other departments and the **Management Board** for further assessment and action. Actions are proposed and approved together with shareholders. Depending on the impact and evaluation of the case, concerns may be treated confidentially by the **General Manager, Security, Human Resources**, and the respective **Department Director**. CCBS follows an open communication and hierarchical escalation approach, encouraging employees to raise concerns through their supervisors, Human Resources, or Management. In addition, confidential and anonymous complaints may be submitted through dedicated complaint mechanisms established by the Company.

CCBS enables individuals to raise concerns regarding the Company's activities through various communication and monitoring channels, including email, phone communication, cameras, security information systems, HR policies, and formal complaint procedures, including **consumer and customer complaint procedures**. These mechanisms support the identification, assessment, and resolution of concerns by the responsible functions within the organization.

1.3

OUR PRODUCT PORTFOLIO

CCBS provides an **extensive selection of beverages** tailored to address varying consumer tastes and different consumption occasions. The Company’s product portfolio demonstrates its commitment to delivering **high-quality products**, maintaining a diverse offering, and responding to evolving market demands. The following section presents the portfolio of Coca-Cola products offered by CCBS:

Among its offerings, **Coca-Cola Original Taste** remains an **iconic product**, recognized for its distinctive flavor and long-standing appeal across generations.

COCA-COLA

Variant	Available Packaging Formats
Original Taste	150 ml Alu Can; 250 ml RGB ; 330 ml Alu Can; 400 ml rPET → 450 ml rPET (from July 2025) ; 500 ml PET; 900 ml rPET ; 1.5 L PET; 1.75 L PET; 2 L PET
Zero Sugar	150 ml Alu Can ;250 ml RGB; 330 ml Alu Can; 400 ml rPET → 450 ml rPET (from July 2025) ; 500 ml PET; 900 ml rPET ; 1.5 L PET; 1.75 L PET

Together, these options highlight CCBS’s commitment to offering both timeless authenticity and modern balance, ensuring that every consumer finds their perfect match in the Coca-Cola portfolio.

Coca-Cola
Glass 250 ml



Coca-Cola Zero
Can 330 ml



Coca-Cola Zero
Bottle 900ml

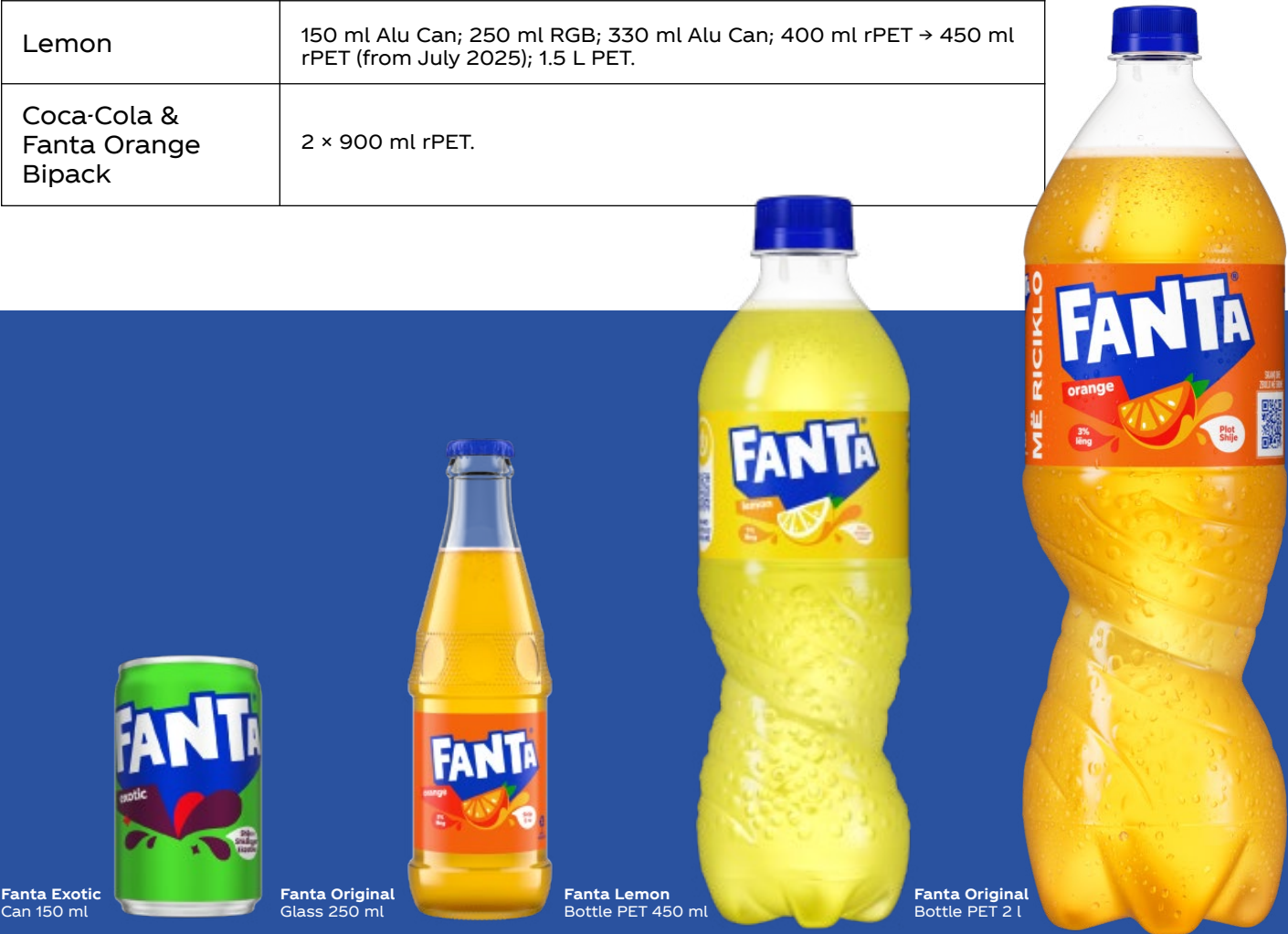




FANTA

Fanta comes in a lively assortment of flavors; each offered in formats that suit different preferences and occasions.

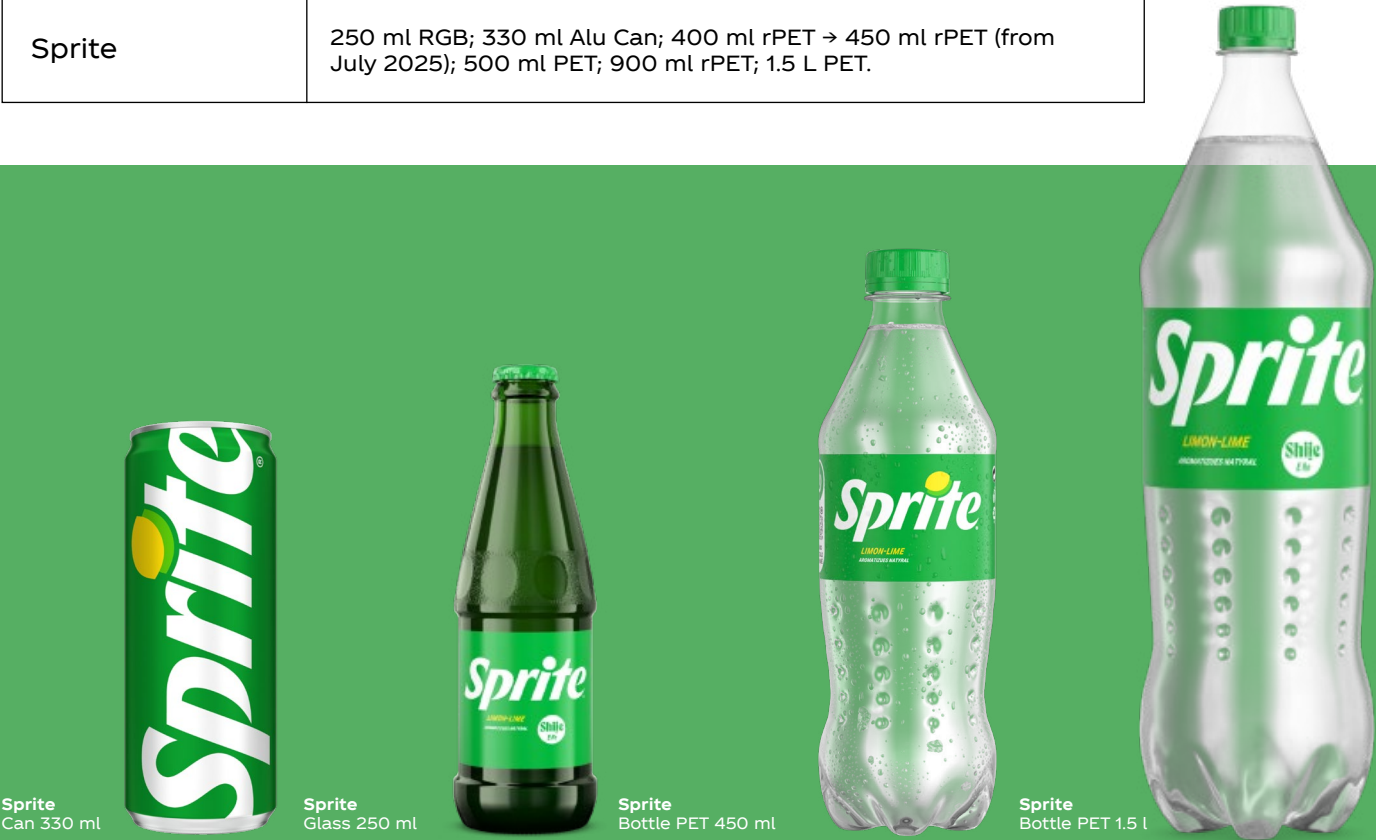
Variant	Available Packaging Formats
Orange	150 ml Alu Can; 250 ml RGB; 330 ml Alu Can; 400 ml rPET → 450 ml rPET (from July 2025); 500 ml PET; 900 ml rPET; 1.5 L PET; 1.75 L PET; 2 L PET.
Orange Zero	330 ml Alu Can; 1.5 L PET.
Exotic	150 ml Alu Can; 250 ml RGB; 330 ml Alu Can; 400 ml rPET → 450 ml rPET (from July 2025); 900 ml rPET; 1.5 L PET; 2 L PET.
Lemon	150 ml Alu Can; 250 ml RGB; 330 ml Alu Can; 400 ml rPET → 450 ml rPET (from July 2025); 1.5 L PET.
Coca-Cola & Fanta Orange Bipack	2 × 900 ml rPET.



SPRITE

Sprite offers a **crisp** and **refreshing lemon-lime taste**, available in formats designed to suit a variety of consumer needs. **Sprite** is presented in 250ML RGB, 330ML ALU CAN, 400ML rPET which transitioned to 450ML after July, 500ML PET, 900ML rPET, and 1.5L PET.

Variant	Available Packaging Formats
Sprite	250 ml RGB; 330 ml Alu Can; 400 ml rPET → 450 ml rPET (from July 2025); 500 ml PET; 900 ml rPET; 1.5 L PET.





SCHWEPPEES

Schweppes offers a refined portfolio of mixers and sparkling beverages, each available in formats tailored to different tastes and occasions.

Variant	Available Packaging Formats
Indian Tonic	150 ml Alu Can; 250 ml RGB; 330 ml Alu Can; 900 ml rPET.
Bitter Lemon	250 ml RGB; 330 ml Alu Can; 900 ml rPET.
Soda Water; Grapefruit	330 ml Alu Can.



Schweppes Indian Tonic Can 150 ml

Schweppes Bitter Lemon Glass 250 ml

Schweppes Soda Water Can 330 ml

Schweppes Indian Tonic Bottle PET 900 ml



TEPELENE WATER

Tepelene Water, produced in Tepelene Plant, is distinguished by an ideal mineral balance and is offered in various formats, including both still and sparkling options.

Variant	Available Packaging Formats
Still Water	Non-Returnable Glass Bottle (NRGB) 0.25 L RGB; 0.5 L RGB; 0.75 L RGB; 0.33 L PET; 0.5 L PET; 0.75 L PET; 1 L PET; 1.5 L PET; 2 L PET; 5 L PET; 10 L PET.
Sparkling Water	Non-Returnable Glass Bottle (NRGB) 0.25 L RGB; 0.5 L RGB; 0.75 L RGB; 0.33 L PET; 0.5 L PET; 0.75 L PET; 1 L PET; 1.5 L PET; 2 L PET.
Vitamin Water (various flavours)	0.33 L PET.



Tepelene Vitamin Water Peach Orange Apple Bottle PET 330 ml

Tepelene Sparkling Water Bottle PET 500 ml

Tepelene Natural Water Bottle PET 1 l



TOMARCHIO

Tomarchio offers a distinctive range of traditional Sicilian beverages, each presented in formats that highlight their artisanal character.

Product	Available Packaging Formats
Mandorla; Mandorla a Cannella	200 ml; 500 ml.
Cola; Mandarino Verde; Aranciata; Limonata; Chinotto; The Limone; The Pesca	275 ml Glass Bottle.
Birra Ambrata; Birra Bionda	330 ml; 450 ml.



Organic Almond Milk Drink
250 ml

Aranciata D&A
275 ml

The Organic Peach-Melon
275 ml

1920 – Amber Beer Artisanal With Sicilian Black Bee Honey
330 ml



CIPRIANI

Cipriani offers a selection of premium **Italian beverages**, including sparkling cocktails, liqueurs, and wines, all packaged in glass bottles. These products are imported from Italy and distributed in Albania by Coca-Cola Bottling Shqipëria.

Product	Available Packaging Formats
Bellini	200 ml Glass Bottle; 750 ml Glass Bottle.
Liqueur	500 ml Glass Bottle; 1 L Glass Bottle.
Prosecco	750 ml Glass Bottle.



Cipriani Bellini Bottle 750 ml



POWERADE

Powerade offers a streamlined range of functional hydration beverages designed to support active lifestyles. The portfolio includes three refreshing flavours: **Powerade Mountain Blast**, **Powerade Citrus**, and **Powerade Orange**, providing consumers with convenient hydration options.

Product	Available Packaging Formats
Mountain Blast; Citrus; Orange	500 ml PET.



MONSTER

Monster Energy comes in nine flavors: Monster Energy Green, Monster Energy Ultra White, Monster Mango Loco, Monster L. Hamilton, Monster Ultra Fiesta, Monster Pipeline Punch, Monster Monarch, Monster Pacific Punch, and Monster Khaotic.

Product	Available Packaging Formats
Green; Ultra White; Mango Loco; Lewis Hamilton; Ultra Fiesta; Pipeline Punch; Monarch; Pacific Punch; Khaotic	500 ml Alu Can.



Monster
1. Energy
2. Ultra White
3. Full Throttle Zero
4. Mango Loco
Can 500 ml sleek

The quality and safety of products remain a key priority for CCBS. The company has established comprehensive systems and controls designed to minimize risks related to consumer health, reputational impacts, and potential disruptions in business relationships. These risks may arise from CCBS's own activities, including production, bottling, storage, and distribution operations, as well as from relationships with suppliers of raw materials and packaging and distributors, requiring ongoing monitoring to ensure adherence to applicable food safety standards.

CCBS is committed to ensuring that all products meet high food safety and quality standards throughout the value chain.

To support this commitment, the company operates under the Food Safety System Certification 22000 v.6 scheme, aligned with the Global Food Safety Initiative, while also applying internal food safety requirements and TCCC requirements across production and supply chain processes. The company's food safety framework is aligned with ISO 9001:2015 Quality Management System, the requirements established by The Coca-Cola Company, Operational Unit Europe and Albanian legal requirements.

CCBS continues to apply a preventive and risk-based approach to food safety through the implementation of Hazard Analysis and Critical Control Points, Good Manufacturing Practices, and allergen management. The HACCP framework is developed in accordance with internationally recognized standards, TCCC requirements, and applicable Albanian legislation. The HACCP system is reviewed and updated whenever significant operational or process-related changes occur, including modifications to production lines or food safety controls. The company's food safety approach is further supported by strict procurement and supplier approval procedures. All ingredients,

packaging materials, and equipment are sourced exclusively from authorized TCCC suppliers and verified against established quality specifications prior to use. CCBS is committed to bottling, storing, handling, and distributing products in accordance with procedures aligned with OU Europe and Coca-Cola requirements. Production processes are continuously monitored to ensure proper labeling, compliance with operational standards, and consistent product quality. In addition, the company maintains full traceability throughout the supply chain and periodically evaluates its preparedness to manage product withdrawal or return scenarios.

Cooperation with suppliers, distributors, transport providers, and other business partners is an essential element of CCBS's food safety management framework. Through ongoing communication, coordination, and monitoring activities, the company seeks to ensure that food safety expectations and operational standards are effectively applied throughout the value chain. As part of its Integrated Management System, CCBS has implemented procedures covering hygienic handling practices, transportation conditions, storage requirements, and preventive controls aimed at minimizing risks related to contamination or exposure to inappropriate temperatures or environmental conditions. To further strengthen product integrity and quality assurance processes, CCBS has implemented advanced inspection technologies on returnable glass bottle production line, including ASEBI equipment capable of detecting different issues such as foreign materials that may not be visible in plain sight.

As part of its commitment to continuous improvement, CCBS assesses 100% of its product categories for product health and safety risks. The company conducts ongoing evaluations of product safety procedures to update its internal rules and enhance the effectiveness of its safety measures. CCBS has not had any reported incidents of non-compliance with health and safety regulations for its products and services in 2025. During this year, CCBS has had 0 incidents or non-compliance with regulations resulting in fine or penalty, and 0 incidents of non-compliance with regulation resulting in a warning.

Quality in Numbers:

100%
Product Categories Assessed

CCBS assesses 100% of its product categories for product health and safety risks.

0
Fines or Penalties

CCBS had 0 incidents of non-compliance with regulations resulting in a fine or penalty in 2025.

0
Warnings

CCBS had 0 incidents of non-compliance with regulations resulting in a warning in 2025.



1.4

ETHICAL STANDARDS AND TRANSPARENCY

Ethical business conduct is a foundational value for Coca-Cola Bottling Shqipëria (CCBS), with direct implications for human rights, fair competition, employee behavior, regulatory compliance, and the company's long-term reputation. As a material topic, ethics carries potential negative impacts such as misconduct, corruption, conflicts of interest, and non-compliance with applicable laws and regulations. These risks may arise from internal operations or through third-party relationships such as suppliers, contractors, and other business partners. The Company remains determined to provide value to customers, treat stakeholders fairly, maintain integrity, and ensure the consistent delivery of high-quality products and services. The Company is fully committed to compliance with all applicable competition laws across all operational areas, ensuring ethical interactions with internal and external stakeholders.

Building on this foundation, CCBS maintains a **comprehensive Code of Conduct framework**, which remained unchanged during 2025 and continues to be regularly communicated to all employees and Board Members. This Code includes strict provisions on **anti-bribery, conflicts of interest, non-retaliation, whistleblowing obligations, and the requirement to report unethical behavior**. The company maintains a **zero-tolerance approach to corruption and unethical conduct** across all operations, fully aligned with national legal requirements and international ethical standards.

In addition to internal communication and governance measures, CCBS extends its anti-corruption expectations across its external business relationships. During 2025, CCBS continued to communicate its anti-corruption principles and ethical expectations to relevant business partners through contractual arrangements, supplier onboarding processes, and ongoing business relationship management. The Company's anti-corruption requirements, including compliance with the Code of Business

Conduct, conflicts of interest provisions, and zero-tolerance approach to bribery and unethical conduct, were communicated to **100%** of key business partners engaged in operationally significant relationships, including suppliers, contractors, distributors, and service providers operating within Albania. These requirements are incorporated into contractual clauses, partnership agreements, and procurement procedures to ensure alignment with CCBS ethical standards and applicable legal requirements. In addition, relevant policies and reporting expectations were also communicated internally to all employees, Board Members, and governance representatives through onboarding, training, and compliance awareness activities. CCBS continues to strengthen transparency and ethical accountability across its value chain through regular communication, monitoring, and enforcement of its anti-corruption framework.

In order to ensure effective implementation of these principles, CCBS conducts an **annual corruption and bribery risk assessment** as part of its overall business risk review process in line with applicable Albanian legislation and internal compliance requirements. This process is designed to identify, evaluate, and monitor potential corruption-related risks across relevant internal operations, ensuring that appropriate preventive controls are in place. Within this framework, in 2025 CCBS confirmed that **100% of its relevant internal operations were assessed for risks related to corruption**, covering key functional areas under HR, compliance, ethics governance, and whistleblowing processes. The scope of the assessment remained consistent with previous years (**2023-2024**), ensuring continuity and comparability of results over time. The assessment itself is based on a structured methodology that includes evaluation of internal control systems, employee conduct frameworks, whistleblowing mechanisms, and compliance with the Code of Business Conduct and Anti-Bribery policies.

Importantly, **no material changes** were introduced to this methodology during 2025; however, the whistleblowing framework was further strengthened through the introduction of a dedicated reporting email channel, improving detection and escalation capabilities.

As a result of this assessment process, no significant corruption-related risks were identified in 2025. This outcome remains consistent with 2024, while 2023 also did not identify material corruption risk exposures through the formal risk assessment process, despite the presence of confirmed incidents in that year.

Taken together, across **2023-2025 CCBS continues to maintain a low inherent corruption risk profile** supported by strong internal governance, compliance controls, and a structured whistleblowing system that enables early detection and prevention of unethical conduct.

In parallel, CCBS maintains an internal governance structure responsible for reviewing ethical concerns, including anonymous submissions. This function is led by senior management representatives, including the HR Director and the Finance/Administrative Director, who serve as key reference points for internal reporting. This structure has remained consistent across 2023-2025, ensuring continuity in ethical oversight and decision-making processes.

To further strengthen governance and reporting integrity, in 2025 the core ethical governance framework remained stable; however, a **key enhancement was introduced in the Whistleblowing Policy**. Specifically, the reporting structure was revised so that employees now report concerns directly to the Human Resources Director and the Vice President, replacing the previous channel through the Administration Director. In addition, a dedicated whistleblowing email address was introduced to strengthen confidentiality, accessibility, and reporting efficiency. These improvements represent a clear strengthening of the reporting mechanism compared to prior years. The changes were initiated during 2025 and fully implemented in January 2026.

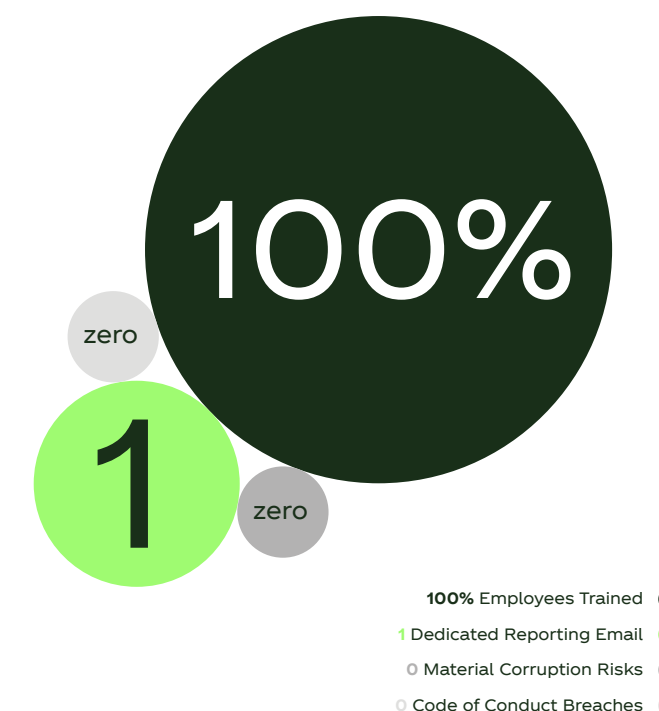
In terms of capability building, during 2025 ethics training remained fully embedded in the onboarding process. All employees receive mandatory training on ethical behavior, anti-corruption, and compliance requirements on their first day of employment. Compared to 2023 and 2024, this approach remained consistent, while 2024 additionally included limited refresher awareness sessions in selected functions. The onboarding process includes policy acknowledgment, individual

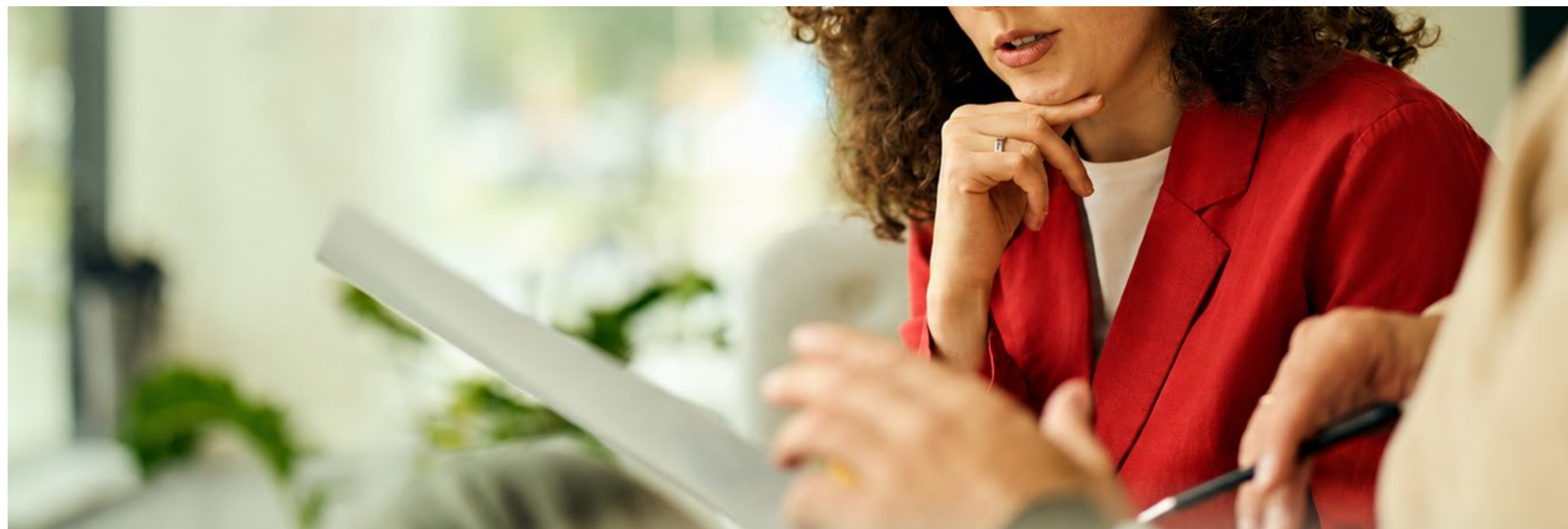
meetings with department directors, and a structured "buddy system" supporting integration into company ethical standards. CCBS confirmed that **100% of employees** received ethics and anti-corruption training in 2025.

The effectiveness of these ethics-related actions is continuously monitored through internal indicators such as whistleblowing reports, employee engagement feedback, and training completion coverage. Across 2023-2025, **no breaches of the Code of Conduct were identified in 2024 and 2025**, while 2023 included confirmed cases addressed through disciplinary and legal processes. Lessons learned from past cases have been systematically incorporated into training materials and internal procedures to support continuous improvement of the compliance framework.

In addition, CCBS aligns with Albanian legislation by annually reporting to the High Inspectorate of Declaration and Control of Assets and Conflict of Interests, including documentation of whistleblowing cases and suspected corruption incidents. The internal "Regulation for the Operation of the Unit Responsible for the Handling of Whistleblowing Cases and the Protection of Whistleblowers" remains fully in force, ensuring confidentiality, structured case handling, and protection against retaliation for whistleblowers acting in good faith. This framework has remained consistent across 2023-2025, with 2025 further strengthening accessibility through a dedicated reporting email channel.

Key Ethics Metrics





With respect to outcomes, no confirmed incidents of corruption were identified during 2025. Consequently, no employees were dismissed or subject to disciplinary measures for corruption-related violations, no contracts with business partners were terminated on corruption grounds, and no public legal cases related to corruption were recorded. These results reflect the continued strengthening of CCBS's compliance culture, internal controls, and ethical standards.

In comparison, during 2024, **CCBS identified 5 confirmed incidents of corruption involving employees**. All 5 employees were dismissed in accordance with the company's internal procedures, following the application of appropriate disciplinary measures. The dismissed employees subsequently initiated judicial proceedings against CCBS, while CCBS also initiated legal proceedings against 2 of the former employees. The company remains fully cooperative with the relevant authorities and continues to respect the outcomes of the judicial process. In addition, **one contract with a business partner was terminated during 2024** due to corruption-related violations; however, no legal proceedings were initiated in relation to this case. All incidents and related actions were documented and maintained by the HR Department, reaffirming CCBS's commitment to compliance, accountability, and responsible business conduct.

Furthermore, CCBS has fully integrated the principles of the Code of Business Conduct into its operations, ensuring that business success

is driven by ethical and fair competition and not by unlawful or unethical practices. Across all operational jurisdictions, management adheres to applicable competition laws governing interactions with customers, distributors, and third parties. This commitment has remained consistent across 2023-2025.

Legal actions for anti-competitive behavior, anti-trust, and monopoly practices

During the reporting period (2025), CCBS confirms that there were **no legal actions pending or completed** in relation to anti-competitive behavior, anti-trust violations, or monopoly practices in which the organization was identified as a participant. Accordingly, there were **no court decisions, regulatory rulings, settlements, or judgements** arising from such cases during the reporting period.

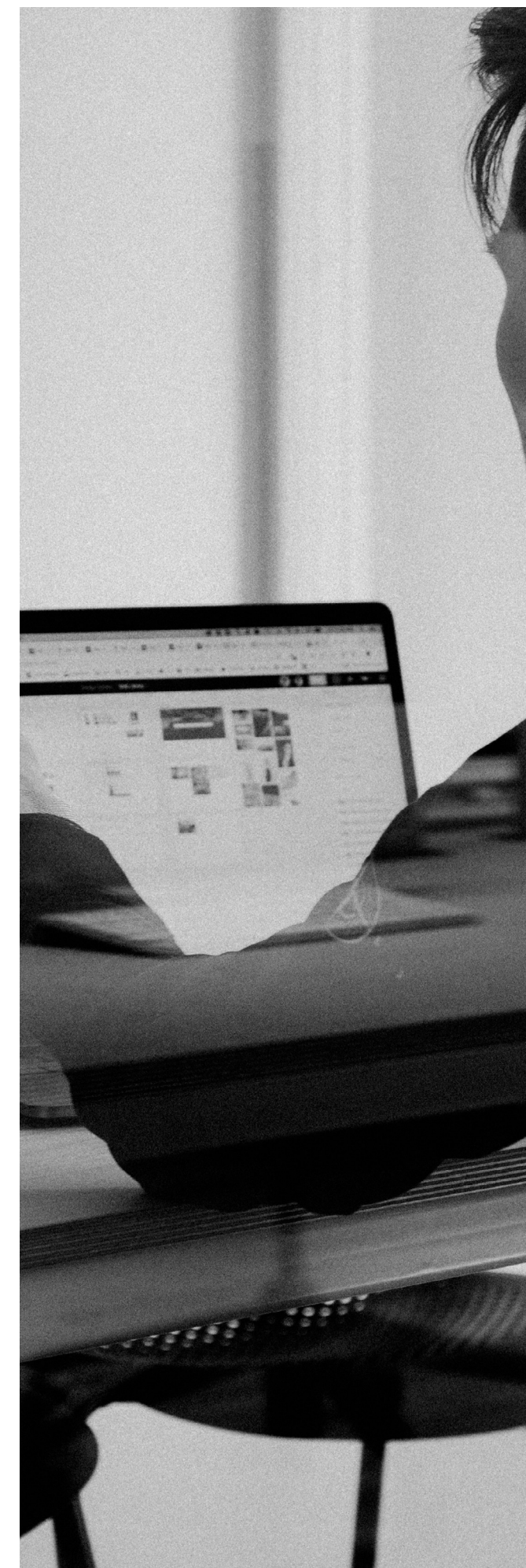
CCBS continues to operate in full compliance with applicable competition laws and maintains ongoing monitoring of market practices to ensure adherence to fair competition principles and contractual distribution obligations.

In parallel, CCBS has maintained a strong compliance record regarding non-compliance

with laws and regulations. Throughout 2023 and 2024, CCBS reported a largely incident-free compliance environment, with no significant instances identified in 2024. In 2023, one significant non-compliance case was recorded, involving a fine of ALL 3.3 million related to withholding tax compliance under national tax law, which remains under judicial review. In 2025, **no significant instances of non-compliance were identified**, although minor cases occurred but were not material in nature or impact.

For the purpose of this disclosure, an instance of non-compliance is considered significant when it:

- involves a monetary value greater than 0.1% of annual revenue, or
- has the potential to materially impact the company's reputation, license to operate, or business continuity, irrespective of the monetary amount involved.



1.5

STAKEHOLDER ENGAGEMENT

Stakeholder Group	Goals for involving the stakeholder group	How stakeholders engaged
Shareholders	The objective of involving shareholders primarily revolves around making choices related to investments, implementing new frameworks, adopting novel operational approaches, and addressing all matters related to strategic business decisions that also includes sustainability.	Regular meetings and the development of comprehensive business plans and strategies.
Employees	Employees form the essential foundation of CCBS. Thus, they are included to contribute with their insights, offer market feedback, disseminate information to the market and deliver the necessary services to fulfil specific tasks. Employee engagement also helps to foster positive work environment.	Integrating employees into daily business operations and fostering a supportive work environment are central to CCBS's approach to maintaining a strong market presence and reinforcing its reputation as an employer of choice. This strategy is supported by various engagement methods aimed at promoting open communication and a sense of belonging across all levels of the organization. Employees are engaged through a variety of channels, including trainings, company events, and regular communication tools such as internal meetings, emails, monthly newsletters, and quarterly updates. For production staff, printed materials like posters, leaflets, and paper surveys ensure effective information sharing. Additionally, certain departments, such as sales, utilize dedicated communication platforms tailored to their operational needs.
Distributors	CCBS includes distributors in its stakeholders to ensure that their perspectives on supply chain practices and environmental impact are taken into account. Their engagement helps align sustainability goals throughout the value chain, promoting collaboration for more effective and coordinated solutions. Beyond sustainability matters, their active involvement in the business enhances coordination in implementing responsible practices, ensuring that both operational and distribution activities support the company's broader sustainability objectives.	This involvement happens by establishing regular communication channels with distributors, involving them in business growth or sustainability workshops, and integrating them into decision-making processes. Specifically, the entity applies direct communication channels such as face-to-face meetings, email communication.
Local communities	Local communities are predominantly leveraged to bolster CCBS's efforts in making meaningful contributions to the country and enhance CCBS'S reputation as a responsible corporate entity and also foster a harmonious and sustainable relationship between CCBS and the communities it serves.	Corporate website, regular face-to face communication, various events, social media, TV, radio

Stakeholder Group	Goals for involving the stakeholder group	How stakeholders engaged
Investors and financing partners	The aim of involving investors and financial partners is to facilitate decision-making by means of thorough analyses and evaluations.	Regular meetings and development of documentation that is required by financing partners such as business plans.
Suppliers	Suppliers play a vital role in our industry as key contributors to operational success. Their involvement depends on the specific products or services required for implementing various processes. Supplier engagement is based on criteria set by The Coca-Cola Company's standards, along with factors such as experience, timely delivery, and competitive pricing. This approach ensures that all products and services meet the required quality and performance standards.	Direct communication which also includes requirements and criteria for products and services that are being supplied, contractual agreements as well as face-to-face meetings.
Public authorities (government, local authorities)	The company actively collaborates with public authorities to help implement best international business practices to the country and foster a cross-border perspective as well as to address specific operational challenges.	CCBS proactively communicates with public authorities through associations it is part of (to contribute to regulatory evolution and sharing of business practices) as well as involving specific representatives in corporate initiatives. CCBS also directly engage (through meetings, emails, etc.) with chambers of commerce, consulting agencies, ministries.
Non-governmental organizations (NGOs)	CCBS collaborates with NGOs as part of its commitment to making contributions in social, economic, and environmental domains.	Individual meetings, email and phone communication.
Media	Media is harnessed to disseminate news to consumers and communicate The Coca-Cola Company's objectives, advertisements, and messages.	Press releases and website.
Consumers	CCBS communication with its consumers is two-fold. Firstly, CBS engages with its consumers to communicate about its products – inform about new product launches, educate about various sustainability topics such as packaging or eating habits. At the same time, CCBS gathers feedback from consumers about various topics which are later incorporated into business decision making.	Press releases, social media, communication on TV and radio, special promotional campaigns, surveys, in-store communication.

02. OUR SUSTAINABILITY COMMITMENT



2.1

CARBON NEUTRAL BY 2030, ROADMAP

Over the years, CCBS has contributed to Albania's economic development and established itself as a leading investor and employer in the country. Through continuous investments, operational improvements, and sustainability initiatives, the company has strengthened its role in supporting economic growth while advancing environmental stewardship.

A major milestone in this journey was the development of the **Carbon Neutrality Roadmap**, which defines CCBS's pathway toward reducing greenhouse gas emissions and achieving its long-term climate ambitions. Since publishing its first voluntary Sustainability Report in 2022, CCBS has continued to strengthen its sustainability framework, enhance transparency, and implement initiatives aimed at generating positive environmental and social impact.

The **2025 Sustainability Report** reflects the progress made during the year and highlights key achievements, commitments, and actions undertaken to support CCBS's sustainability objectives.

During 2025, CCBS continued implementing its **Carbon Neutrality Roadmap**, focusing on initiatives aimed at improving operational efficiency and reducing greenhouse gas emissions. The company also strengthened the governance framework supporting its carbon management processes, with clearly assigned responsibilities for the collection, monitoring, and reporting of carbon footprint data. Data owners across functions are now formally involved in the process, with each function responsible for collecting and submitting monthly emissions data into the carbon footprint model. This approach strengthens organizational accountability and improves data traceability.

Energy efficiency remained a strategic priority during 2025, supporting both operational performance and climate objectives. CCBS continued to invest in technologies and operational initiatives aimed at reducing energy consumption and greenhouse gas emissions. Renewable energy remains an important component of these efforts. Following the installation of the company's **photovoltaic system in 2021**, which generates approximately one third of its annual electricity needs, CCBS continued to utilize renewable energy as part of its decarbonization strategy.

Sustainable mobility continued to be another important area of focus. Since launching its **Green Mobility initiative in 2020**, CCBS has progressively expanded its electric vehicle fleet. During 2025, eight additional fully electric vehicles were introduced, bringing the total fleet to more than **111 electric vehicles as of 31 December 2025** and further supporting the reduction of transport-related emissions.

Looking ahead, CCBS will continue implementing and further developing its Carbon Neutrality Roadmap, with the ambition of achieving **Net Zero emissions for Scope 1 and Scope 2 and Carbon Neutrality for Scope 3 by 2030**. The roadmap, developed with external expertise, outlines investments and operational changes aimed at reducing greenhouse gas emissions across the company's operations and value chain. Any remaining Scope 3 emissions that cannot be fully reduced are expected to be addressed through certified carbon reduction mechanisms.

The Carbon Neutrality Roadmap is subject to regular review every two years to ensure that it remains aligned with CCBS's long-term sustainability strategy and reflects the company's evolving environmental performance. **The latest update, performed in early 2026, incorporates additional investment opportunities aimed at reducing greenhouse gas emissions** and expands the scope of future initiatives.

In 2026, CCBS plans to further strengthen the assurance and reliability of its carbon footprint data, **using 2022 as the base year**. As part of this process, the company plans to back-calculate and validate its carbon footprint data for **2023–2025**, incorporating methodological improvements and addressing identified gaps across **Scope 1, Scope 2**, and plans to expand its emissions accounting to include previously unaccounted emission sources such as **Scope 3.1 (Purchased Goods and Services), and Scope 3.6 (Business Travel)**.

Going forward, **water consumption efficiency will also become an increasingly important component of CCBS's sustainability strategy**, with dedicated water-efficiency measures incorporated into the Carbon Neutrality Roadmap. These measures will focus on improving the efficiency of water use across production and operating activities and supporting the company's broader environmental objectives.

CCBS will continue to contribute to promoting proper waste disposal and recycling practices among consumers, in line with the applicable legal requirements. The company is committed to supporting the effective

implementation of producer responsibility and encouraging market-wide awareness and engagement with these requirements. To support these improvements, CCBS will further strengthen collaboration with suppliers to collect and integrate primary emissions data directly into the carbon footprint model. The company is also evaluating the implementation of a **digitalized carbon management solution combined with independent assurance processes**, which would further improve data traceability, data quality, and reporting efficiency.

Scope 1 & Scope 2

To reduce emissions from its direct operations (**Scope 1 and Scope 2**), CCBS Albania has established a set of targeted **technical initiatives**, designed with the support of external experts. **Scope 1 emissions** refer to direct greenhouse gas emissions arising from sources that are owned or controlled by the company, including fuel combustion in boilers, furnaces, company vehicles, and other operational equipment. **Scope 2 emissions** relate to indirect greenhouse gas emissions associated with the generation of purchased electricity, heating, cooling, or steam that is consumed by the organization. Although Scope 2 emissions are currently reported as zero, in line with **IPCC emission factors** which classify Albania's electricity grid as fully renewable, CCBS continues to strengthen its decarbonization pathway by increasing its dependence on self-generated renewable energy. In this regard, the company plans to progressively expand its photovoltaic capacity, with the long-term objective of achieving full electricity self-sufficiency.

ISO 50006 ENERGY MONITORING

During the reporting period, CCBS further strengthened its energy management framework through the implementation of ISO 50006 energy monitoring practices which has been part of the main initiatives of the carbon neutrality roadmap planned for 2025 in the previous period. This initiative has been successfully completed as part of the company's CAPEX and energy efficiency programme, enabling more structured tracking of energy performance indicators and improved consistency in monitoring energy consumption across operations.

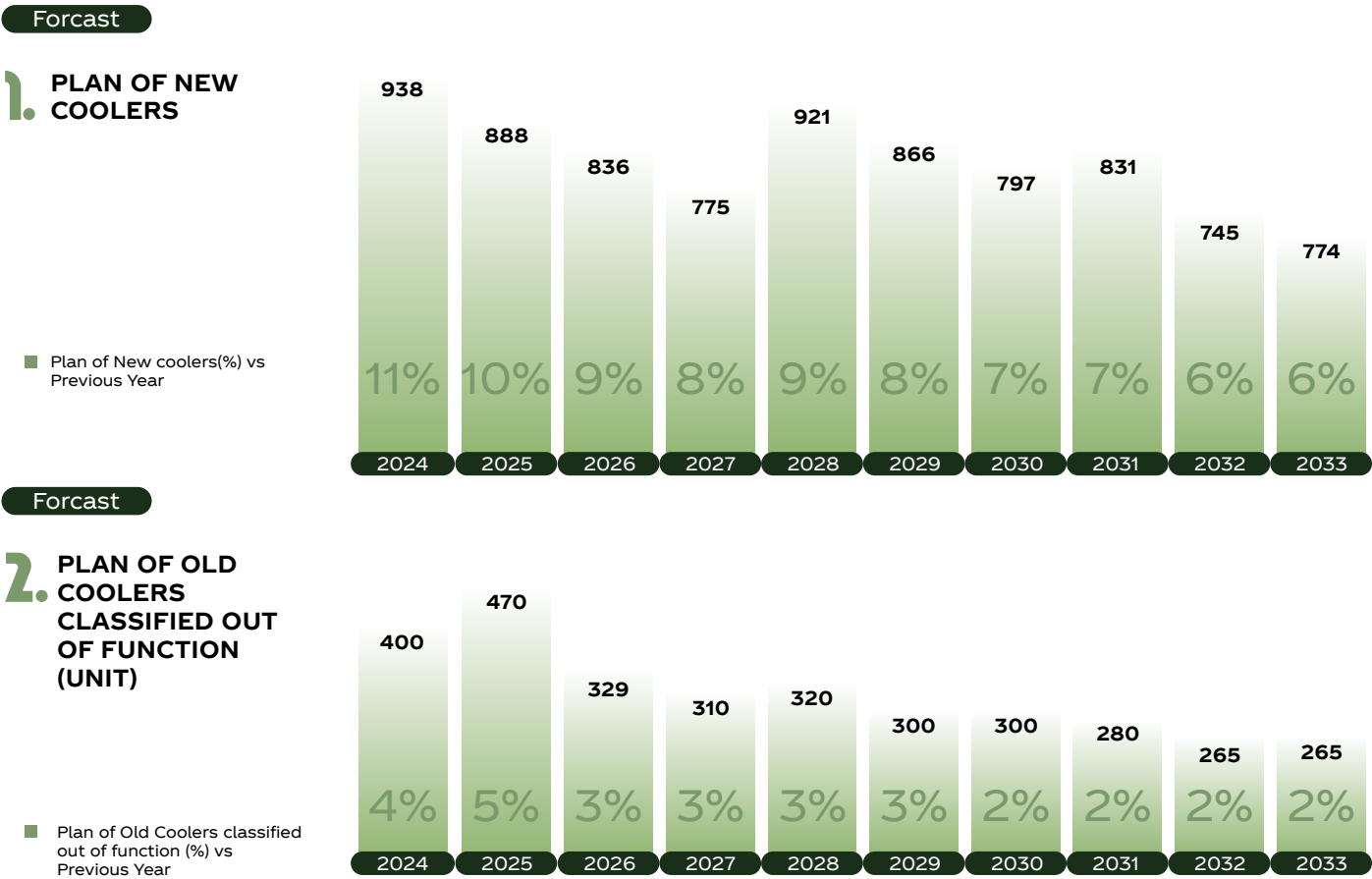
CAR FLEET ELECTRIFICATION

A key element of CCBS Albania's **decarbonization strategy** is the progressive transition of its commercial fleet to electric vehicles, an initiative that has been ongoing since 2020 as part of broader efforts to **reduce transport-related emissions**. This transition continues to support the reduction of fuel consumption and associated greenhouse gas emissions across sales and distribution activities. In 2025, CCBS further expanded its electric vehicle fleet with the addition of 8 new electric cars, reinforcing the steady shift toward low-emission mobility solutions. The ongoing expansion of the electric fleet remains a core pillar of the company's long-term mobility strategy, which aims to achieve a fully commercial electrical fleet of 224 vehicles by 2030, primarily supporting sales operations across the region.

COOLING SYSTEM UPDATE

CCBS continues to improve the efficiency of its cooling infrastructure within the bottling plant through targeted investments in new chillers, air compressors, and advanced control systems. These upgrades are designed to **optimize energy consumption** and enhance overall system performance across production and distribution operations. The company is also progressing with the gradual replacement of HFC based refrigerators at sales points with equipment using new chillers with low-GWP refrigerant and variable CHW temperature control. These contribute to both improved energy efficiency and reduced environmental impact. In line with the Carbon Neutrality Action Plan, CCBS plans to install a total of **797 new refrigerators by 2030**, while systematically replacing older units across its network. During 2025, investments in cooling equipment amounted to approximately **€194,600**, supporting the continued rollout of more energy-efficient cold drink solutions. In 2027, new chillers with low GWP refrigerant and variable CHW temperature control will be implemented.

The table below presents the planned installation of new coolers alongside the classification and replacement schedule of existing cooling units.



REPLACEMENT OF DIESEL BOILER

Planned interventions that the company will undertake include replacing fossil-fuel equipment with electric alternatives such as electric boilers or solar thermal plant. Feasibility studies are planned for 2026, followed by the replacement of the existing diesel boiler with an LNG boiler in 2027 as a transitional solution to full electrification. The transition to an electric boiler system is expected to be completed by 2029.

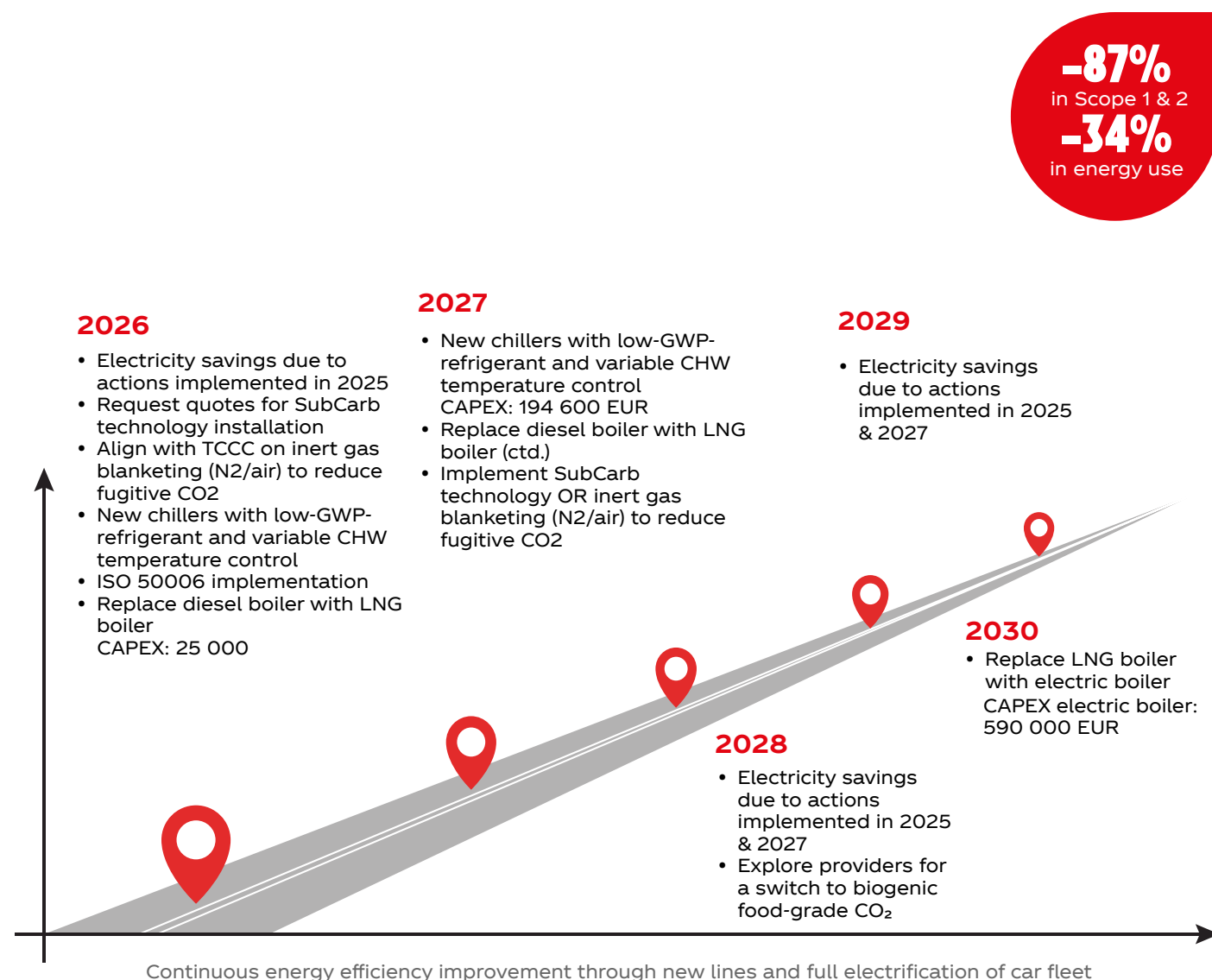
SUBCARB TECHNOLOGY & INERT GAS BLANKETING

As part of its efforts to reduce process-related greenhouse gas emissions, CCBS plans to evaluate the implementation of SubCarb technology through the assessment of technical and commercial proposals. In parallel, the company is working in alignment with The Coca-Cola Company to assess the introduction of inert gas blanketing solutions, including nitrogen or air systems, to minimize fugitive CO₂ emissions. They will begin implementation during the following year. Together, these initiatives are expected to improve carbon dioxide utilization efficiency and reduce process losses.

THE PHOTOVOLTAIC SYSTEM

The current photovoltaic system, with a capacity of 1.787 MWp, aims to be expanded by an additional 0.450 MWp in the near future and opting furthermore to cover energy needs through clean energy solutions.

Scope 1 + 2 DECARBONIZATION ROADMAP



Scope 3

Scope 3 emissions represent all other indirect greenhouse gas emissions that occur across CCBS Albania's value chain, both upstream and downstream. These include emissions linked to purchased goods and services, transportation and distribution, business travel, waste management, and the use of sold products.

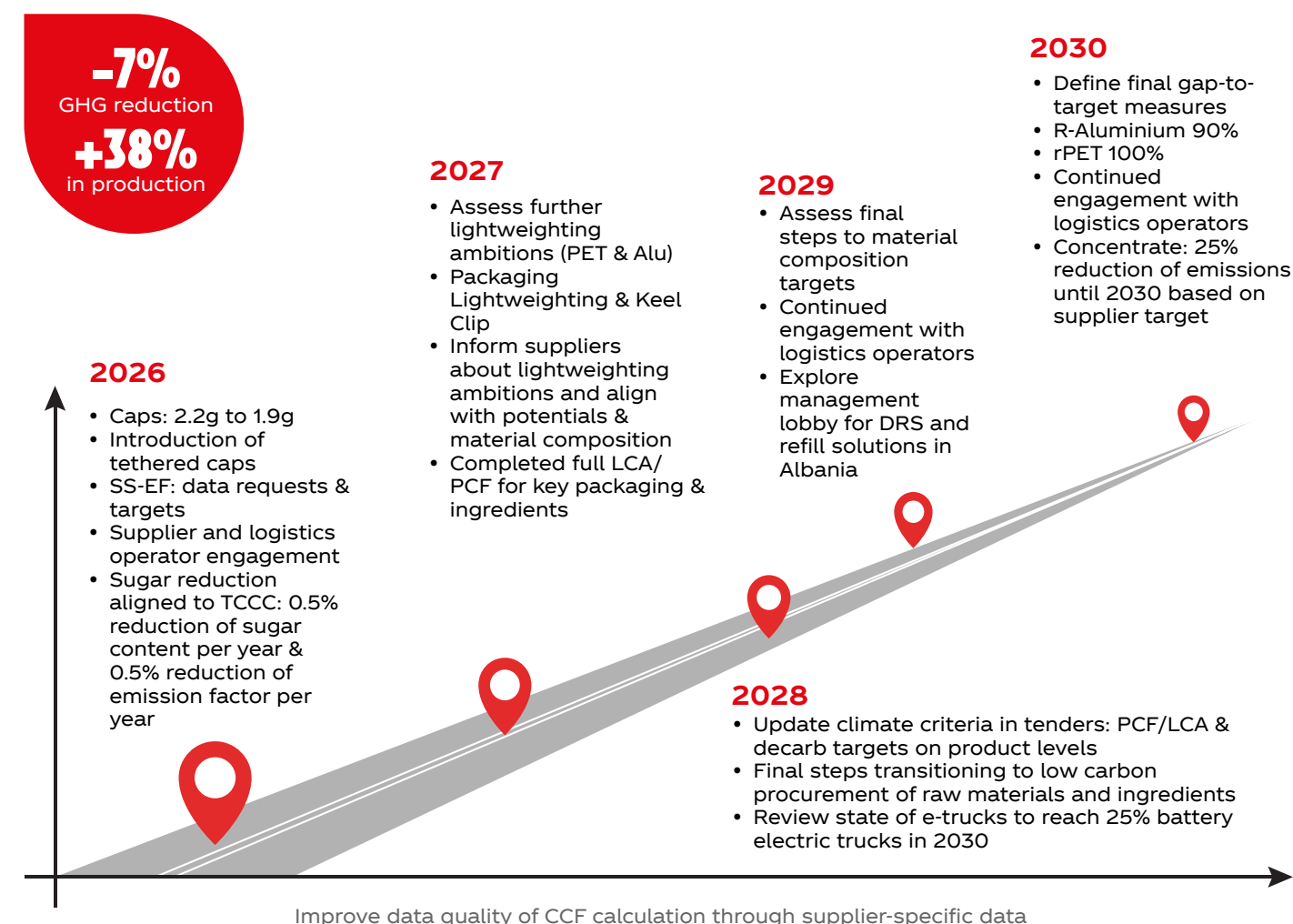
Packaging-Related Emissions

Packaging remains one of the most significant contributors to Scope 3 emissions, and CCBS continues to focus on material reduction, and increased use of recycled inputs. In aluminum packaging, emissions are reduced through ongoing lightweighting and higher recycled content integration. For PET packaging, emission reductions will be driven by an increased share of rPET combined with further lightweighting initiatives, including the reduction of the 330 ml can weight from 9.2 g to 9.0 g, as well as through increased integration of recycled aluminum content. As of

2025, two packaging formats are produced using 100% rPET: the 0.45 L bottle (0.40 L until July 2025) and the 0.9 L bottle. From 2026 onwards, 2L bottles will transition to a reduced material weight while moving to 100% rPET content excluding label and cap and 90% r-Aluminium, significantly lowering packaging-related emissions.

Packaging materials such as film and cardboard remain at 100% recycled content. From 2026, additional improvements will be introduced through **recycled-content bipack clips**. Cap lightweighting is planned from 2.2 g to 1.9 g and new tethered caps will be introduced.

Scope 3



Ingredient-Related Emissions

Ingredient-related emissions continue to represent a complex but important area of Scope 3 impact, requiring close collaboration with suppliers and The Coca-Cola Company. The company is focused on the progressive reduction of sugar content in its products and sugar-related emission factors. CCBS will be aiming for a gradual shift in sugar sourcing, with increasing volumes transitioning from cane-based to beet-based sugar, aiming for long-term supply assumptions and an expected annual growth rate of approximately 1.4%. CCBS has set a target in line with TCCC to reduce sugar content and related emission factors by 0.5% annually, supporting the company's broader efforts to lower value-chain emissions.

Compensatory Measures

For emissions that cannot be fully mitigated through reduction initiatives, CCBS will rely on carbon offset mechanisms covering residual Scope 3 emissions. The company has identified the use of certified carbon credits as a key compensatory approach, enabling the neutralization of unavoidable emissions through verified and recognized environmental instruments. These measures complement ongoing reduction efforts and support CCBS's long-term objective of achieving carbon neutrality across its value chain by 2030.

Water efficiency

As part of the updated Carbon Neutrality Roadmap, CCBS has incorporated a series of dedicated water efficiency initiatives aimed at further improving water management and reducing operational consumption across production processes.

CONVEYOR LUBRICATION AND CLEANING WATER OPTIMIZATION

CCBS aims to optimize the conveyor lubrication systems and the installation of shut-off valves on cleaning hoses to reduce unnecessary water consumption during production and cleaning activities.

WATER MONITORING AND RINSING WATER REUSE

The company plans to strengthen water management through the extension of the metering system and more intensive monitoring of water consumption across operations. In parallel, CCBS intends to introduce the reuse of rinsing water from the can production line, contributing to more efficient use of resources within the facility.

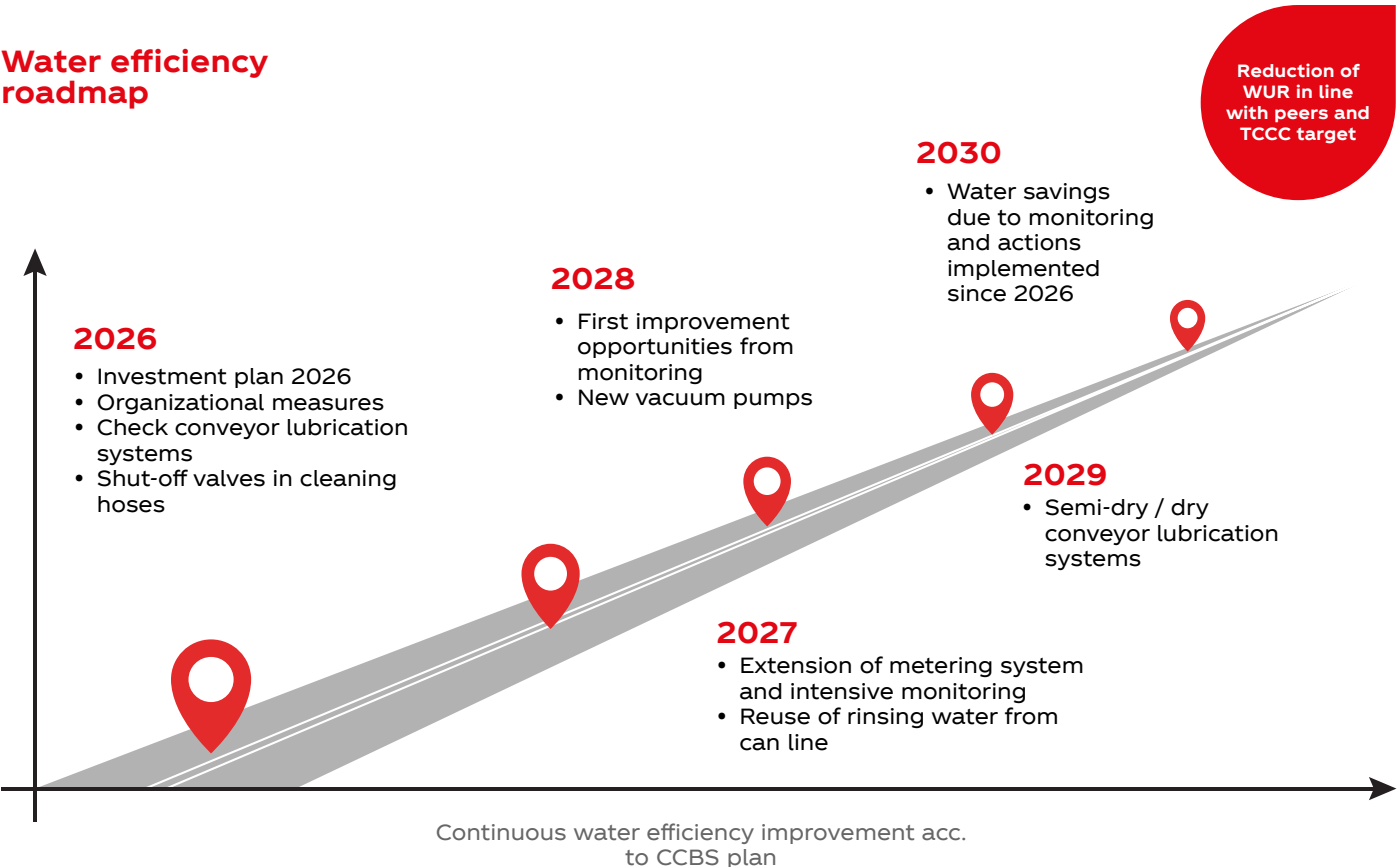
VACUUM PUMP UPGRADES

The company expects to identify and implement the first improvement opportunities arising from the enhanced monitoring system introduced in previous years. Additional operational upgrades will include the installation of new vacuum pumps aimed at improving process efficiency.

SEMI-DRY AND DRY CONVEYOR LUBRICATION SYSTEMS

CCBS plans to progressively implement semi-dry and dry conveyor lubrication systems. These technologies are expected to reduce water usage associated with conveyor operations while supporting improved operational performance across production lines.

Water efficiency roadmap



GLOBAL COMMITMENT: THE SUSTAINABILITY DEVELOPMENT GOALS

In 2015, the United Nations officially adopted the Sustainable Development Goals (SDGs), a set of global objectives aimed at addressing the most urgent challenges facing the world. These goals are designed to drive sustainable economic, social, and environmental progress worldwide. The SDGs consist of 17 targets, which offer a framework for global sustainability efforts. As part of The Coca-Cola system, CCBS is committed to advancing eight of these goals by aligning its vision and activities with sustainability-focused initiatives.

No	SDGs	THE CONTRIBUTION OF CCBS
4. Quality Education	Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.	Nearly 6,420 hours of training in total for 2025 increased as opposed to 2024 for a total of 6,020 hours.
5. Gender Equality	Achieve gender equality and empower all women and girls.	The Compliance of Code of Conduct is mandatory and has a zero-tolerance principle toward discrimination CCBS has a Regulation of Functioning of the Responsible Unit, Treatment of Whistleblowing, Cases and Protection of Whistleblowers 0 cases of discrimination in 2025
6. Clean Water and Sanitation	Ensuring availability and sustainable management of water and sanitation for all.	Every 5 years CCBS does a report "Source Vulnerability Study" and Water Management Plan. Preserving the aquifer, through water saving and wastewater treatment.
7. Affordable and clean energy	Ensure access to affordable, reliable, sustainable, and modern energy for all.	33% of total consumption of electricity produced from Renewable Source - An investment of nearly 1 million Euro (approx. 122 million ALL) in photovoltaic system that covers a surface of 8,136 m2, with an aim of total reduction of CO2 emissions. - In 2025. The company Implemented ISO 50006 to monitor energy consumption
8. Decent work and economic growth	Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.	- ALL 6,215 million - value generated by CCBS in 2025 (+3% with respect to 2024) - ALL 5,622 million - economic value distributed by CCBS in 2025 (+2% with respect to 2024) 400 employees at 31.12.25 (+1.5% vs. 31.12.24)
11.Sustainable cities and communities	Make cities and human settlements inclusive, safe, resilient and sustainable.	Green Mobility Project that allowed CCBS to equip its commercial force with full electric cars for a total of 8 new vehicles in 2025, and has expanded its locations in two new cities, marking its locations in Tirana, Durres, Vlora and Elbasan

2.2 SUSTAINABILITY STRATEGY AND PRIORITIES

CCBS identifies its **key stakeholder groups** through a **structured analysis** of all parties with which the company interacts, supported by benchmarking against best practices in stakeholder engagement. Stakeholders include shareholders, investors and financing partners, suppliers, public authorities, employees, non-governmental organizations, media, local communities, and distributors. These groups are also considered in the company's **materiality assessment process**.

CCBS engages shareholders to support **strategic decision-making**, including investments, implementation of new frameworks, operational approaches, and other key business decisions. Investors and financing partners are involved to support financial and **strategic evaluations**. Suppliers are engaged to ensure compliance with required product and service standards, guided by **The Coca-Cola Company standards**, experience, delivery performance, and pricing criteria. Public authorities are engaged to address regulatory matters and support alignment with international best practices and market requirements. Employees are engaged as a core stakeholder group to provide **operational input**, market feedback, and ensure **effective service delivery**. **NGOs**

collaborate with CCBS on social, economic, and environmental initiatives, while media engagement supports transparent communication of company objectives and public messaging. **Local communities** are involved to support broader **social contribution initiatives**, and distributors are engaged to align supply chain practices and sustainability objectives across the value chain.

CCBS ensures meaningful engagement through regular meetings, structured communication channels, business planning processes, and formal collaboration mechanisms. This includes regular meetings with shareholders and investors, contractual arrangements with suppliers based on defined requirements, structured engagement with distributors through ongoing communication and sustainability or business workshops, and transparent dialogue with public authorities, NGOs, media, employees, and local communities. The Company aims to strengthen future engagement by further integrating stakeholders into decision-making processes, maintaining long-term partnerships, and establishing continuous feedback mechanisms to support both business and sustainability objectives.

2.3 MATERIALITY ANALYSIS

In addition to aligning with TCCC's **global sustainability** framework, CCBS carried out an **independent materiality assessment**. This was done to determine the most relevant **sustainability topics** for its local operations and their impact on the company's operations, environment, and people. Conducted in mid-2023, this analysis supported the development of both the current **sustainability report** and the company's **long-term sustainability**

strategy. The assessment was guided by the materiality principle and the requirements set out in the GRI Standards 2021. The analysis was performed with the participation of internal stakeholders of the firm consisting of employees & top management as well as distributors and it was implemented through a **four-step approach** detailed below.

STEP

1

UNDERSTANDING THE ORGANIZATION'S CONTEXT AND BUSINESS ENVIRONMENT

Coca-Cola Bottling Shqipëria started by reviewing its internal policies, procedures, and operations to understand how sustainability fits into its business. This also included looking at what is happening outside the company such as market expectations, environmental rules, and global sustainability trends.

To better understand what matters most, CCBS analyzed key topics across the Coca-Cola system and in the wider beverage and food industry. In addition, it used globally renowned tools such as **MSCI ESG Materiality Map** and **GRI Goals and Targets Database** to identify important environmental, social, and governance issues

STEP

2

IDENTIFICATION OF IMPACTS

The company identified both positive and negative impacts which can be actual or potential to occur to impact on the future the environment, people, and the economy. This included a special focus on human rights, in line with **GRI Standards 2021**. CCBS also looked back at the topics from its previous sustainability report to understand how its business impacts have evolved. It considered the material topics of **Italy-based SIBEG**, its parent company, to make sure its strategy is aligned across the group.

STEP

3

ASSESSMENT OF THE IMPACTS' SIGNIFICANCE

CCBS evaluated the importance of each impact based on:

- Positive impacts: their size (scale) and how widespread they are (scope), as well as the chance they will happen (likelihood).
- Negative impacts: their scale, scope, how difficult they are to fix (irremediability), and likelihood.

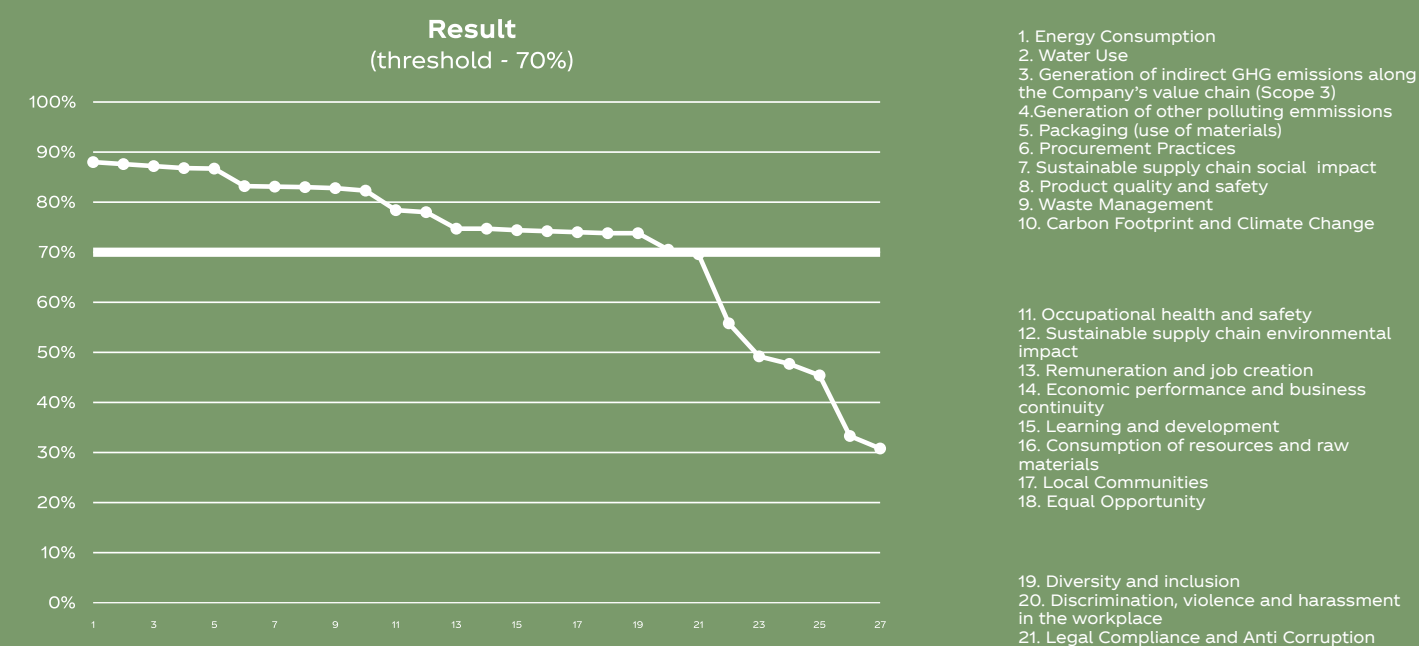
This helped the company understand which sustainability topics are most important to address.

STEP

4

PRIORITIZATION OF IMPACTS

To decide which topics are the most relevant, CCBS conducted a **stakeholder survey** involving employees, management, and distributors. The feedback helped determine which ESG issues are most important to people inside and around the company. After collecting and analyzing the data, the company's **top management and sustainability team** held a workshop to set priorities and confirm the final list of material topics. This list then guided the content and focus of CCBS's sustainability report.



As a result of this assessment, topics such as “responsible promotion of products” and “labor relationships,” have been determined to be non-material for this reporting cycle based on priority. This determination was based on a lack of significant impact below the determined threshold of 70% during the assessment period. Detailed descriptions of how the company manages its negative actual and potential impacts, and creates positive impacts are described in the respective chapters of this report.

03. ENVIRONMENTAL RESPONSIBILITY



3.1 ENVIRONMENTAL COMMITMENT

At CCBS, **sustainability** is embedded in our core values and strategic decisions, shaping the way we operate and contribute to a more sustainable future. As part of our environmental responsibility, the efficient use of energy and the reduction of greenhouse gas emissions remain key priorities across all operations.

We recognize the actual and potential environmental impacts associated with energy consumption, including emissions generated from production processes, heating systems, transportation activities, and purchased electricity. To address these impacts, CCBS continuously invests in **energy efficiency, renewable energy solutions, operational improvements, and emission reduction initiatives**.

CCBS has implemented an **Environmental Management System** certified to **ISO 14001:2015** and, during 2025, further strengthened its energy management approach through the achievement of **ISO 50001** certification for Energy Management Systems. These management systems are aligned with The Coca-Cola Company's environmental requirements and support the integration of energy and emissions management into daily operations.

Energy efficiency and emissions reduction objectives are established and monitored through internal performance indicators, including energy consumption per liter of beverage produced. Progress is reviewed regularly and reported both internally and externally, including **monthly reporting to The Coca-Cola Company** and **annual reporting to the National Energy Agency**. During 2025, the company strengthened its monitoring processes, expanded employee awareness initiatives, and established dedicated energy management responsibilities across functions to improve accountability and data quality.

CCBS continues to invest in technologies and initiatives aimed at reducing energy consumption and improving operational efficiency. During 2025, the company advanced the **electrification of its vehicle fleet** through the addition of eight electric vehicles, continued replacing older refrigeration equipment with more energy-efficient units using **low-global-warming-potential refrigerants**, and maintained the operation of its **on-site photovoltaic system**, which supplies a significant portion of the facility's electricity demand through renewable energy. In addition, the installation and operation of the **new RGB production line** contributed to higher production efficiency while reducing steam and fuel consumption relative to output.

Through these actions, CCBS continues to improve energy efficiency, reduce environmental impacts, and support its long-term carbon neutrality objectives.

3.2 ENERGY AND EMISSION MANAGEMENT

Energy represents a significant environmental area for CCBS which is accompanied by actual and potential negative environmental impacts due to the consumption of **renewable and non-renewable sources** across CCBS operations. These impacts arise mainly from production activities, heating, lighting and cooling systems as well as transportation, contributing to the generation of greenhouse gas emissions. CCBS is also linked to environmental impacts through its business relationships, particularly through leased diesel-powered vehicles used for product distribution and electricity purchased from the national grid. Although these assets and services are not directly owned by the company, the related fuel consumption and indirect CO₂ emissions arise from CCBS's operational and logistics activities and are therefore included in the company's emissions calculations. These impacts are continuously monitored and assessed as part of CCBS's energy and emissions management processes to ensure proper reporting and support the identification of improvement opportunities.

To manage these impacts, CCBS continues to implement energy efficiency and emission reduction initiatives aligned with **The Coca-Cola Company requirements, national environmental regulations and international best practices**. During 2025, the company continued the electrification of its fleet, introduced more energy-efficient refrigerators, and invested in the new RGB production line with higher operational efficiency and lower steam and fuel consumption. Maintenance processes were also strengthened to reduce downtime and improve production efficiency in relation to energy use. CCBS monitors energy consumption and emissions through internal target indicators that measure energy used per liter of product produced. Performance is tracked through regular monitoring and reporting. The entity reports monthly to TCC and annually to the National Energy Agency. In 2025, CCBS received its **ISO 50001 certification** for energy monitoring. ISO

50001 improved CCBS's energy management practices by helping the company strengthen its monitoring processes and internal procedures. Employees and managers received training in energy-saving practices. Internal audits and reviews helped identify areas with energy losses and operational inefficiencies, some of which have already improved during the year. These actions contributed to better energy management and supported CCBS's continuous improvement efforts. In parallel, CCBS is evaluating the **implementation of a SCADA and Energy Monitoring System** to better analyze consumption by category.

CCBS continues to collaborate with regulatory institutions, technical experts, and The Coca-Cola Company to strengthen energy management practices, support emissions reduction objectives, and promote a culture of energy efficiency across the organization. **Employee awareness, regular training, and continuous improvement initiatives** remain key elements of the company's approach to energy and emissions management.

ENERGY CONSUMPTION WITHIN THE ORGANIZATION

CCBS uses a mix of renewable and non-renewable energy sources to support its production and operational activities while aiming to improve energy efficiency and reduce environmental impacts.

The facility's energy needs are covered by:

- Electricity from the national grid
- Renewable electricity generated by on-site photovoltaic systems
- Light Fuel Oil (diesel) used for boiler heat production
- Diesel-powered backup generators used during electricity interruptions.

CCBS's continuous improvement approach includes a total energy reduction goal, supported through the implementation of best management practices, energy-saving technologies, preventive maintenance activities, and targeted investments aimed at better energy management.

During the 2025 CCBS has worked on advancing the existing measures implemented for more efficient use of energy and reduction of GHG emissions such as:

- 1.** The installation of the **new RGB line** has contributed to an increase in the level of production while simultaneously reducing energy and fuel consumption.
- 2.** CCBS has continued its transition towards **electric cars** with **8 cars added during 2025** with the aim of better energy management.
- 3.** In 2025, CCBS continued replacing old cold drink equipment with **new energy-efficient models using low-GWP refrigerants, including refrigerators** with Energy Class B and C ratings, contributing to lower energy consumption across the customer base.
- 4.** The **photovoltaic system** remained fully operational and continued to cover a significant portion of the entity's electricity needs.
- 5.** The entity is in its planning stages on the replacement of the diesel fueled boiler with **electrical alternatives or LNG solutions**.



Total energy consumption from renewable and non-renewable sources

In 2025, Coca-Cola Bottling Shqipëria continued to strengthen its energy management practices through investments in production efficiency, renewable energy use, and operational improvements. Diesel consumption used for heating and production **increased by 19%**, from 7,181 GJ in 2024 to 8,564 GJ in 2025. Electricity purchased from the grid increased by **30%**, from 11,231 GJ in 2024 to 14,647 GJ in 2025. The increase

was primarily driven by the simultaneous operation and testing of multiple production lines, as well as periods during which energy continued to be consumed while production volumes remained lower due to installation activities. All purchased electricity continued to originate from renewable sources, supporting the company's efforts toward reducing Scope 2 emissions and strengthening the use of cleaner energy sources.

Electricity generated from the company's photovoltaic system decreased by 14%, from 6,978 GJ in 2024 to 5,971 GJ in 2025. The decrease was mainly linked to insufficient maintenance and cleaning of photovoltaic panels during the year, which reduced generation efficiency. CCBS has signed a maintenance agreement with a specialized contractor for the regular cleaning and maintenance of the photovoltaic system to enhance the production of renewable energy.

TYPE OF CONSUMPTION	Unit of measurement	From 1st January to 31st December 2025		From 1st January to 31st December 2024		From 1st January to 31st December 2023		Trend 2025/2024
		Total	Total GJ	Total	Total GJ	Total	Total GJ	
Energy carriers for heating/production use			8,564		7,181		10,045	19%
Diesel	l	225,250	8,564	188,865	7,181	264,166	10,045	19%
Fuel for industrial vehicles (only if owned)							112	0%
Diesel	l					2,700	103	0%
LPG	l					322	9	0%
Electricity purchased from the grid		4,068,520	14,647	3,119,733	11,231	2,678,928	9,644	30%
of which purchased from renewable sources	kWh	4,068,520	14,647	3,119,733	11,231	2,678,928	9,644	33%
Self-generated electricity (from owned photovoltaic/wind power plants etc.)		1,658,540	5,971	1,938,231	6,978	2,017,002	7,261	-14%
of which self-produced and consumed	kWh	1,343,840	4,838	1,478,891	5,324	1,470,502	5,294	-9%
of which self-produced and transferred/sold on the grid	kWh	314,700	1,133	459,340	1,654	546,500	1,967	-31%

Total energy consumption within the organization for 2025 amounted to 35,524 GJ, compared to 31,853 GJ in 2024. The total includes energy consumed from diesel, purchased electricity, and self-generated electricity from photovoltaic systems used within the organization. GHG protocol conversion rates have been used for the conversion of energy amounts.

Energy Intensity

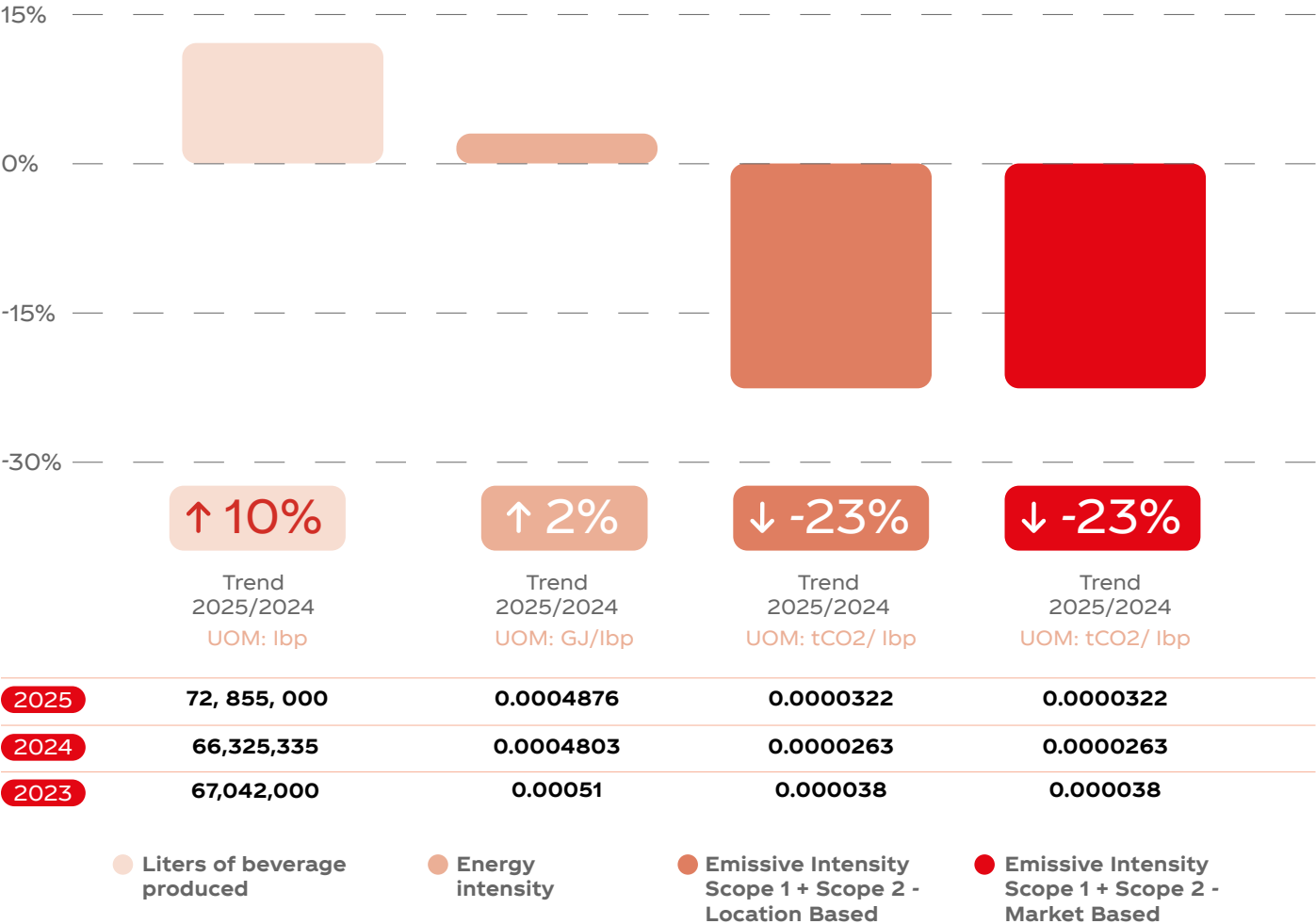
During 2025, CCBS has reported an energy intensity of 0.49 GJ per kiloliter of beverage produced, indicating a 2% increase as opposed to the previous year. This change is in line with the implementation of the new line which has been accompanied by growth in production and simultaneously more energy consumed to put the line into action. The company uses the total volume of beverages produced, measured in kiloliters (kL), as the denominator for calculating energy intensity. CCBS measures energy intensity as Mega Joules consumed per liter of beverage produced, enabling the company to assess energy efficiency in relation to production output. All energy consumed

within operations is monitored and reported **monthly**, including both renewable and non-renewable energy sources. The facility's energy demand is met through a combination of electricity purchased from the grid, renewable electricity generated from on-site photovoltaic systems, and diesel used for boiler operations and backup generators. The energy intensity ratio includes all forms of energy consumed across operations, including purchased electricity, self-generated renewable electricity, and fuel consumption. These efforts support the company's continuous improvement approach toward **energy efficiency** and **sustainable production practices**.

GRI Indicator	Energy intensity within the organization					Change 2025/2024
	Energy intensity	Units of Measurement	2025	2024	2023	
GRI 302-3 b	Product units	kJ	72,855	66,325	67,042	10%
GRI 302-3 d	Energy consumed within the organization	kJ	35,524	31,853	36,135	12%
GRI 302-3 a	Energy intensity	Gj/kL	0.49	0.48	0.50	2%

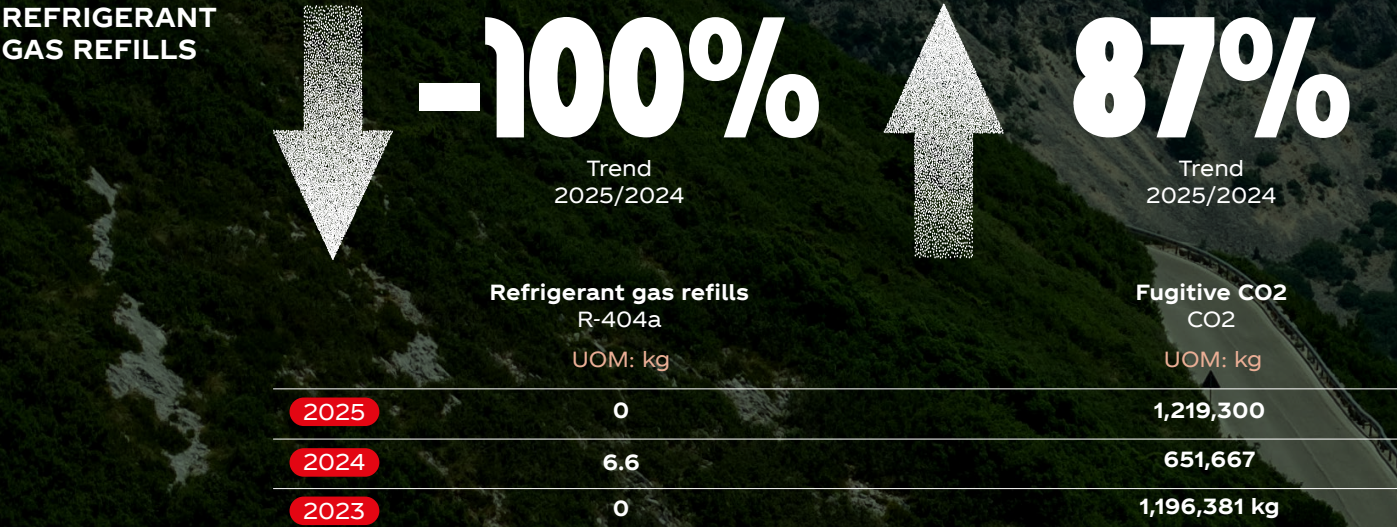
In 2025, CCBS reported an emissions intensity of 0.0000322 t CO2 per liter of beverage produced. The denominator used for the development of this ratio is the total liters of beverage produced, which amount to 72,855,000 liters. The intensity calculation incorporates both Scope 1 and Scope 2 GHG emissions, accounting for emissions from fuel combustion and purchased electricity, in CO₂-equivalent (CO₂e) units to ensure consistency and comparability.

INTENSITY INDEXES
(GRI 302-3; 305-4)



In 2025, CCBS reported an 87% increase in fugitive CO₂ emissions, increasing from 651,667 kg in 2024 to 1,219,300 kg in 2025. This increase results due to operational changes between the two reporting years. During 2024, production was reduced in the first quarter due to CAN line installation and commissioning activities, whereas 2025 represented a full year of operation. In addition, operational interruptions and subsequent start-up activities on the PET line required additional CO₂ consumption for process stabilization and production recovery. These factors resulted in a lower CO₂ yield and higher absolute process losses in 2025 compared to the previous year.

Regarding refrigerant gas refills, only R-404a was reported in 2024 with a refill quantity of 6.6 kg, while **no refrigerant gas refills were recorded during 2025**, representing a 100% decrease.



SCOPE 1 In 2025, the Company's Scope 1 emissions increased by 35% compared to 2024, mainly as a result of the implementation of new production lines for the RBG and CAN products. During 2025, in the final phase of the implementation of the product lines, the Company carried out the necessary testing to ensure that the new lines were implemented in accordance with the required safety and quality standards. At the same time, during 2024, production was limited to specific lines, and, for this reason, fugitive emissions were limited to specific lines. Meanwhile, during 2025, the newly implemented lines were brought back into production, with a significant impact also resulting from the testing performed, which led to a level of fugitive emissions similar to that recorded in 2023. The Company expects that, following the completion and stabilization of these significant investments, fugitive emissions will decrease and normalize in the upcoming years. Consequently, a reduction

in Scope 1 emissions is also expected. Emissions from diesel consumption for heating and production purposes increased by 19%, rising from 507 tCO₂e in 2024 to 605 tCO₂e in 2025. For mixed-use vehicles, gasoline emissions decreased by 9%, while diesel emissions increased by 28%. No emissions were reported from the business-use vehicle fleet for diesel, gasoline, LPG, or methane during the reporting period, indicating no direct fuel consumption from this category. During 2025, there have been no refrigerant gas emissions, as no recharge or refilling activities occurred during the reporting period, compared to 31 tCO₂e recorded in 2024 for R-404A emissions.

Scope 1 (GRI 305-1)					Trend
Energy carriers for heating/production use	UOM	2025	2024	2023	2025/2024
diesel	tCO ₂ e	605	507	709	19%
Car fleet - business use	UOM	2025	2024	2023	
diesel	tCO ₂ e	-	-	7	0%
gasoline	tCO ₂ e	-	-	1	0%
LPG	tCO ₂ e	-	-	-	0%
methane	tCO ₂ e	-	-	-	0%
Car fleet - mixed use	UOM	2025	2024	2023	
diesel	tCO ₂ e	69	54	84	28%
gasoline	tCO ₂ e	454	498	508	-9%
LPG	tCO ₂ e	-	-	23	0%
Refrigerant gas	UOM	2025	2024	2023	
R-404a	tCO ₂ e	-	31	-	-100%
Fugitive CO ₂	UOM	2025	2024	2023	
CO ₂	tCO ₂ e	1,219	652	1,196	87%
Total Scope 1	tCO ₂ e	2,348	1,742	2,529	35%

1 Scope 1 and Scope 2 emissions have been calculated in accordance with the GHG Protocol’s “A Corporate Accounting and Reporting Standard” methodology.

2 The gases included in the scope are limited to CO₂. Fugitive emissions from refrigerant use were zero in 2025.

3 Scope 1 emissions factors for FY24 and FY25 are based on the IPCC 2006 and IPCC 2021 Guidelines for National Greenhouse Gas Inventories.

4 Biogenic emissions are not currently reported, as CCBS does not track the share of office waste sent to landfill, which may include food or drink waste.

5 The company applies the operational control approach for reporting Scope 1 direct GHG emissions. Reported figures are in metric tons of CO₂ equivalent (tCO₂e), and the specific types of gases included are clearly disclosed.

6 The base year for GHG emissions reporting is 2022, selected due to methodological changes and improved data accuracy compared to prior

years. Methodological changes align with the CCBS Climate Neutrality Roadmap, using IEA/ IFEU emission factors for Albania’s fully green grid electricity.

SCOPE 2
CCBS has reported **scope 2 emissions amounting to zero** both in regard to location and market-based emissions. This outcome is primarily attributed to Albania’s electricity grid being predominantly based on renewable energy sources, according to internationally recognized data sources. In addition, CCBS continues to operate its **own photovoltaic energy systems**, further supporting the use of renewable energy within its operations. As a result, no indirect greenhouse gas emissions were attributed to purchased electricity during the reporting period. These results reflect CCBS’s alignment with the current national energy context and its **continued commitment to renewable energy and low-carbon operations**.

Scope 2 - Location Based (GRI 305-2)					Trend
Electricity purchased from the grid	UOM	2025	2024	2023	2025/2024
Electricity purchased from the grid	tCO ₂ e	-	-	-	-
Self-produced and consumed	tCO ₂ e	-	-	-	-
Electric vehicles	tCO ₂ e	-	-	-	-
Total Scope 2 - Location Based	tCO ₂ e	-	-	-	-

Scope 2 - Market Based (GRI 305-2)					Trend
Electricity purchased from the grid (net of guarantee of origin certificates)	UOM	2025	2024	2023	2025/2024
Self-produced and consumed	tCO ₂ e	-	-	-	-
Electric vehicles	tCO ₂ e	-	-	-	-
Total Scope 2 - Market Based	tCO ₂ e	-	-	-	-

7 Scope 2 (location-based) emissions factors for FY24 and FY25 are sourced from IEA (2025 and 2024) and reflect electricity emissions in Albania using the IFEU TCCC Global Emission Factors database. As no supplier-specific or residual mix emission factors were available, market-based emissions were calculated using the same location-based factor. In both cases, the emission factor applied was 0 kgCO₂e/ kWh. (305-2e)

8 Biogenic emissions are not currently reported, as CCBS does not track the share of office waste sent to landfill, which may include food or drink waste.

9 The company applies the operational control approach for reporting Scope 2 GHG emissions. Reported figures are in metric tons of CO₂ equivalent (tCO₂e), and the specific types of gases included are clearly disclosed.

10 The base year for GHG emissions reporting is 2022, selected due to methodological changes and improved data accuracy compared to prior years.

GRI 302-4: Reduction of Energy Consumption, 302-5 Reductions in energy requirements of products and services sold
During 2025, CCBS continued implementing initiatives aimed at improving energy efficiency, reducing energy consumption across operations, and lowering the energy

requirements associated with its products and services sold, while also supporting the reduction of greenhouse gas emissions. As part of these efforts, the company continued the transition toward **lower-emission transportation** alternatives through **the addition of 8 new electric vehicles**, contributing to reduced fuel consumption and greenhouse gas emissions from transportation activities. Although the related energy savings have not yet been quantified, fleet electrification remains an important **long-term initiative**, with the full impact expected to become more measurable by 2030.

CCBS also continued replacing old cold drink equipment with more energy-efficient units using **low-GWP refrigerants** and improved energy classes, mainly Class B and C. During 2025, a total of 1,185 new refrigerators were added, including 1,092 for CCBS operations and 93 for Monster products. The newly installed refrigerators are considered **highly energy efficient**, with estimated electricity consumption ranging from 0.67 kWh to 1.2 kWh per day, significantly lower compared to older cooling equipment. These replacements contributed to lower energy consumption and reduced refrigerant-related emissions across the customer base. CCBS further continued investing in more



energy-efficient production technologies. Based on internal calculations, **the new Can production line** demonstrated low energy consumption per unit of production mainly due to improved efficiency and higher production capacities. The implementation of these new technologies contributed to improved production efficiency, lower energy consumption relative to production output, reduced steam consumption, and lower diesel fuel use associated with production processes.

In addition to technological investments, CCBS strengthened its operational energy management practices during 2025 following the achievement of **ISO 50001 certification** for Energy Management Systems. During the reporting year, the company focused on implementing new energy efficiency procedures, training employees, and strengthening energy awareness across the organization. An energy management team was established, and internal energy audits were performed together with an external licensed expert to identify areas of energy loss and operational inefficiencies.

As part of its long-term decarbonization strategy, CCBS also continued developing plans for boiler decarbonization through the potential replacement of the existing diesel boiler with an electrical or LNG boiler.

The company uses previous years as reference points to evaluate the impact of implemented investments and operational improvements. Energy reductions are currently assessed based on internal operational data, production efficiency indicators, and technological enhancements introduced in practice. While several initiatives are already contributing to improved energy performance and lower energy intensity, individual energy savings from specific measures have not yet been separately quantified due to the absence of detailed baselines and dedicated tracking systems. Additional monitoring systems currently under development are expected to provide more precise measurements and reporting of **energy savings and emissions reductions** in future reporting periods.

3.3 WATER RESOURCE MANAGEMENT

WATER RESOURCE MANAGEMENT

Water represents a key natural resource for CCBS's operations, as it is essential for beverage production, cleaning processes, and overall operational continuity. CCBS recognizes that its activities create both positive and negative impacts on water resources and surrounding ecosystems. To minimize these impacts, wastewater generated during operations is treated through the company's **wastewater treatment facility** before discharge, in accordance with environmental and legal requirements applicable in Albania. Through these practices, CCBS aims to contribute to the protection of aquatic ecosystems and responsible management of shared water resources. CCBS manages water resources through a structured framework aligned with internal environmental procedures, aligned with requirements established by The Coca-Cola Company, and applicable national legislation governing water use and environmental protection. CCBS mitigates

potential negative impacts through a risk-based water management approach. Every five years, the company prepares the source vulnerability assessment with the support of external water experts and specialists from TCCC. CCBS applies a **detailed risk-based methodology** focusing on identifying root causes, defining corrective actions, and setting clear environmental objectives. The company monitors the effectiveness of its water management through regular tracking of water use, and its main efficiency indicator, which is the amount of water used to produce one liter of beverage. These results are compared with **annual targets** and used to identify areas for improvement in their operations. Through periodic risk assessments, operational improvements, and cooperation with both local authorities and The Coca-Cola Company, CCBS continues to strengthen its approach toward responsible **water stewardship** and sustainable management of water resources.

CCBS'S INTERACTION WITH WATER RESOURCES

CCBS interacts with water resources across its operations through water withdrawal, consumption, and wastewater discharge. Water is sourced mainly from **groundwater wells under Albanian permits**, including one concession well for a period of 30 years and two wells covered by 5-year permits. At the end of 2025, one of the backup reserve wells was additionally brought into regular use to support increased production capacity. This operational adjustment will have a more significant impact on the company's water management practices during the next reporting period. Water is used primarily in beverage production and sanitation processes, and CCBS continuously works to improve efficiency and reduce water intensity per unit of product while maintaining product quality and safety standards. Wastewater generated from operations is treated at an on-site treatment plant using biological treatment processes using active sludge technology before being discharged in compliance with legal requirements and permit conditions.

CCBS identifies water-related impacts through a structured process that combines periodic assessments with continuous data monitoring and external expertise. These assessments are formalized through the **Source Vulnerability Assessment**, supported by ERP-based data, site inspections, and regulatory input under the **Water Management Program** methodology. This reflects a proactive strategy for risk assessment and aquifer protection. Water impact management is based on cooperation with stakeholders and the supply chain. Investments in treatment technology and risk management measures help preserve water resources and quality. CCBS sets measurable and achievable water resource goals, including an annual target for water use efficiency measured as water used per liter of beverage produced. Performance is continuously monitored through the Water Management Program and risk assessments, allowing progress to be tracked and actions are adjusted based on results.

MANAGEMENT OF WATER DISCHARGE
IMPACTS

CCBS defines water discharge standards based on Albanian legislation and The Coca-Cola Company requirements. These include key parameters such as **BOD, COD, TSS, and pH** to ensure treated wastewater protects water bodies and public health. The company applies TCCC guidelines and ensures compliance through regular monitoring and internal audits and external ISO audits. Internal wastewater procedures follow **TCCC requirements** and **national law**, covering treatment, monitoring, and control of discharge quality. These procedures are aligned with industry’s best practices, including ISO 14001 principles. The procedures define wastewater quality standards, treatment processes, maintenance activities, control measures, monitoring points, and analytical requirements to support the

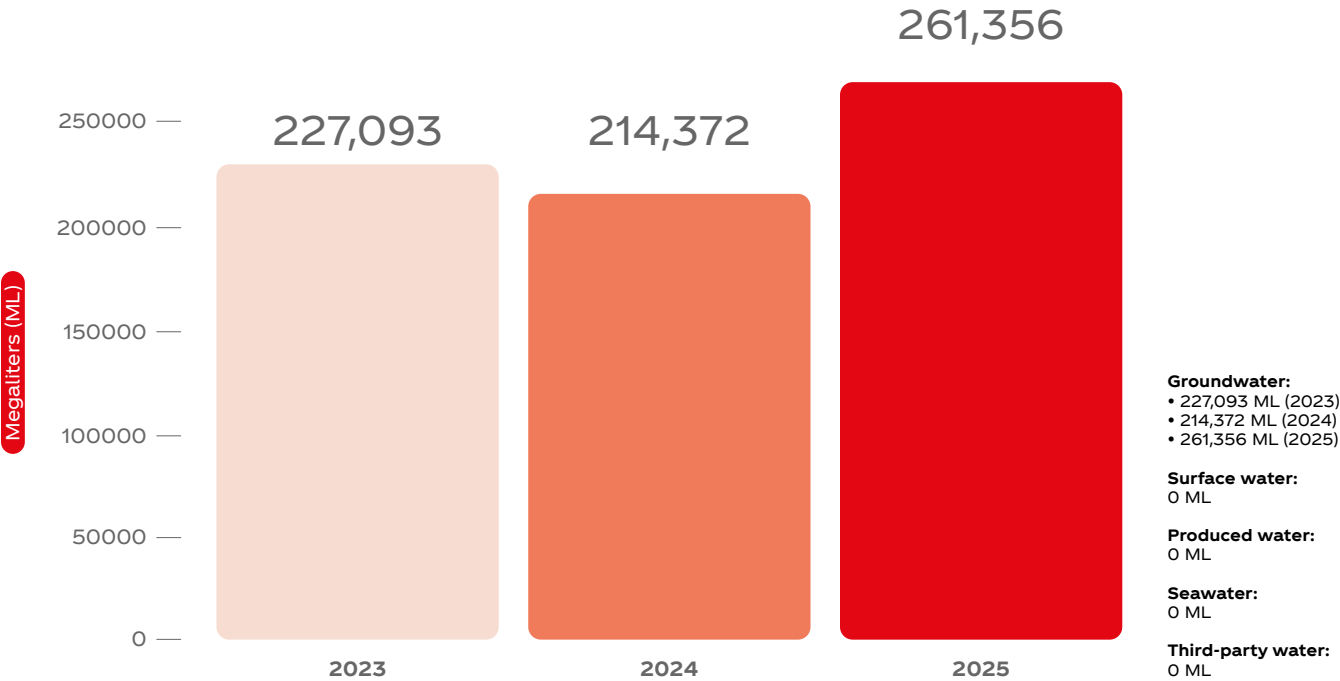
efficient operation of the wastewater treatment plant. Regular monitoring, maintenance, sampling, and testing of key parameters and suspended solids are conducted at defined intervals to ensure compliance with environmental standards and the timely identification of any deviations requiring corrective actions. By taking into account the profile of the receiving reservoir, CCBS aims to **minimize environmental impacts** and **protect ecosystem health**, aligning with regulatory requirements and sustainability principles. This proactive approach ensures that our wastewater treatment operations are done to align with the legal requirements and TCCC requirements, contributing to the preservation and conservation of water resources for present and future generations.

WATER WITHDRAWAL

As below are presented the water withdrawal data of CCBS for the years of 2025 and 2024 respectively. Water used by the company is sourced from groundwater specifically freshwater ($\leq 1,000$ mg/L Total Dissolved Solids), with no use of surface water, seawater, produced water, or third-party water. The withdrawals occurred in water-stressed areas, where water resources are under pressure. In 2025, CCBS’s total water withdrawal

increased by 22% compared to the previous year. This increase is mainly linked to higher volumes, driven by the expansion of production capacity from the new returnable glass bottle line and minor maintenance issues. Despite the increase, the change reflects operational and production needs rather than a change in water management approach, and abstraction remains within monitored conditions.

TOTAL WATER WITHDRAWAL
/ GROUNDWATER



WATER DISCHARGE

In 2025, CCBS discharged a total of 140,245 megaliters of treated wastewater, all directed to **surface water bodies** and classified as freshwater ($\leq 1,000$ mg/L Total Dissolved Solids). This represents an increase compared to 105,556 megaliters in 2024, reflecting higher production activity during the year, including the full operation of multiple production lines and increased testing and validation activities for the newly installed glass line. During 2023, the metering system had some issues and in 2024 it switched towards a new and more accurate metering system. Wastewater continues to be **fully treated through on-site biological treatment systems** before discharge, ensuring compliance with both Albanian regulatory requirements and TCCC standards.

WATER CONSUMPTION

In 2025, CCBS reported total water consumption of 121,111 megaliters in areas with water stress, compared to 108,816 megaliters in 2024. The increase is in line with the growth in water withdrawal and discharge. Water withdrawal and water discharge are measured through dedicated water meters installed at the facility.

Water withdrawal is monitored **daily** through meter readings from the company’s wells, while water discharge is measured through a meter installed at the entrance of the wastewater treatment plant, which records all wastewater entering the treatment process. Water consumption is calculated based on the difference between water withdrawal and water discharge, reflecting the net use of water within operations. CCBS continues to monitor water consumption closely and focuses on improving operational efficiency and managing water use to keep a sustainable balance between production needs and environmental considerations.

3.4 WASTE MANAGEMENT AND RECYCLING

Waste management is a material topic for Coca-Cola Bottling Shqipëria due to its **potential environmental and operational impacts** across production and packaging activities. **Waste streams** generated from operations include non-hazardous or hazardous waste arising from company activity. Waste is primarily generated through production processes, packaging activities, equipment maintenance, and operational losses. If not properly managed, these streams may contribute to **environmental impacts** including resource inefficiency and emissions along the value chain.

CCBS identifies key impacts related to **waste generation** and management, as well as limited influence over **downstream waste treatment processes** managed by third-party contractors. At the same time, opportunities are identified in **improving recycling performance, optimizing production efficiency, and strengthening collaboration** with licensed waste management providers. Waste management is considered material due to regulatory requirements, operational efficiency considerations, and stakeholder expectations.

To address these impacts, CCBS implements a **structured waste management approach** focused on waste prevention, segregation, recycling, and compliant disposal. The Company prioritizes minimizing waste generation through **process optimization** and **material efficiency measures**, while ensuring that all waste streams are handled in accordance with national legislation and environmental permit requirements. Waste is managed through **licensed third-party contractors** responsible for collection, transport, treatment, and **final disposal**. CCBS also applies internal controls to ensure correct classification and treatment of hazardous and non-hazardous waste.

Waste management responsibilities are integrated within operational functions including production, quality, engineering, and environmental management. CCBS monitors waste generation and disposal through **regular internal tracking systems** and **monthly reporting processes**. Data on waste streams are consolidated and reviewed to ensure compliance with applicable requirements and

to support operational decision-making. The Company applies **standardized procedures** for waste classification, documentation, and verification of **disposal methods** in collaboration with external licensed service providers.

The **effectiveness of waste management practices** is assessed through periodic monitoring of key indicators such as total waste generated, recycling rates, and hazardous waste volumes. CCBS evaluates performance trends to identify inefficiencies and implement corrective actions where necessary. **Internal reviews** and **operational feedback** are used to improve waste reduction practices and increase resource efficiency across production processes.

Stakeholder engagement is an important element of **CCBS's waste management approach**. The Company collaborates with licensed waste contractors, regulatory authorities, and internal departments to ensure compliance and operational effectiveness. Engagement with **external service providers** supports improved understanding of downstream waste handling processes, while internal coordination ensures alignment with environmental and production objectives. These interactions contribute to continuous improvement of waste management practices. CCBS identifies potential and actual significant waste-related impacts arising from inputs, activities, and outputs across its operations. Inputs that may lead to **waste related impacts** include raw materials and packaging materials used in **beverage production**, such as water, sugar, concentrate, bottles, caps, labels, and packaging films, as well as **process-related materials** including cleaning agents and sanitation chemicals used for production equipment. These inputs can result in material losses and waste generation during handling and processing.

The **main production activities** contributing to waste generation include beverage formulation, blending, filling, labeling, packaging, and quality control. During these processes, waste may arise from raw material losses, leaks, spills, equipment cleaning residues, and rejected or off-spec products.

Outputs associated with these activities include multiple waste streams such as **solid waste** (e.g., packaging waste and production residues), wastewater (treated on-site at the wastewater treatment plant), air emissions from combustion processes, and by-products such as unused ingredients and rejected products. **Packaging waste** represents a significant proportion of total waste generated due to the high volumes of packaging materials used in **beverage manufacturing**. Waste quantities are measured, monitored, and reported on a monthly basis.

CCBS evaluates waste impacts within its **own operational boundary**. Therefore, the significant waste-related impacts primarily relate to waste generated directly from CCBS activities, rather than **upstream or downstream waste** within the **broader value chain**. However, the Company acknowledges that certain environmental impacts may also arise indirectly through **waste handling and treatment processes** performed by external service providers. CCBS is also guided by its commitment to sustainable packaging where packaging is treated as a resource for reuse and recycling. In alignment with The Coca-Cola Company the Company focuses on improving recyclability, increasing collection, and enhancing the use of recycled content to reduce overall waste generation and improve resource efficiency. CCBS manages **significant waste-related impacts** through a structured system aligned with the waste hierarchy, prioritizing use of recycled products and minimizing **landfill disposal**. Waste is generated across **production and packaging activities** and is systematically segregated and directed to appropriate treatment routes under controlled conditions. In 2025, the Company maintained its strategic focus on minimizing waste sent to landfill and increasing the proportion of **recycled waste** in line with internal environmental objectives and regulatory requirements.

Waste treatment in 2025 was distributed as follows: recycling accounted for **244 tons (85% of total waste)**, while landfill accounted for **43 tons (15%)**. No waste was treated through reuse, composting, incineration or recovery during the reporting period. Wastewater generated from operations is treated on-site at **CCBS's Wastewater Treatment Plant (WWTP)**, in compliance with national environmental legislation and The Coca-Cola Company requirements.

CCBS determines and verifies **waste disposal methods** through a **dual system** of internal oversight and external validation. Internally, all waste streams are recorded, categorized, and

monitored ensuring traceability and monthly reporting. This data are also reported in **KOSMOS system**. Externally, disposal methods are confirmed through official documentation provided by licensed waste contractors, including waste transfer documentation verifying treatment routes such as **recycling or landfill**. Where deviations or **potential non-compliance** are identified in **waste handling processes**, CCBS implements corrective actions including contractor performance reviews, inspections, and audits. The Company also maintains alternative licensed service providers to ensure continuity of compliant waste management in case of service disruption, thereby reducing **operational and environmental risks**.

Waste Management Highlights:

■ **85%**
of total waste
was recycled in
2025

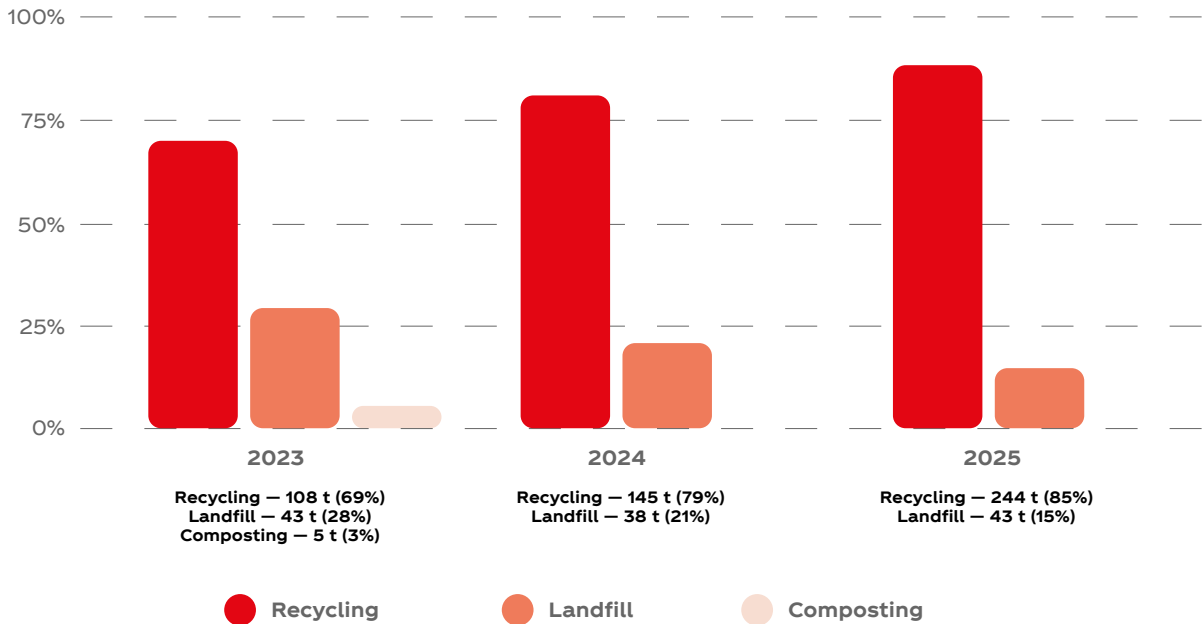
239 tons of waste were diverted to recycling, supporting resource efficiency and minimizing environmental impact.

■ **15%**
of total waste
was sent to
landfill

Only 43 tons of waste were disposed of in landfill, reflecting CCBS's commitment to reducing landfill disposal through structured waste management practices.

Waste treatment by disposal method

Distribution of total waste by disposal method (2023–2025).



In 2025, Coca-Cola Bottling Shqipëria generated a **total of 287 tons of waste**, compared to 182 tons in 2024, representing an increase of 57%. The increase was mainly driven by **higher production volumes** and the **inclusion of glass waste** associated with the installation and operation of the **new RGB line**, which was not operational in the previous year and **removal of old equipment**. The main waste streams generated during 2025 included **69 tons of plastic waste**, 5 tons of wood waste, **76 tons of glass waste**, 34 tons of biological sludge, 39 tons of paper waste, 16 tons of metal waste, and 4 tons of packaging waste. Plastic waste included **HDPE** and other plastic materials generated through operational activities. **Wood waste** mainly originated from pallets and wooden pallets of **new refrigerators**. The significant increase in metal waste compared to 2024 was primarily linked to the **disposal of old metal materials** and equipment that had been stored at the facility for several years and were removed during September 2025. The “Other” waste category totaled 42.99 tons and consisted mainly of **non-recycled municipal and mixed solid waste** directed to disposal. No hazardous waste was generated during the reporting period, and all identified waste streams were classified as non-hazardous in accordance with applicable legislation and **internal classification procedures**. Recovered waste totaled 244 tons in 2025, compared to 144 tons in 2024, representing a

69% increase. The recovery rate reached 85% of total waste generated, compared to 79% in the previous year. All **recoverable waste streams**, including plastic, wood, glass, paper, metals, packaging waste, and biological sludge, were fully directed to recovery and recycling processes through authorized external service providers. Waste directed to disposal totaled 43 tons in 2025, compared to 38 tons in 2024, representing an increase of 14%. Discharged waste primarily consisted of municipal and **mixed non-recyclable waste** sent to landfill through licensed contractors. Despite increased waste volumes linked to operational growth and additional waste streams, CCBS maintained **high recovery performance** and continued **strengthening waste segregation and recycling practices** throughout its operations. CCBS continues to implement its **Integrated Policy** which includes the **Environmental Policy**, which establish commitments related to waste reduction, recycling, and responsible waste handling. **Waste management targets** are monitored monthly through internal systems and aligned with **The Coca-Cola Company sustainability objectives, Albanian environmental legislation, and ISO 14001:2015 requirements**. Key objectives for 2025 included maintaining high waste recovery rates and **improving recycling performance** across major waste categories.

Total weight of waste generated				Trend
Type of waste (tons)	2025	2024	2023	2025/ 2024
Plastic	69	55	37	27%
of which discharged (D)	0	0	0	-
of which recovered (R)	69	55	37	27%
of which hazardous	0	0	0	0
Wood	5	4	5	19%
of which discharged (D)	0	0	0	0
of which recovered (R)	5	4	5	19%
of which hazardous	-	-	-	-
Glass	76	-	-	-
of which discharged (D)	0	0	0	0
of which recovered (R)	76	0	0	100%
of which hazardous	-	-	-	-
Biological sludge	34	36	5	-5%
of which discharged (D)	-	-	-	-
of which recovered (R)	34	36	5	-5%
of which hazardous	0	0	0	0
Non-compliant product	-	-	-	-
of which discharged (D)	-	-	-	-
of which recovered (R)	-	-	-	-
of which hazardous	-	-	-	-
Paper	39	41	49	-4%
of which discharged (D)	-	-	-	-
of which recovered (R)	39	41	49	-4%
of which hazardous	-	-	-	-
Metals	16	5	16	232%
of which discharged (D)	-	-	-	-
of which recovered (R)	16	5	16	232%
of which hazardous	-	-	-	-
Chemicals	-	-	-	-
of which discharged (D)	-	-	-	-
of which recovered (R)	-	-	-	-
of which hazardous	-	-	-	-
Packaging	4	4	-	5%
of which discharged (D)	-	-	-	-
of which recovered (R)	4	4	-	5%
of which hazardous	-	-	-	-
Other	43	38	44	14%
of which discharged (D)	43	38	43	14%
of which recovered (R)	-	-	1	-
of which hazardous	-	-	-	-
Total waste generated	287	182	156	57%
of which discharged (D)	43	38	43	14%
of which recovered (R)	244	144	113	69%
of which hazardous	-	-	-	-
% recovered waste on total waste	85%	79%	72%	7%
% hazardous waste on total waste	-	-	-	0%

In 2025, CCBS reported a total of **244 tons of waste** diverted from disposal through recovery operations, compared to 144 tons in 2024, representing an increase of 69%. The recovered waste streams consisted primarily of plastic, paper/cardboard, biological sludge, metals, glass and wood waste generated from operational and packaging activities.

Recovered plastic waste increased from 55 tons in 2024 to 69 tons in 2025, representing a 27% increase. **Wood waste** increased from 4 tons to 5 tons, mainly due to wooden materials and pallets generated from refrigeration equipment activities. **Biological sludge** decreased slightly from 36 tons to 34 tons, while paper and cardboard waste decreased from 41 tons to 39 tons compared to the previous reporting period.

No hazardous waste intended for recovery operations was generated during either 2024 or 2025. Consequently, no hazardous waste was prepared for reuse, recycled, or directed to other recovery operations during the reporting period.

All waste diverted from disposal in 2025 was classified as non-hazardous waste. **Recycling remained the only recovery operation** applied by the Company, accounting for 244 tons in 2025 compared to 144 tons in 2024. No waste was prepared for reuse or directed to other

recovery operations during the reporting period.

All recovery operations were conducted at external licensed facilities, while no recovery activities were performed on-site. In 2025, 244 tons of non-hazardous waste were recycled at external sites through **authorized waste management contractors**. Similarly, in 2024, 144 tons of non-hazardous waste were recycled externally.

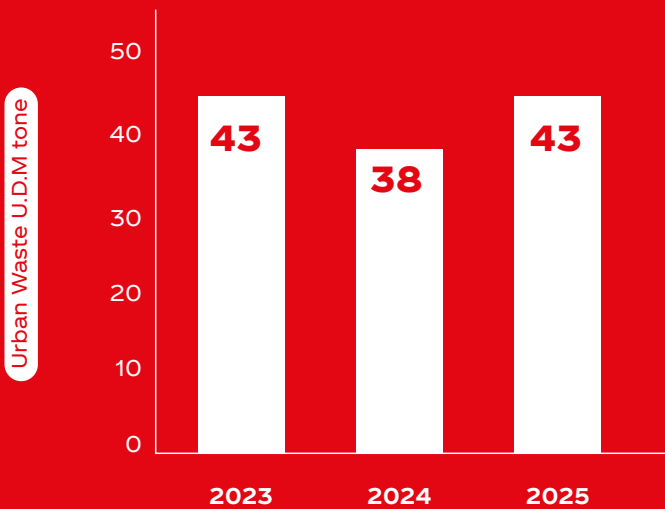
CCBS continues to prioritize waste segregation, recycling, and material recovery as part of its **waste management strategy** and **circular economy** approach. Waste recovery performance is monitored through **internal reporting systems** and verified through documentation provided by licensed waste contractors to ensure traceability, regulatory compliance, and alignment with **internal environmental objectives** and **ISO 14001:2015 requirements**.

Total weight of waste not intended for disposal				
Composition of waste	U.d.m.	2025	2024	2023
Plastic	tone	69	55	37
Wood	tone	5	4	5
Biological sludge	tone	34	36	5
Paper/ cardboard	tone	39	41	49
Metals	tone	21	9	16
Oil waste	tone	0	0	0
Lamp waste	tone	0	0	0
Electronic Waste	tone	0	0	1
Glass	tone	76	0	0
Total	tone	244	144	113

In 2025, Coca-Cola Bottling Shqipëria reported a total of 43 tons of waste directed to disposal, compared to 38 tons in 2024. The total waste directed to disposal consisted entirely of **urban non-hazardous** waste generated from operational activities and waste streams that could not be recovered or recycled. The increase of 14% compared to 2024 was mainly related to higher operational volumes and the increase in overall waste generated during the reporting period.

CCBS continues to prioritize waste reduction and recycling initiatives in order to minimize the quantity of waste directed to disposal. **Waste disposal** activities are monitored through internal tracking systems and verified through official documentation provided by licensed waste management service providers to ensure compliance with **Albanian environmental legislation** and **internal environmental management requirements**.

Total weight of waste destined for disposal:



3.5 MATERIALS AND PACKAGING

The **production and packaging** of beverages require the use of significant quantities of raw and packaging materials, making materials management an important aspect of CCBS's operations and sustainability approach. The company's activities rely on a range of materials including PET preforms, aluminum cans and lids, glass bottles, LDPE/PE films, cardboard, food CO₂, sugar, and beverage concentrates. These materials are essential to production and packaging; however, if not responsibly sourced and managed, they may contribute to resource depletion, greenhouse gas emissions, and waste generation. **Packaging materials**, particularly plastics and aluminum, remain the most **significant** due to their lifecycle impacts and end-of-life challenges.

CCBS identifies both **risks and opportunities** linked to **material use**, including reliance on virgin materials and limited post-consumer collection systems, alongside opportunities to increase recycled content, improve packaging design, and strengthen **supplier collaboration**. The topic is material due to its environmental relevance, regulatory context, and stakeholder expectations.

To address these impacts, CCBS applies policies and operational practices focused on improving packaging circularity, increasing recycled input materials, reducing virgin material use, and enhancing efficiency. Key actions include **lightweighting initiatives**, **packaging optimization**, **use of rPET**, and broader integration of recyclable materials, supported by supplier engagement on sustainability requirements.

Material management is embedded in operational systems covering procurement, production, and sustainability functions, supported by monthly inventory tracking and internal reporting. Data are consolidated annually in line with **GRI requirements**, using the "**renewable**" classification principle for consistency.

The company regularly evaluates the **effectiveness of its actions** and commitments related to materials management through quantitative performance monitoring and internal review processes. **Progress** is assessed using indicators such as total **material consumption**, **renewable versus non-renewable material use**, and **recycled input material volumes**. The evaluation of trends allows CCBS to identify areas requiring

corrective actions and supports continuous improvement initiatives. Lessons learned from **operational reviews** and **stakeholder feedback** are integrated into future planning and investment decisions to strengthen resource efficiency and circular packaging practices. CCBS also engages internal teams, suppliers, and Coca-Cola system stakeholders to support decisions on **sustainable sourcing and packaging solutions**. This engagement helps identify opportunities to increase recycled content, improve packaging design, and reduce material impacts across the value chain.

Materials Used by Weight or Volume

In 2025, CCBS reported a total **material consumption of 12,656 tons**, representing an increase of 11% compared to 11,360 tons in 2024. The increase was primarily driven by higher production volumes and increased use of packaging and production materials, particularly aluminum cans, sugar, cardboard, and food CO₂. **Renewable materials** accounted for **9,423 tons** of total material use, while **non-renewable** materials represented **3,233 tons**. Among the most significant material categories, sugar remained the largest input material with 7,404 tons consumed during 2025, reflecting a 7% increase compared to the previous year. Food CO₂ consumption increased substantially by 52%, reaching 1,788 tons, while aluminum usage increased by 20% to 1,182 tons. Cardboard consumption also increased significantly by 37%, reflecting changes in packaging requirements and operational demand. PET consumption remained relatively stable at 1,060 tons, while returnable glass bottles consumption decreased by 7% compared to 2024.

CCBS continues to distinguish between renewable and non-renewable materials in its reporting processes to improve transparency regarding resource dependency and material impacts. **Renewable materials** mainly consisted of sugar, cardboard, and food grade CO₂, while non-renewable materials primarily included PET, aluminum, glass, LDPE/PE films, and concentrate inputs. The company remains committed to increasing the share of renewable and recycled materials in line with its broader sustainability objectives and circular packaging strategy.

Materials used by weight or volume			
Materials used (tons)	2025	2024	2023
PET (Resins/Preforms)	1060	1064	1045
of which renewable			
of which non-renewable	1060	1064	1045
Glass (Bottles)	201	216	779
of which renewable			
of which non-renewable	201	216	779
Aluminum (Cans + Lids)	1182	982	1088
of which renewable			
of which non-renewable	1182	982	1088
LDPE (Stretch Film) + PE (Shrink Film)	315	285	256
of which renewable			
of which non-renewable	315	285	256
Cardboard	231	168	227
of which renewable	231	168	227
of which non-renewable			
CO ₂ food	1788	1178	1735
of which renewable	1788	1178	1735
of which non-renewable			
Sugar	7404	6944	6747
of which renewable	7404	6944	6747
of which non-renewable			
Concentrate	474	523	464
of which renewable			
of which non-renewable	474	523	464
Total	12656	11360	12341
of which renewable	9423	8290	8709
of which non-renewable	3233	3070	3632

Recycled Input materials used

CCBS continues to prioritize the **integration of recycled materials** into its **packaging portfolio** as part of **its long-term commitment** to circular packaging solutions and reduction of **virgin material dependency**. During 2025, the company further strengthened its focus on recycled content in packaging materials, particularly through the increased use of **recycled PET (rPET)**, recycled aluminum, **recycled LDPE/PE films**, and recycled cardboard. These initiatives support Coca-Cola system sustainability objectives and contribute to reducing the environmental footprint associated with packaging production. In 2025, total recycled input materials used by CCBS amounted to 2,990 tons, representing a 10% increase compared to 2,715 tons in 2024. **Recycled materials represented 54% of the total relevant material inputs, compared to 42% in the previous year.** The increase was mainly driven by higher recycled aluminum content, which reached 898 tons in 2025,

as well as growth in recycled cardboard and recycled PET usage. Recycled PET increased by 12%, from 148 tons in 2024 to 166 tons in 2025, supporting the company’s long-term objective to expand rPET integration across its packaging portfolio. The company also reported 267 tons of **recycled LDPE/PE films** and 207 tons of recycled cardboard during the reporting period. These improvements demonstrate continued efforts to strengthen circularity within packaging materials and reduce dependency on virgin raw materials. Aluminum remained the largest contributor to recycled input materials, accounting for 898 tons of recycled content during the year. CCBS monitors **recycled material inputs** through procurement specifications, supplier declarations, and **internal reporting systems**. The company collaborates closely with suppliers and Coca-Cola system representatives to identify opportunities for increasing recycled content while maintaining **product quality**, food safety, and packaging performance requirements. The

integration of recycled materials remains a **key component** of CCBS’s sustainability strategy and supports broader commitments related to **packaging circularity, resource efficiency, and waste reduction**.

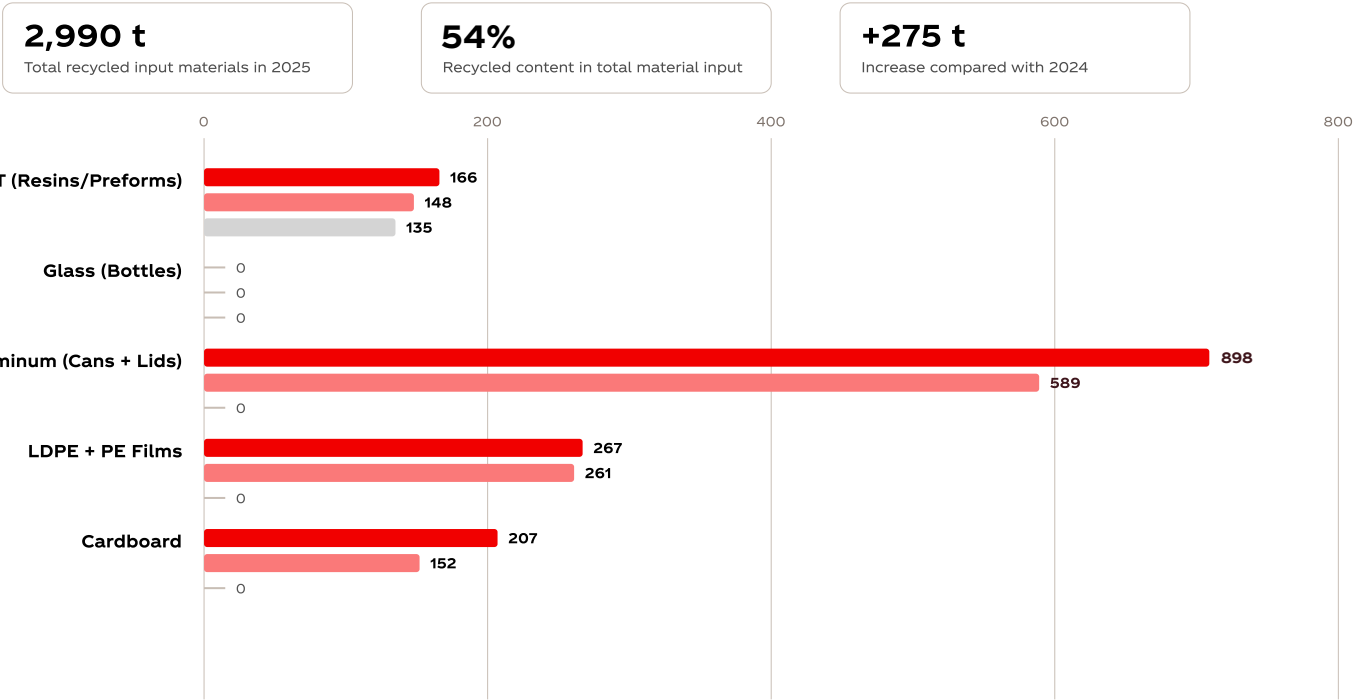
Regarding **recovered products** and **packaging materials**, CCBS continues to face limitations in accessing reliable, **product-specific data** on post-consumer recovery and recycling rates. While the company records the total volume of products placed on the market, it does not currently have verified data on packaging materials recovered or **recycled after consumption**, mainly due to the lack of a structured national collection and traceability system linking waste back to the producer. In addition, Albania currently lacks a fully developed regulatory and operational framework requiring comprehensive producer-level reporting and tracking of post-consumer packaging recovery data. As a result, CCBS does not disclose quantitative information under **GRI 301-3** for the reporting period.

Despite these limitations, the company remains committed to **supporting packaging evolution and collection** through recycled content use, packaging optimization, and participation in relevant awareness initiatives, in line with its broader **sustainability approach**.



RECYCLED INPUT MATERIALS USED

Recycled input materials by type and year (tons)



04. OUR PEOPLE





Employee well-being, development, and equal opportunities are key priorities for CCBS and form an important part of its sustainability approach. Human Resources is a material topic as it directly influences working conditions, employee satisfaction, retention, and fair treatment in the workplace. CCBS recognizes that its activities and employment practices have a **direct impact on employees** through working conditions, career development opportunities, workplace safety, and employee engagement. These impacts arise primarily from the company's own operations and HR management processes. CCBS is committed to maintaining a **fair, inclusive, and respectful** workplace through HR policies aligned with national labor legislation and internationally recognized human rights principles. The company promotes **equal opportunity** in recruitment, development, remuneration, and career progression, while supporting diversity and non-discrimination across all employee levels. In 2025, CCBS strengthens its focus on **employee well-being** through more flexible

working arrangements and improved work-life balance measures. Where operationally feasible and subject to management approval, CCBS may apply flexible working arrangement for specific positions. Employee engagement is reinforced through regular communication and employee feedback initiatives, supporting continuous improvement in workplace practices and employee experience.

The company also maintains a strong focus on **employee development** through training programs, with particular attention to health and safety, operational skills, and workplace awareness.

HR performance is monitored through key indicators such as employee turnover, recruitment trends, training participation, and employee feedback. These are used to continuously improve HR practices and support a stable and engaged workforce.

4.1

OUR HUMAN CAPITAL

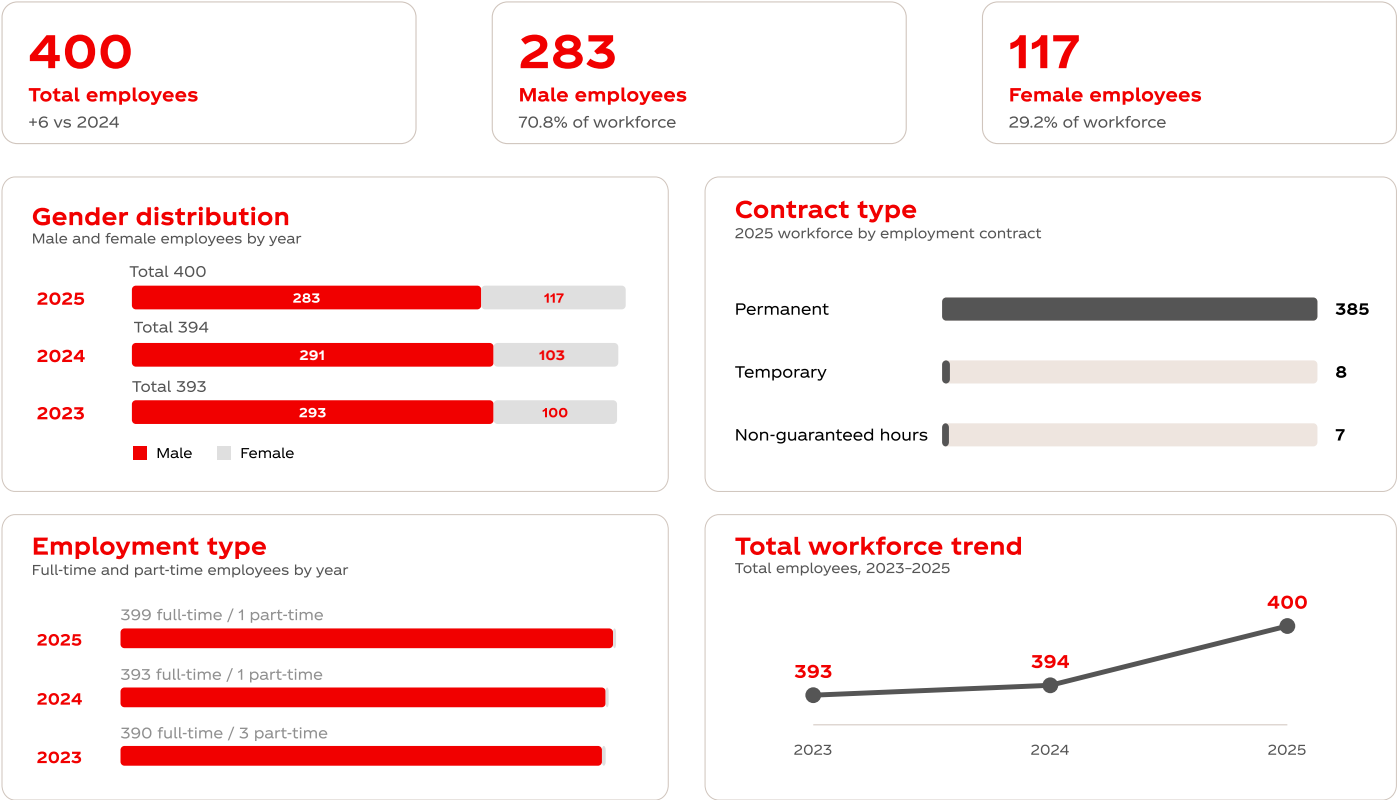
People are at the center of CCBS's sustainability approach. The company is committed to building a safe, fair, and inclusive workplace where employee well-being, engagement, and development are continuously supported. This commitment is reflected in ongoing efforts to strengthen **internal communication**, **invest in training and development**, and promote **work-life balance** and **equal opportunities** across the organization.

CCBS continues to prioritize workforce stability and inclusive employment practices, with a strong emphasis on permanent and full-time roles that support long-term job security and organizational continuity. As of 31 December 2025, the total number of employees in Albania reaches **400**, compared to **394** employees in 2024. Of the workforce, **283 are male** and **117 are female**. The overall composition reflects the operational nature of the business, where certain functions such as logistics, warehouse, and field operations tend to have higher male

representation. CCBS continues to promote equal opportunity and gender diversity across all roles and departments. The majority of employees are engaged under **permanent contracts**, totaling **385 individuals**, while **8 employees** are employed under **temporary arrangements**. In addition, **7 employees are engaged under non-guaranteed hours contracts**, indicating a broadly stable employment structure with a continued focus on long-term employment relationships. Full-time employment remains the dominant working arrangement within the organization, with **399 employees working full-time**. **Part-time employment** is minimal, with only **1 employee** recorded in this category during 2025.

WORKFORCE OVERVIEW

Employees by gender, contract type and employment status



CCBS carries out annual workforce planning within its Business Plan cycle, with forecasting conducted between September and December and implementation of workforce needs in the following year. This process supports alignment of staffing requirements with operational priorities and ensures structured workforce management. As of 2025, CCBS engages a total of **4 workers who are not classified as employees**, consisting of **external contractors and an intern supporting** specific business functions. The external contractors include 3 individuals engaged under service agreements in the roles of Legal Advisor, Technical Consultant, and Operational Projects Consultant. In addition, 1 female intern is engaged within the organization to support

internal activities and gain practical experience. CCBS maintains an employment framework aligned with the requirements of the Labor Code, while recognizing employees’ rights related to freedom of association and collective bargaining. Although internal unions and collective labour agreements are not currently established within the organization, the company remains open to their formation in accordance with applicable legal provisions. CCBS maintains a commitment to **equal opportunity** in recruitment, ensuring that age is not a factor in hiring decisions and that all candidates are assessed based on skills and business needs. The new hired employees by age group:

New hires, by age group												
Number of people	From 1st January to 31st December 2025				From 1st January to 31st December 2024				From 1st January to 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	<30 years old	30-50 years old	>50 years old	Total
New hires	26	29	7	62	45	58	8	111	61	50	4	115

During 2025, CCBS recorded a total of **62 new hires**, compared to 111 in 2024. In terms of age distribution, 41.9% of new hires are under 30 years old, 46.8% are between 30 and 50 years old, and 11.3% are over 50 years old. This shows that recruitment remains balanced across different age groups, with a higher concentration in the 30-50 age category.

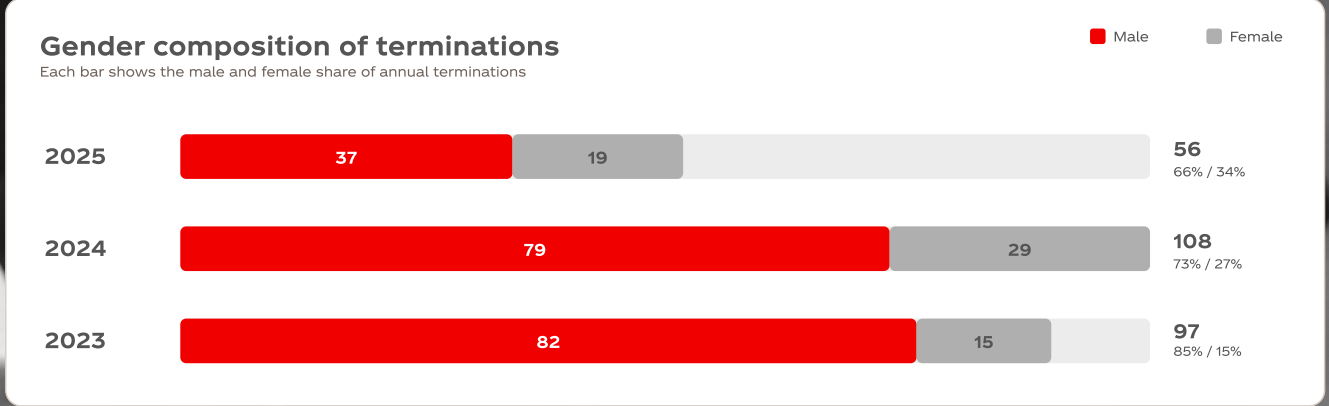
New hires, by gender									
Number of people	From 1st January to 31st December 2025			From 1st January to 31st December 2024			From 1st January to 31st December 2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
New hires	32	30	62	76	35	111	95	20	115

From a gender perspective, **51.6% of new hires are male** and **48.4% are female**, reflecting a relatively balanced gender distribution in recruitment during the reporting period.

Terminations, by age group												
Number of people	From 1st January to 31st December 2025				From 1st January to 31st December 2024				From 1st January to 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	<30 years old	30-50 years old	>50 years old	Total
Terminations	20	30	6	56	47	54	7	108	37	51	9	97

A total of **56 employees were terminated in 2025**, a decrease of 48% from the 108 terminations in 2024.

WORKFORCE OVERVIEW
Employees by gender, contract type and employment status



Key insight: Total terminations declined from 108 in 2024 to 56 in 2025, a reduction of approximately 48%.

From a gender perspective, 66.1% of terminations concern male employees, while 33.9% relate to female employees, indicating a higher turnover rate among male employees during the reporting period. The decrease in new hires during 2025 is mainly linked to a more focused workforce planning approach and lower employee turnover compared to the previous year. CCBS also introduced a more structured recruitment process, including additional interview stages for key and selected positions, with the aim of ensuring stronger alignment between candidates and the company’s long-term organizational needs. The reduction in employee departures is closely connected to initiatives implemented to improve **employee engagement, work-life balance** and **employee satisfaction**. During 2025, the company strengthened its people-oriented approach through regular communication and employee feedback initiatives. Where operationally feasible and subject to management approval, CCBS may apply **flexible working arrangements** for specific positions. In addition, organizational planning activities related to the company’s future structure and operational changes also influenced

recruitment needs during the last months of 2025, contributing to greater workforce stability across the organization. CCBS provides a range of **benefits to full-time employees** to support their well-being and long-term commitment within the company. These benefits are generally not provided to temporary or part-time employees. The benefits package includes **health insurance, food allowance, a 13th salary, performance-related bonuses, seniority benefits, and retirement bonuses**. The company also continues initiatives such as the “Bring a Friend” referral program to support employee engagement and recruitment efforts. During 2025, a total of 400 employees were entitled to parental leave, including 283 men and 117 women. During the reporting period, 15 employees took parental leave, consisting of 1 male employee and 14 female employees. At the end of the reporting period, 7 employees remained on parental leave. During the reporting period, 7 employees returned to work following parental leave, while 1 employee chose not to return to work due to personal and family responsibilities. The return-to-work rate following parental leave for 2025 stands at 88%.

4.2

EMPLOYEE DEVELOPMENT & WELL-BEING

CCBS continues to place strong emphasis on employee development as a key driver of organizational performance and long-term sustainability. Training activities remain an important part of strengthening skills, improving operational efficiency, and supporting employee growth across all levels of the organization.

During 2025, the total number of **training hours reached 6,420 hours**, compared to 6,020 hours in 2024. This reflects a continued investment in employee learning and capability building across the company. By gender, **male**

employees received a total of 5,274 training hours (18.8 hours per capita), while **female employees received 1,146 training hours** (10.2 hours per capita). Overall, the average training time per employee stands at 16 hours per capita.

The reported training hours excludes employees not active or not eligible for training during the reporting period, where applicable.

TRAINING HOURS OVERVIEW
Training hours by gender and employee population, 2023-2025

6,420

Total training hours
2025

393

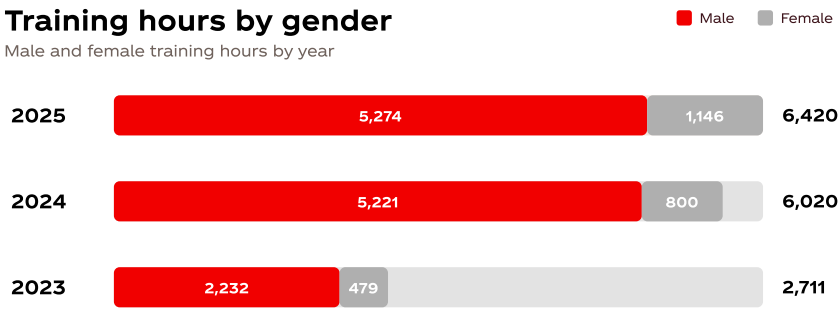
Employees covered
2025

16.0

Hours per employee
2025 average

Training hours by gender

Male and female training hours by year



Hours per employee

Average annual training hours

2025	Male	18.8	Female	10.2
Total average 16.0				
2024	Male	17.9	Female	7.8
Total average 15.3				
2023	Male	7.7	Female	5.0
Total average 7.0				

Employees included in training metrics

Male and female employee population by year

2025	2024	2023
Male 281	Male 291	Male 290
Female 112	Female 103	Female 95
Total 393	Total 394	Total 385

2025 key insight

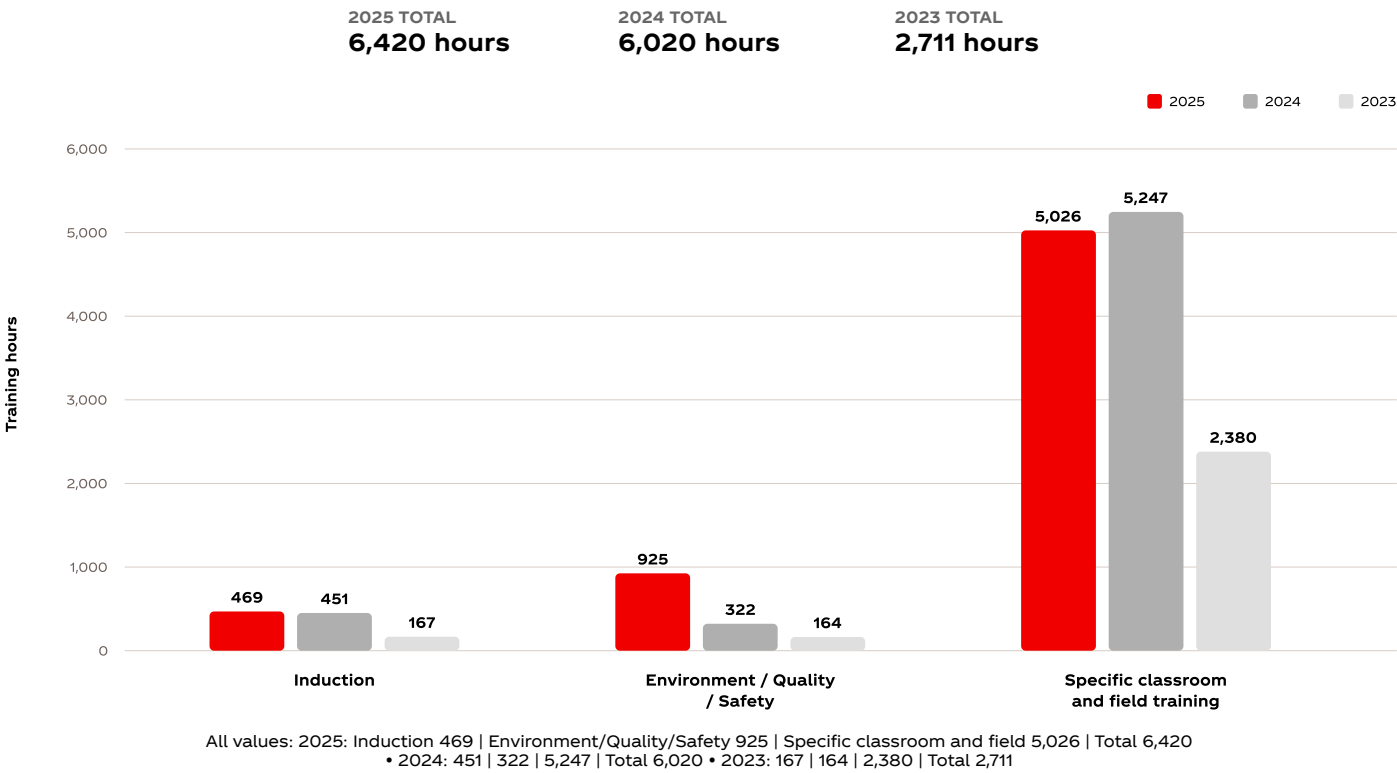
Total training hours increased to 6,420, while average hours per employee increased from 15.3 in 2024 to 16.0 in 2025.

Training activities were distributed across several key areas. The majority of hours were allocated to specific classroom and field-based training, supporting operational capability development. Additional focus was placed on **Environment, Health, Safety & Quality programs**, reflecting increased attention to compliance, risk awareness, and safe working practices. Induction training also remained an

important component, ensuring consistent onboarding and integration of new employees.

CCBS applies a balanced training approach that combines mandatory requirements with development-oriented learning initiatives, ensuring continuous improvement across operational, technical, and support functions.

TRAINING HOURS BY AREA
Grouped bar chart with all reported values for 2023-2025



CCBS is committed to supporting employee growth and continuous development through structured learning programs that strengthen both **technical and soft skills** across the organization. The company maintains a strong focus on building capabilities that support operational performance, safety, and long-term career development. Training programs include role-specific technical training, Health, Safety, Environment & Quality sessions focused on compliance and safe operations, as well as structured induction programs that support effective onboarding of new employees. **Leadership development, communication, and teamwork training** are also implemented to strengthen managerial and interpersonal skills. A key focus for CCBS is ensuring that training is practical and directly linked to business needs, so employees can apply their knowledge in daily operations. The company also promotes a learning culture where continuous improvement and knowledge sharing are encouraged across teams and departments.

Employee development is further supported through on-the-job support, managerial guidance, and cross-functional knowledge sharing, as well as access to internal learning resources and external training opportunities where relevant. These initiatives ensure continuous upskilling across operational and administrative functions. CCBS also provides transition support for employees leaving the organization, including retirement guidance, administrative assistance, and structured exit meetings to ensure clear communication and feedback. Where feasible and applicable, internal redeployment may be considered before termination, ensuring fair and responsible workforce management. These practices reflect CCBS's commitment to treating employees with respect and maintaining strong ethical standards throughout the entire employee lifecycle.

4.2.1 REMUNERATION

Compensation for **Board of Directors members** is determined by the **Shareholders' Assembly**, following the same protocol for both the Chairman and the Managing Director. Board members are compensated based on meeting attendance, while the Chairman and Managing Director receive fixed annual remuneration. **Senior Executives** receive compensation in accordance with individual employment agreements, consisting of fixed monthly salaries and variable annual performance-based components linked to predefined **Key Performance Indicators (KPIs)**, including economic, environmental, and employee-related objectives.

No specific policies are currently in place regarding termination payments for members of the highest governance body, as such

decisions are made by the Shareholders' Assembly on a case-by-case basis. Termination payments for Senior Executives are managed in accordance with the Albanian Labour Code. During 2025, no termination payments were made to members of the highest governance body or Senior Executives. Furthermore, no clawback provisions were applied during the reporting period to recover previously paid remuneration. Only isolated and limited deductions occurred in specific operational cases, such as traffic fines involving company vehicles or non-disclosure of dual employment arrangements. Any serious breaches requiring financial restitution would be addressed through judicial proceedings in accordance with applicable legislation.



4.3 HEALTH AND SAFETY

Management Approach and Impacts on

CCBS considers **Occupational Health & Safety (OHS)** a material topic due to its direct impact on **employee well-being, human rights, operational continuity, and sustainable business performance**. The company recognizes that workplace injuries, unsafe conditions, and occupational illnesses may create negative impacts on employees, contractors, and operations, while effective safety management contributes positively to workforce protection, productivity, and operational resilience.

CCBS is committed to providing safe and healthy working conditions for **employees, contractors, temporary workers, and visitors across all operational areas**. The Occupational Health & Safety Management System applies to all operational sites and workers under company control, including non-employees whose work and workplace are controlled by the company. No significant exclusions were identified during the reporting period.

The system is implemented in accordance with **Albanian occupational health and safety legislation**, including Law No. 10237 on Occupational Safety and Health and related Albanian regulations, as well as internationally recognized standards including ISO 45001 Occupational Health and Safety Management Systems and internal CCBS Health & Safety Standards and Life Saving Rules.

During 2025, CCBS continued strengthening its safety culture and operational controls through **investments in automation, engineering improvements, enhanced supervision, inspections, audits, and continuous improvement initiatives**, particularly related to the installation of the new glass production line and automated systems.

Occupational Health & Safety Framework

The effectiveness of the Occupational Health & Safety Management System is monitored through inspections, audits, incident investigations, risk assessments, safety observations, corrective action tracking, and management reviews. Lessons learned from incidents, inspections, audits, and worker feedback are incorporated into updated procedures and preventive measures.

CCBS also recognizes occupational health and safety risks linked to contractors, suppliers, transport operators, maintenance providers, and other third parties connected to company operations. Contractor safety management processes include contractor prequalification, induction training, permit-to-work systems, supervision, inspections, and compliance monitoring to prevent and mitigate health and safety impacts linked to business relationships.

During 2025:

- All employees were covered by the Occupational Health & Safety Management System;
- All contractors and non-employees operating under company control were covered by the system;
- The system was internally audited and externally certified according to ISO 45001 requirements.

Occupational Risk Identification and Prevention

CCBS applies structured processes to identify workplace hazards, assess risks, and implement preventive and corrective measures for routine and non-routine activities. Hazard identification is conducted through **workplace inspections, risk assessments, Job Safety Analyses (JSA), permit-to-work systems, near-miss reporting, behavioral safety observations, and incident investigations.**

CCBS applies the hierarchy of controls by prioritizing hazard elimination, engineering controls, administrative measures, operational procedures, and personal protective equipment (PPE). High-risk activities include machinery operation, confined space work, hot work, forklift operation, work at heights, electrical work, chemical handling, maintenance activities, and Lockout/Tagout (LOTO) procedures.

During 2025, risk assessments were regularly reviewed and updated, particularly following the installation of automated systems and the introduction of new glass production processes. Throughout the year, additional preventive measures were implemented, including **safety barriers and restricted access zones, emergency shutdown systems, improved machine safety controls, enhanced personal protective equipment requirements, chemical safety measures, emergency preparedness and evacuation drills, as well as strengthened contractor safety management and fleet safety monitoring.**

Risk assessments and investigations are carried out by trained and competent personnel, including health and safety professionals, supervisors, engineers, maintenance specialists, and operational managers. Findings from inspections, incidents, and audits are used to strengthen preventive measures and continuously improve the OHS Management System.

Employees and contractors are encouraged to report hazards, unsafe conditions, unsafe behaviors, and near misses through **direct reporting channels, safety meetings, inspections, confidential reporting mechanisms, and Health & Safety**



Committees. Workers are protected from retaliation through the company's non-retaliation principles and Stop Work Authority policy, which allows employees and contractors to stop unsafe work activities without fear of disciplinary action.

All incidents and near misses are investigated to identify root causes and determine corrective actions, including engineering improvements, procedure revisions, additional training, enhanced supervision, and preventive operational measures.

Occupational Health Services and Health Promotion Initiatives

CCBS provides occupational health services for employees and contractors operating within **company-controlled workplaces.** Services include medical examinations, health surveillance programs, workplace assessments, fitness-for-work evaluations, and occupational exposure monitoring.

Additional monitoring is conducted for employees exposed to higher noise levels through annual hearing tests and occupational health surveillance activities. Occupational health services support the identification and minimization of risks related to noise exposure, fatigue, repetitive work, chemical exposure, ergonomic strain, and operational activities within production and logistics environments.

The company ensures the quality of occupational health services through cooperation with **licensed healthcare providers**, compliance with Albanian legislation, and implementation of ISO 45001 standards.

CCBS also facilitates workers' access to non-

occupational medical and healthcare services through preventive healthcare support, medical consultations, and cooperation with external healthcare providers.

During 2025, the company continued promoting voluntary wellness and health initiatives focused on:

- Stress management and mental well-being;
- Fatigue reduction and work-life balance;
- Preventive healthcare awareness;
- Healthy lifestyle promotion;
- Employee wellness communication;
- Physical well-being and workforce capacity improvement.

Investments in automation and operational efficiency also contributed to reducing excessive overtime and supporting employee well-being.

During the reporting period:

- **No fatalities related to work-related illnesses were recorded;**
- **No recordable occupational illness cases were identified among employees or contractors.**

The main occupational health risks monitored included noise exposure, fatigue, ergonomic strain, repetitive work, chemical exposure, and operational hazards. Preventive measures included medical surveillance, annual hearing tests, PPE requirements, workplace monitoring, ergonomic initiatives, fatigue management measures, and wellness awareness activities.

Worker Participation, Consultation, Communication and Training on Occupational Health & Safety

CCBS promotes active worker participation in occupational health and safety management through Health & Safety Committees, inspections, safety meetings, hazard reporting systems, incident investigations, risk assessments, and workplace observations.

Employees and contractors are encouraged to provide feedback, report hazards, suggest improvements, and actively participate in preventive and corrective safety measures. Occupational health and safety information is communicated through induction training, refresher training, toolbox talks, digital communication platforms, emergency drills, safety alerts, awareness campaigns, and operational safety meetings.

Formal joint management-worker Health & Safety Committees meet regularly throughout the year to review safety performance, workplace risks, incidents, corrective actions, and improvement opportunities. The committees support worker consultation and participation in safety-related decision-making processes.

CCBS provides mandatory occupational health and safety training to employees, contractors, and temporary workers.

Training includes general OHS induction training and specialized training related to:

- Lockout/Tagout (LOTO);
- Fire safety and emergency response;
- First aid;
- Forklift operation;
- Work at heights;
- Confined space entry;
- Hazardous chemical handling;
- Machinery and equipment safety;
- PPE usage and ergonomics;
- Fleet and transportation safety.

Training is delivered through classroom sessions, practical demonstrations, emergency drills, toolbox talks, digital communication tools, and on-the-job instruction. During 2025, CCBS further expanded digital **safety communication and virtual training** initiatives across operational areas.



Work-Related Injuries

CCBS continuously monitors workplace injury risks through inspections, risk assessments, training activities, permit-to-work systems, incident investigations, behavioral safety observations, and implementation of preventive controls based on the hierarchy of controls.

The main workplace hazards with the potential to cause injuries include machinery operation, confined space work, forklift activities, work at heights, electrical work, chemical handling, hot work, and energy isolation activities. These hazards are identified through inspections, Job Safety Analyses, risk assessments, and operational monitoring.

- During 2025:
- No work-related fatalities were recorded;
 - No high-consequence injuries were recorded;
 - One recordable work-related injury involving machinery operation was reported among employees;
 - No recordable injuries were reported for contractors or non-employees.

The reported incident involved unauthorized intervention on operating machinery and resulted in a minor head injury without permanent consequences. The investigation identified non-compliance with PPE requirements and violation of Lockout/Tagout procedures.

- Following the incident, corrective actions included:
- Reinforcement of Lockout/Tagout procedures;
 - Additional safety and PPE compliance training;
 - Enhanced supervision and monitoring;
 - Increased inspections and corrective action follow-up;
 - Engineering improvements and machine safety controls;
 - Restricted access zones and strengthened preventive measures.

CCBS confirms that injury rates are calculated based on 200,000 working hours. No significant categories of workers were excluded from the disclosure.

For all employees and workers who are not employees but whose work and/or workplace is controlled by the organization	2025	2024	2023
Hours worked	769,720	852,280	785,336
Recordable work-related incidents	1	-	1
High consequence work-related injuries	-	-	-
Near miss incidents with Potential for Serious Injury*	4	2	2
Near Miss Incident	26	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.

4.4 DIVERSITY, INCLUSION AND EQUAL OPPORTUNITY

CCBS promotes an inclusive working environment where diversity in gender and age is considered an important element of organizational strength. The company ensures **equal opportunities across all employee categories** and **supports a balanced workforce structure**. As of 31 December 2025, the **Board of Directors of CCBS consists of five members**, with a balanced gender composition of **two male and three female members**. This reflects a

continued commitment to gender diversity at governance level and inclusive decision-making structures. In terms of age distribution, the Board is composed of members aged between 30–50 years (40%) and over 50 years (60%). No members are under the age of 30, reflecting a governance structure built primarily on experienced leadership profiles.



1.

Composition of the Board of Directors by gender									
Number of people	as at 31th December 2025			as at 31th December 2024			as at 31th December 2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Board Members	2	3	5	2	3	5	2	3	5

2.

Composition of the Board of Directors by age group												
Number of people	as at 31th December 2025				as at 31th December 2024				as at 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	<30 years old	30–50 years old	>50 years old	Total
Board Members	-	2	3	5	-	2	3	5	-	2	3	5



3.

Employees (Headcount) by employee category and gender									
Number of people	as at 31th December 2025			as at 31th December 2024			as at 31th December 2023		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Executives	2	6	8	2	5	7	3	5	8
Managers	14	11	25	13	7	20	13	7	20
Employees	183	67	250	190	64	254	192	66	258
Workers	82	28	110	86	27	113	82	17	99
Total	281	112	393	291	103	394	290	95	385

4.

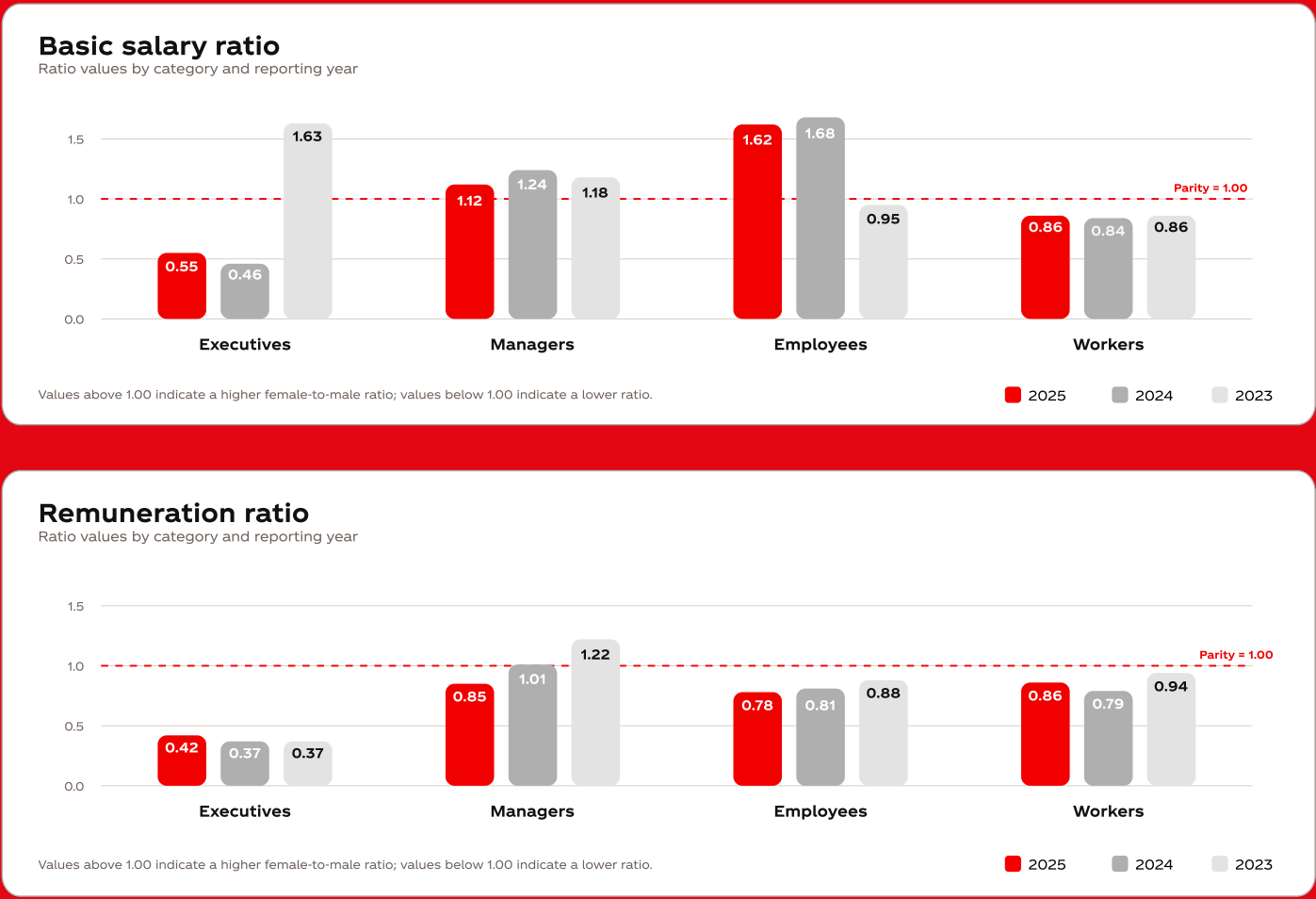
Employees (Headcount) by employee category and age group												
Number of people	as at 31th December 2025				as at 31th December 2024				as at 31th December 2023			
	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total	<30 years old	30-50 years old	>50 years old	Total
Executives	-	5	3	8	-	3	4	7	-	5	3	8
Managers	1	21	3	25	-	18	2	20	2	16	2	20
Employees	77	152	21	250	69	166	19	254	90	147	21	258
Workers	12	58	40	110	15	60	38	113	14	52	33	99
Total	90	236	67	393	84	247	63	394	106	220	59	385

As of 31 December 2025, CCBS employed a total of 393 employees, of which 281 are male and 112 are female. By employee category, Executives represent approximately 2.0% of the total workforce (with a higher female representation within this group), Managers account for 6.4%, Employees represent 63.6%, and Workers account for 28.0%. This distribution shows that all organizational levels include participation from both genders, including leadership roles. In terms of age distribution, 22.9% of employees are under 30 years old, 60.1% are between 30 and 50 years old, and 17.0% are over 50 years old. The majority of the workforce remains concentrated in the 30-50 age group, reflecting an experienced and stable employee base. CCBS monitors compensation practices across all employee categories to ensure **fairness, transparency, and alignment with internal policies and job requirements**. The table below presents the ratio of basic

salary and remuneration of women to men across employee categories. Basic salary refers to the fixed monthly salary as defined in the employment contract. Variations in compensation occur due to differences in role structure, level of responsibility, seniority, and operational requirements. Ratios may fluctuate significantly in categories with a limited number of employees, particularly at executive level. Remuneration figures include basic salary, bonuses, overtime payments, benefits, and years of service, in line with declarations submitted to the Tax Office.

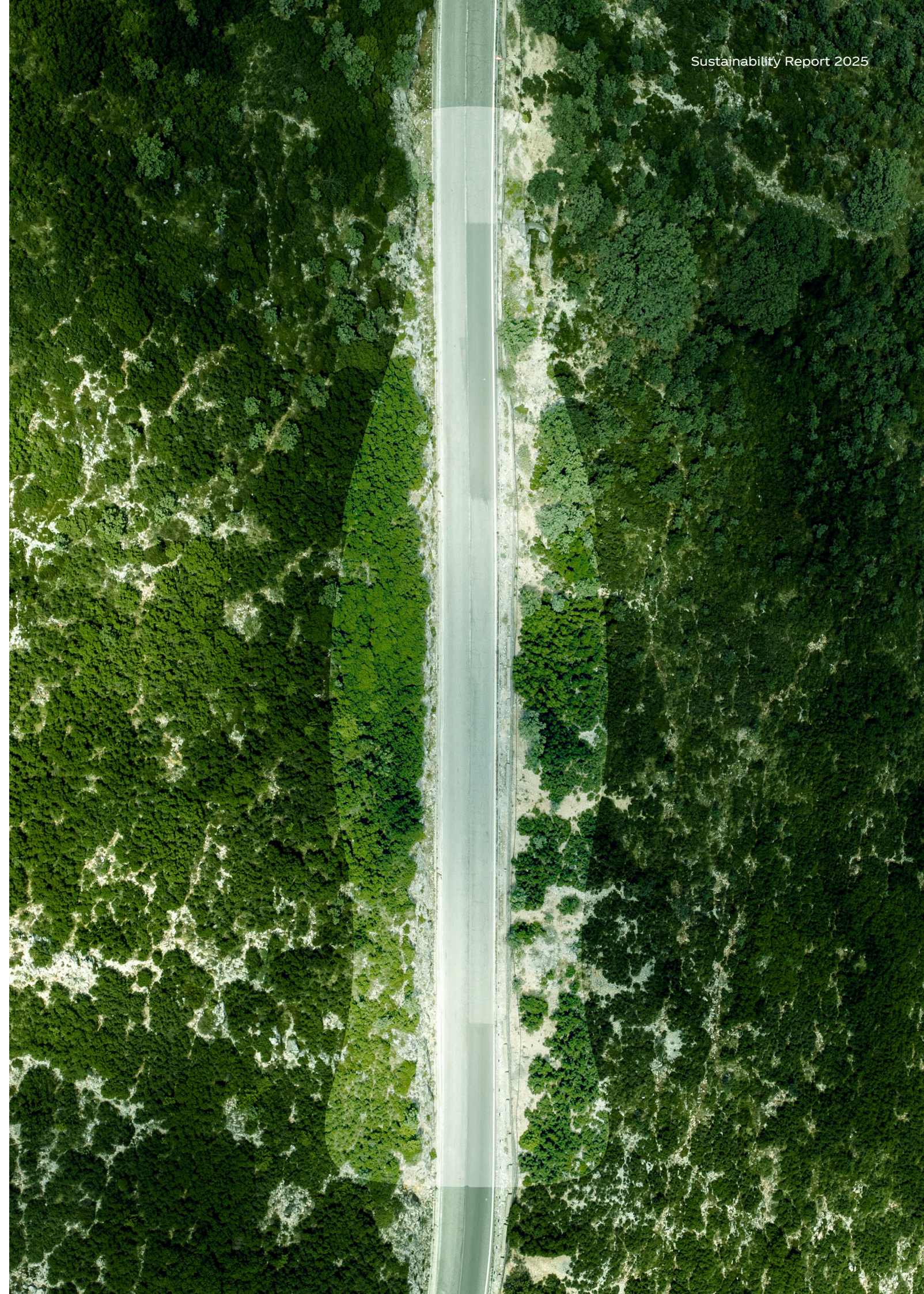
CCBS considers Albania as the significant location of operation, as all employees and business activities are based within the country.

SALARY & REMUNERATION RATIOS
Female-to-male ratio by employee category, 2023-2025



During 2025, CCBS has demonstrated a commendable record of non-discrimination, with no reported instances of discriminatory issues.

05. VALUE CREATION



CCBS continues to play an important role in Albania's manufacturing and beverage sector as the authorized producer and distributor of The Coca-Cola Company brands in the country. Since the start of operations, the company has continued to contribute to the local economy through employment generation, business development, and ongoing investments in production and infrastructure.

5.1 ECONOMIC & EMPLOYMENT IMPACT

The company's annual business plan and long-term strategic investments are designed to support financial performance and ensure continued economic stability. The focus on regular Business Review meetings and ongoing budget monitoring helps mitigate potential economic risks. Potential positive economic impacts include business growth, job creation, and value generation through investments in operations and the local market. At the same time, climate-related risks such as water availability, energy costs, and regulatory developments may affect operational costs and business continuity if not managed effectively. Environmental investments also contribute positively by improving energy efficiency, reducing resource consumption, and supporting more sustainable production processes. The company's activities continue to create **positive impacts for employees, customers, and local communities through economic contribution and long-term market presence.**

CCBS remains directly involved in these impacts through its operations, investments, and day-to-day business activities. Climate-related risks, particularly related to water use, energy consumption, and logistics, continue to be relevant to operational and financial performance. During 2025, the company continued implementing projects initiated in previous years, including renewable energy and electric mobility investments, while also launching additional investments in water treatment infrastructure and a more energy-efficient bottling line. These investments are intended to strengthen operational resilience, support production continuity, and improve long-term efficiency.

CCBS remains committed to sustainable business growth through structured financial planning and responsible long-term investments. The company continues to integrate environmental considerations into business planning, with focus on improving resource efficiency, reducing emissions, and maintaining reliable operations. During 2025, this commitment was further supported through implementation of ISO

50006 for structured energy performance management and **the development of the long-term investment roadmap for 2026-2033**, which includes planned investments in renewable energy, energy-efficient technologies, and emissions reduction initiatives.

CCBS takes actions to prevent and mitigate potential negative impacts through **annual business planning, regular budget monitoring, and investments focused on operational efficiency and sustainability.**

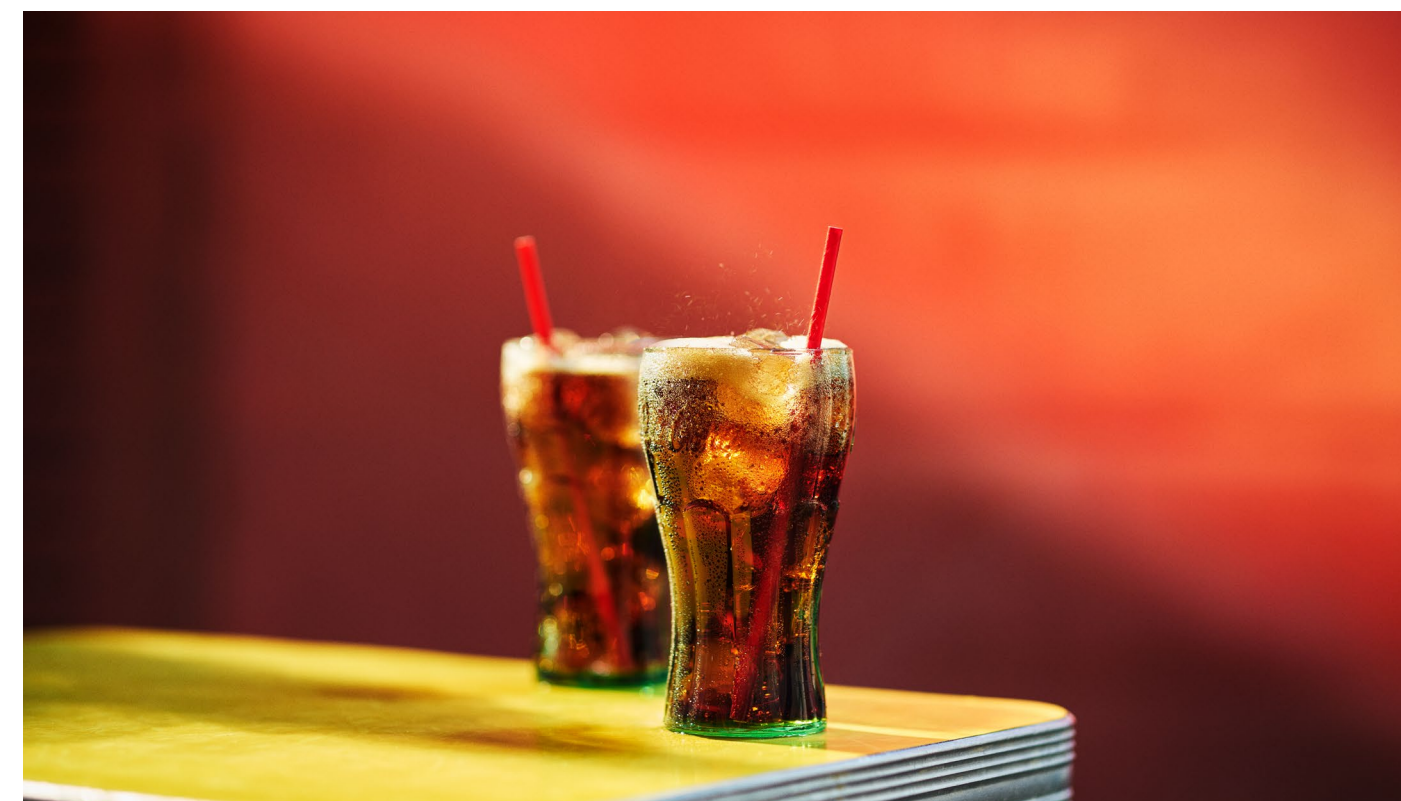
Actual and potential risks are addressed through regular business reviews and operational follow-up, allowing the company to respond to changes in financial performance, operational needs, and external market conditions throughout the year. This supports timely adjustments and helps maintain operational continuity. CCBS manages positive impacts through long-term investments that support business growth, production efficiency, and sustainability objectives. During 2025, investments related to **Roadmap 2030** and the preparation of the 2026-2033 investment roadmap continued to support long-term economic resilience and operational performance.

The effectiveness of actions is monitored through regular Business Review meetings, annual budget monitoring, and ongoing tracking of financial and operational performance.

Progress is evaluated against annual financial targets, investment plans, operational performance indicators, and sustainability-related objectives linked to resource efficiency and long-term business resilience. During 2025, progress continued in key investment areas, particularly **energy efficiency and climate resilience** initiatives. These actions contributed to improved operational planning and supported the company's long-term business objectives.

Lessons learned from previous investments and operational reviews have been incorporated into the company's planning and investment approach. These learnings continue to support decision-making and are reflected in the long-term investment roadmap and ongoing operational procedures.

Stakeholder engagement continues to support CCBS's economic planning and investment decisions. Regular coordination between finance, operations, procurement, and sustainability teams helps review progress and identify priorities throughout the year. Alignment with The Coca-Cola Company's broader business strategy also remains an important part of planning and decision-making. During 2025, this engagement helped inform investment priorities related to operational efficiency, climate resilience, and long-term business performance.



CCBS places a strong emphasis on maintaining a solid financial foundation as a key enabler of long-term value creation. This is supported by structured financial management and continuous monitoring of operational performance, enabling the company to generate sustainable value for employees, suppliers, shareholders, government, and local communities. CCBS has undertaken a comprehensive assessment of its direct and indirect economic impact, evaluating how its activities contribute to the local economy through operations, procurement, employment, and financial distributions.

In 2025, **CCBS generated a 3% increase in direct economic value** compared to 2024. This growth was mainly driven by a 2% increase in sales volumes and a 1% improvement in the distribution of sales across products and sales channels, while pricing remained stable across the portfolio. Revenue growth was supported by stronger performance in core product categories and continued operational stability across production and distribution activities.

The economic value distributed by CCBS increased by 1% compared to the previous year. Operating costs remained broadly stable, reflecting consistent production and supply chain activity. **Employee-related costs increased by 15%**, in line with the growth in average employee salaries during the year. Community investments decreased compared to the previous year, primarily due to the



absence of large-scale marketing events and 30th anniversary-related activities that had been undertaken in 2024.

In 2025, the national minimum wage in Albania remained at 40,000 ALL per month. CCBS maintained its entry-level salary at 55,800 ALL for new hires, representing approximately 140% of the national minimum wage. This ratio remains stable compared to previous years, reflecting consistency in CCBS’s compensation approach and its commitment to offering wages above the statutory minimum level.

CCBS ensures equal pay for equal work, with no differences in entry-level salaries between men and women. In 2025, both male and female new hires received the same starting salary, reinforcing the company’s commitment to gender equality in compensation practices. There are no non-employee workers engaged in CCBS operations whose compensation is based on minimum wage regulations. As a result, no additional assessment is required regarding wage levels for non-employee workers in relation to the national minimum wage.

The national minimum wage applies uniformly across all genders and is consistent across all significant locations of operation in Albania. For CCBS, significant locations of operation include its production facility in Kashar and other operational and administrative sites within the country.

In 2025, CCBS employed 8 senior managers, of which 7 were hired from the local community, representing 88%. This reflects a stable level compared to previous years, with a continued strong focus on developing and appointing local talent into senior roles. One senior manager remained non-local, holding the position of General Manager.

For reporting purposes, senior management refers to director-level positions within the organization, while local community refers to individuals residing within Albania. The composition of senior management in 2025 remains broadly consistent with prior years, with a high proportion of locally recruited leaders supporting operational continuity and local market knowledge.

5.1.1 CONTRIBUTION TO THE ALBANIAN ECONOMY

CCBS has undertaken a comprehensive assessment of its direct and indirect economic impacts. Through this analysis, the Company has identified the broader effects of its activities on the local economy. CCBS contributes to economic activity in Albania through employment creation, procurement of goods and services from local suppliers, tax contributions, and ongoing investment in the local value chain. Economic value generated comes from the profit and loss account of the reporting year, while retained value represents a combined amount that includes reserves retained within the company and economic value generated in previous years. Firstly, CCBS generates and distributes

economic value directly through the procurement of goods, services, and capital, as well as through the remuneration provided to its workforce. In 2025, all employees were Albanian, and 11% of the economic value generated by CCBS was distributed to employees through salaries. The salaries paid to employees contribute to the local economy as households spend their income on goods and services within the country. Moreover, the purchase of goods and services from suppliers creates an indirect contribution by stimulating economic activity throughout the supply chain. In 2025, **CCBS distributed 65% of its generated economic value to its 591 suppliers**, supporting businesses across its value chain

Value distribution

Categories	2025	2024	2023
ECONOMIC VALUE GENERATED	100%	100%	100%
DISTRIBUTED ECONOMIC VALUE	90%	92%	91%
Suppliers	65%	67%	67%
Staff	11%	10%	10%
Lenders	1%	1%	0%
Shareholders	11%	11%	11%
Public administration	2%	2%	3%
Community	0.0%	0.1%	0.0%
ECONOMIC VALUE RETAINED	10%	8%	8%

Approximately 2% of the economic value generated was distributed to public administration through income taxes and other tax-related contributions, supporting public expenditure and contributing to the overall development of the economy. CCBS also continued to support local communities through donations and sponsorships. In 2025, community investments amounted to ALL 1,961,945, supporting initiatives aligned with the Company’s social priorities. Economic value retained in 2025 amounted

to ALL 592,552,669, compared to ALL 488,143,044 in 2024, reflecting a 21% increase. This improvement is driven by stronger operational performance and efficient cost management, allowing a higher portion of generated value to be retained within the company for reinvestment in operations and long-term strategic priorities. All production, distribution, and commercial activities are concentrated in Albania, which is defined as the Company’s sole significant market of operation.



5.1.2 ALBANIAN MARKET OVERVIEW: 2024-2025

In 2024 and 2025, Albania's economy maintained its positive growth trajectory. In 2025, **GDP** grew by approximately **3.7%**, supported mainly by net exports, while domestic demand remained broadly stable and private investment showed a slight increase. **Tourism** continued to be an important driver of economic growth, contributing positively to economic performance while also increasing the country's exposure to external shocks and highlighting the need for further economic diversification.

Inflation averaged 2.2% in 2025, remaining below the Bank of Albania's target. Despite strong demand and wage growth, overall inflation remained contained, while core inflation remained somewhat higher. Favorable financing conditions, together with strong demand, supported rapid private-sector credit growth of 13.2% during the year.

The labor market also showed positive developments. **Unemployment declined to 8.1%** in 2025, despite relatively stable

employment levels, reflecting labor force contraction driven by emigration, population aging, and the ongoing shift of employment towards the services sector. Wage growth remained strong, reaching 10.2% year-on-year through the end of 2025. Sustained economic growth is estimated to have reduced the poverty rate by 1.6 percentage points, reaching 23.4% in 2025.

Within this context, CCBS maintained a stable level of youth representation among new hires. In 2024, 45 out of 111 new employees (approximately 41%) were under the age of 30. In 2025, 26 out of 62 new employees (approximately 42%) belonged to the same age group.

5.2 FINANCIAL PERFORMANCE

CCBS continues to assess climate-related risks and opportunities as part of its broader risk management and sustainability framework. These assessments focus on potential impacts on operational continuity, cost structure, regulatory compliance, and long-term business resilience.

During 2025, CCBS identified climate-related physical and transition risks. Physical risks include water scarcity and drought, which may reduce the availability of freshwater required for beverage production, as well as exposure to heatwaves and extreme weather events that could impact equipment performance, employee productivity, and logistics operations. Transition risks relate to the shift toward a low-carbon economy, including stricter regulations on water use, wastewater discharge and packaging, as well as requirements for more energy-efficient and lower-emission technologies.

These risks may affect CCBS's operational performance and financial stability. Limited water availability or stricter environmental regulations could increase operating costs and affect production continuity. Rising energy costs and climate-related requirements may also increase production and distribution expenses, while extreme weather conditions can impact operational efficiency, logistics performance, and workforce productivity.

CCBS also identifies opportunities arising from climate-related developments, including improved resource efficiency, reduced energy and water consumption, adoption of renewable energy, and development of more sustainable packaging solutions. These opportunities support cost optimization, operational efficiency, and long-term business resilience. Physical risks may require capital investments related to water efficiency systems and infrastructure designed to ensure sustainable resource management. Transition risks may result in higher compliance and reporting costs, increased input costs for energy and packaging materials, and additional investment needs for cleaner and more efficient technologies. On the opportunity side, climate-related initiatives are expected to generate financial benefits through operational cost savings and

potential revenue growth driven by sustainable products, improved efficiency, and stronger market positioning.

During 2025, CCBS identified financial impacts arising from its climate-related initiatives. The investment in the **photovoltaic panels system, completed in 2021, continued to generate benefits through reduced electricity costs**. For 2025, the estimated benefit amounted to approximately EUR 233,000, mainly driven by lower electricity production costs compared to energy purchase prices. Additional savings were achieved through the applicable local regulation allowing the netting of exchanged kWh with OST for electricity produced but not consumed, given that the Company does not currently have energy storage capacity.

As part of its transition towards a lower-carbon business model, CCBS continued the electrification of its vehicle fleet as part of its broader decarbonization strategy. The Company has entered into leasing agreements for both electric and internal combustion engine vehicles used in daily operations, mainly within the sales function. By the end of 2025, the number of **electric vehicles increased to 111**, supporting the reduction of greenhouse gas emissions associated with its operational activities. The transition resulted in additional costs of approximately EUR 123,000 compared to the use of internal combustion engine vehicles, mainly due to higher leasing fees and charging costs. These costs represent planned investments supporting the Company's long-term sustainability objectives and commitment to reducing carbon emissions year-on-year.

CCBS manages climate-related risks and opportunities through a combination of ongoing and newly CCBS manages climate-related risks through ongoing investments in energy efficiency, emissions reduction, and resource optimization. Existing investments in photovoltaic systems and electric vehicles continue to provide cost and environmental benefits in 2025. During 2025, the Company initiated additional investments including upgrades to water treatment infrastructure, a more energy-efficient bottling line, and implementation of ISO 50006. These initiatives will be completed in 2026 and further support

efficiency and regulatory compliance. The Company also follows a long-term Roadmap (2026–2033) covering renewable energy, efficiency improvements, and emissions reduction initiatives.

Costs include both OPEX and CAPEX under the Roadmap program. OPEX relates to ongoing operational initiatives, while CAPEX includes investments in renewable energy, energy-efficient equipment, electric fleet expansion, and packaging material improvements such as rPET transition. These investments are continuously monitored to ensure cost

5.3 COMMITMENT TO LOCAL COMMUNITIES

Coca-Cola Bottling Shqipëria (CCBS) recognizes that its role extends beyond economic contribution to include social and environmental impact in the **communities** where it operates. CCBS **prioritizes local community** development through **investments** and **partnerships** aimed at creating **long-term positive impact**, with a particular focus on inclusion, sustainability, awareness raising, and responsible business practices. The company's approach is guided by the principle of inclusion promoted by **The Coca-Cola Company**, ensuring that supported initiatives remain open, accessible, and beneficial to wider community groups rather than narrowly limited beneficiaries.

The company continues to support initiatives that contribute to stronger, more conscious, and inclusive communities. During 2025, CCBS maintained its **long-term collaboration with Special Olympics Albania**, supporting athlete participation, awareness raising, and stakeholder engagement activities aimed at promoting inclusion of individuals with intellectual disabilities. The company supported initiatives enabling Albanian athletes to participate in international competitions through financial support, uniforms, and broader awareness campaigns. CCBS also contributed to events bringing together institutions, donors, businesses, and community stakeholders to increase support

efficiency and alignment with long-term sustainability goals. 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.

opportunities for athletes and inclusive sports initiatives in Albania. The partnership with Special Olympics Albania builds upon several years of collaboration. In 2023, CCBS supported the participation of the Albanian delegation in the Special Olympics World Games held in Berlin, where athletes competed in swimming, athletics, basketball, and weightlifting, achieving significant results including gold, silver, and bronze medals. During 2024 and 2025, the company continued supporting local activities and participation in inclusive sporting events, including the **Tirana Marathon**, where Special Olympics athletes participated in the **“Special Fun Run”** category alongside thousands of local and international participants, promoting equal participation and breaking barriers for individuals with intellectual disabilities.

In addition to inclusive sports initiatives, CCBS continued supporting community focused organizations such as **SOS Children's Villages Albania** through product donations and support for activities benefiting vulnerable children and families.

To manage local community engagement effectively, CCBS applies a structured and strategic approach involving cooperation with educational institutions, municipalities, non-governmental organizations, sports organizations, and other relevant stakeholders throughout Albania. The company actively

engages with stakeholders to support sustainability initiatives, sponsorship legislation awareness, inclusion programs, and implementation of environmental responsibility frameworks. Stakeholder engagement continues to play an important role in shaping company actions and identifying community priorities.

As part of its Sustainability Roadmap, CCBS focused during 2025 on implementing **international standards** and **strengthening internal sustainability processes**. This included implementation of ISO standards such as ISO 50001 for energy management, improvement of internal operational procedures, energy monitoring practices, and staff capacity building. These actions form part of the company's broader strategy to improve operational sustainability and environmental performance throughout the supply chain. Internally, the company maintains a comprehensive **waste management system** involving segregation of waste streams such as plastic and glass and cooperation with certified contractors for proper waste treatment and disposal. Waste management practices are implemented not only within operational facilities but also within selected company-sponsored events to improve responsible waste handling. The company also continues supporting implementation of Albania's Extended Producer Responsibility (EPR) framework according to the ongoing implementation process by relevant authorities.

CCBS is committed, when opportunities arise, to communicating messages to consumers regarding proper waste disposal and environmental responsibility during sponsored public events and concerts. Through cooperation with event organizers and stakeholders, The company also recognizes the **Sustainability Report** itself as an important mechanism for generating **positive social and environmental impact**. The reporting process supports structured assessment of actual and potential impacts, promotes accountability and continuous improvement, and strengthens transparent communication with stakeholders. Through sustainability reporting and stakeholder dialogue, CCBS continues integrating lessons learned and evolving sustainability priorities into its strategic and operational approach. CCBS monitors its sustainability and community engagement performance through operational reviews, carbon footprint monitoring, implementation of ISO standards, stakeholder engagement activities, and

management oversight of supported initiatives. Performance is assessed through indicators such as participation in **community programs, partnerships established, environmental performance monitoring, and awareness** outcomes generated through supported initiatives and campaigns.

The company currently does not maintain formal KPIs specifically dedicated to sponsorships or local community programs. However, promoting inclusion, creating broad social impact, and contributing positively to environmental sustainability remain key qualitative objectives guiding the company's approach to community engagement and responsible business practices.

One of the key lessons learned by CCBS is the importance of continuous **stakeholder involvement**, especially engagement with **youth, educational institutions, local communities, and public institutions**, in ensuring the long-term success and sustainability of social and environmental initiatives. The company has also recognized the importance of aligning its actions with international sustainability standards and collaborative approaches involving both public and private stakeholders.

Key Highlights:

- **3 Years**
Long-Term Community Partnership
- **5+**
Stakeholder Groups Engaged
- **1**
International ISO Standard Implemented

5.4

SUPPLY CHAIN RESPONSIBILITY

The supply chain is a key driver of CCBS’s environmental, social, and economic impacts, primarily through resource consumption, logistics activities, and the sourcing of raw materials and packaging materials. The most significant environmental impact is related to Scope 3 emissions, mainly generated through transportation of goods across the supply chain. Longer-distance international sourcing increases transport intensity and overall environmental footprint. At the same time, positive impacts are increasingly visible through the shift toward regional sourcing, particularly within Southeast Europe, which reduces transport distances, improves delivery efficiency, and lowers emissions. Social impacts are mainly associated with working conditions, occupational health and safety, and varying levels of ESG maturity across suppliers, while continuous engagement supports gradual improvement over time.

CCBS is directly involved in these impacts through its procurement decisions and supplier relationships. Supplier location and sourcing strategy have a direct influence on logistics emissions and overall sustainability performance. In 2025, **CCBS continued strengthening its regional sourcing approach**, with an increased share of suppliers from Southeast Europe, including Serbia and neighboring countries. This has contributed to shorter transport routes, improved supply reliability, and reduced logistics-related environmental impacts. Procurement is therefore increasingly contributing to sustainability outcomes alongside cost and quality considerations.

CCBS applies The Coca-Cola Company **Supplier Guiding Principles** as the main framework for supplier management. These define mandatory environmental, social, ethical, and governance requirements for suppliers and form the basis for evaluation and approval. In 2025, ESG requirements were further extended beyond raw material suppliers to include logistics, services, and indirect categories, reinforcing a broader sustainability approach. CCBS also continues to promote sustainable packaging through increased use of recyclable materials and recycled content, supporting circular

economy objectives.

In 2025, CCBS introduced an automated **“Vendor Pre-Qualification” tool** to improve consistency and frequency of assessments. Supplier performance is classified under The Coca-Cola Company system (Green, Orange, Red), where Green indicates full compliance, Orange indicates partial compliance requiring corrective actions, and Red indicates non-compliance and significant gaps. Supplier audits are centrally managed by The Coca-Cola Company, while CCBS receives classification results, although detailed audit findings are not always fully accessible. During the year, supplier engagement was further strengthened through more frequent communication and follow-up, with increased focus on ESG data exchange and Scope 3 tracking.

Effectiveness is monitored through supplier evaluation results, audit classifications, and the quality and availability of ESG data across the supplier base. In 2025, a key challenge remains the limited ESG reporting capacity among local suppliers in Albania, where structured systems are still under development. International suppliers generally demonstrate higher ESG maturity. To address this, CCBS expanded supplier engagement and increased participation in ESG data collection, improving overall coverage and visibility.

Supplier engagement became more structured in 2025, with stronger focus on transparency and data quality. Feedback from suppliers highlighted ongoing challenges in ESG data collection, particularly among local suppliers. This has led to improved communication and closer coordination between procurement and sustainability functions. While ESG criteria are not yet the primary driver in supplier selection, their influence is gradually increasing as data quality improves. The long-term direction remains focused on building stronger supplier partnerships to support Scope 3 reduction and CCBS’s 2030 carbon neutrality ambition.

Local Suppliers

In 2025, CCBS allocated 28% of its total procurement expenditure to suppliers based in Albania, while the remaining share was

directed to international suppliers, mainly within Europe. This distribution reflects the continued reliance on imported raw materials, packaging materials, and specialized services that are not fully available locally or do not meet required technical and quality standards. In 2025, a notable portion of the procurement budget continues to be allocated to international suppliers, while local suppliers in Albania remain an important part of the supply base, particularly for services, auxiliary materials, and selected operational inputs. The highest expenditure remains concentrated in **Raw Materials and Services**, reflecting the continued importance of securing quality

inputs regardless of origin and ensuring uninterrupted production operations.

The company’s spending pattern has shifted across several key categories compared to the previous year. **Civil Works** and **Fixed Assets & Spare Parts** decreased significantly in 2025, as major investment projects related to production line expansions (**CAN and RGB**) were completed in 2024, reducing the need for further capital expenditure. Similarly, **Goods** (finished imported products) declined as internal production capacity increased, reducing reliance on externally sourced finished goods.

Geographical		2025		2024		2023
area where the supplier is located	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	No. of suppliers per Area	Value of total annual expenditure per area in LEK
Albania	473	1,297,998,927	447	1,536,729,055	466	1,655,688,229
Europe	117	3,322,838,314	126	3,484,938,944	110	3,029,650,740
Outside Europe	1	23,009	2	37,146	1	13,891,479
Total	591	4,620,860,250	575	5,021,705,145	577	4,699,230,449

Packaging Materials showed a slight increase, mainly driven by pallet procurement, while **Services** increased due to higher operational and logistics support needs across the business. **Health & Safety** costs decreased as 2024 included one-off investments in safety infrastructure and road signage that were not repeated in 2025. **Marketing Materials** also declined due to the absence of large one-off events and campaigns that took place in 2024. **IT services, laboratory costs, and transportation-related costs** remained stable overall, while logistics optimization continued to support more efficient distribution flows.

For CCBS, the term ‘local’ refers to suppliers that are based within Albania, where the company operates its primary business activities. In 2025, approximately **80% of the company’s suppliers were local**, compared to 78% in 2024. This indicates a continued 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,

Ireland and Serbia.

Significant locations of operation include the areas within Albania where CCBS carries out its main business activities, including production, distribution, and related operational services. Procurement is primarily aligned with these operational sites, where local sourcing is prioritized where possible. In 2025, CCBS continued to work predominantly with suppliers based in Albania in terms of supplier count, while also relying on international suppliers to meet specific requirements that cannot be fulfilled locally. These include materials and equipment sourced mainly from European countries, particularly for raw materials, packaging components, and specialized services needed to support production and operational continuity.

Suppliers that were screened using environmental and social criteria

As of 2025, **one new supplier was assessed according to social and environmental criteria**. The supplier relates to raw material procurement and was pre-selected and approved by TCCC. This represents a decrease

compared to 2024, when three new suppliers were assessed under the same criteria. The assessment was carried out in line with TCCC Supplier Guiding Principles and included the required audit under TCCC standards. The supplier completed the process with positive feedback and was classified as “**Green**”, indicating full compliance with environmental and social requirements and no corrective actions identified. Supplier evaluation continued to follow the Supplier Guiding Principles, a global requirement established by TCCC. During

2025, one supplier was assessed and audited for environmental and social impacts as part of the onboarding process, with results confirming compliance with the company’s sustainability and supplier standards.

During 2025, no suppliers were identified as having significant actual or potential negative environmental or social impacts, and no corrective actions or remediation measures were required.

New suppliers that were screened using social and environmental criteria			
Suppliers assessment	2025	2024	2023
New suppliers contracted in the year	185	151	149
of which assessed according to social criteria	1	3	-
of which assessed according to environmental criteria	1	3	-
% of suppliers assessed according to social criteria	1%	2%	0%
% of suppliers assessed according to environmental criteria	1%	2%	0%



APPENDIX

ENVIRONMENTAL DATA

Table 1.
Conversion factors - Energy consumption

Energy consumption conversion factors				
Source unit	Conversion unit	2025	2024	Source
1 Kwh	GJ	0.0036	0.0036	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 Sm3 of natural gas for heating/production	GJ	0.041	0.038	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 l of heating/production diesel fuel	GJ	0.038	0.038	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 l of LPG for heating/production	GJ	0.026	0.026	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 l of diesel fuel for industrial vehicles	GJ	0.038	0.039	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 l of gasoline for industrial vehicles	GJ	0.034	0.038	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 l of LPG for industrial vehicles	GJ	0.026	0.028	GHG Protocol 2025 (TCCC IFEU - IPPC)

Table 2.
Conversion factors – Car fleet

Car fleet conversion factors				
Source unit	Conversion unit	2025	2024	Source
1 l diesel fuel - car fleet	GJ	0.038	0.03802	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 l gasoline - car fleet	GJ	0.035	0.034507	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 l LPG - car fleet	GJ	0.026	0.02838	GHG Protocol 2025 (TCCC IFEU - IPPC)
1 kg of methane - car fleet	GJ	0.05	0.05	GHG Protocol 2025 (TCCC IFEU - IPPC)

ENVIRONMENTAL DATA

Table 3. Emission factors – Scope 1 and Scope 2

Emission factors				
Source unit	Conversion unit	TCCC 2025	TCCC 2024	Source
Location Based - 1 Kwh	tCO ₂	0.0000	0.0000	IEA (2025&2024), (TCCC database - IFEU)
Market Based - 1 Kwh	tCO ₂	0.0000	0.0000	IEA (2025&2024), (TCCC database - IFEU)
1 l of diesel	tCO ₂ e	0.0027	0.0027	IPCC 2006; IPCC 2021; National GHG Inventories; TCCC database-IFEU
1 l of automotive diesel fuel	tCO ₂ e	0.0027	0.0027	IPCC 2006 (Heating values); IPCC 2021; GHG Protocol Cross Sector Tools; CDP fuel data 2014
1 l of automotive gasoline	tCO ₂ e	0.0024	0.0024	IPCC 2006 (Heating values); IPCC 2021; GHG Protocol Cross Sector Tools; CDP fuel data 2014
1 l of automotive LPG	tCO ₂ e	0.0017	0.0017	IPCC 2006 (Heating values); IPCC 2021; GHG Protocol Cross Sector Tools; CDP fuel data 2014

Table 4. Emission factors – Refrigerant gas

Emission factors (refrigerant gas)				
Source unit	Conversion unit	TCCC 2025	TCCC 2024	Source
R-410a	tCO ₂ e	2.2555	2.2555	ASHRAE Standard 34 (TCCC database)
R-404a	tCO ₂ e	4.7280	4.7280	ASHRAE Standard 34 (TCCC database)
CO ₂	tCO ₂	0.0010	0.0010	IPPC 2021 (TCCC database)
HFC (R-134a)	tCO ₂ e	1.5300	1.5300	ASHRAE Standard 34 (TCCC database)
R-290	tCO ₂ e	0.0000	0.0000	ASHRAE Standard 34 (TCCC database)

HUMAN RESOURCE DATA

Table 5. Ratios of standard entry level wage by gender compared to local minimum wage.

New hires salary ratio						
New hires	2023		2024		2025	
	Men	Women	Men	Women	Men	Women
Local Minimum Wage	40,000	40,000	40,000	40,000	40,000	40,000
Salary of a new hire	54,000	54,000	55,020	55,020	55,800	55,800
Ratio						
Ratio of a new hire's salary to the local minimum wage	1.4	1.4	1.4	1.4	1.4	1.4

Table 6. Percentage of senior managers hired by the local community.

Senior management hired from the local community									
No. of people	2023			2024			2025		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Senior management	3	5	8	2	5	7	2	6	8
Senior management hired from the local community	2	5	7	1	5	6	1	6	7
Percentage of senior managers hired by the local community	67%	100%	88%	50%	100%	86%	50%	100%	88%

Table 7. Instances of Non-Compliance and Associated Penalties

Instances of Non-Compliance and Associated Penalties			
	2025	2024	2023
Number of instances and fines	11	21	11
Amount in Lek	374,571	312,513	3,485,422

METHODOLOGICAL NOTE

This report represents the third 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, 2025. It is aligned with the Company's Annual Report in terms of the reporting period. The Report will be 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, production facility and warehouses 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. Please refer to GRI Content index for 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 October 5th 2026 and published on the official website at: October 12th 2026.

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	Impacts	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 value chain (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

Material topics	Impacts	Type of impact	Impact description	GRI Standards reconciliation	CCBS's involvement
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)	
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 CONTENT INDEX

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 2: General Disclosures 2021	2-1 Organizational details	Page 12					
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	Page 106	GRI 2-2-b	Information unavailable/incomplete	GRI 2-2-b is not applicable, since the company does not perform consolidated financial statements;		
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	Page 106	GRI 2-2-c	Information unavailable/incomplete	GRI 2-2-c is not applicable, since the company does not consist of multiple entities		
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	Page 106					
GRI 2: General Disclosures 2021	2-4 Restatements of information	Page 106			GRI 302-1a The reported consumption of energy carriers for heating and production purposes-diesel has been restated from 7,011 GJ to 7,181 GJ. The restatement reflects the inclusion of invoices that were not captured in the original figures for the previous reporting period, resulting in an updated and more complete representation of diesel consumption. GRI 302-1a The reported car fleet consumption with diesel has been restated from 20,870 liters to 19,823 liters. The restatement reflects a correction to the previous year presentation which was on the basis of the quantity of diesel purchased during 2024 rather than the quantity consumed. GRI 302-1c The reported electricity purchased from the grid has been restated from 10,924 GJ to 11,231 GJ. The restatement reflects the inclusion of invoices from cars charged outside of CCBS that were not captured in the original figures for the previous reporting period, resulting in an updated and more complete representation of electricity purchased from the grid.		

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 2: General Disclosures 2021	2-5 External assurance	Page 106					
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	Page 12-13	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.	The company describes its activities, products, suppliers, logistic partners, distributors and upstream/ downstream value chain.	
GRI 2: General Disclosures 2021	2-7 Employees	Page 77					
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	Page 77					
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Page 14-15					
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Page 14-15					
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Page 14-15					
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Page 14-15					
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	Page 14-15					
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Page 16-17					

GRI CONTENT INDEX

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	Page 16					
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Page 16-17					
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Page 14-17					
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	Page 14-17					
GRI 2: General Disclosures 2021	2-19 Remuneration policies	Page 82					
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	Page 82					
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	N/A	GRI 2-21	Information unavailable/incomplete	GRI 2-21 is not applicable, as the highest-paid individual has additional benefits incorporated in its compensation. Consequently, the remuneration ratios and year-on-year percentage increase comparisons required by this disclosure would not provide a meaningful or representative assessment of the organization's remuneration practices or trends.		
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	Page 12-17					
GRI 2: General Disclosures 2021	2-23 Policy commitments	Page 40					
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	Page 40					
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	Page 40					
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	Page 38-39					
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Page 36-37					
GRI 2: General Disclosures 2021	2-28 Membership associations	Page 16-17					
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Page 38-39					
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	Page 18-19, 78-81					
Material topics							
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 50-51					

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 3: Material Topics 2021	3-2 List of material topics	Page 108-109					
Economic performance							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 94-97					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 94-97					
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	Page 44-49					
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	Page 97-98					
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	Page 97-98					
Market presence							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 78-79, 82					
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	Page 94, 105					
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	Page 94, 105					
Procurement practices							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 100-101					
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	Page 100-101					
Anti-corruption							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 36-37					
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 36-37					
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Page 36-37					
GRI 205: Anti-corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Page 36-37					
Anti-competitive behavior							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 38-39					

GRI CONTENT INDEX

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Page 38-39					
Materials							
GRI 3: Material Topics	3-3 Management of material topics	Page 70-73					
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Page 70-73					
GRI 301: Materials 2016	301-2 Recycled input materials used	Page 70-73					
GRI 301: Materials 2016	301-3 Reclaimed products and their packaging materials	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.		
Energy							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 58-61					
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 55-57					
GRI 302: Energy 2016	302-2 Energy consumption outside of the organization	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 302: Energy 2016	302-3 Energy intensity	Page 57-59					
GRI 302: Energy 2016	302-4 Reduction of energy consumption	Page 44-47, 61-62	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 CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	Page 44-47, 60-61	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.		
Water and effluents							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 54-57					
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 63					
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	Page 64					
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Page 64					
GRI 303: Water and Effluents 2018	303-4 Water discharge	Page 65					
GRI 303: Water and Effluents 2018	303-5 Water consumption	Page 65					
Emissions							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 58-61					
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 59-60			The calculation is based on input consumption data multiplied by the corresponding emission factors provided by the IFEU TCC Global EF Database (2024-2025). The emission factors can be found in the Appendices section, Table 3		
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Page 60-61			The calculation is based on input consumption data multiplied by the corresponding emission factors provided by the IFEU TCC Global EF Database (2024-2025). The emission factors can be found in the Appendices section, Table 3.		
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	N/A	all requirements		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 CONTENT INDEX

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 305: Emissions 2016	305-4 GHG emissions intensity	Page 57-58					
GRI 305: Emissions 2016	305-5 Reduction of 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 the upcoming reports, when the data will be available.		
GRI 305: Emissions 2016	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.		
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	N/A	all requirements	Information	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 66-67					
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Page 66-70					
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Page 66-70					
GRI 306: Waste 2020	306-3 Waste generated	Page 69					
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Page 68					
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Page 68					
Supplier environmental assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 100-105					

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 100-105					
GRI 308: Supplier Environmental Assessment 2016	308-2 Negative environmental impacts in the supply chain and actions taken	Page 100-105					
Employment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 78-85					
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 78-81					
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 79					
GRI 401: Employment 2016	401-3 Parental leave	Page 79					
Labor/management relations							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 78-81					
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	N/A					
Occupational health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 83-86					
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Page 83-86					
	403-2 Hazard identification, risk assessment, and incident investigation	Page 83-86					
	403-3 Occupational health services	Page 83-86					
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 83-86					
	403-5 Worker training on occupational health and safety	Page 83-86					
	403-6 Promotion of worker health	Page 83-86					
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 83-86					
	403-8 Workers covered by an occupational health and safety management system	Page 83-86					

GRI CONTENT INDEX

GRI CONTENT INDEX							
GRI Standards	GRI Disclosure	Location	Requirements omitted	Reason	Explanation	N. ref. GRI industry	External assurance
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Page 86					
	403-10 Work-related ill health	Page 86					
Training and education							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 77-79					
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 80-81					
	404-2 Programs for upgrading employee skills and transition assistance programs	Page 81					
	404-3 Percentage of employees receiving regular performance and career development reviews	Page 80-81					
Diversity and equal opportunity							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 87-89					
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Pages 87-89					
	405-2 Ratio of basic salary and remuneration of women to men	Page 87-89					
Non-discrimination							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 87-89					
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 89					
Local communities							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 98-99					
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Pages 98-99					
	413-2 Operations with significant actual and potential negative impacts on local communities	Pages 98-99					
Supplier social assessment							
GRI 3: Material Topics 2021	3-3 Management of material topics	Pages 100-105					
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 102					
	414-2 Negative social impacts in the supply chain and actions taken	Page 102-103					
Customer health and safety							
GRI 3: Material Topics 2021	3-3 Management of material topics	Page 22					
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 32-33					
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 33					



Shape the future with confidence

Ernst & Young Audit OOD Polygraphia Office Center 47A, Tsarigradsko Shose Blvd., floor 4 1124 Sofia, Bulgaria	Tel: +359 2 81 77 100 Fax: +359 2 81 77 111 ey.com
--	--

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 2025 Sustainability Report (the “Report”). The Disclosures listed below are covering the period from January 1, 2025 to December 31, 2025:

- 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.

A member firm of Ernst & Young Global Limited

Ernst & Young Audit OOD
with seat and address of management in Sofia
Polygraphia Office Center,
47A, Tsarigradsko Shose Blvd., floor 4
UIC: 130972874, VAT # BG130972874
BGN IBAN: BG48 UNCR 7000 1520 6686 91
BIC: UNCRBGSF with Unicredit Bulbank AD

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 August 19, 2026. 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.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Subject Matter and related information, and applying analytical and other appropriate procedures.

Our procedures included:

1. Performing interviews with certain CCBS managers to understand the current status of sustainability activities and processes for the reporting period.
2. Interviewing specialists responsible for managing, collecting and reviewing sustainability data reported for internal and public reporting purposes, linked to the GRI disclosures under the scope of our assurance engagement.
3. Checking the Report for the appropriate transposition and presentation of the sustainability data linked to the GRI disclosures under the scope of our assurance engagement.
4. Reading information or explanations received from CCBS personnel responsible for sustainability reporting and consider relationships and consistency with key data, statements and assertions regarding the GRI disclosures under the scope of our assurance engagement.
5. Seeking Company's management representation on key assertions.

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.

Restricted use

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.

Sofia, 12 October 2026

For and on behalf of
Ernst & Young Audit OOD

Daniela
Dechkova
Petkova

Digitally signed by Daniela Dechkova
Petkova
DN: cn=Daniela Dechkova Petkova,
c=BG, o=ERNST and YOUNG AUDIT
OOD,
email=zhivka.tsoneva@bg.ey.com
Date: 2026.10.12 18:10:46 +03'00'

Daniela Petkova
Partner in charge

LIST OF ABBREVIATIONS

- **BOD** – Board of Directors
- **BP** – Business Planning
- **CCBS** – Coca-Cola Bottling Shqipëria Shpk
- **CDE** – Cold Drink Equipment
- **CO₂** – Carbon Dioxide
- **ESG** – Environmental, Social and Governance
- **GHG** – Greenhouse Gas
- **GM** – General Manager
- **GRI** – Global Reporting Initiative
- **GWP** – Global Warming Potential
- **HFC** – Hydrofluorocarbons
- **IMCR** – Incident Management and Crisis Resolution
- **KORE** – Key Operational Requirements for Excellence
- **PPE** – Personal Protective Equipment
- **RGB** – Returnable Glass Bottle
- **rPET** – PET from recycled/renewable sources
- **S.I.BE.G** – Societa Imbottigliamento Bevande Gassate
- **TCCEC** – The Coca-Cola Export Corporation



COCA-COLA BOTTLING SHQIPËRIA
RRUGA KOMBËTARE TIRANË-DURRËS, KM 5, KASHAR, TIRANA.
INFO@COCACOLA.AL / +35545606060