



## COCA-COLA EUROPEAN PARTNERS POLICYHUB

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## 1. INTRODUCTION (LETTER FROM CCEP CEO)

We delight our customers and consumers with great beverages and great service, with our great people. We aim to be a force for good in our communities. We operate in different countries with different local laws, regulations, cultures and traditions, but we have common standards and run our business in a law-abiding, ethical and practical way everywhere.

This manual sets out our policies and where you can find guidance and more details. These policies and practices apply to all of us in Coca-Cola European Partners plc (CCEP plc) and all of its consolidated subsidiaries (together **CCEP**, or the **Group**).

Our growth and long-term sustainable success will only come with consistently high standards of corporate governance. Please take time to read this manual. We should be proud to work at CCEP, proud of what we achieve together and proud of how we do it.

Damian Gammell  
Chief Executive Officer

## 2. HOW WE DO BUSINESS – OUR STRATEGY AND BUSINESS BEHAVIOURS

Over 300 million people can enjoy our drinks in Western Europe, including some of the world's leading brands, such as Coca-Cola, Diet Coke, Coca-Cola Zero Sugar, Fanta and Sprite. We also sell a growing range of water such as GLACÉAU Smartwater, juices and juice products such as ViOBiO, sports and energy drinks and ready-to-drink teas and coffees such as Fuze Tea, Honest Tea and Honest Coffee. We operate in Andorra, Belgium, France, Germany, Great Britain, Iceland, Luxembourg, Monaco, the Netherlands, Norway, Portugal, Spain and Sweden, with further office in Bulgaria.

Our aim is **to delight customers and consumers with great beverages and service, creating shared and sustainable value**. As a growth company, CCEP has defined a strategy and ways of working that will enable it to be a total beverage company, a leading consumer goods company and the world's most valuable Coca-Cola bottler.

### a. Business Strategies

CCEP has defined five **Strategic Growth Imperatives** to drive growth and value. These are:

- Top Line Revenue Growth
- Customer and Execution-centric Business
- Future Competitiveness
- Sustainability and Stakeholder Equity
- Culture and Capability

### b. Ways of Working

It all starts with people and behaviour – and this leads to growth. The following five ways of working will deliver our strategy.

- Focus on Customers and Frontline
- Listening and Caring
- Passion for Growth
- Empowered to Win together
- Execute with Speed and Agility

### c. The Foundations of our Business

Our business is based on the following foundations:

- Customer-centric operating model
- Entrepreneurial culture
- Sustainability leadership
- Digital excellence
- Relationship with The Coca-Cola Company (TCCC)

CCEP has created policies, procedures and policy guidance to support our purpose, strategy and ways of working.

### 3. OVERRIDING PRINCIPLES

Our policies aim is to help everyone in CCEP to:

- manage risks
- support compliance with the law
- do the right thing for the business, for each other, for our communities and for the environment

The policies in this document are all subject to and must be read with:

- **Code of Conduct** – This Code sets out the how we work at CCEP
- **Chart of Authority** – This approval matrix defines the internal approval requirements needed for various transactions. The Chart of Authority applies to **CCEP** and the **Group**

Policies in CCEP are either **CCEP-wide Policies** or **CCEP-specific Policies**.

- **CCEP Policies** – Policies which apply to the whole of CCEP, to all functions and in all countries we operate, as a group wide Policy.
- **CCEP specific Policies** – Policies which apply to only one or some countries of or functions in CCEP.

In this manual we set out the **CCEP Policies** and their general purpose. On the policy page you can also find guidelines and other resources. Additional CCEP specific policies for particular countries can be found on each country's intranet.

New policies should be created following the **Policy Guidance**. This sets the standards to be followed for all Policies and their related processes and guidelines.

Some policies are supported by a specific training. The corresponding guidance will provide more information about mandatory trainings. Complete all related trainings to fully understand the content of a policy.

Non-compliance with our policies and policy guidance could lead to disciplinary action up to and including instant dismissal where appropriate.

#### a. Code of Conduct

Our Code of Conduct has been created to help guide us in our success. In line with our company purpose and behaviours, Our Code should influence every business decision we make, every transaction we undertake, and every conversation we have internally and externally.

Helping to grow our business means taking responsibility and making daily decisions in the right way. Part of what makes CCEP a great place to work is our Code of Conduct. This Code sets out the business principles that we need to understand while working for CCEP. It also gives more information about where to find help. Taking the right actions will ensure an inclusive and safe workplace for us all, making CCEP a great company to work for and to work with.

Our Code helps us to achieve our objectives in the right way and maintain our strong reputation.

This means that all of us:

- Act with integrity in everything we do
- Make the right decisions for the long-term sustainability of our business
- Consider the appearance of our actions
- Listen, seek to understand, and take accountability for our decisions
- Seek guidance when we are uncertain about a situation or need advice

Those of us in management positions are trusted with additional responsibilities:

- Promoting our vision, purpose, and way of working
- Leading by example and serving as role models
- Creating an open environment that encourages others to raise concerns without fear of retaliation
- Helping resolve any questions or concerns
- Ensuring that retaliation does not occur against those that ask questions or raise concerns

We have embedded our Code of Conduct as an essential and fundamental part of our culture. Employee training is provided and will be refreshed on a regular basis. Furthermore we ensure the Code of Conduct is available on our internal local intranets and is published on our external webpage.

**Responsible Owner:**

Chief Compliance Officer

## **b. Chart of Authority**

**The Chart of Authority (COA)** defines the internal approval requirements for various transactions and agreements, and applies to CCEP plc and all of its consolidated subsidiaries. The purpose of the COA is to (1) define decision-making approval requirements, (2) ensure adherence to applicable laws and regulations, and (3) ensure all relevant parties are notified of transactions impacting their area of responsibility. CCEP maintains two types of COAs: Global and Local.

The Local Chart of Authority defines approval requirements for transactions authorised at Business Unit level.

Each Business Unit must establish and comply with their own Local Chart of Authority that defines who is authorised to approve transactions not governed by the Global Chart of Authority or delegated by the Global Chart of Authority to the Business Units, including routine, day-to-day transactions, spending limits and approvals by position.

For transactions specifically covered by the Global Chart of Authority, the Local Chart of Authority may require additional approvals, but cannot grant approval authority that contradicts the Global Chart of Authority. The Global Chart of Authority takes precedence over all Local Charts of Authority.

**Responsible Owner:**

Chief Compliance Officer

## 4. CCEP POLICIES

### A. OUR PEOPLE AND COMPANY

- **Anti-Harassment Policy**

**Description:**

This Policy describes the standards, criteria and responsibilities relating to bullying and harassment in the workplace

**Key Points:**

- To drive an inclusive and passionate culture we embrace diversity. Diversity is all the unique visible and invisible characteristics that make us who we are. Examples of these are gender, gender identity, race, colour, religion, ethnicity, cultural heritage, age, social background, mental or physical ability or disability, national origin, or sexual orientation.
- We create an environment that harnesses the individual and collective potential of our people by fostering inclusion, collaboration, and connections. All forms of harassment, direct or indirect discrimination and bullying are prohibited.
- Harassment may come in the form of physical actions, visual displays, or verbal remarks.
- All employees have a responsibility to ensure a safe and harassment free work environment in CCEP.
- Managers have additional responsibilities to ensure that this policy is communicated to their teams and should take appropriate actions with the support of the Code Resources (Code of Conduct) in case if harassment or bullying occurs in their team. All managers should consider and promote the inclusion and mental wellbeing of all their team members.
- Any person aware of conduct that may violate this Policy should immediately report it through the Code Resources.

**Responsible Owner:**

Vice President Labour Relations, Employment Practices and Workplace Rights

## **Health, Safety and Mental Wellbeing Policy**

### **Description:**

At CCEP we believe all injuries are preventable and that no task is so important that it can't be done safely. This underpins our belief that everyone has the right to go home safely, and together we make it happen. The physical and mental health, safety and wellbeing of all those who work for and with us is paramount. Everyone in CCEP is responsible for fostering a culture in which people recognise and respect the physical and mental wellbeing of their colleagues.

### **Key points:**

All CCEP employees must keep themselves, their colleagues and others safe by using their common sense, following the relevant policies, procedures and process that are in place to mitigate foreseeable risk at all times.

- If anyone becomes aware of any activity, situation or behaviour that could compromise the physical or mental wellbeing of another person they should take action immediately and ensure that the person concerned and others involved are aware and harm avoided and must report it to a member of the CCEP management team immediately.
- Managers have a particular responsibility to ensure that workplaces, processes and equipment are kept safe, that they consider the physical and mental wellbeing of their teams as paramount and that they encourage and demonstrate by their behaviour that health, safety and wellbeing come first above all other considerations.

In CCEP we encourage behaviours which will lead to good mental health:

- We communicate clear expectations and role descriptions and provide constructive and appreciative feedback.
- Managers have to ensure that the amount of work enable employees to do their best and is not overwhelming or under demanding.
- We offer flexible working where possible. We respect the right of employees where appropriate to work or to be disconnected outside of their regular working hours.

### **Responsible Owner:**

Vice President Quality, Environment, Health & Safety

- **Business Continuity Management Policy**

**Description:**

This Policy sets out a clear and consistent approach to Business Continuity Management (BCM) that is aligned to the international standard, ISO 22301.

Business Continuity helps to ensure key CCEP processes, products, services and suppliers are identified and protected to a defined level and have adequate planning in place to recover these in the event of business interruption and / or incidents.

This Policy shall apply to all CCEP employees, business units, sites and interactions with third parties upon whom CCEP is dependent.

**Key Points:**

CCEP's BCM Systems (BCMS) shall apply the "Plan, Do, Check, Act" (PDCA) model to planning, establishing, implementing, operating, monitoring, reviewing, maintaining and continually improving the effectiveness of an organization's BCMS.

Business Continuity Management Objectives;

- All employees should seek to prevent incidents from occurring through planning and preparing for events that may cause business interruption.
- All employees should continuously monitor for, detect and report incidents using the Incident Management and Crisis Response (IMCR) process.
- All employees should support in recovering from incidents, ensuring business operations are restored to acceptable, defined levels.
- All employees should strive to improve business processes as a result of incidents suffered.

For questions related to this Policy or Business Continuity, contact the central BCM Team.

If you wish to raise an incident please use the IMCR process or refer to the Incident Management Team (IMT).

Non-compliance to this policy exposes CCEP to additional levels of risk and may result in corrective action.

- **Business on the internet Policy**

**Description:**

The Business on the Internet Policy describes the standards, criteria and responsibilities relating to “Business on the Internet”. It defines the Company’s objectives for using Cloud and Web based services for business purposes, against the risks of Confidentiality, Integrity & Availability and the risk of non-compliance with applicable regulations. It defines the required measures and controls which need to be observed before implementing or using any internet based services.

**Key Points:**

- Minimum requirements: before the implementation of any new internet based computing service for CCEP, the requestor must ensure the service is registered by BPT; the service is fit for the purpose and designed to support; an information security assessment has been performed by information security; the use of the service is approved by the business owner and by BPT; required technical measures must be in place; the use of the service is supported by a contract.
- Before any implementation of a new internet based computing service for CCEP, the information Security team must complete an Information Security Assessment to ensure the Group’s information and data will be adequately protected.
- In alignment with the classification of the processed data, appropriate technical measures must be implemented to protect CCEP business data.
- Access from internet to any CCEP application shall be granted to every CCEP enrolled device.
- Each use of CCEP internet based computing services should be supported by a contract, which covers all clauses that apply to standard external supplier contracts and include special provisions related to the use of internet based services.
- BPT must be involved in any changes of CCEP internet based services.
- The provider of internet based services is required to comply with the CCEP Information Security Incident Response Standard.
- Depending on the criticality and classification of the CCEP business data which is processed in the internet based service, sufficient measures must be implemented to ensure the availability of the data.
- CCEP personal cloud services accounts may not be used for the storage, manipulation or exchange of Group-related communications or Group-owned data.

**Responsible Owner:**

Chief Information Security Officer

- **Conflicts of Interest Policy**

**Description:**

This policy gives guidance on avoiding Conflicts of Interest.

**Key Points:**

CCEP employees must never

- use their position with CCEP for personal gain beyond their agreed remuneration.
- allow conflicts of interest to limit their ability to perform their work objectively
- get involved in a situation where there was an expectation or appearance of bias.

If there is a risk of a conflict of interest it must be declared at once to the employee's line manager or to Legal and records of disclosure kept. Any personal activities outside work which might or might be perceived to have an impact on CCEP including:

- personal activities, outside interests and relationships affecting the interests of CCEP
- having side activities of a commercial and non-commercial nature

The Conflicts of Interest guidance provides further information and approval procedures and covers:

- objectivity and transparency
- side activities
- mandatory annual declarations
- conflict of interest
- sponsoring and charity

**Responsible Owner:**

Chief Compliance Officer

- **Data Privacy Policy**

**Description:**

CCEP and all those we work with, will ensure all personal data is kept safe and processed in a responsible manner in accordance with the law. We will implement privacy-by-design into our processes.

Data Privacy is a core value of our European society and is protected by laws. It affects CCEP in daily life where ever and whenever we process information relating to identified or identifiable individuals. The Data Privacy Policy describes and sets the principles for CCEP to act in a responsible and transparent way to ensure all personal data entrusted to CCEP is protected and processed in a fair and lawful manner. The Privacy Policy Guidance describes CCEP's comprehensive Privacy Programme and further translates the principles into a structured framework of controls.

**Key Points:**

- Personal data will be processed lawfully, fairly and in a transparent manner.
- Personal data will be collected for specified, legitimate purposes and will not be processed further in ways that would be incompatible with those purposes.
- Personal data will be adequate, relevant and limited to the purposes for which it is collected or processed. It will be kept only as long as it is necessary for the purposes for which it was collected and processed.
- CCEP will respect and facilitate the exercise of applicable individual rights regarding the processing of their personal data.
- Appropriate technical and organizational measures will be taken to prevent accidental or unlawful destruction, loss, alteration, unauthorized disclosure of, or access to personal data transmitted, stored or otherwise processed. In case of any violation and /or accidental personal data breach, CCEP will take appropriate steps to end the violation/contain the breach and cooperate with the competent authorities and inform the data subjects where legally required.

**Responsible Owner:**

Chief Data Protection Officer

- **Policy on the control and disclosure of inside information**

**Description:**

This policy applies to all directors and employees of **CCEP** and the **Group**. CCEP's policy is to comply with all its obligations regarding disclosure of inside information under the rules and laws that apply to it as a result of its listings on the Amsterdam, London, New York and the Barcelona, Bilbao, Madrid and Valencia stock exchanges. This document sets out the key requirements and standards in the Group to ensure compliance.

- Inside information is information about a company or its securities which is not publicly available, which is likely to have a non-trivial effect on the price of such securities and which an investor would be likely to use as part of the basis of his or her investment decision.
- If you become aware of any information which might be inside information you must notify the Company Secretary at once. Include sufficient information to enable the significance of the matter and any associated disclosure requirements to be determined. Intermediate steps in a protracted process may be inside information.
- The Company Secretary will convene the Disclosure Committee whose duty is to decide on whether information is inside information and what disclosure is required and will also approve and authorise any required disclosure.
- If you become aware of press speculation or market rumour relating to Group matters not in the public domain you should notify the Company Secretary without delay, for onward notification to the Disclosure Committee. The Disclosure Committee must assess whether that speculation or rumour has given rise to a disclosure obligation.
- You must not make any public disclosure of information without the appropriate authority to do so.
- Until such time that inside information is made public, any suspected or confirmed breach of security/confidentiality should be reported immediately to the Chief Financial Officer (CFO) or the Company Secretary.
- The Company Secretary and the CFO will deal with queries about inside information which arise in the normal course of business, and they will refer any potential instances of inside information to the Disclosure Committee.
- The Disclosure Committee will be consulted if selective disclosure of inside information may be required. The Disclosure Committee will consider whether selective disclosure may be permitted and whether it is likely to impact on the treatment of inside information.
- The Company Secretary is responsible for keeping the records and following the required processes in relation to the control and disclosure of inside information.
- An employee who deviates from, or fails to comply with, this policy may face disciplinary action. Non-compliance may also amount to a civil or criminal offence.

**Responsible Owner:**

Vice President Legal - Corporate and Deputy Company Secretary

- **Policy on Financial and Economic Sanctions**

**Description:**

The Policy on Financial and Economic Sanctions is intended to ensure that CCEP, its directors and employees, and anyone doing business on its behalf, complies with all applicable laws and regulations wherever we operate, in respect of any and all applicable national and international financial and economic sanctions. The Policy establishes a set of high-level principles and procedures to achieve this purpose.

**Key Points:**

It is CCEP's policy to (and to ensure that each of its subsidiaries will):

- comply with the requirements of all laws imposing sanctions and export controls to the extent applicable;
- avoid entering into transactions the object or effect of which is to circumvent the sanctions of any of the jurisdictions in which CCEP is based or does business
- avoid participating in any transaction that would expose any member of the Group or its suppliers to any material liabilities under or in connection with sanctions;
- provide appropriate training as necessary so as to ensure (i) the Group's continued compliance with sanctions; and (ii) that the requirements of Policy are met;
- act in compliance with all of the terms and conditions in any contracts that any member of the Group enters into including, in particular, those arising from any relevant financing agreements; and
- not knowingly engage in any trade, business or other activity with any person that, at the time of such trade, business or other activity, is a sanctions target.
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The guidance also sets out further details on Procedures, Reporting and Investigating Incidents and Breaches of the Policy.

**Responsible Owner:**

Vice President Legal - Corporate and Deputy Company Secretary

- **CCEP Groupwide Dealing Policy**

**Description:**

The purpose of this policy is to ensure that employees do not misuse, or place themselves under suspicion of misusing, information about the CCEP Group that they have and is not public.

**Key Points:**

- Employees must not disclose any confidential information about the Group (including any inside information) except where they are required to do so as part of their employment or duties. They should not share the Group's confidential information with family, friends or business acquaintances.
- Employees must not deal in any securities of the Group if they are in possession of inside information about the Group. They must also not recommend or encourage someone else to deal in the Group's securities at that time – even if they will not profit from such dealing.
- 
- Employees may, from time to time, be given access to inside information about another company (for example, one of the Group's customers or suppliers). They must not deal in the securities of any company when they have inside information about it.
- Some employees will also be subject to the Group's Dealing Code. Employees will be told if they are required to comply with the Dealing Code as well as the Group wide Dealing Policy.
- Failure to comply may result in internal disciplinary action. It may also mean a civil and/or criminal offence has been committed.
- Any questions should be directed to the Company Secretary or local Head of Legal.

**Responsible Owner:**

Vice President Legal - Corporate and Deputy Company Secretary

- **IT acceptable use Policy**

**Description:**

The IT Acceptable Use Policy describes the proper use and expected behaviours of individuals relating to the protection of CCEP owned and/or utilized IT systems, applications, data & equipment.

**Key Points:**

- All IT Resources and any Company information or messages stored, created, sent, or received using them, are the property of the Company.
- It is each user's responsibility and obligation to ensure that IT Resources are used properly and securely
- CCEP will provide all the IT resources required to perform each employee's role, which are intended for Company business purposes only.
- CCEP IT resources must be protected from unauthorized access and disclosure. Access is controlled by the use of unique personal Users IDs and passwords.

**Responsible Owner:**

Chief Information Security Officer

- **Policy Guidance**

**Description:**

This Guidance describes how you should create Policies and Procedures which are intended to apply to the whole of CCEP and/or (as decided by a group-wide Policy Owner) locally. The development and implementation of effective policies is a key tool to manage risks. This ensures accountability and enforces compliance in our daily operations. Without a consistent structure and process for policy development and policy governance CCEP cannot ensure effective implementation of policies and procedures within its BUs. Policies help building a workplace where everyone feels proud of CCEP and our job.

**Key Points:**

- Policy owners must use actual policy standard for the creation and implementation of any policy.
- Creation or modifications of policies must be approved depending on the scope of the policy (CCEP specific or group-wide risk).
- Policy owners must ensure employees have access to approved policies and are informed accordingly.

**Responsible Owner:**

Vice President Labour Relations, Employment practices & Workplace Rights

- **Speak up Policy**

**Description:**

The Policy is to describe the criteria and responsibilities relating to raising concerns about suspected misconduct using the Speak Up channels related to CCEP's Code of Conduct. The related Guidance sets out when and how to use CCEP's Speak Up Channels, who can use these channels and what happens if a report is made through CCEP's Speak Up Channels. Operating in accordance with our Code of Conduct and related CCEP Policies, helps maintain the reputation of CCEP and the continued success of our business. Those breaking our Code could violate applicable laws and legislation and risk (large) penalties, fines and in some situations even imprisonment.

**Key Points:**

Any employee who wishes to raise concerns about wrongdoing at CCEP can do so in a number of different ways, including through our dedicated Speak-up Channels. When we voice concerns, CCEP will promptly and appropriately conduct an investigation. Retaliation against anyone for making a genuine report, including cooperation in an investigation, is prohibited.

**Responsible Owner:**

Chief Compliance Officer

- **Travel Policy**

**Description:**

The Travel Policy provides the standards, criteria and responsibilities relating to business travel within CCEP. The principles of the policy take into consideration the safety and security of our employees, as well as ensuring employees to manage costs, when travelling for business. The Policy shall apply in all CCEP territories as a group-wide Policy. Any country specific exceptions are clearly indicated if appropriate.

**Key Points:**

- Employees should always keep themselves and others safe when travelling.
- Before travelling, employees should consider alternatives to travel such as telepresence or online audio/video conferencing. If travel is needed, employees should aim to arrange meetings in the location that minimises both the number of people travelling and the overall travel and meeting costs for CCEP.
- Employees should treat CCEP's company money as if it were their own by managing expenses cost efficiently as possible, in line with the policy.
- Employees must book all travel via the Travel Management Company (TMC) and not directly with airlines, hotels or other providers except where absolutely necessary in an emergency.
- Employees should book travel via the online booking tool (where available).
- Whether expenses are incurred on a company credit card or using employee's own funds, employees should claim reimbursement promptly, no later than 30 days from incurring in the expense.
- Employees must not use Company credit cards for personal use.
- Any refund an employee receives in relation to company funded business travel must be used for future business travel expenses via the TMC. Employees should not benefit from these refunds personally.
- Employees are free to participate in loyalty (frequent traveller programmes), but they should never let points influence travel decisions or lead them to pick more expensive travel options

**Responsible Owner:**

Director Executive Rewards

## **B) CUSTOMERS, SUPPLIERS AND FRANCHISORS**

- **Buying Policy**

**Description:**

The Buying Policy sets out the processes which employees must follow when purchasing goods and services. CCEP's Buying Policy is in place to protect the company's employees, suppliers and customers and to ensure that CCEP receives the optimal value when purchasing goods and services. Adherence to this policy is critical to the success of our company and compliance with the processes and practices contained within this policy will be monitored and reported via management review in accordance with the Business Code of Conduct

**Key Points:**

All CCEP employees should:

- Follow the Buying policy guidance
- Understand their role and responsibility in the buying processes
- 
- Work with the Buying group to:
  - Make sure we receive the best overall value proposition for CCEP from our suppliers.
  - Be protected by terms and conditions negotiated with suppliers.
  - Ensure efficient and effective management of the end to end Source to Pay (StP) process.

**Responsible Owner:**

Vice President Procurement

- **Commercial Policy**

**Description:**

The Commercial Policy provides the CCEP approach to unlock growth through our Key Account and Wholesale customers, and guidelines for structuring our investments. Our top 20 customers account for over 30% of our net revenue, and even more of our projected growth. Our customer landscape and route to market is experiencing major shifts: the suppliers that win, will be those that best evolve their approach. A significant growth opportunity has been defined, based on value market share growth in these customers.

**Key Points:**

CCEP employees should follow the Commercial Policy guidance for all commercial contracts:

These:

- Align our Strategic Imperatives to our commercial planning process.
- Fully leverage the joint value we create with customers.
- Enabling us to be the best at execution, across functions.
- Terms and discounts principles clearly identified and linked to channel segmentation.
- Clear guidance on what to do and what to avoid when defining trade terms and discounts.
- Describe different types of discounts and when to apply them in a trade terms agreement.

**Responsible Owner:**

Vice President Commercial Development

- **Competition**

**Description:**

Competition Law in European and in all our territories aims at ensuring businesses do not behave anti-competitively and create a fair playing field for businesses.

**Key Points:**

- CCEP and its employees will compete fairly and in accordance with the law at all times.
- If another employee, customer or other person appears to be acting in breach of competition law or is suggesting CCEP or any of its employees, customers or suppliers should do something that might breach competition law, this must be reported immediately to the Chief Compliance Officer or other CCEP legal representative.

All employees should follow the European Competition Law Handbook which explains how to operate within the boundaries of competition law, gives the framework to maximise commercial opportunities within the law and sets out how to detect and deal with anticompetitive conduct.

**Responsible Owner:**

Chief Compliance Officer

- **Gifts, Entertainment and Anti-bribery Policy**

**Description:**

All forms of bribery and corruption in both the public and private sector are forbidden. Remember that bribery and corruption is a criminal offence that can have far-reaching consequences for all those involved.

**Key Points:**

- CCEP employees must never offer, promise, give, request, or agree to receive or accept a bribe or what could be perceived as a bribe, directly or indirectly through a third party
- Be transparent, open and keep appropriate records
- Follow the Gifts, Entertainment and Anti-bribery Policy Guidance which provides more details as to what is and what is not acceptable in relation to:
  - Gifts of material value should generally not be offered or accepted, to or from a third party, other than promotional items and books or free tickets complying with the criteria below:
    1. Modest
    2. Infrequent
    3. Not coinciding with key business decisions
    4. Offered and accepted with the right intentions

- 5. Transparent
- 6. Appropriate in the circumstances
- Entertainment offered or accepted must comply with the six criteria points above
- Entertainment or gifts involving travel and accommodation, government officials, company to company gifts and special events
- Benefits offered or accepted via third parties
- Facilitating payments
- Advocacy and political activities
- Sponsoring and charities
- Employees in the Procurement Function must always receive approval from their line manager (and Chief Compliance Officer) before offering or accepting any gifts or entertainment
- If in doubt, consult your line manager or Legal team

**Responsible Owner:**

Chief Compliance Officer

- **Accounting Guideline Manual**

**Description:**

The Accounting Policy Manual (“APM”) is the guidance document that sets out the accounting policies of CCEP. These policies are based on International Financial Reporting Standards (“IFRS”), which must be applied by CCEP under legal and regulatory requirements arising from the listings in Amsterdam, London, New York and Spanish Stock Exchanges. These accounting policies are applicable to all entities that are consolidated into CCEP’s group financial statements. The purpose of the APM is to provide implementation guidelines with respect to IFRS, and, where deemed appropriate, promote consistent application of accounting processes and procedures throughout the business. The APM solely reflects the accounting treatment required under IFRS for the compilation of the consolidated group financial statements, which are published externally. The APM is not designed to govern the preparation of statutory financial statements, which may require adjustment to maintain compliance with local statutory reporting requirements.

**Key points:**

- The manual will be kept up to date and in accordance with all applicable norms and regulations
- All employees should follow the manual in all relevant activities.

**Responsible Owner:**

Director Financial Controlling

## C. OUR COMMUNITIES

### Sustainability Strategy “This is Forward”

In 2017 we launched “This is Forward”: our new sustainability action plan for Coca-Cola in Western Europe.

At Coca-Cola, sustainability has been at the heart of our business for many years. Whilst we have made tremendous progress, we believe that there is much more we can do. The world is constantly changing, and as people’s tastes, lifestyles and shopping habits change, we must change too. We believe we can grow our business, and do it in a way that makes our employees and our stakeholders proud.

Our strategy is closely aligned with the UN Sustainable Development Goals (SDGs), with each of the commitment areas supporting one or more of the goals. Therefore we have defined Action on Drinks, Action on Packaging, Action on Society, Action on Water, Action on Climate and Action on Supply Chain.

#### **Responsible Owner:**

Vice President PAC – Sustainability

#### • **Human Rights Policy**

#### **Description:**

CCEP and those working with it must respect human rights and comply with the Human Rights Principles, the Supplier Guiding Principles and the Sustainable Agriculture Guiding Principles. By committing to engage with stakeholders in those communities in which CCEP operates it recognizes its impact on them and ensure to be listening to, learning from, and taking into account their views as CCEP conduct its business. Human Rights are fundamental to the sustainability of CCEP and the communities in which it operates.

#### **Key Points:**

- CCEP will respect Human Rights in its own workplaces and require all suppliers to do so.
- Contracts with suppliers should include the Supplier Guiding Principles
- CCEP provides a safe and healthy workplace and comply with applicable health and safety laws, regulations and internal requirements.
- CCEP prohibits the use of all forms of forced labour in its own workplaces and in those of its suppliers.
- Any employee who becomes aware of any breach of this policy should notify it to their line manager and Legal immediately.
- Anyone involved in related activities should make themselves aware of and comply with the relevant guidelines below.

#### **Responsible Owner:**

Vice President Labour Relations, Employment Practices & Workplace Rights

- **QESH – Quality, Environment, Health & Safety Policies**

CCEP considers Quality, Food Safety, the Environment and Health and Safety as priority commitments and core values of its company culture.

For this reason we have implemented Management Systems, which are based on continual improvement as a key element to achieve excellence in each of these areas and maintain our leadership in the market. Additionally these Systems are an essential part of our licence to operate as a bottler for The Coca-Cola Company and other franchisors.

Consequently all CCEP manufacturing facilities are required to be certified to the following International Standards: ISO 9001(Quality), FSSC 22000 (Food Safety), ISO 14001 (Environmental), OHSAS 18001/ISO45001(Health & Safety) and where relevant ISO 50001 (Energy).

- **Integrated QESH Policy**

**Description:**

Our Integrated QESH Policy, provides our global operating framework to design, implement, maintain and continuously improve our QESH Management Systems.

**Key points:** to achieve our global operating framework we are committed to

- Comply with all relevant:
  - quality, food safety, occupational health and safety and environmental laws and regulations
  - requirements of the International Standards to which we subscribe, The Coca-Cola Company, other franchisors, our customers, our partners, stakeholders and interested parties
- Ensure effectiveness and continually look for improvement in:
  - management systems, equipment and people to ensure we address excellently quality, food safety, occupational health and safety and environmental matters
  - performance of the materials, work equipment and the services we buy
- Provide:
  - a management framework for setting and reviewing measurable objectives and targets that support our vision and purpose, and deliver our commitments against those targets
  - the necessary information and resources to realise our objectives and targets
  - regular reporting to provide transparency
  - training to ensure our people have the skills and competency necessary to achieve our objectives and targets
- Review and update regularly
  - the organisational context in which we operate
  - our policies commitments and programmes for continued fitness for purpose.

- **Environment Policy**

At CCEP we believe in a Zero Footprint – we run our business avoiding losses and minimizing environmental impacts.

**Description:**

We will consider the environmental impact of our actions and will aim for a Zero Footprint. We will embody the commitments and principles of our “This is Forward” strategy.

**Key points:**

- The commitments of “This is Forward” will be embodied in our business plans and actively supported.
  - In planning any development or process, the impact on the environment will be considered with a view to mitigating or minimising:  
Pollution and waste,  
Air, water and carbon emissions  
The amount of resources we use and adopting a more sustainable alternative.
- We will create and support:  
Awareness within our internal and external communities to be socially responsible in the efficient and sustainable use of water and being an example of water conservation, management and stewardship.  
The purchase of energy efficient products and services.  
Design improvements that drive better energy, water and waste performance.
- **Quality & Food Safety Policy**

At CCEP we believe our customers and consumers deserve only perfect and safe products.

**Description:**

We are passionate about making all our products perfectly, so that all our consumers can enjoy delicious beverages safe in the knowledge that they are made to the highest standards.

**Key points:**

- All CCEP employees must ensure that we only supply perfect and safe products, by following the relevant policy guidelines, procedures and processes that are in place at our manufacturing sites and throughout our entire supply chain until the point of delivery to our customers and consumers.
- If anyone becomes aware of any activity, situation or behaviour that could compromise the quality and/or food safety of our products, they must report it to a member of the CCEP management team immediately.
- Managers have a particular responsibility to ensure we only supply perfect and safe products, and that they encourage and demonstrate by personal behaviour that the integrity and safety of our products comes first above other considerations.
- We communicate and address promptly all internal or external information and issues concerning food safety across our food chain
- **Health, Safety and mental wellbeing Policy**

See it at our at “Our People and Company” policy section in this document.

**Responsible Owner:**

Vice President Quality, Environment, Health & Safety

- **Employee Volunteering Program Policy**

**Description:**

CCEP encourages employees to help their local communities develop by contributing their knowledge, skills and talents, and provides paid leave to enable them to undertake volunteering activities which support CCEPs purpose.

**Key Points:**

- **Who can volunteer?** Employee volunteering is open for all employees (full or part time), trainees, apprentices, working students and inters.
- **When can I volunteer?** All volunteering activities should be held during normal employment hours and fit into local regulations which are related to working time. In exceptional circumstances, when a volunteering activity cannot be held during working hours, employees may (in exceptional circumstances) be eligible to take equivalent time off work in lieu if approved by their manager.
- **Where can I volunteer?** Business Unit Led volunteering; Team Lead volunteering or Employee Led volunteering.

**Responsible Owner:**

Vice President Labour Relations, Employment practices & Workplace Rights

## D) CCEP Specific Policies

- **Information Security Policy**

**Description:**

The information security policy is applicable for the employees working in the Business Process & Technology (BPT) function and describes the standards, criteria and responsibilities relating to the technical protection of CCEP owned and/or utilised IT systems, applications, data and equipment (IT resources).

**Responsible Owner:**

Chief Information Security Officer