



Declaration of principles 2023

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1. Introduction

Our responsibility

Respect for human rights is a fundamental value of Coca-Cola Europacific Partners plc and Coca-Cola Europacific Partners Germany GmbH ("CCEP").

This applies to the same extent to us, Coca-Cola Europacific Partners Deutschland GmbH ("CCEP Germany")

Respecting human rights shapes our relationships with our employees, our expectations of suppliers and bottlers, and our engagement with communities and customers. We are committed to ensuring that everyone working throughout our operations and within our supply chain are treated with dignity and respect. This includes, we ensure workplaces in our own operations and in our supply chain are safe, lawful, and diverse – respectful and responsible everywhere, every day.

Our CCEP wide Human Rights Policy is aligned with our Code of Conduct and international human rights principles. These include the Universal Declaration of Human Rights, the United Nations' Guiding Principles on Business and Human Rights, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the United Nations' Global Compact, the United Nations Declaration on Rights of Indigenous People.

This declaration of principles for Germany was developed based on the CCEP wide policy and also takes into account the requirements outlined from the German Act on Corporate Due Diligence Obligations in Supply Chains.

2. our commitment

At Coca-Cola Europacific Partners, we recognise our responsibility as a business to go beyond upholding human rights and related environmental standards, but to also make every effort to ensure suppliers within our supply chain also respect and comply with these fundamental rights.

To meet this objective, we expect our suppliers to respect human rights in line with our Supplier Guiding Principles. In addition, we encourage an open and honest dialogue, that's why our grievance channels and Speak Up resources are available to use for the employees of our suppliers and down the supply chain.

Where we have identified adverse human rights impacts resulting from or caused by our business activities, we are committed to provide for or cooperate in remediation. We seek to promote access to remediation where we are linked to or involved in those adverse impacts through our relationships with suppliers.

Community & Stakeholder Engagement

We see ourselves as part of the cities and communities in which we operate. . We engaging with stakeholders in those communities to ensure that we are listening to, learning from and taking into account their views as we conduct our business. We believe that local issues are most appropriately addressed with local management. We are also committed to creating economic opportunity and fostering goodwill in the communities in which we operate through locally relevant initiatives.



3. Human and environmental risks

We recognize that review and management of human rights and environmental risks across our organization and within our supply chain is an ongoing process. In Germany we conduct an annual human rights and environmental risk assessment according to the German supply chain act, including our own operations and first tier suppliers.

Child labour

We believe every child has the right to experience a protected childhood. We do not employ children and we prohibit all forms of child labour across our supply chain. If we identify any kind of child labour within our supply chain we are committed to take action to end child labour and to provide effective remediation and mitigation in cooperation with our suppliers, NGOs, governments and other relevant third parties.

Forced labour

We have a zero-tolerance approach to modern slavery of any kind within our operations and supply chain. We prohibit the use of all forms of forced labour, including prison labour, indentured labour, bonded labour, military labour, slave labour and any form of human trafficking. We are committed to ensuring that our operations and supply chains are free from modern slavery practices. Retention of personal identity documents, recruitment fees or excessive loan terms are prohibited. We set clear expectations for our employees, contractors, business partners and suppliers to encourage the disclosure of potential human rights breaches and are prepared to take steps to prevent and address it.

Safe, healthy and secure workplaces

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 Germany is responsible for fostering a culture in which people recognise and

respect the physical and mental wellbeing of their colleagues. To support this objective, we have a strong health and safety programme that aims to reduce our incident level to zero. In cases where employees are injured or suffer other mental or physical problems during their employment with CCEP, or in connection with the performance of their duties with us, we will make any adjustments to their duties and work environment that are necessary to support their recovery and continued employment.

We are committed to maintaining a workplace that is free from violence, (sexual) harassment, intimidation and other unsafe or disruptive conditions due to internal and external threats. Security safeguards for employees are provided as needed and will be maintained with respect for employee privacy and dignity.

We ensure our safety and security guards are properly and regularly trained and respect human rights.



Working hours and Wages

We compensate employees competitively relative to the industry and local labour market and in accordance with terms of applicable collective bargaining agreements. We operate in full compliance with applicable wage, work hours, overtime, break times, benefits laws. Additional, we verify that all employees have the right to work in the jurisdictions in which they are employed.

Benefits are available to all employees and may vary according to the employee's federal state and level in the organisation.

Freedom of association and right to collective bargaining

We respect our employees' right to join, form a labour union without fear of retaliation, intimidation or harassment. We work together with trade unions in accordance with applicable national law. Where employees are represented by a legally recognized union and subject to local legal requirements, we are committed to establishing a constructive dialogue with their freely chosen representatives, and to bargaining in good faith with such representatives. The establishment and membership of a trade union will not be used as a ground for discrimination or retaliation.

Discrimination

We are convinced that encouraging diversity of ideas, thinking and experience leads to better ways of working and better business results. We are committed to building a diverse workforce and encouraging an inclusive culture. This covers all areas of diversity, including gender, gender expression, gender reassignment, gender identity, race and ethnicity, national origin, ancestry and cultural heritage, age, religion, faith and spiritual belief, political belief, education, or social background, mental or physical ability or disability, marriage or civil partnership, pregnancy, maternity, family or career circumstances, sexual orientation and any other characteristics that make us unique.

We are an equal opportunities employer and we have a zero-tolerance approach for any kind of discrimination, harassment, including sexual harassment and bullying. We make decisions about recruitment, promotion, training, compensation, advancement, and other employment issues on the grounds of individual qualifications, performance, skills, experience, ability, achievement, expertise, and conduct.

We do not tolerate disrespectful or inappropriate behaviour, unfair treatment, or retaliation of any kind.

Water and the environment

We take a human rights-based approach to water that mitigates risk by assessing local water risks. Therefore we consult and partner with governments, communities, and other stakeholders to develop solutions for areas of water-stress; and, when needed, implementing source-water protection plans. We are actively working to sustainably shape and minimise the use of natural resources and reduce our carbon footprint by setting ourselves the goal of achieving science-based targets. We also promote and protect natural habitats, protected areas and biodiversity. This includes specific approaches that build resilience to shocks and longer-term climate stressors. We ensure compliance on legislation for noise pollution, minimising the impact on people and communities.

High risk raw material and waste

We understand that using raw materials may come with risks to people and the environment. That is why we act in accordance with the Minamata Convention on Mercury of 10 October 2013, the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal of 22 March 1989, and the Stockholm Convention on Persistent Organic Pollutants (POPs Convention) of 23 May 2001.

Land Rights

We respect communities' and persons legal and customary property rights. We do not tolerate land grabs, and indigenous communities must be adequately informed and properly consulted in the land acquisition process, in line with the principle of Free, Prior and Informed Consent.

Personal data

We value the importance of the right to privacy, and we ensure that the ways we collect, handle and process all personal data and all classified business information responsibly, transparently, and in compliance with all applicable laws, our policies and procedures and protect it from any unauthorised disclosure.

Preventing Bribery & Corruption

We aim to prevent all forms of bribery and corruption in our business dealings. Our Code of Conduct (CoC) and Gift, Entertainment and Anti-Bribery Policy set out our principles and standards to prevent bribery and corruption, including conflicts of interests.

4. Impacted and potentially vulnerable individuals & communities

We are committed to respecting the human rights of all individuals regardless of their individual characteristics or being part of a social group, who may be at heightened risk of becoming vulnerable or marginalised if adversely impacted by our activities or business relationships.



5. Our approach to implementing human rights and environmental due diligence

We recognise human rights risk may exist within our own business operations and throughout our supply chain.

We take a risk based approach to human rights and environmental aspects according to the German Supply Chain Act. Our due diligence and risk assessment processes enable us to identify and prioritize relevant risks as well as vulnerable groups within our own operations and through our direct and indirect suppliers.

We regularly review the implementation of our due diligence for our own operations and our direct suppliers to ensure we account for the changing framework conditions, the nature and scope of business activities, and findings from our reports.

In Germany, on a minimum basis we conduct an annual human rights and environmental risk assessment. From this information we are able to improve our human rights and environmental due diligence processes according to the German Supply Chain Act. A change in business activities or substantiated knowledge from relevant reports may require an immediate update to the risk assessment.

The scope of corporate due diligence is not restricted to CCEP Germany own business area, but also extends to all affiliated companies as well as employees and direct suppliers throughout our entire supply chain. This also includes further groups that are directly or indirectly impacted by the activities of CCEP Germany.

6. Addressing Human Rights together

Our Philosophy is “Human rights are everybody's business”. We are focused on building long-term relationships which will help us to build our capability and play a proactive role in protecting human rights. Employees are required to act in accordance with our Human Rights commitments.

We ensure employees are aware of the Human Rights Policy through training internal communication.

In each of our territories, we have established ways for employees to report on any suspected, actual or potential violations of the law, our Code of Conduct, CCEP Policies and other unacceptable conduct, which may be related to CCEP, whether involving our people or third parties working for us or on our behalf. Employees can seek advice from their line manager and/or raise a report through our internal Speak Up Resources and/or our dedicated and confidential external Speak Up Channels.

Our internal Speak Up Resources are:

- A Member of our senior local company management
- Our local People & Culture (HR) Representatives or the People Services Team
- A member of our local Code of Conduct Committees
- A member of the Legal or Ethics and Compliance Team
- The Chief Compliance Officer
- The General Counsel

Our external Speak Up Channels (Whistleblower channels) are hosted externally by a third party and provide an additional resource where CCEP employees and everyone else connected to CCEP through a work-related context can ask questions and voice concerns confidentially and anonymously, where allowed by local law. The external Speak Up Channels are available 24 hours a day, 7 days a week and in multiple languages.

We do not tolerate any form of retaliation, including the threat or attempt of retaliation, against any reporting person or other connected persons for making a report in accordance with our Speak Up Policy Guidance or for cooperating in an investigation.

Expectations for our suppliers

Our requirements for suppliers are formalised in our Responsible Sourcing Policy and operationalized through our Supplier Guiding Principles and Principles for Sustainable Agriculture. We maintain a rigorous program to ensure suppliers meet these human rights requirements. We work with suppliers to help them correct address human rights challenges and remedy harms, but we will terminate supplier relationships over human rights concerns as an ultima ratio.

Our Responsible Sourcing Policy enables CCEP to evaluate supplier compliance with their contractual commitments. Where we find evidence of human rights risks or have cause for concern, we take action to remediate together with our supply partner.



7. Risk management and responsibilities

In Germany, the Leadership Team oversees the German Supply Chain Due Diligence Act implementation and regularly informs itself about the work of the Human Rights officer.

Responsibility for effective implementation is clearly defined throughout the company. To support and monitor these due diligence requirements and processes, the German Leadership Team appointed the Associate Director of Human Rights and Employment Practices as Human Rights Officer in April 2021.

In international context, CCEP has a strong corporate governance framework with a Board of Directors (the Board) overseeing the interests of all stakeholders. Five committees support the Board,

including the Environmental, Social and Governance (ESG) Committee, which is responsible for overseeing CCEP's strategy and goals for ESG, and related policy issues and risks, including human rights.

CCEP Management has a Compliance and Risk Committee (CRC) chaired by the Chief Compliance Officer (CCO) which oversees the ethics and compliance (E&C) function and provides management input regarding the E&C program. Our E&C program for all our employees and Directors is designed to ensure we conduct our operations in a lawful and ethical manner. It also supports how we work with our customers, suppliers and third parties."

The Enterprise Risk Management department owns the responsibility for CCEP's risk management framework including the Enterprise Risks. Human Rights is included in the Enterprise Risk "People and Wellbeing". The risks are shared and reviewed regularly by the Compliance and Risk Committee of the Executive Leadership Team and annually with our Board of Directors.

8. 2023 German human rights and environmental risk assessment

The risk assessment is based on two pillars, our own operations and our first tier suppliers.

Our own operations

The risk assessment in our own operations has been conducted through structured interviews with subject matter experts (SMEs) related to each human rights or environmental risk. These interviews helped to identify likelihood and severity. Severity was measured with a scale of the number of impacted people and remediability. SMEs gave a rating on the maturity of the risk management which has been validated on the basis of further available information. Results of the risk assessment have been presented to and approved by the German Leadership Team.

In our own operations, 3 salient issues have been identified. These are discrimination, health and safety and excessive use of water. Of these, the likelihood of discrimination is found to be medium, and the likelihood of a breach of health and safety and excessive use of water to be low.

The relevant functions within CCEP Germany have set up action plans to address the identified risks.

Risk Analysis of our direct suppliers (Tier 1)

We have analysed the risk of our first tier suppliers through digital technologies which take into consideration the risks related to the goods of services they provide, and the countries in which they operate. Suppliers are categorised using a defined 6 scale system from very low risk, low, medium low, medium high, high to very high risk. The digital systems enable the opportunity to look deeper into the specific category of risk to identify salient issues within our supply chain.

In total we have identified there are 179 suppliers with a high or medium high risk level in the areas of environmental or human rights. Of these identified suppliers there are 32 suppliers with high or medium high risk level in both areas. No suppliers have been identified with a very high risk level.

The 124 suppliers assessed as an environmental risk, 121 have been assessed as a medium high risk and a further 3 suppliers have been assessed as high risk. However further investigations revealed for these 3 high risk suppliers a very good management of environmental risks.

The main risks identified within the environmental area are associated in the materials, chemicals, waste and water categories.

All 87 suppliers under human rights have been categorised as medium high. The main risk within the human rights areas are associated with the health and safety of employees.

Following the outcome of the risk assessment, CCEP Germany hosted roundtables with the suppliers which focus on the main issues identified within the supply chain. This enables CCEP Germany LLC to identify actions for the future.



9. Control measures

The aim of our control measures is to examine risks and reports and to verify with the necessary thoroughness whether actual violations of rights have occurred.

Our control mechanisms are coordinated with relevant stakeholders, as needed, and form the basis for determining appropriate preventive and remedial measures.

The Coca-Cola Company (TCCC) Audit process

The TCCC SGP framework involves a site audit of all CCEP manufacturing sites, co-filling manufacturing operations, ingredients and primary packaging raw material suppliers. Each audit is undertaken on a routine 3-year cycle. If a significant risk is identified, it will be notified to the CCEP site or the supplier, along with required remediation and/or mitigation measures to be taken, before being followed up to ensure compliance with such required activities. Audits to verify compliance with our SGPs generally include confidential interviews with employees and on-site contract workers. These audits include checks to ensure suppliers are not using abusing human rights.

Digitalisation of risk management for suppliers

CCEP continues to recognise the growing importance of technology in increasing the visibility of risk with our supply chains. We work with our technology partners to increase supply chain visibility and supplement existing controls to proactively identify risks in our suppliers and their supply chains.



10. Preventative measures

A key foundation of our prevention of human rights risks is to raise awareness across our employees through regular training on our Code of Conduct, policies and human rights which is mandatory for all employees in Europe and API. As procurement plays a crucial role in respecting human rights, we have provide additional human rights training to all procurement employees in Europe, which was recorded and shared with the procurement employees in API. This training included general information on human rights, information about modern slavery and insights into the root causes of this human rights issue.

CCEP Procurement is constantly searching for qualified suppliers that meet the highest quality standards. Business is awarded based on the best combination of the following factors: low total cost of ownership, high quality of goods and services, delivery that meets our needs, security of supply, continuous investment in innovation and growth, and a commitment to Corporate Responsibility and Sustainability.

We have been working to embed sustainability criteria, including human rights and environmental aspects, into all our procurement processes, from sourcing new suppliers to tendering. Where it makes sense, we will actively seek opportunities to source locally and encourage small and medium enterprises to participate in our procurement processes.

11. Remedial measures

We investigate all human rights or environmental related notifications within our own operation or our supply chain to understand, if a case is substantiated.

We take action to address all cases of a breach of human rights in our own business and our supply chain where there is substantiated knowledge of a violation. In Germany we initially respond to justified suspicions of violations that have already occurred, or specific reports from ongoing media monitoring by conducting an ad-hoc risk assessment.

If reports of a violation are substantiated and violate human rights and corresponding environmental standards we take remedial action without undue delay to prevent, end, or minimize the violation.

Where risks are identified we work with the supplier to agree a course of corrective actions to address the findings, and this includes both an action plan with specific timings and scheduling a follow up audit. We seek to learn from all findings and assess for such issues across our supply base.

We work with our strategic suppliers to remediate any issues within our supply chain. We expect our suppliers not only to comply with our Responsible Sourcing Policy but also to commit to remedial measures placed through case management planning, and also support the remediation process.

12. Assessing the effectiveness of our actions

We are committed to the ongoing improvement and development of our human rights' due diligence and remediation processes. We continually assess and review the measures we have in place, and we look to explore new and better ways to act against adverse human rights impacts.

As the human rights risks that are prevalent in our operations evolve, we will adapt our processes appropriately and ensure that we are always addressing and responding to human rights risks in a meaningful and effective way.

Examples of how we assess the effectiveness of our actions include global employee surveys, monitoring completion figures of trainings, data analysis of our Speak Up channels, and TCCC Audits.

13. Complaints procedure

The department, Employment Practices and Human Rights within our People & Culture (Human Resources) function is responsible for (potential) human rights violations. The department responsible for (potential) environmental risks is QESH - Quality, Environmental, Safety and Health.

Through the complaint procedure, CCEP wants to give those who suffer from a human rights violation in their own business area or due to the actions of a supplier along the entire supply chain of Coca-Cola Europacific Partners Germany GmbH (CCEP DE) or those who discover an environmental risk defined in the German Supply Chain Act

at CCEP the opportunity to report the situation to CCEP. CCEP DE offers this complaint procedure to all potentially affected parties. A description of the complaint process and further information is available [here](#).

Our Speak Up channels are barrier-free. They are available 24 hours a day, 7 days a week and in multiple languages. CCEP does not tolerate any form of retaliation, including the threat or attempt of retaliation, against any reporting person or other connected persons for making a report or cooperating in investigations.

14. Reporting and documentation

We report to the public on our human rights-related risks, processes and commitments by regulatory reporting and publications. We are committed to adhering to applicable legislative reporting and documentation obligations, including the German Supply Chain Act.

We acknowledge the importance of being honest and transparent in our reporting to provide accountability to individuals, stakeholders, communities and other potentially affected parties who may be impacted by these matters.

We believe that communicating openly about human rights risks and the initiatives we undertake to prevent and respond to these risks is a key component of our human rights due diligence.

15. General information on the policy statement

This declaration of principles was developed with the involvement of the relevant functions within CCEP and in collaboration with external experts. The policy statement is reviewed and, if necessary, updated annually and as required. This ensures that important changes are incorporated and internal processes are adapted accordingly.

16. Contact Us

If you have any further questions or comments about this policy statement or other human rights or environmental issues under the LkSG, please contact our Employment Practices and Human Rights department by email: employment.practices@ccep.com.

Complaints or reports of non-compliance with this policy statement can be reported through our [Speak-UP channel](#).

