

REPORT ON CORPORATE INCOME TAX INFORMATION
for the year ended 31 December 2024
Coca-Cola HBC Group

Section 1 – General information

Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	Coca-Cola HBC Hrvatska d.o.o. Milana Sachsa, 1, 10000, Zagreb, Croatia
Name of the ultimate parent of the group / of the standalone undertaking	Coca-Cola HBC AG
Country where the ultimate parent has its registered office	SWITZERLAND
Financial Year – start date	01.01.2024
Financial Year – end date	31.12.2024
Reporting currency	EUR
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Council Directive 2011/16/EU as implemented in the national law?	Yes

Section 2 – Overview of information on a country-by-country basis

No.	Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid – on cash basis	Income tax accrued – current year	Accumulated earnings	Number of employees
1	Armenia	AM	90.414.219,70	26.167.902,98	5.293.778,29	5.264.095,71	20.869.771,92	351,00
2	Austria	AT	730.954.282,83	45.565.439,33	20.815.013,19	10.889.707,01	115.724.869,95	870,32
3	Bulgaria	BG	424.021.587,07	54.483.893,87	6.420.261,62	8.499.542,91	44.044.553,04	2.299,00
4	Croatia	HR	235.831.576,60	17.524.905,12	3.035.212,26	3.450.366,39	29.142.259,87	538,00
5	Cyprus	CY	101.473.699,81	8.545.692,50	295.769,00	302.988,00	5.660.698,50	249,00
6	Czechia	CZ	366.130.916,69	19.168.550,96	3.890.183,40	4.485.815,68	21.092.962,27	828,00
7	Estonia	EE	38.083.064,84	2.485.523,96	600.628,12	598.737,43	8.265.164,77	73,00
8	Finland	FI	83.495.032,20	17.732.197,63	-	-	14.213.525,92	20,00
9	Greece	GR	798.262.620,03	72.113.912,49	24.769.304,17	27.051.507,40	129.325.650,23	2.256,43
10	Hungary	HU	609.169.720,15	31.628.150,62	3.096.467,10	3.096.467,50	28.531.680,87	1.046,00
11	Ireland	IE	370.077.268,81	44.573.040,41	5.373.898,00	6.299.041,00	43.550.551,00	278,00
12	Italy	IT	1.421.294.527,79	109.201.913,08	88.667.594,87	39.885.643,03	- 4.179.275,42	2.170,91
13	Latvia	LV	54.177.924,09	753.552,00	446.488,00	446.488,00	307.064,00	100,00
14	Lithuania	LT	111.717.687,78	5.023.906,00	1.053.625,00	966.447,00	3.953.886,00	165,00
15	Netherlands (the)	NL	1.279.572.069,00	3.700.472,00	12.172.325,00	1.621.095,00	2.451.040.791,00	59,00
16	Poland	PL	1.254.892.537,61	92.861.252,90	18.176.255,77	20.730.612,53	94.650.580,05	1.833,00
17	Romania	RO	915.786.402,89	94.455.200,19	12.409.485,52	14.033.034,72	135.312.440,90	1.694,00
18	Russian Federation (the)	RU	1.619.093.875,06	302.298.005,56	64.166.503,50	69.587.054,38	710.088.598,98	5.944,00
19	Slovakia	SK	119.709.471,27	8.555.024,00	2.159.346,29	2.506.891,92	-	146,00
20	Slovenia	SI	55.035.104,23	9.113.850,18	1.832.520,48	1.907.829,78	-	90,00
21	Spain	ES	465.941,77	22.187,71	2.907,26	2.639,66	-	1,00
22	All other tax jurisdictions (aggregated basis)		3.523.839.928,78	203.073.489,55	61.999.697,74	62.085.365,43	3.617.767.992,42	18.864,55

Section 3 – List of entities and activities

Member State or tax jurisdiction	Country code	Name of each entity undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
Armenia	AM	Coca-Cola Hellenic Bottling Company Armenia	Manufacturing or Production / Sales, Marketing or Distribution
Austria	AT	CCB Management Services GmbH	Administrative, Management or Support Services
Austria	AT	Coca-Cola HBC Austria GmbH	Manufacturing or Production / Sales, Marketing or Distribution
Austria	AT	Coca-Cola Hellenic Procurement GmbH	Administrative, Management or Support Services
Austria	AT	Romerquelle Liegenschaftsverwaltungs GmbH	Other
Austria	AT	Sirvis GmbH	Other
Bulgaria	BG	Coca Cola Hellenic Bottling Company Bulgaria EAD	Manufacturing or Production / Sales, Marketing or Distribution
Bulgaria	BG	Coca Cola Hellenic IT Services EOOD	Administrative, Management or Support Services
Bulgaria	BG	Coca-Cola Hellenic Business Services Organization EOOD	Administrative, Management or Support Services
Bulgaria	BG	SIRVIS BULGARIA EOOD	Other
Croatia	HR	Coca-Cola HBC Hrvatska d.o.o.	Manufacturing or Production / Sales, Marketing or Distribution
Croatia	HR	Zaklada Raise the Bar	Other
Cyprus	CY	ADELINK LIMITED	Holding Shares or Other Equity Instruments
Cyprus	CY	CLEARPAK LIMITED	Other
Cyprus	CY	Coca-Cola HBC Cyprus Ltd	Manufacturing or Production / Sales, Marketing or Distribution
Cyprus	CY	Deepwaters Investments Limited	Holding Shares or Other Equity Instruments
Cyprus	CY	ESM Effervescent Sodas Management Limited	Holding Shares or Other Equity Instruments
Czechia	CZ	Coca-Cola HBC Cesko a Slovensko, s.r.o.	Manufacturing or Production / Sales, Marketing or Distribution
Estonia	EE	Coca-Cola HBC Estonia AS	Manufacturing or Production / Sales, Marketing or Distribution
Finland	FI	Finlandia Vodka Oy	Manufacturing or Production
Greece	GR	COCA COLA 3E GREECE SAIC	Manufacturing or Production / Sales, Marketing or Distribution
Greece	GR	COCA COLA HBC SERVICES MEPE	Administrative, Management or Support Services
Greece	GR	Three Cents Hellas Single Member S.A.	Manufacturing or Production / Sales, Marketing or Distribution

Hungary	HU	Coca-Cola HBC Hungary Ltd.	Manufacturing or Production / Sales, Marketing or Distribution
Ireland	IE	CCHBC Reinsurance DAC	Insurance
Ireland	IE	Coca-Cola HBC Ireland Limited	Manufacturing or Production / Sales, Marketing or Distribution
Italy	IT	CCH CirculaRPET S.r.l.	Manufacturing or Production
Italy	IT	Coca-Cola HBC Italia srl	Manufacturing or Production / Sales, Marketing or Distribution
Italy	IT	Fondazione Coca-Cola HBC Italia	Other
Italy	IT	SIRVIS S.r.l.	Other
Latvia	LV	Coca-Cola HBC Latvia, SIA	Manufacturing or Production / Sales, Marketing or Distribution
Lithuania	LT	UAB Coca Cola HBC Lietuva	Manufacturing or Production / Sales, Marketing or Distribution
Lithuania	LT	UAB MS FOOD	Other
Netherlands (the)	NL	CC Beverages Holdings II B.V.	Holding Shares or Other Equity Instruments
Netherlands (the)	NL	CCHBC Ventures BV	Holding Shares or Other Equity Instruments
Netherlands (the)	NL	Coca-Cola HBC Finance B.V.	Internal Group Finance
Netherlands (the)	NL	Coca-Cola HBC Holdings B.V.	Insurance / Holding Shares or Other Equity Instruments
Netherlands (the)	NL	Coca-Cola HBC Sourcing B.V.	Purchasing or Procurement / Sales, Marketing or Distribution
Netherlands (the)	NL	dCommerce Solutions B.V.	Holding Shares or Other Equity Instruments
Poland	PL	CCHBC Polska	Manufacturing or Production / Sales, Marketing or Distribution
Romania	RO	Coca-Cola HBC Romania SRL	Manufacturing or Production / Sales, Marketing or Distribution
Romania	RO	COMPANIA DE IMBUTELIAT COCA COLA IASI	Other
Romania	RO	Dorna Apemin SA	Manufacturing or Production / Sales, Marketing or Distribution / Other
Romania	RO	Stockday SRL	Sales, Marketing or Distribution
Russian Federation (the)	RU	CCB Management Services GmbH - Austria	Administrative, Management or Support Services
Russian Federation (the)	RU	Limited Liability Company WABI Russia	Sales, Marketing or Distribution
Russian Federation (the)	RU	Multon Joint Stock Company	Manufacturing or Production / Sales, Marketing or Distribution / Holding Shares or Other Equity Instruments
Russian Federation (the)	RU	Multon Partners, LLC	Manufacturing or Production / Sales, Marketing or Distribution
Slovakia	SK	Coca-Cola HBC Cesko a Slovensko, s.r.o. - Czech Republic	Manufacturing or Production / Sales, Marketing or Distribution
Slovenia	SI	COCA-COLA HBC SLOVENIJA d.o.o.	Manufacturing or Production / Sales, Marketing or Distribution
Spain	ES	CCB Management Services GmbH - Austria	Administrative, Management or Support Services

Section 4 – Omitted information

Information omitted (if any) for this financial year:

Not the case

Information omitted in previous financial years, which is disclosed in this financial year (if any):

Not the case

Section 5 (non mandatory) – Explanations for material discrepancies between income tax paid and accrued

Explanations on material discrepancies between amounts of income tax accrued during the relevant financial year and amounts of income tax paid on a cash basis as disclosed in Section 2, where applicable at group level, considering where appropriate corresponding amounts concerning previous financial years:

Any deviation between income tax accrued and income tax paid, arises primarily due to timing differences. In particular, based on OECD Guidance, income tax accrued represents the amount of accrued current tax expense recorded on taxable profits or losses for the Reporting Fiscal Year, irrespective of whether or not the tax has been paid (e.g. based on a preliminary tax assessment). Whereas, income tax paid (on a cash basis) represents the amount of the taxes actually paid during the Reporting Fiscal Year, which thus include not only advanced payments fulfilling the relevant fiscal year's tax obligation, but also payments fulfilling the previous year(s)' tax obligation (e.g. payment of the unpaid balance of corporate income tax accrued in relation to the previous year(s), including payments related to reassessments of previous years), or potential refunds.