



KPMG Bağımsız Denetim ve  
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## Independent Limited Assurance Report

### To the Board of Directors of Coca Cola İçecek A.Ş.

We were engaged by Coca Cola İçecek A.Ş. (hereinafter "Company" or "CCI") to provide limited assurance on whether the "Selected Information" disclosed in the Sustainability Performance Indicators section of this Integrated Annual Report (hereinafter "the Report") has been prepared by CCI for the year ended 31 December 2022, in accordance with the reporting criteria established by CCI and disclosed in the section Indicator Set of the Statements.

The scope of our assurance is limited to the Selected Information listed and described below for the relevant activities carried out at CCI's production facilities located in Turkey, Pakistan, Jordan, Kazakhstan, Kyrgyzstan, Azerbaijan, Iraq, Tajikistan, Turkmenistan and Uzbekistan:

- Total liters of water withdrawn and by source and total liters of water consumed
- Water use ratio (liters of water used per liter of product) – GRI 303-1
- Total mega joules of energy used
- Energy use ratio (mega joules of energy used per liter of product) - GRI 302-1
- Core energy use ratio (mega joules of energy used in core processes per liter of product) – GRI 302-1
- Total amount of hazardous waste generated
- Total amount of non-hazardous waste generated
- Total amount of recycled waste in tons (Tons of waste recovered, reused or recycled)



### ***Management's responsibilities***

Management is responsible for the preparation and presentation of the Report for the Selected Information in accordance with the CCI's internally developed criteria as described in the Key Definitions section of CCI Reporting Guidance in the Report, and the information and assertions contained within it; for determining the CCI's objectives in respect of sustainable development performance and reporting, including the identification of stakeholders and material issues; and for establishing and

maintaining appropriate performance management and internal control systems from which the reported performance information is derived.

Management is responsible for preventing and detecting fraud and for identifying and ensuring that CCI complies with laws and regulations applicable to its activities.

Management is also responsible for ensuring that staff involved with the preparation and presentation of the description and the Selected Information are properly trained, information systems are properly updated and that any changes in reporting encompass all significant business units.

### ***Our responsibilities***

Our responsibility is to carry out a limited assurance engagement and to express a conclusion based on the work performed. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), Assurance Engagements other than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board. That Standard requires that we plan and perform the engagement to obtain limited assurance about whether the Selected Information is free from material misstatement.

We apply International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

### ***Procedures performed***

A limited assurance engagement on a Selected Information consists of making inquiries, primarily of persons responsible for the preparation of information presented in the Selected Information, and applying analytical and other evidence gathering procedures, as appropriate. These procedures included:

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- Interviews with relevant staff at the corporate and business unit level responsible for providing the information in the Selected Information.
- Re-performing, on a sample basis, the calculations used to prepare the Selected Information for the reporting period,
- Comparing the information presented in the Selected Information to corresponding information in the relevant underlying sources to determine whether all the relevant information contained in such underlying sources has been included in the Selected Information.
- Reading the information presented in the Selected Information to determine whether it is in line with our overall knowledge of, and experience with, the sustainability performance of CCI.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement, and 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.

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### ***Inherent limitations***

Due to the inherent limitations of any internal control structure it is possible that errors or irregularities in the information presented in the Selected Information may occur and not be detected. Our engagement is not designed to detect all weaknesses in the internal controls over the preparation and presentation of the Selected Information, as the engagement has not been performed continuously throughout the period and the procedures performed were undertaken on a test basis.

### ***Conclusion***

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

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

Based on the procedures performed and the evidence obtained, as described above, nothing has come to our attention that causes us to believe that the Selected Information as defined in Key Definitions section of CCI Reporting Guidance in the CCI's 2022 Integrated Report for the year ended 31 December 2022 is not presented, in all material respects, in accordance with the CCI's internally developed reporting criteria as explained in the Key Definitions section of the CCI Reporting Guidance given in the Report.

In accordance with the terms of our engagement, this independent limited assurance report on the Selected Information has been prepared for CCI in connect with reporting to CCI and for no other purpose or in any other context.



***Restriction of use of our report***

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than CCI, for any purpose or in any other context. Any party other than CCI who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than CCI for our work, for this independent limited assurance report, or for the conclusions we have reached.

KPMG Bağımsız Denetim ve Serbest Muhasebeci Mali Müşavirlik Anonim Şirketi

Şirin Soysal,

Partner

İstanbul, 31 May 2023