

INDEPENDENT ASSURANCE STATEMENT

Independent practitioner's limited assurance statement by DRT Bağımsız Denetim ve SMMM A.Ş. ('Deloitte') to Coca Cola Icecek A.S. ('Company/CCI') on the 2021 Integrated Annual Report for the year ended December, 2021

Scope of Limited Assurance Engagement

We have been engaged by Coca Cola Icecek A.S. to perform an assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) ('the Standard') to provide public limited assurance on accuracy of Selected Information presented in 'Coca Cola Icecek Integrated Annual Report' ('the Report') prepared in covering the Company's Turkey, Pakistan and Turkmenistan operations for the year ended 31 December 2021.

Our responsibility is to issue a statement on the selected information discussed above based on our limited assurance engagement. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised) applicable to assurance engagements.

Selected non-financial performance data for public limited assurance

We have been engaged by the Coca Cola Icecek A.S. to perform limited assurance procedures on accuracy of the following key performance data of the 2021 reporting year included into the Report:

- Total liters of water consumed; water withdrawn by sources
- Water use ratio (liters of water consumed per liter of product)
- Total mega joules of energy used
- Energy use ratio (mega joules of energy used per liter of product)
- Core energy use ratio (mega joules of energy used in core processes per liter of product)
- Total amount of solid waste generated and recycled in tons
- Total solid waste recycling rate (tons of waste recovered, reused or recycled divided by total waste generated)

Company's Responsibilities

The Company is responsible for the preparation, accuracy and completeness of the Selected Information in accordance with the CCI's internally developed criteria as described in the CCI Reporting Guidance and statements contained within the Report. The Company is responsible for determining the Company information and assertions contained within it; for establishing and maintaining appropriate performance management and internal control systems from which the reported information is derived.

Our Responsibilities

Our responsibility is to express a conclusion on the selected Selected Information based on our procedures. We conducted our engagement in accordance with the ISAE 3000 (Revised) Assurance Engagements other than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board.

The assurance engagement performed represent a limited assurance engagement. The nature, timing and extent of procedures performed in a limited assurance engagement is limited compared with what is necessary in a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is lower.

We comply with the independence and other ethical requirements of the IESBA Code of Ethics for Professional Accountants, which establishes the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

Our key assurance procedures

To achieve limited assurance, the ISAE 3000 (Revised) requires that we review the processes, systems and competencies used to compile the areas on which we provide our assurance. Considering the risk of material error, we planned and performed our work to obtain all the information and explanations we considered necessary to provide sufficient evidence to support our assurance conclusion.

To form our conclusions, we undertook the following procedures:

- Analyzed on a sample basis the key systems, processes, policies and controls relating to the collation, aggregation, validation and reporting processes of the selected sustainability performance indicators.
- Conducted interviews with employees of the Company responsible for sustainability performance, policies and corresponding reporting.
- Examining of selected information off-site review covering Coca Cola Icecek A.S. the plants at Bursa, Corlu and Mersin in Turkey, the plants in Lahore and Multan in Pakistan and the plant in Turkmenistan as well as off-site review of the selected information pertaining to the Company's other plants in Turkey, against evidence, on a sample basis.
- Conducted selective substantive testing to confirm accuracy of received data to the selected key performance indicators.
- Made inquiries of management and senior executives to obtain an understanding of the overall assurance of selected information processes relevant to.
- Evaluating the disclosure and presentation of the selected information in the Company's Integrated Annual Report for the 2021 reporting period to determine whether it is in line with our overall assurance performance of CCI.

Inherent limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. Therefore fraud, error or non-compliance may occur and not be detected. Additionally, non-financial information, such as that included in reporting documents is subject to more inherent limitations than financial information, given the nature and methods used for determining, calculating and sampling or estimating such information.

Our work has been undertaken so that we might state to the Company those matters we are required to state to them in this statement and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Company for our work, for this statement, or for the conclusions we have formed.

Our engagement provides limited assurance as defined in ISAE 3000 (Revised). 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.

Limited assurance conclusion

Based on the scope of our work and the assurance procedures performed we conclude that nothing has come to our attention that causes us to believe that the selected information as defined in the CCI's 2021 Integrated Annual Report for the year ended 31 December 2021 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.

DRT BAĞIMSIZ DENETİM VE SERBEST MUHASEBECİ MALİ MÜŞAVİRLİK A.Ş.
Member of **DELOITTE TOUCHE TOHMATSU LIMITED**

Müjde Aslan, SMMM
Partner

İstanbul, 3 March 2022