Embotelladora Andina

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions
This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.
Terms of disclosure for corporate questionnaire 2024 - CDP

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04/19/2025, 02:46 am

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

☑ English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

☑ CLP

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

☑ Publicly traded organization

(1.3.3) Description of organization

Embotelladora Andina S.A. (hereinafter Coca-Cola Andina", "Andina" or the "Company") is one of The Coca- Cola Company's largest franchisees in Latin America. Its principal activity is the production, bottling, commercialization, and distribution of The Coca-Cola Company's (TCCC) registered brands, as well as the commercialization and distribution of brands owned by Monster, AB InBev, Diageo, Capel, Campari, and Santa Rita, among others. The Company maintains operations and is licensed to produce, market and distribute such products in certain territories in Argentina (through Embotelladora del Atlántico S.A., hereinafter "EDASA" or "Coca-Cola Andina Argentina"), Brazil (through Rio de Janeiro Refrescos Ltda, hereinafter "Coca-Cola Andina Brazil"), Chile (through Embotelladora Andina S.A., hereinafter "Coca-Cola Andina Chile") and throughout Paraguay (through Paraguay Refrescos S.A., hereinafter "Paresa"). During 2023, the company serviced territories with approximately 57.4 million inhabitants, to whom it delivered 4,224 million liters of soft drinks, juices, bottled waters, beers and other alcoholic beverages, equivalent to 882.6 million-unit cases (volume measurement unit, equivalent to 24 - 237 cc (8 oz.) bottles or 5.678 liters). The company has 10 bottling plants in the four company it operates in, as well as 95 distribution centres. The Company is equally controlled by the Chadwick Claro, Garcés Silva, Said Handal and Said Somavía families. Its proposal for generating value is to become a Total Beverage Company that uses its resources efficiently and sustainably. To achieve this, it maintains a relationship of excellence with its collaborators, customers, suppliers, the community and its strategic partner The Coca-Cola Company, in order to increase the return for its shareholders and all of its stakeholders.
[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	12/31/2023	*Select from:* ☑ Yes	*Select from:* ☑ No

[Fixed row]

(1.4.1) What is your organization's annual revenue for the reporting period?

2618437052000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: ☑ Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

Andina/A - CLP3697U1089

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ No

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

Andina/B - CLP3697S1034

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

AKO/A - US29081P2048

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

☑ Yes

(1.6.2) Provide your unique identifier

AKO/B - US29081P3038
[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

☑ Argentina

☑ Brazil

☑ Chile

☑ Paraguay

(1.11) Are greenhouse gas emissions and/or water-related impacts from the production, processing/manufacturing, distribution activities or the consumption of your products relevant to your current CDP disclosure?

Production

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Value chain (excluding own land)

(1.11.2) Primary reason emissions and/or water-related impacts from this activity are not relevant

Select from:

☑ Do not own/manage land

(1.11.3) Explain why emissions and/or water-related impacts from this activity are not relevant

Embotelladora Andina does not own land dedicated to agriculture nor does it manage agricultural land, as it is only engaged in the production, bottling and distribution of beverages for registered brands of The Coca-Cola Company and other brands. All agricultural commodities used to produce the beverages we sell are purchased from suppliers.

Processing/ Manufacturing

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Both direct operations and upstream/downstream value chain

Distribution

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Both direct operations and upstream/downstream value chain

Consumption

(1.11.1) Relevance of emissions and/or water-related impacts

Select from:

☑ Yes

[Fixed row]

(1.23) Which of the following agricultural commodities that your organization produces and/or sources are the most significant to your business by revenue?

Cattle products

(1.23.1) Produced and/or sourced

Select from:

☑ No

Cocoa

(1.23.1) Produced and/or sourced

Select from:

☑ No

Coffee

(1.23.1) Produced and/or sourced

Select from:

☑ No

Cotton

(1.23.1) Produced and/or sourced

Select from:

☑ No

Dairy & egg products

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fish and seafood from aquaculture

(1.23.1) Produced and/or sourced

Select from:

☑ No

Fruit

(1.23.1) Produced and/or sourced

Select from:

☑ No

Maize/corn

(1.23.1) Produced and/or sourced

Select from:

☑ No

Nuts

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other grain (e.g., barley, oats)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other oilseeds (e.g. rapeseed oil)

(1.23.1) Produced and/or sourced

Select from:

☑ No

Palm oil

(1.23.1) Produced and/or sourced

Select from:

☑ No

Poultry & hog

(1.23.1) Produced and/or sourced

Select from:

☑ No

Rice

(1.23.1) Produced and/or sourced

Select from:

☑ No

Soy

(1.23.1) Produced and/or sourced

Select from:

☑ Sourced

(1.23.2) % of revenue dependent on this agricultural commodity

Select from:

☑ Less than 1%

(1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.23.4) Please explain

We buy soybeans from third-party suppliers to use in our soy beverages of the Ades brand. This represented 0.6% of our revenue in 2023. We require our soy suppliers to adhere to the Supplier Guiding Principles (SGPs) and the Principles for Sustainable Agriculture (PSA), as part of the TCCC principles. All of our soy suppliers are certified by the Round Table for Responsible Soy (RTRS) and are located in Argentina, in areas considered to be without water stress by the WRI Tool.

Sugar

(1.23.1) Produced and/or sourced

Select from:

☑ Sourced

(1.23.2) % of revenue dependent on this agricultural commodity

Select from:

☑ 51-60%

(1.23.3) Is this commodity considered significant to your business in terms of revenue?

Select from:

☑ Yes

(1.23.4) Please explain

Currently, a large part of the beverages produced by the company depend on sugar. More specifically, 57.3% of the company's income comes from beverages which contain sugar. All of the sugar used by Embotelladora Andina is sourced from third party suppliers, produced mainly from beet, cane and high fructose corn syrup. The rest of beverages produced are part of the soft drinks category, which include waters, juices, energy drinks, and isotonic beverages. Indirect use: We buy sugar from suppliers with BONSUCRO certification. At least a half of our sugar suppliers have the BONSUCRO or Better Sugar Cane Initiative certification, on which key production indicators are assessed, such as energy and water consumption, and greenhouse gas emissions. Currently, 21.4% of our sugar suppliers are located in water stress area (from high (40%) to extremely high (80%), according to WRI tool. They supply us with sugar from Chile, Brazil and Tucumán, Argentina. The rest of our sugar suppliers are in Paraguay and in other regions in Argentina, where water is not an issue. We require our sugar suppliers to adhere to the Supplier Guiding Principles (SGPs) and the Principles for Sustainable Agriculture (PSA), as part of the TCCC principles.

Tea

(1.23.1) Produced and/or sourced

Select from:

☑ No

Timber products

(1.23.1) Produced and/or sourced

Select from:

☑ No

Tobacco

(1.23.1) Produced and/or sourced

Select from:

☑ No

Vegetable

(1.23.1) Produced and/or sourced

Select from:

☑ No

Wheat

(1.23.1) Produced and/or sourced

Select from:

☑ No

Other commodity

(1.23.1) Produced and/or sourced

Select from:

☑ No

[Fixed row]

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

☑ Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

☑ Upstream value chain

☑ Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

☑ Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

☑ Tier 2 suppliers

(1.24.7) Description of mapping process and coverage

Coca-Cola Andina maintains a relationship of trust with its stakeholders through consistent communication and the provision of timely, transparent, and clear information. This is accomplished via the Investor Relations, External Communications, and Media Relations Departments. The company has implemented several engagement activities and has set different communication channels with investors, consumers, clients, relevant business partners (The Coca-Cola Company), communities, suppliers, regulators, media and communications and NGOs. These communication channels include the annual integrated report, corporate website, social networks and press publications, among others. With regards to suppliers, the company has defined a strategic framework that responds to their and the Company's requirements and ensures responsible Management. Suppliers are categorized depending on their level of criticality within the value chain, which allows to focus evaluation efforts on these critical suppliers. Engagement activities with suppliers also include workshops to foster innovation and sustainability. As to clients, their importance for our value chain also means that specific engagement programs are set.
[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

This short-term horizon has been defined considering the financial and strategic planning horizons of our business (2023-2025).

Medium-term

(2.1.1) From (years)

3

(2.1.3) To (years)

7

(2.1.4) How this time horizon is linked to strategic and/or financial planning

This medium-term horizon has been defined considering the strategic planning horizons of our business (2025-2030).

Long-term

(2.1.1) From (years)

8

(2.1.2) Is your long-term time horizon open ended?

Select from:

☑ Yes

(2.1.4) How this time horizon is linked to strategic and/or financial planning

This long-term horizon has been defined considering the long-term 2030 goals of our sustainability strategy. Our climate scenario analysis also considered projected changes over longer-term time periods, up to 2050, to align with the main long-term government emissions reduction targets and strategies in our countries of operation.
[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: ☑ Yes	*Select from:* ☑ Both dependencies and impacts

[Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: ☑ Yes	*Select from:* ☑ Both risks and opportunities	*Select from:* ☑ Yes

[Fixed row]

(2.2.2) Provide details of your organization's process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

☑ Climate change

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain
☑ Downstream value chain

(2.2.2.4) Coverage

Select from:
☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply
☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:
☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:
☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply
☑ Short-term
☑ Medium-term
☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:
☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Enterprise Risk Management

International methodologies and standards

☑ IPCC Climate Change Projections

☑ ISO 14001 Environmental Management Standard

Other

☑ Materiality assessment

☑ Scenario analysis

(2.2.2.13) Risk types and criteria considered

Acute physical

☑ Other acute physical risk, please specify **:**Extreme climate evemts

Chronic physical

☑ Changing precipitation patterns and types (rain, hail, snow/ice)

☑ Temperature variability

☑ Water availability at a basin/catchment level

☑ Water stress

Policy

☑ Carbon pricing mechanisms

Market

☑ Availability and/or increased cost of raw materials

☑ Other market, please specify :Increased cost of service

Technology

☑ Other technology, please specify :Transition to water efficient and low water intensity technologies and products

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Embotelladora Andina has carried out a climate change risk identification and assessment exercise considering future short, medium and long-term climate change scenarios. Through a multidisciplinary process involving representatives from the four countries in which we operate, a long list of potential risks and opportunities was identified, considering both physical climate change and changes related to the transition to a low carbon economy. Once identified, we applied a structured qualitative assessment to the risks and opportunities in order to prioritize them, considering the sensitivity and adaptative capacity of the company, and the magnitude and probability of impact under the scenarios considered (an approach that aligns with the conceptual model of the IPCC). Based on this analysis, a set of risks and opportunities were prioritized for quantitative assessment of their potential financial impact by our finance teams. In the case of climate issues, several risks were identified regarding our supply chain, as well as an opportunity on the downstream section of our value chain. Coca-Cola Andina has incorporated the climate change risks identified into its integrated Risk Management Model, for their ongoing evaluation, monitoring and management, as well as the identification of potential new risks. The Risk Management Model reviews and identifies risks on a continuous basis, reviewing and updating the risk process and matrix for reporting to the Audit Committee of the Board on at least an annual basis. Regarding dependencies, the main dependencies identified for Embotelladora Andina refer to the access to quality fresh water and to agricultural ingredients, which inform our risks management process and are then managed through different processes. As for impacts, climate change impacts of the company refer mainly to GHG emissions, which are managed through long-term targets for energy efficiency and emissions reduction.

Row 2

(2.2.2.1) Environmental issue

Select all that apply

☑ Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

☑ Dependencies

☑ Impacts

☑ Risks

☑ Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(2.2.2.4) Coverage

Select from:

☑ Full

(2.2.2.5) Supplier tiers covered

Select all that apply

☑ Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

☑ Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

☑ Annually

(2.2.2.9) Time horizons covered

Select all that apply

☑ Short-term

☑ Medium-term

☑ Long-term

(2.2.2.10) Integration of risk management process

Select from:

☑ Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

☑ Site-specific

☑ Local

☑ Sub-national

☑ National

(2.2.2.12) Tools and methods used

Commercially/publicly available tools

☑ Water Footprint Network Assessment tool

☑ Waterplan

☑ WRI Aqueduct

Enterprise Risk Management

☑ COSO Enterprise Risk Management Framework

☑ Enterprise Risk Management

International methodologies and standards

☑ Alliance for Water Stewardship Standard

☑ IPCC Climate Change Projections

☑ ISO 14001 Environmental Management Standard

Databases

☑ Nation-specific databases, tools, or standards

Other

☑ External consultants

☑ Materiality assessment

☑ Scenario analysis

☑ Source Water Vulnerability Assessment

(2.2.2.13) Risk types and criteria considered

Chronic physical

☑ Seasonal supply variability/interannual variability

☑ Water availability at a basin/catchment level

☑ Water stress

Policy

☑ Statutory water withdrawal limits/changes to water allocation

Market

☑ Availability and/or increased cost of raw materials

Reputation

☑ Stigmatization of sector

Technology

☑ Transition to water efficient and low water intensity technologies and products

(2.2.2.14) Partners and stakeholders considered

Select all that apply

☑ Customers

☑ Employees

☑ Investors

☑ Suppliers

☑ Regulators

☑ Local communities

☑ Water utilities at a local level

☑ Other water users at the basin/catchment level

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

☑ No

(2.2.2.16) Further details of process

Embotelladora Andina has carried out a climate change risk identification and assessment exercise considering future short, medium and long-term climate change scenarios. Through a multidisciplinary process involving representatives from the four countries in which we operate, a long list of potential risks and opportunities was identified, considering both physical climate change and changes related to the transition to a low carbon economy. Once identified, we applied a structured qualitative assessment to the risks and opportunities in order to prioritize them, considering the sensitivity and adaptative capacity of the company, and the magnitude and probability of impact under the scenarios considered (an approach that aligns with the conceptual model of the IPCC). Based on this analysis, a set of risks and opportunities were prioritized for quantitative assessment of their potential financial impact by our finance teams. In the case of water issues, two risks were identified regarding water scarcity in direct operations and our supply chain, as well as an opportunity on water efficiency. Coca-Cola Andina has incorporated the climate change risks identified into its integrated Risk Management Model, for their ongoing evaluation, monitoring and management, as well as the identification of potential new risks. The Risk Management Model reviews and identifies risks on a continuous basis, reviewing and updating the risk process and matrix for reporting to the Audit Committee of the Board on at least an annual basis. Regarding dependencies, the main dependencies identified for Embotelladora Andina refer to the access to quality fresh water and to agricultural ingredients, which inform our risks management process and are then managed through different processes, such as water efficiency efforts. As for impacts, water related impacts of the company refer mainly to fresh water extraction in water-stressed areas and effluent discharge. These

impacts are managed through ISO 14001 certified environmental management systems, as well as through water efficiency efforts, water access programs for communities and water replenish strategies.
[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

☑ Yes

(2.2.7.2) Description of how interconnections are assessed

Coca-Cola Andina has incorporated the climate change risks identified into its integrated Risk Management Model, for their ongoing evaluation, monitoring and management, as well as the identification of potential new risks. The Risk Management Model reviews and identifies risks on a continuous basis, reviewing and updating the risk process and matrix for reporting to the Audit Committee of the Board on at least an annual basis. Dependencies and impacts inform the general risks process of the company, as certain environmental dependencies and impacts are managed by through this framework. For example, water is defined as a crucial resource for the manufacture of drinks, and hence different risks related to this dependency are managed, such as water supply failure or water scarcity. Impacts, such as soil contamination, are also addressed through the general risks management process of the company.
[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

☑ Yes, we have identified priority locations

(2.3.2) Value chain stages where priority locations have been identified

Select all that apply

☑ Direct operations

☑ Upstream value chain

(2.3.3) Types of priority locations identified

Sensitive locations

☑ Areas important for biodiversity

☑ Areas of limited water availability, flooding, and/or poor quality of water

Locations with substantive dependencies, impacts, risks, and/or opportunities

☑ Locations with substantive dependencies, impacts, risks, and/or opportunities relating to water

(2.3.4) Description of process to identify priority locations

Embotelladora Andina has identified priority locations as result of climate-related risk identification process as well as through a spatial assessment of biodiversity importance. Regarding the climate-related risk identification process, the Renca plant was identified as the only location operating in a water-stress zone, and hence specific investment plans have been set to address water risks in this plant. As to spatial assessment of biodiversity importance, the Duque de Caxias plant in Brazil is in proximity of the Tinguá Biological Reserve, and hence several reforestation and biodiversity monitoring efforts have been undertaken in this location.

(2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

☑ Yes, we will be disclosing the list/geospatial map of priority locations

(2.3.6) Provide a list and/or spatial map of priority locations

Priority Locations Map.docx
[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Other, please specify **:**Severity score

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

15

(2.4.6) Metrics considered in definition

Select all that apply

☑ Frequency of effect occurring

☑ Likelihood of effect occurring

☑ Other, please specify **:**Impact of risk

(2.4.7) Application of definition

The Risk Management Model of Coca-Cola Andina evaluates the severity of risks based on an assessment of the inherent impact and probability (frequency). Climate change risks are managed in an integrated way within this Model. Impact reflects the consequences that may result from the materialization of the risk in relation to the objectives of the company. This metric is assessed on a scale of 1-5, with the levels characterized depending on the nature of the potential impact of the risk, for example, considering safety, environmental impact, and operational continuity of production. Probability reflects the possibility of occurrence of the risk. This metric is assessed on a scale of 1 to 5, with the levels characterized depending on the potential frequency or likelihood of occurrence within defined time periods. These two metrics are combined to calculate a Severity score for each risk, representing the inherent threat posed to the operation in the absence of mitigating actions that reduce its probability or impact. This severity score incorporates an implicit assessment of impacts to EBITDA, as the effects of risks are evaluated over operational continuity. Risks that have a severity level of High (value 15) are determined to be of potential substantive financial or strategic impact. Based on this assessment, risks are ranked in order to prioritize those financially or strategically significant risks that require additional evaluation, monitoring and management. In the case of climate change risks, we have also undertaken the financial quantification of the potential financial impact of the prioritized physical and transition risks (and opportunities), expressing and comparing the potential impact in terms of cumulative EBITDA () 2022-2030. As part of this process, a risk score was calculated for a

long list of climate-related risks, for which the concepts of sensitivity, adaptation capacity, magnitude and probability were assessed on a scales of 1-5. In this case, risks which had a combined score of 70 or higher were considered of significance and passed on to financial impact quantification.

Opportunities

(2.4.1) Type of definition

Select all that apply

☑ Qualitative

☑ Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

☑ Other, please specify :Opportunity Score

(2.4.3) Change to indicator

Select from:

☑ Absolute increase

(2.4.5) Absolute increase/ decrease figure

20

(2.4.6) Metrics considered in definition

Select all that apply

☑ Time horizon over which the effect occurs

☑ Other, please specify :size of opportunity and ability to execute

(2.4.7) Application of definition

In the case of climate change opportunities, we have also undertaken the financial quantification of the potential financial impact of the prioritized physical and transition opportunities, expressing and comparing the potential impact in terms of cumulative EBITDA () 2022-2030. As part of this process, an opportunity score was

calculated for a long list of climate-related opportunities, for which the concepts of size of opportunity and ability to execute were assessed on a scales of 1-5. In this case, opportunities which had a combined score of 20 or higher were considered of significance and passed on to financial impact quantification. For the concept of size of opportunity, impact on EBITDA is implicitly included in the evaluation.
[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:
☑ Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

In order to identify, manage and control potential water pollutants in our water discharges, we follow the KORE Wastewater Management requirements that The Coca Cola Company applies to all its bottlers. This KORE requirement details the wastewater treatment parameters that Embotelladora Andina must follow in the controls to wastewater discharges. These controls are carried out daily, monthly (both internal) and quarterly (external controls) depending on the contaminants controlled and whether it is carried out internally or externally. KORE requirements for wastewater management include specific limits to: Biological oxygen demand (below 50 mg/L, for example), chlorine, fecal coliform, nitrogen, suspended solids, temperature, ammonia, dissolved oxygen, pH, phosphorus, aluminum, cadmium, chromium, iron, lead, oil and grease, dissolved solids, sulfate and surfactants. Moreover, The Coca Cola Company carries out a water assessment for all plants on effluent quality, and in case other parameters are found, these parameters are included in the wastewater management requirement. The company has ISO 14001 certification in all its beverage production plants, which sets the standard for environmental and wastewater management. Also, when local regulation is more demanding, this standard is considered. Finally, our corporate policies set specific commitments to treat wastewater and care for water basins.
[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

☑ Phosphates

(2.5.1.2) Description of water pollutant and potential impacts

Phosphate pollutants to water can have detrimental effects to life in water bodies as an excess of phosphates in water can stimulate the growing of algae which suffocate life in water.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

In order to identify and control potential water pollutants in our water discharges, we follow the KORE Wastewater Management requirements that The Coca Cola Company applies to its bottlers. This KORE requirement details the wastewater treatment parameters that Embotelladora Andina must follow in the controls to wastewater discharges. These controls are performed daily, monthly and quarterly depending on the contaminants controlled and if it is performed internally or externally. KORE requirements for wastewater management include specific limits to: BOD (below 50 mg/L, for example), chlorine, fecal coliform, nitrogen, suspended solids, temperature, ammonia, dissolved oxygen, pH, phosphorus, aluminium, cadmium, chromium, iron, lead, oil and grease, dissolved solids, sulphate and surfactants. Following these requirements for wastewater treatment allows the company to mitigate the risks of water pollution from pollutants, as well as to measure success of this process. Moreover, the company has several water reuse measures in place in all of its water treatment plants, such as rejected water reuse, effluent recovery systems and the retrofitting of nanofiltration systems as to improve equipment capacity and quality. This allows the company to discharge less water each year, reducing the risk of water pollution. Also, the company has ISO 14001 certification in all of its production plants including emergency preparedness and prevention for all industrial processes and spillages.

Row 2

(2.5.1.1) Water pollutant category

Select from:

☑ Nitrates

(2.5.1.2) Description of water pollutant and potential impacts

Nitrate pollutants to water pose several impacts for living beings, as it can cause health problems to people drinking this water and can have detrimental effects to life in water bodies as an excess of nitrates in water can stimulate the growing of algae which suffocate life in water.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

In order to identify and control potential water pollutants in our water discharges, we follow the KORE Wastewater Management requirements that The Coca Cola Company applies to its bottlers. This KORE requirement details the wastewater treatment parameters that Embotelladora Andina must follow in the controls to wastewater discharges. These controls are performed daily, monthly and quarterly depending on the contaminants controlled and if it is performed internally or externally. KORE requirements for wastewater management include specific limits to: BOD (below 50 mg/L, for example), chlorine, fecal coliform, nitrogen, suspended solids, temperature, ammonia, dissolved oxygen, pH, phosphorus, aluminium, cadmium, chromium, iron, lead, oil and grease, dissolved solids, sulphate and surfactants. Following these requirements for wastewater treatment allows the company to mitigate the risks of water pollution from pollutants, as well as to

measure success of this process. Moreover, the company has several water reuse measures in place in all of its water treatment plants, such as rejected water reuse, effluent recovery systems and the retrofitting of nanofiltration systems as to improve equipment capacity and quality. This allows the company to discharge less water each year, reducing the risk of water pollution. Also, the company has ISO 14001 certification in all of its production plants including emergency preparedness and prevention for all industrial processes and spillages.

Row 3

(2.5.1.1) Water pollutant category

Select from:

☑ Inorganic pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Inorganic pollutants refer mainly to heavy metals such as lead, cadmium and chromium, which have toxic effects over living beings exposed to these substances.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

In order to identify and control potential water pollutants in our water discharges, we follow the KORE Wastewater Management requirements that The Coca Cola Company applies to its bottlers. This KORE requirement details the wastewater treatment parameters that Embotelladora Andina must follow in the controls to

wastewater discharges. These controls are performed daily, monthly and quarterly depending on the contaminants controlled and if it is performed internally or externally. KORE requirements for wastewater management include specific limits to: BOD (below 50 mg/L, for example), chlorine, fecal coliform, nitrogen, suspended solids, temperature, ammonia, dissolved oxygen, pH, phosphorus, aluminium, cadmium, chromium, iron, lead, oil and grease, dissolved solids, sulphate and surfactants. Following these requirements for wastewater treatment allows the company to mitigate the risks of water pollution from pollutants, as well as to measure success of this process. Moreover, the company has several water reuse measures in place in all of its water treatment plants, such as rejected water reuse, effluent recovery systems and the retrofitting of nanofiltration systems as to improve equipment capacity and quality. This allows the company to discharge less water each year, reducing the risk of water pollution. Also, the company has ISO 14001 certification in all of its production plants including emergency preparedness and prevention for all industrial processes and spillages.

Row 4

(2.5.1.1) Water pollutant category

Select from:

☑ Other nutrients and oxygen demanding pollutants

(2.5.1.2) Description of water pollutant and potential impacts

Pollutans which demand oxygen to decompose pose a threat to life in water bodies, as the use of dissolved oxygen for this decomposition leaves less oxygen for living beings to use in this water body.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

In order to identify and control potential water pollutants in our water discharges, we follow the KORE Wastewater Management requirements that The Coca Cola Company applies to its bottlers. This KORE requirement details the wastewater treatment parameters that Embotelladora Andina must follow in the controls to wastewater discharges. These controls are performed daily, monthly and quarterly depending on the contaminants controlled and if it is performed internally or externally. KORE requirements for wastewater management include specific limits to: BOD (below 50 mg/L, for example), chlorine, fecal coliform, nitrogen, suspended solids, temperature, ammonia, dissolved oxygen, pH, phosphorus, aluminium, cadmium, chromium, iron, lead, oil and grease, dissolved solids, sulphate and surfactants. Following these requirements for wastewater treatment allows the company to mitigate the risks of water pollution from pollutants, as well as to measure success of this process. Moreover, the company has several water reuse measures in place in all of its water treatment plants, such as rejected water reuse, effluent recovery systems and the retrofitting of nanofiltration systems as to improve equipment capacity and quality. This allows the company to discharge less water each year, reducing the risk of water pollution. Also, the company has ISO 14001 certification in all of its production plants including emergency preparedness and prevention for all industrial processes and spillages.

Row 5

(2.5.1.1) Water pollutant category

Select from:

☑ Oil

(2.5.1.2) Description of water pollutant and potential impacts

Oil pollutants in water have several detrimental effects over life, as it is toxic and can make fresh water unsuitable to drink, and it can suffocate water life by blocking light from reaching certain parts of water bodies.

(2.5.1.3) Value chain stage

Select all that apply

☑ Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

☑ Water recycling

☑ Upgrading of process equipment/methods

☑ Beyond compliance with regulatory requirements

☑ Implementation of integrated solid waste management systems

☑ Industrial and chemical accidents prevention, preparedness, and response

☑ Discharge treatment using sector-specific processes to ensure compliance with regulatory requirements

(2.5.1.5) Please explain

In order to identify and control potential water pollutants in our water discharges, we follow the KORE Wastewater Management requirements that The Coca Cola Company applies to its bottlers. This KORE requirement details the wastewater treatment parameters that Embotelladora Andina must follow in the controls to wastewater discharges. These controls are performed daily, monthly and quarterly depending on the contaminants controlled and if it is performed internally or externally. KORE requirements for wastewater management include specific limits to: BOD (below 50 mg/L, for example), chlorine, fecal coliform, nitrogen, suspended solids, temperature, ammonia, dissolved oxygen, pH, phosphorus, aluminium, cadmium, chromium, iron, lead, oil and grease, dissolved solids, sulphate and surfactants. Following these requirements for wastewater treatment allows the company to mitigate the risks of water pollution from pollutants, as well as to measure success of this process. Moreover, the company has several water reuse measures in place in all of its water treatment plants, such as rejected water reuse, effluent recovery systems and the retrofitting of nanofiltration systems as to improve equipment capacity and quality. This allows the company to discharge less water each year, reducing the risk of water pollution. Also, the company has ISO 14001 certification in all of its production plants including emergency preparedness and prevention for all industrial processes and spillages.
[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

☑ Yes, only in our upstream/downstream value chain

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

☑ Environmental risks exist, but none with the potential to have a substantive effect on our organization

(3.1.3) Please explain

Embotelladora Andina has carried out a climate change risk identification and assessment exercise considering future short, medium and long-term climate change scenarios. Through a multidisciplinary process involving representatives from the four countries in which we operate, a long list of potential risks and opportunities was identified, considering both physical climate change and changes related to the transition to a low carbon economy. Once identified, we applied a structured qualitative assessment to the risks and opportunities in order to prioritize them, considering the sensitivity and adaptative capacity of the company, and the magnitude and probability of impact under the scenarios considered (an approach that aligns with the conceptual model of the IPCC). Based on this analysis, a set of risks and opportunities were prioritized for quantitative assessment of their potential financial impact by our finance teams. In the case of climate issues, several risks were identified regarding our direct operations and our supply chain, such as affectation of facilities due to extreme weather events, for example. However, after a structured qualitative assessment was undertaken to prioritize these risks, no climate-related risks were found to have a substantive impact on direct operations. Hence, only climate-related risks for our upstream/downstream value chain were assessed for their quantitative financial impact. Please note that water-related risks have been identified for both direct operations and our value chain.

Water

(3.1.1) Environmental risks identified

Select from:

☑ Yes, both in direct operations and upstream/downstream value chain

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Other market risk, please specify **:**Increased cost of services

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Argentina

☑ Brazil

☑ Chile

☑ Paraguay

(3.1.1.9) Organization-specific description of risk

As countries seek to implement policies that align their economies with the Paris Agreement, the increasing regulation of fossil fuels, for example, the implementation of additional carbon price and tax mechanisms, may result in an increase in the price of fossil fuels. Distribution and logistics in the delivery of our partner's products to market is a key part of our value chain. As a result, the main impact of increase fuel prices on Coca-Cola Andina will be through the impact that this has on transportation costs, both considering our own fleet (1,400 trucks in Brazil and Chile) and outsourced fleet (1,600 trucks). Depending on the type of transportation, between 5% to 20% of transportation costs are associated with the costs of fuel, and therefore variability in these prices present a relevant financial risk. On the other hand, the renovation of this fleet to improve distribution efficiency and align with environmental commitments is a permanent challenge.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Depending on the type of transportation, between 5% to 20% of transportation costs are associated with the costs of fuel, and therefore variability in these prices present a relevant financial risk. On the other hand, the renovation of this fleet to improve distribution efficiency and align with environmental commitments is a permanent challenge.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

17000000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

43000000000

(3.1.1.25) Explanation of financial effect figure

The financial impact of the variation in the price of liquid transport fuels on projected transport costs during the period 2023 to 2030 was analyzed for each of our countries of operation, considering both own fleet (direct effect) and outsourced (indirect effect on service costs). This considered the projections of two of the transition scenarios of the Network for Greening the Financial System ("NGFS), modelled in the REMIND-MAgPIE 2.1-4.2 integrated assessment model. Firstly, the 'Current Policies' scenario, representing a baseline without additional emissions policy interventions (here presented as the lower range). Secondly, the 'Below 2oC' scenario was considered, representing a Paris-aligned scenario with increased policy and market disruption (here presented as the upper range). Under this scenario, the price of liquid fossil fuels for transportation in the Latin America & Caribbean region is projected to increase by 2x by 2030 compared to 2020. The finance team of each country applied the variability in prices to their 2030 projection (considering a long-term growth assumption), considering expected expenditure on transportation and the share that fuel costs represent given their local market. The annualized impact on EBITDA was calculated for comparison between countries, and with the other climate-related risks and opportunities assessed. The figure provided corresponds to an annual average for the impact of this risk from 2023 to 2030.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Other infrastructure, technology and spending, please specify :Investment in more efficient and resilient fleet

(3.1.1.27) Cost of response to risk

36000000000

(3.1.1.28) Explanation of cost calculation

Regarding the cost of responding to this risk, the figure provided refers to the cost of progressively changing our entire fleet to electric trucks from 2023 to 2030. The figure provided is an annual average for this cost. Nevertheless, the company has several other mitigation actions for this risk, besides the one used to deliver a financial impact figure.

(3.1.1.29) Description of response

A key pillar of our strategy for sustainable value creation, is to achieve efficiency and productivity throughout our value chain. This includes investing in a distribution fleet that is more efficient in the use of fuels and optimizes the routing and logistics of trucks, reducing exposure to variability in fuel prices, as well as achieving our GHG reduction commitments. In 2023, we advanced in trials of long-distance fleet using electric and biofuel alternatives. We have defined a series of metrics to monitor this climate-related risk, including Scope 3 emissions associated with the logistics fleet; % trucks applying EURO V and EURO VI or other superior standard; km distance travelled (own and third-party fleet).

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk3

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Water stress

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Chile

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Other, please specify **:**Maipo

(3.1.1.9) Organization-specific description of risk

Lack of water due to reduced rainfall and drought in the Maipo basin, Chile, results in impacts on production: less water availability forces a reduction in production at the Renca bottling plant. Considering an RCP 8.5 scenario, WRI Aqueduct considers an increase in water stress of 20% until 2030 for the location of the Renca plant in Chile. This trend may affect the availability of water for the wells used by the company, which could hypothetically mean not having enough water to produce beverages in that area.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased production costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ Unlikely

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Lack of water due to reduced rainfall and drought in the Maipo basin, Chile, results in impacts on production: less water availability forces a reduction in production at the Renca bottling plant. Considering an RCP 8.5 scenario, WRI Aqueduct considers an increase in water stress of 20% until 2030 for the location of the Renca plant in Chile. This trend may affect the availability of water for the wells used by the company, which could hypothetically mean not having enough water to produce beverages in that area.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

225000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

6000000000

(3.1.1.25) Explanation of financial effect figure

The analysis considers a progressive decrease in the extraction of water from wells (taking 2021 consumption as a baseline), until reaching an impact of -20% in 2030 for the extraction of this source. The financial impact refers to the possible costs of water to replace this decrease in water availability. The minimum range refers to supplying this volume with water from the sanitary network, and the upper range refers to supplying this volume by sending water from another basin where we have operations (with an average distance of 300 kilometers). The figure provided corresponds to an annual average for the total impact of both ranges from 2022 to 2030. We have classified this risk as improbable, since the scenarios used work based on a set of assumptions that are uncertain. Furthermore, although the area of the Renca plant is currently classified as a water stress area, we have a range of mitigation measures in place so that the sales of this plant are not impacted by a hypothetical lack of water.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Adopt water efficiency, water reuse, recycling and conservation practices

(3.1.1.27) Cost of response to risk

443500000

(3.1.1.28) Explanation of cost calculation

The cost of responding to this risk has been calculated as the expense that the company would have to incur in water efficiency actions as to supplement the decrease in water availability from the current aquifer where water is extracted for the Renca Plant, to maintain current and expected production volumes. The figure refers to cost of implementing all water efficiency investments planned to reach our 2030 goal of water-use ratio (1.27 liters of water consumed per liter of beverage produced). The figure corresponds to an annual average of this cost.

(3.1.1.29) Description of response

Embotelladora Andina's water management strategy is organized in four axes: Reduce, Reuse, Recycle, and Replenish. Reduce: the company is permanently implementing initiatives that allow to reduce water losses and achieve efficient consumption, such as digitization of monitoring devices and improvement in bottle washing technology. Progress on this axis is monitored with a water use ratio. Reuse: the company has implemented technological advancements that allow it to safely reintroduce the water into the system, thereby increasing the efficiency of the process. Recycle: treatment of effluents to return water safely to nature, by investing in new water treatment plant in Renca, and improve aeration system in aerobic reactor. Replenish: the company develops initiatives aimed at conserving water in nature and caring for underground aquifers, as well as ensuring people's access to water resources. Specifically, for the Renca plant, an investment plan has been implemented to reduce its exposure to water-related risks and improve its water-use ratio: actions implemented have allowed the water-use ratio to decrease by 16% from 2020 to 2023, and the underway treatment plant for the Renca site will allow to increase water reuse and further strengthen resilience to water risks. This investment plan is framed within initiatives to reach our corporate goal of reaching a water-use ratio of 1.27 liters of water consumed per liter of beverage produced by 2030 (this KPI was 1.72 in 2023). In addition to these mitigation measures, we have undertaken a water-basin assessment for the Renca Plant, and the current water availability of the basin suggests that the probability of this risk occurring is unlikely. Moreover, we have an array of possible mitigation actions to address this risk, such as buying water from third-party suppliers.

Climate change

(3.1.1.1) Risk identifier

Select from:

☑ Risk2

(3.1.1.3) Risk types and primary environmental risk driver

Market

☑ Increased costs and/or uncertainties related to the cost of virgin plastics

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Argentina

☑ Brazil

☑ Chile

☑ Paraguay

(3.1.1.9) Organization-specific description of risk

Analysis of global alignment with the Paris Agreement finds that existing commitments and policies are insufficient to meets its objectives and limit temperature warming to under 2C, and ideally nearer to 1.5C, by 2100. As a result, it is anticipated that policy and regulations may become more stringent, with particular focus on energy and emissions intensive industries. For Coca-Cola Andina, around 44% of our total Scope 1, 2 and 3 value chain emissions are associated with our packaging, including the purchase of plastic resin for bottles. Production of virgin PET (Polyethylene terephthalate) has an emissions intensity of production of around 3,3 kgCO2e per kg. An increase in the regulation of the emissions associated with the production of plastics and energy inputs, including direct pricing of carbon, may lead to higher prices for this raw material input.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased direct costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

An increase in the regulation of the emissions associated with the production of plastics and energy inputs, including direct pricing of carbon, may lead to higher prices for this raw material input.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

85500000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

5985000000

(3.1.1.25) Explanation of financial effect figure

The financial impact on projected raw material costs of the variation in the price of plastics as a result of the pricing of carbon was analysed for the period 2023 to 2030 for each of our countries of operation. This considered purchase of virgin PET resin, which represented 81,6% of resin used in our packaging in 2023, with recycled resin representing the remainder (18,4%). Our analysis considered the projections of two of the transition scenarios of the Network for Greening the Financial System ("NGFS), modelled in the REMIND-MAgPIE 2.1-4.2 integrated assessment model. Firstly, the 'Current Policies' scenario, representing a baseline without additional emissions policy interventions (here presented as the lower range). Secondly, the 'Below 2oC' scenario was considered, representing a Paris-aligned scenario with increased policy and market disruption (here presented as the upper range). Under this second scenario, policy interventions are projected to intensify, with the implied carbon price in Latin Americas & Caribbean region rising to around 65 US/tCO2 by 2030. Under its Sustainable Development Scenario, the

IEA projects a price of 40 US/tCO2, meanwhile Chile, one of our main countries of operation, has set a target of raising its carbon tax for large emitters to 35 US/tCO2 by 2030. This projected emissions cost was applied to the upstream lifecycle emissions intensity of virgin PET and projected to 2030. The finance team of each country applied the variability in prices to their real virgin resin prices and 2030 projection for volume (considering a long-term growth assumption). The annualized impact on EBITDA was calculated for comparison between countries, and with the other climate-related risks and opportunities assessed. The figure provided is an annual average for this cost.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

☑ Take action to switch to recycled content to reduce virgin plastic

(3.1.1.27) Cost of response to risk

5583000000

(3.1.1.28) Explanation of cost calculation

Regarding the cost of responding to this risk, the figure provided refers to the cost of progressively including recycled resin (which is currently more expensive than virgin resin) into our packaging, reaching a 50% of recycled resin by 2030. The figure provided is an annual average for this cost. Nevertheless, the company has several other mitigation actions for this risk, besides the one used to deliver a financial impact figure.

(3.1.1.29) Description of response

Our key mitigation actions to respond to this risk are focused towards increasing the use of bottles with recycled plastic (rPET), reducing the quantity of virgin PET that we purchase and thus cutting the GHG emissions intensity of our packaging and our exposure to potential regulation and price variability associated with packaging. Life cycle analysis of our packaging models has found that disposable PET bottles have an emissions intensity of 48,2% per liter of product when compared to the returnable PET format and 26,8% compared to bottles with 100% recycled plastic (rPET). A key pillar of our strategy for sustainable value creation, is to enhance the efficiency and productivity of our value chain, including increasing the returnability and recycling of our product packaging and operational waste in order to reduce our environmental impact. Our pillar of reuse through returnable packaging is at the core of our packaging strategy, along with the pillars of collect, recycle and reduce. As part of this we have established a series of ambitious commitments that align with the Coca-Cola System's World Without Waste program. This includes the 2030 commitments of increasing our sales from the returnable packaging segment to 42,8%, increasing the recyclable content of our packaging to 100%, achieving the recovery of 100% of bottles sold, and incorporating 50% recycled resin within our bottles. In 2024, we will open our plant dedicated to recycling plastic bottles in Chile, which will allow us to start using recycled PET resin in this country. Also, in Paraguay during the 4Q 2022, we co-founded the Circular-PET business, with the aim of collecting and recycling PET resin, already achieving rates above 20%. We have defined a series of metrics to monitor this climate-related risk, including the volume and % of sales with returnable packaging, % use of recycled resin (RPET) in packaging, % share of sold packaging recovered, and weight of virgin resin reduced per bottle.

Water

(3.1.1.1) Risk identifier

Select from:

☑ Risk4

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

☑ Seasonal supply variability

(3.1.1.4) Value chain stage where the risk occurs

Select from:

☑ Upstream value chain

(3.1.1.6) Country/area where the risk occurs

Select all that apply

☑ Argentina

☑ Brazil

☑ Chile

☑ Paraguay

(3.1.1.7) River basin where the risk occurs

Select all that apply

☑ Other, please specify **:**Basins in Central Chile, Southern Brazil, Argentina and Paraguay

(3.1.1.9) Organization-specific description of risk

Changes in climatic factors, such as variability in temperature and rainfall, as well as water stress, can affect crop yields or lead to crop failure, depending on the region, farming system (example: irrigation) and type of crop. It is estimated that the yields of sugar crops in Brazil may fall by 15% by 2055 under the RCP8.5

scenario. Projections for sugar prices indicate that they may increase by 11% by 2050 (baseline 2005) under the RCP8.5 scenario, a high warming scenario, compared to a minor impact for the RCP4.5 scenario (4%). The physical effects of climate change will occur over relatively long periods of time, and therefore the expected effect in the short term is gradual and moderate.

(3.1.1.11) Primary financial effect of the risk

Select from:

☑ Increased production costs

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

☑ Medium-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

☑ About as likely as not

(3.1.1.14) Magnitude

Select from:

☑ Medium-low

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Changes in climatic factors, such as variability in temperature and rainfall, as well as water stress, can affect crop yields or lead to crop failure, depending on the region, farming system (example: irrigation) and type of crop. It is estimated that the yields of sugar crops in Brazil may fall by 15% by 2055 under the RCP8.5 scenario.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

☑ Yes

(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)

1300000000

(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)

1700000000

(3.1.1.25) Explanation of financial effect figure

This figure corresponds to the impact of the increase in the price of sugar on the EBITDA of the company, according to a scenario of high heating (RCP 8.5). To arrive at this figure, the effect of the increase in the price of sugar (linearly interpolated reaching a maximum of 2% in 2030) was analyzed for the projected production costs for each country up to 2030, applying the same variation to all types of sweetener. The figure provided corresponds to an annual average for the total impact of this risk from 2022 to 2030.

(3.1.1.26) Primary response to risk

Diversification

☑ Develop new products, services and/or markets

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

We have entered a cost of 0 CLP in the response cost, as there is no cost associated with migrating our portfolio from sugar soft drinks to non-sugar soft drinks. This is aligned with our 2030 strategy of reducing the sugar contents of our portfolio. However, this depends on consumer preferences.

(3.1.1.29) Description of response

The company is constantly working to expand its portfolio and offer consumers a wide variety of great- tasting beverages, including more sugar-free and low-sugar options and by reformulating its products. In accordance with our business strategy and in collaboration with The Coca-Cola Company, we have reformulated the recipes of various soft drinks and juices to produce beverages with fewer calories and less sugar. Up to date, the company has a sugar-free version for each of its products. The Company has endeavored to increase this segment once more by utilizing strategies related to its classic products, such as Coca-Cola Sin Azúcar. In addition, the stills category, which includes waters, juices, energy drinks, and isotonic beverages, has been strengthened by the introduction of new products and the

development of a solid market execution strategy. These efforts are frames within our 2030 goal of reaching 40.75 kilocalories sold per 200 ml of beverage (currently we stood at 48.83 in 2023).
[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:
☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:
☑ Less than 1%

(3.1.2.7) Explanation of financial figures

Although the company has identified and quantified financial impacts of climate-related risks, currently we don't consider that our financial metrics are vulnerable to substantive risks effects of these risks. As reported earlier, Embotelladora Andina has quantified the financial impacts of climate-related risks related to increased direct costs and increased cost of raw materials. However, these risks were assessed with a medium-term time horizon, which means that operating expenses have not been considered vulnerable to these risks yet. Nevertheless, as to prepare for any future climate-related impacts, the company has proactively invested in Re-Ciclar, a joint venture with Embonor which will have the first food-grade PET recycling plant in Chile. This investment represented more than CLP 13,000 million from Embotelladora Andina in 2023.

Water

(3.1.2.1) Financial metric

Select from:

☑ OPEX

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

☑ Less than 1%

(3.1.2.7) Explanation of financial figures

Although the company has identified and quantified financial impacts of water-related risks, currently we don't consider that our financial metrics are vulnerable to substantive risks effects of these risks. As reported earlier, Embotelladora Andina has quantified the financial impacts of water-related risks related water stress and supply chain variability. However, these risks were assessed with a medium-term time horizon, which means that operating expenses have not been considered vulnerable to these risks yet. Nevertheless, in order to prepare for any future water-related impacts, the company has invested in CLP 430 million as to increase water efficiency in our operations in 2023. These investments represented a small percentage of total CAPEX in 2023 mainly due to the fact that previous investment projects concluded and efforts during the year were focused mainly on the execution and maintenance of these projects. We anticipate a very significant rise in CAPEX by 2024 and 2025 to enhance water efficiency and reach our 2030 water efficiency target. Notably, we have already approved investments a new water treatment plant for the Renca operations in Chile.
[Add row]

(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?

Row 1

(3.2.1) Country/Area & River basin

Zimbabwe
☑ Other, please specify **:**Maipo

(3.2.2) Value chain stages where facilities at risk have been identified in this river basin

Select all that apply
☑ Direct operations

(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin

1

(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin

Select from:

☑ 1-25%

(3.2.10) % organization's total global revenue that could be affected

Select from:

☑ 21-30%

(3.2.11) Please explain

The Renca Plant, located in the Maipo Basin in Chile, is considered to be in a high water-stress area according to the WRI Aqueduct tool. This means that there is a risk of water scarcity for the future in this region. This facility represented a 24.7% of total company-wide revenues for 2023. A specific investment plan is in place to further improve water efficiency and reuse in the Renca plant, which has reduced its water use ratio by 16.0% from 2020 to 2023.
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: ☑ No	*We have not received any water-related fines during 2023.*

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

☑ No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

	Environmental opportunities identified
Climate change	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized
Water	*Select from:* ☑ Yes, we have identified opportunities, and some/all are being realized

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:
☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services
☑ Increased sales of existing products and services

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Argentina

☑ Brazil

☑ Chile

☑ Paraguay

(3.6.1.8) Organization specific description

The latest generation of climate models project that under the SSP5-8.5 (equivalent to RCP8.5) scenario, the average annual temperature will increase by as much as 0.2-0.3C by 2030 compared to 2022 in the regions in which Coca-Cola Andina operates (Chile, Brazil, Argentina, Paraguay). There is an established relationship, supported by academic studies, between temperature and demand for refreshments (beverages). As a result, the currently observed and projected climate change trends may gradually increase the demand for our products. Coca-Cola Andina is primarily a bottling company, that produces, bottles, sells, and distributes products under the brands of the Coca-Cola Company, in addition to the brands of certain other companies. During 2023, we served areas populated by 57.4 million inhabitants, delivering more than 5 billion liters of carbonated drinks, juice, bottled water, beer and other alcohols.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Long-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Very likely (90–100%)

(3.6.1.12) Magnitude

Select from:

☑ Low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The latest generation of climate models project that under the SSP5-8.5 (equivalent to RCP8.5) scenario, the average annual temperature will increase by as much as 0.2-0.3C by 2030 compared to 2022 in the regions in which Coca-Cola Andina operates (Chile, Brazil, Argentina, Paraguay). There is an established relationship, supported by academic studies, between temperature and demand for refreshments (beverages). As a result, the currently observed and projected climate change trends may gradually increase the demand for our products.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

5000000000

(3.6.1.22) Anticipated financial effect figure in the long-term – maximum (currency)

6000000000

(3.6.1.23) Explanation of financial effect figures

The financial impact of the increase in demand for beverages was estimated for 2022 to 2030, considering the observed historical relationship between temperature and volume sold in each of our countries of operation. The temperature sensitivity of sales was analysed based on historical data, giving sensitivity coefficients of between 0.4%-2.8% in increased volume per 1C increase in temperature. This range depends on the climate characteristics and dynamics of the local market and was confirmed to be within a reasonable range of available external benchmark studies. The projected change in volume was analysed by each country considering this sensitivity and the projected temperature change for their main geography of supply. This considered projections under the RCP8.5 scenario obtained for an ensemble of Global Climate Models. While RCP8.5 is considered to be an extreme scenario in terms of its long-term projected emissions concentrations, in the near-term (2035) all climate scenarios project similar results due to a lag in the climate system effect of GHG emissions. The finance team of each country applied the variability in temperature to their projected volumes for the 2022-2030 period (considering a long-term growth assumption), considering the local temperature

sensitivity of sales. The annualized impact on revenues was calculated for comparison between countries, and with the other climate-related risks and opportunities assessed.

(3.6.1.24) Cost to realize opportunity

4400000000

(3.6.1.25) Explanation of cost calculation

The figure provided for the costs related to this opportunity are estimated based on the current cost of producing and distributing our products (COGS), projecting cost according to increase in demand. The figure provided is an annual average for these costs.

(3.6.1.26) Strategy to realize opportunity

Due to the nature of our business model, we inherently implement actions to evaluate and capture any increase in demand, including widening our product portfolio to satisfy the preferences of a wider base of consumers, and implementing master planning of production and logistics capabilities. Leadership in the market and breadth of portfolio, channels and geographies is one of our strategic pillars, and is managed through efforts to strengthen our product portfolio and maintain closeness and customer satisfaction. For example, we have set a 2030 target to improve the healthiness of our products by reducing the kilocalories per each 200ml sold from 49.55 to 40.75. Actions like this position Coca-Cola Andina to respond to changing customer expectations and capture potential increases in demand. In 2023, across our four countries of operation, we had a market share of 64% of carbonated drinks, 42% juice and other, and 38% bottled water.

Water

(3.6.1.1) Opportunity identifier

Select from:

☑ Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Resource efficiency

☑ Reduced water usage and consumption

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

☑ Direct operations

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

☑ Brazil

(3.6.1.6) River basin where the opportunity occurs

Select all that apply

☑ Other, please specify :Guandu

(3.6.1.8) Organization specific description

The adoption of water efficiency actions across our operations signifies a significant opportunity for our business and is aligned with our core strategic priority to reduce our water use ratio, water being the principal raw material that our company uses to produce beverages. These water efficiency actions can help reduce the costs that the company has to incur as to produce beverages, especially in operations where water is expensive compared to other geographies. This is most relevant for our operations in Brazil, where water prices are high. However, water efficiency measures can help reduce production costs in all our operations, which also can have positive impacts in the health of water basins near our operations.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

☑ Reduced direct costs

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

☑ Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

☑ Likely (66–100%)

(3.6.1.12) Magnitude

Select from:

☑ Medium-low

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

The adoption of water efficiency actions across our operations signifies a significant opportunity for our business and is aligned with our core strategic priority to reduce our water use ratio, water being the principal raw material that our company uses to produce beverages. These water efficiency actions can help reduce the costs that the company has to incur as to produce beverages, especially in operations where water is expensive compared to other geographies. This is most relevant for our operations in Brazil, where water prices are high. However, water efficiency measures can help reduce production costs in all our operations, which also can have positive impacts in the health of water basins near our operations.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

☑ Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

1000000000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

3500000000

(3.6.1.23) Explanation of financial effect figures

The financial impact given in this answer refers to the savings in water costs that can be attained through the water reuse capacity of the new effluent recovery plant in Jacarepaguá, Brazil. Specifically, this plant has a total water reuse capacity of 500,000 cubic meters per year, which has been valued according to current water costs in that region (42 Reales per cubic meter). This cost saving was valued in approximately 4 million dollars per year, which were converted to Chilean pesos for this answer. Although the complete water reuse capacity for the Jacarepaguá effluent recovery plant has not been reached completely, we have included the full financial impact of this opportunity, as this capacity may be used in the future.

(3.6.1.24) Cost to realize opportunity

684000000

(3.6.1.25) Explanation of cost calculation

We have included the costs related to investments currently being undertaken for the Jacarepaguá effluent recovery plant.

(3.6.1.26) Strategy to realize opportunity

This opportunity has materialized in a investment plan for new technologies as to reduce water consumption and increase recycling of water at our production facilities. This is helping to enhance the long-term resilience of our business and reduces our operating costs. Specifically, we have implemented specific investment plans for water efficiency in the Renca plant in Chile, as well as the construction of effluent recuperation plant in Jacarepaguá, Brazil, with investment of 800,000 USD. Moreover, we have a corporate goal of reaching a water use ratio (WUR: liters of water used per liter of beverage produced) of 1.27 by 2030 (currently 1.72 in 2023).
[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:
☑ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

177271000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:
☑ 81-90%

(3.6.2.4) Explanation of financial figures

Although an increase in beverage demand due to climate-related issues has been identified as an opportunity, Embotelladora Andina's constant and main goal is to maintain and improve productive capacity, as to respond to any future increase in demand. To accomplish this goal, the company constantly invest in necessary upgrades to its production lines, cases, containers and cold equipment. For 2023, the company invested CLP 177,271 million in these elements as to maintain and improve productive capacity, which represented almost 88% of total capital investments.

Water

(3.6.2.1) Financial metric

Select from:

☑ CAPEX

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

430000000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

☑ Less than 1%

(3.6.2.4) Explanation of financial figures

Regarding water efficiency opportunities, Embotelladora Andina has designed a long-term plan to reduce its water-use ratio (WUR), as to complete its 2030 target to reduce this metric. The company has adopted the best and most innovative initiatives to improve water efficiency, for which specific investments have been undertaken during 2023. These investments amounted to CLP 430 million and represented a small percentage of total CAPEX. Investment in 2023 has decreased by 80% compared to the previous year, mainly due to the fact that previous investment projects concluded and efforts during the year were focused mainly on the execution and maintenance of these. projects. We anticipate a very significant rise in CAPEX by 2024 and 2025 to enhance water efficiency and reach our target. Notably, we have already approved investments a new water treatment plant for the Renca operations in Chile.
[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

☑ Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

☑ More frequently than quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

☑ Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

☑ Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

Our Board Diversity Policy states that gender, cultural and nationality aspects must be taken into account for the nomination process of Board Directors. This Policy seeks to mitigate possible gender, social or cultural barriers that could in any way inhibit the natural diversity that should exist in the company's Board of Directors, which will allow us to better ensure the sustainability of the business and add value in the long term.

(4.1.6) Attach the policy (optional)

POLITICA CORPORATIVA DE DIVERSIDAD EN EL DIRECTORIO V1.0-EN.pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify **:**Governance Model for Risk Management and Sustainability

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding the development of a business strategy

☑ Overseeing and guiding the development of a climate transition plan

☑ Other, please specify **:Overseeing implementation of strategy, Reviewing and guiding business plans**

(4.1.2.7) Please explain

The oversight of climate-related issues is integrated within the Governance Model for Risk Management and Sustainability, with multiple Board committees involved in the monitoring of different aspects as part of their duty to safeguard the value of the company in the face of diverse risks and opportunities. Issues related to sustainability, including the sustainability strategy, reporting (including the carbon footprint) and ecoefficiency commitments, are monitored by the Culture, Ethics and Sustainability Committee. Key sustainability metrics, such as the carbon footprint, form part of monthly reports given to the Board. The Department of Management Control, Risk and Sustainability reports to this committee on a monthly basis, which in turn updates the Board, as well as reporting directly to the Board on an annual basis. The Culture, Ethics and Sustainability Committee monitors, identifies and adopts the necessary measures to ensure that the activities of the company align with the sustainability values and strategy approved by the Board. Through a minimum of two meetings with the Department of Management Control, Risk and Sustainability, this committee proposes, drives, and monitors the strategy, targets and progress related to the material ESG issues of the company, including the defined strategic focuses of Climate Change Adaptation and Environmental Management. The Director's Committee reviews, guides and approves the company's risk management process, including reviewing the risk matrix, as well as the main sources of risk and methodologies for detecting new and emerging risks, including climate change related risks.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

☑ Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

☑ Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

☑ Other policy applicable to the board, please specify **:**Governance Model for Risk Management and Sustainability

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

☑ Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

☑ Reviewing and guiding annual budgets

☑ Other, please specify **:Reviewing and guiding corporate responsibility strategy, Reviewing and guiding risk management policies, Reviewing and guiding strategy**

☑ Overseeing the setting of corporate targets

☑ Monitoring progress towards corporate targets

☑ Approving and/or overseeing employee incentives

☑ Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

The oversight of water-related issues is integrated within the Governance Model for Risk Management and Sustainability, with multiple Board committees involved in the monitoring of different aspects as part of their duty to safeguard the value of the company in the face of diverse risks and opportunities. Issues related to sustainability, including the sustainability strategy, reporting (including water use) and ecoefficiency commitments, are monitored by the Culture, Ethics and Sustainability Committee. Key sustainability metrics, such as water-use ratio, form part of monthly reports given to the Board. The Department of Management Control, Risk and Sustainability reports to this committee on a monthly basis, which in turn updates the Board, as well as reporting directly to the Board on an annual basis. The Culture, Ethics and Sustainability Committee of the Board was involved in the decision to accelerate water-related investment plans for the Renca Plant in

Chile, as this facility was identified as being located in a water-stressed area. This investment plan has already accomplished a 16% decrease in water-use ratio (liters of water used per liters of beverage of produced) from 2020 to 2023, and a new water treatment plant is on way to be built in this facility, increasing its water reuse capacity. The Culture, Ethics and Sustainability Committee monitors, identifies and adopts the necessary measures to ensure that the activities of the company align with the sustainability values and strategy approved by the Board. Through monthly meetings with the Department of Management Control, Risk and Sustainability, this committee proposes, drives, and monitors the strategy, targets and progress related to the material ESG issues of the company, including the defined strategic focuses of Water Management. The Director's Committee reviews, guides and approves the company's risk management process, including reviewing the risk matrix, as well as the main sources of risk and methodologies for detecting new and emerging risks, including water related risks.
[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

☑ Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

☑ Consulting regularly with an internal, permanent, subject-expert working group

☑ Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

☑ Executive-level experience in a role focused on environmental issues

☑ Experience in an organization that is exposed to environmental-scrutiny and is going through a sustainability transition

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	*Select from:* ☑ Yes
Water	*Select from:* ☑ Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

Engagement

☑ Managing public policy engagement related to environmental issues

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Measuring progress towards environmental science-based targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Conducting environmental scenario analysis

☑ Developing a business strategy which considers environmental issues

☑ Developing a climate transition plan

☑ Implementing a climate transition plan

☑ Managing environmental reporting, audit, and verification processes

Other

☑ Other, please specify :Integrating climate-related issues into the strategy

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The Department of Management Control, Risk and Sustainability, led by the Corporate Manager of Management Control, Risk and Sustainability (equivalent to "Chief Sustainability Officer), oversees and coordinates the management and monitoring of strategic sustainability issues, including climate-related risks and opportunities. This role reports directly to the to the CFO. This department oversees the risk, environmental and sustainability management functions. It is responsible for the development and implementation of the Risk Management Model, as well as the sustainability and climate change strategy of the company, in line with its strategic priorities that include Climate Change Adaptation and Environmental Management. This includes delivering projects to measure the Scope 1, 2 and 3 carbon footprints of the company, to identify, evaluate and quantify material climate change risks and opportunities, and to implement climate change scenario analysis. They meet monthly with the Culture, Ethics and Sustainability Committee of the Board to review gaps in management and advances in each activity area, sometimes including areas related to climate change. Additionally, they report to the Director's Committee and Audit Committee on the risk management model and matrix. Lastly, they present directly to the Board on the key strategic advances related to climate and sustainability issues on an annual basis. This includes reporting of strategic metrics, including the carbon footprint.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

☑ Chief Sustainability Officer (CSO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

☑ Assessing environmental dependencies, impacts, risks, and opportunities

☑ Assessing future trends in environmental dependencies, impacts, risks, and opportunities

☑ Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

☑ Measuring progress towards environmental corporate targets

☑ Setting corporate environmental targets

Strategy and financial planning

☑ Implementing the business strategy related to environmental issues

☑ Managing environmental reporting, audit, and verification processes

(4.3.1.4) Reporting line

Select from:

☑ Reports to the Chief Financial Officer (CFO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

☑ More frequently than quarterly

(4.3.1.6) Please explain

The Department of Management Control, Risk and Sustainability, led by the CSO, coordinates the management and monitoring of strategic sustainability issues, including water-related risks and opportunities. This role reports directly to the CFO. This department oversees the environmental and sustainability management functions. It is responsible for the development and implementation of the water strategy of the company, in line with its strategic priorities that include water management as one of its main pillars. This includes delivering projects regarding water reuse and effluent recovery, as to meet our 2030 goal of reaching a water-use ratio of 1.27 (currently 1.72 in 2023). They meet monthly with the Culture, Ethics and Sustainability Committee of the Board to review gaps in management and advances in actions related to water issues. Lastly, they present directly to the Board on the key strategic advances related to water issues on an annual basis, such as the water-use ratio.
[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

5

(4.5.3) Please explain

Our incentive plan considers performance bonuses for our main executives, with KPIs linked to the main areas that they oversee. Specifically, our CFO's short-term and long-term incentive has sustainability metrics included within the objectives used to determine the awarding of this annual bonus. The metrics included are linked to water management, use of recycled resin and returnability of packaging, in line with our 2030 objectives (reduction of water-use ratio, increase of recycled resin in packaging and increase of share of returnable packaging products sold). Of note, the percentage included accounts for water and climate incentives.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

☑ Yes

(4.5.2) % of total C-suite and board-level monetary incentives linked to the management of this environmental issue

5

(4.5.3) Please explain

Our incentive plan considers performance bonuses for our main executives, with KPIs linked to the main areas that they oversee. Specifically, our CFO's short-term and long-term incentive has sustainability metrics included within the objectives used to determine the awarding of this annual bonus. The metrics included are linked to water management, use of recycled resin and returnability of packaging, in line with our 2030 objectives (reduction of water-use ratio, increase of recycled resin in packaging and increase of share of returnable packaging products sold). Of note, the percentage included accounts for water and climate incentives.
[Fixed row]

(4.5.1) Provide further details on the monetary incentives provided for the management of environmental issues (do not include the names of individuals).

Climate change

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Financial Officer (CFO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Targets

☑ Progress towards environmental targets

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

Our incentive plan considers performance bonuses for our main executives, with KPIs linked to the main areas that they oversee. Specifically, our CFO's short-term and long term incentive has sustainability metrics included within the objectives used to determine the awarding of this annual bonus. The metrics included are linked to water management, use of recycled resin and returnability of packaging, in line with our 2030 objectives (reduction of water-use ratio, increase of recycled resin in packaging and increase of share of returnable packaging products sold). In addition to financial metrics, the incentive plan for the General Managers (equivalent to COO) of each of our countries of operation includes sustainability indicators linked to our strategic climate-related targets. These climate-related performance indicators include water consumption, in line with our target to improve the water use efficiency of our production from 1.72 liters of water per liter of beverage

produced in 2023 to 1.27 by 2023. Improving our water efficiency is a key part of improving our resilience and reducing our impact on surrounding communities and ecosystems. This plan also considers indicators related to packaging (% share of returnable bottles, % of recycled resin in plastic bottles). In line with the World Without Waste commitment, we have the corporate goal of moving towards 100% recyclable packaging by 2025, 100% collected and recycled PET bottles by 2030, and at least 50% of recycled resin in PET bottles by 2030. These are relevant to our climate change commitments since packaging represents a significant share of our Scope 1, 2 and 3 carbon footprint (40% in 2023) and so these actions form a key part of the decarbonization of our value chain.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Our water efficiency targets are relevant to our climate change commitments since water scarcity for production has been identified as a potential climate-related risk for the Renca Plant in Chile. Meanwhile, the emissions associated with our packaging represents a significant share of our Scope 1, 2 and 3 carbon footprint (40% in 2023) and so these actions form a key part of the decarbonization of our value chain.

Water

(4.5.1.1) Position entitled to monetary incentive

Board or executive level

☑ Chief Financial Officer (CFO)

(4.5.1.2) Incentives

Select all that apply

☑ Bonus - % of salary

(4.5.1.3) Performance metrics

Resource use and efficiency

☑ Improvements in water efficiency – direct operations

(4.5.1.4) Incentive plan the incentives are linked to

Select from:

☑ Both Short-Term and Long-Term Incentive Plan, or equivalent

(4.5.1.5) Further details of incentives

The achievement of water related objectives is included within the short and long-term incentives of the company's CFO. The CFO of the company has water consumption as a key objective on their defined management objectives plan. Receipt of this incentive is linked to the achievement of strategic targets of achieving a Water Use Ratio of 1.27 liters per liter of beverage produced, by 2030 (this KPI stood at 1.72 in 2023). This is part of our corporate 2030 objectives. Performance is monitored at an executive level and the bonus is awarded subject to completion of the yearly projected targets to meet the long-term target. Hence, these incentives contribute directly to achieve our 2030 water-related goal.

(4.5.1.6) How the position's incentives contribute to the achievement of your environmental commitments and/or climate transition plan

Receipt of this incentive is linked to the achievement of strategic targets of achieving a Water Use Ratio of 1.27 liters per liter of beverage produced, by 2030 (this KPI stood at 1.72 in 2023). This is part of our corporate 2030 objectives. Performance is monitored at an executive level and the bonus is awarded subject to completion of the yearly projected targets to meet the long-term target. Hence, these incentives contribute directly to achieve our 2030 water-related goal.
[Add row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	Select from: ☑ Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Climate change

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Embotelladora Andina's Environmental Management Policy covers climate change issues under one of its strategic axes Climate Action. This commitment focusses specifically on energy efficiency, renewable energy and emissions reduction This policy considers climate change as one of the most urgent challenges in the global agenda, therefore, as an organization committed to the care of the environment, the company seeks to align its efforts to take immediate action to protect the future of our planet. Embotelladora Andina prioritizes the use of renewable energy over conventional energy where conditions allow, manages the reduction of fossil fuels and drives the reduction of GHG or CO2 equivalent emissions throughout the supply chain. This policy also states that the company actively engages with its stakeholders and business partners to develop sustainable solutions implementing joint practices in pursuit of a common goal to minimize and offset the environmental impact of its entire value chain.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

Climate-specific commitments

☑ Other climate-related commitment, please specify :prioritize the use of renewable energy

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with another global environmental treaty or policy goal, please specify :Sustainable Development Goals (Number 13 Climate Action)

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Politica de Gestion Medioambiental v2_EN.pdf

Row 2

(4.6.1.1) Environmental issues covered

Select all that apply

☑ Water

(4.6.1.2) Level of coverage

Select from:

☑ Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

☑ Direct operations

☑ Upstream value chain

☑ Downstream value chain

(4.6.1.4) Explain the coverage

Embotelladora Andina's Environmental Management Policy covers water issues under one of its strategic axes Water Awareness. This commitment focusses specifically on water use efficiency, watershed preservation and community access. Water is the main ingredient in substantially all Embotelladora Andina's products.

It is also a limited resource in many parts of the world, facing unprecedented challenges from overexploitation, increasing demand for food and other consumer and industrial products whose manufacturing processes require water, increasing pollution and poor management, lack of physical or financial access to water, sociopolitical tensions due to lack of public infrastructure in certain areas of the world and the effects of climate change. Embotelladora Andina commits to improving water use efficiencies where it operates, particularly in areas of high-water stress, preserving watersheds by ensuring wastewater treatment, and actively participating in access to safe water in the communities where it operates. Moreover, this policy states that the company actively engages with its stakeholders and business partners to develop sustainable solutions implementing joint practices in pursuit of a common goal to minimize and offset the environmental impact of its entire value chain.

(4.6.1.5) Environmental policy content

Environmental commitments

☑ Commitment to comply with regulations and mandatory standards

Water-specific commitments

☑ Commitment to control/reduce/eliminate water pollution

☑ Other water-related commitment, please specify :improving water use efficiency

Social commitments

☑ Other social commitment, please specify :access to safe water in communities.

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

☑ Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

☑ Publicly available

(4.6.1.8) Attach the policy

Politica de Gestion Medioambiental v2_EN.pdf
[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

☑ Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

☑ Science-Based Targets Initiative (SBTi)

☑ Task Force on Climate-related Financial Disclosures (TCFD)

☑ UN Global Compact

(4.10.3) Describe your organization's role within each framework or initiative

Embotelladora has been signatory of the UN Global Compact since 2015, actively communicating its progress on different issues including environmental issues. Specifically, the UN Global Compact includes an assessment of communication on environmental commitments, monitoring, and management actions. Regarding the TCFD framework, during 2021 and 2022, our Sustainability, Risk Management and Finance areas, together with external consultants, initiated a study process under TCFD (Task Force on Climate- related Financial Disclosures) standards. We identified the physical and transitional risks and opportunities that our operations in the four countries could face as a result of climate change under two different scenarios. These were then prioritized according to their potential financial impact and quantified. The different components of TCFD framework have been disclosed on pages 53-55 and 110-114 of our 2023 Integrated Report. As for SBTi, in 2024 the company signed commitment to adhere to the Science-Based Target Initiative (SBTI), which seeks to validate decarbonization targets aligning them with climate science for Scopes 1, 2 and 3.
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

☑ Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

☑ No, but we plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

☑ Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

☑ Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Chilean legislation mandates that meetings with certain authorities must adhere to transparency standards outlined in the law. A lobbying system is in place to facilitate requests for meetings with public officials. Additionally, the Transparency Council was established to make this information publicly accessible. We fully comply with these standards. Information about meetings with public officials on behalf of the company is publicly accessible through Infolobby (infolobby.cl)

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

Embotelladora Andina has a Department of Management Control, Risk and Sustainability which is in charge of directing and managing all activities under the influence of our climate and water strategy as well as any environmental matters. The Department monitors and manages compliance with our environmental policies and ensures that our collaboration with third parties regarding water and climate is aligned with this policy. If inconsistency with our Environmental Management Policy is identified, including on climate and water-related issues, this is escalated for analysis by this Department so that appropriate corrections can be taken. The company actively participates in unions and business groups, where we share the different experiences of Coca-Cola Andina, allowing us to better face the changing challenges of the market and social environments.

[Fixed row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

☑ Indirect engagement via a trade association

(4.11.2.4) Trade association

South America

☑ Other trade association in South America, please specify :AB Chile

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

☑ Climate change

☑ Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

☑ Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

☑ No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

AB Chile is a trade association that brings together more than 25 companies in the food and beverages industry, with an interest in contributing to society and collaborating in the development of public policies. Among its main focuses are collaborating in initiatives that promote a balanced diet, avoid food waste, support the implementation of the Extended Producer Responsibility (EPR) Law, and investigate the effects of different products and public policies. Public policies related to these topics, in particular, the EPR Law, may impact the climate. We agree with the position of AB Chile that introduction of this law in Chile as one of the most important environmental measures in recent years, which favours and enhances the circular economy throughout the country, supporting emissions reductions in this sector. Other policies in which AB Chile has influence may affect water-related issues. Coca-Cola Andina has committed to advancing in the challenges that climate change imposes on us, through a strategy that allows us to maintain a solid position in the returnable packaging sales mix and that strengthens the availability of these containers in the market with the aim of promoting their use among our clients and consumers, since they allow the reduction of GHG emissions. This strategy is aligned with our commercial objectives, seeking to create incentives that increase preference for our offer and the elimination of barriers that discourage the purchase of returnable containers. Moreover, our water strategy is based on Water Awareness, focusing specifically on water use efficiency, watershed preservation and community access.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

46262

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

AB Chile and its members have prepared in advance for the implementation of the ERP Law, with the integration of this within our targets and metrics in Chile. Through our participation in its activities, Coca- Cola Andina has been able to learn from and share information and challenges with other companies in the food and beverages industry, enabling us to anticipate potential issues and advance in implementation. Through these collaboration efforts, in Chile, we have been able to affiliate with the first system of collective management of containers and packaging for the fulfilment of goals and obligations of the REP Law. The association, made up of the main mass consumption companies in the country, seeks to organize, finance, connect and generate synergies around the recycling of containers and packaging generated by producers, to later promote their collection, pre-treatment and recovery.

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

☑ Yes, we have evaluated, and it is aligned

(4.11.2.12) Global environmental treaties or policy goals aligned with your organization's engagement on policy, law or regulation

Select all that apply

☑ Paris Agreement

☑ Sustainable Development Goal 6 on Clean Water and Sanitation

[Add row]

(4.12) Have you published information about your organization's response to environmental issues for this reporting year in places other than your CDP response?

Select from:

☑ Yes

(4.12.1) Provide details on the information published about your organization's response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

☑ In mainstream reports, in line with environmental disclosure standards or frameworks

(4.12.1.2) Standard or framework the report is in line with

Select all that apply

☑ GRI

☑ IFRS

(4.12.1.3) Environmental issues covered in publication

Select all that apply

☑ Climate change

☑ Water

(4.12.1.4) Status of the publication

Select from:

☑ Complete

(4.12.1.5) Content elements

Select all that apply

☑ Strategy

☑ Governance

☑ Emission targets

☑ Emissions figures

☑ Risks & Opportunities

☑ Value chain engagement

☑ Dependencies & Impacts

☑ Public policy engagement

☑ Water accounting figures

(4.12.1.6) Page/section reference

Please see pages 50 for dependencies on quality water, pages 53-55 for TCFD/IFRS disclosure, 110-114 for climate related KPIs, and pages 103-109 for water related initiatives and KPIs.

(4.12.1.7) Attach the relevant publication

Andina-Memoria Anual Integrada 2023 -INGLES 2-compressed.pdf

(4.12.1.8) Comment

Please see pages 50 for dependencies on quality water, pages 53-55 for TCFD/IFRS disclosure, 110-114 for climate related KPIs, and pages 103-109 for water related initiatives and KPIs.
[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Every two years

Water

(5.1.1) Use of scenario analysis

Select from:
☑ Yes

(5.1.2) Frequency of analysis

Select from:
☑ Every two years
[Fixed row]

(5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA SDS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation

☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025
☑ 2030
☑ 2040
☑ 2050
☑ 2060
☑ 2070

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation
☑ Level of action (from local to global)
☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Regarding the use of IEA SDS scenario, in order to analyze the potential trends, impacts, risks and opportunities of the low carbon transition, we considered the International Energy Agency's Sustainable Development Scenario (SDS), a scenario that describes an orderly transition to a low- carbon economy, with a trajectory aligned with the Paris Agreement. This scenario describes a roadmap for reaching a target of a temperature increase between 1.5C and 1.65C. It projects a major transformation in the global energy system, including technology, policy, and market changes, reaching global net zero emissions by 2070.

(5.1.1.11) Rationale for choice of scenario

Regarding the use of IEA SDS scenario, in order to analyze the potential trends, impacts, risks and opportunities of the low carbon transition, we considered the International Energy Agency's Sustainable Development Scenario (SDS), a scenario that describes an orderly transition to a low- carbon economy, with a trajectory aligned with the Paris Agreement.

Water

(5.1.1.1) Scenario used

Climate transition scenarios

☑ IEA SDS

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 2.0ºC - 2.4ºC

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025
☑ 2030
☑ 2040
☑ 2050
☑ 2060
☑ 2070

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes

☑ Global regulation

☑ Level of action (from local to global)

☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

Regarding the use of IEA SDS scenario, in order to analyze the potential trends, impacts, risks and opportunities of the low carbon transition, we considered the International Energy Agency's Sustainable Development Scenario (SDS), a scenario that describes an orderly transition to a low- carbon economy, with a trajectory aligned with the Paris Agreement. This scenario describes a roadmap for reaching a target of a temperature increase between 1.5C and 1.65C. It projects a major transformation in the global energy system, including technology, policy, and market changes, reaching global net zero emissions by 2070.

(5.1.1.11) Rationale for choice of scenario

Regarding the use of IEA SDS scenario, in order to analyze the potential trends, impacts, risks and opportunities of the low carbon transition, we considered the International Energy Agency's Sustainable Development Scenario (SDS), a scenario that describes an orderly transition to a low- carbon economy, with a trajectory aligned with the Paris Agreement.

Climate change

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

☑ Chronic physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025

☑ 2030

☑ 2040

☑ 2050

☑ 2060

☑ 2070

☑ 2080

☑ 2090

☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

For RCP 8.5 we analyzed the "no-action" or worst-case RCP 8.5 (Representative Concentration Pathway) scenario, in which no action to mitigate global GHG emissions during the 21st century leads to a high level of atmospheric emissions concentrations and more extreme rises in global temperatures. RCP 8.5 is one of a set of "RCP" scenarios developed by the Intergovernmental Panel on Climate Change (IPCC), to enable consistent global modelling and analysis of climate change and its potential impacts. The "RCP" scenarios represent changes in the concentrations of atmospheric GHG emissions, which are used in Global Climate Models developed by scientific research institutes to project potential effects on the climate system and variables such as temperature and precipitation.

(5.1.1.11) Rationale for choice of scenario

We analyzed the "no-action" or worst-case RCP 8.5 (Representative Concentration Pathway) scenario, in which no action to mitigate global GHG emissions during the 21st century leads to a high level of atmospheric emissions concentrations and more extreme rises in global temperatures.

Climate change

(5.1.1.1) Scenario used

Climate transition scenarios

☑ Customized publicly available climate transition scenario, please specify **:**Net Zero 2050 scenario from Network for Greening the Financial System (NGFS)

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Policy

☑ Market

☑ Reputation
☑ Technology

(5.1.1.6) Temperature alignment of scenario

Select from:
☑ 1.5°C or lower

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply
☑ 2025
☑ 2030
☑ 2040
☑ 2050

(5.1.1.9) Driving forces in scenario

Regulators, legal and policy regimes
☑ Global regulation
☑ Level of action (from local to global)
☑ Global targets

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

We additionally considered the scenario Net Zero 2050 from the Network for Greening the Financial System (NGFS). This is an ambitious, orderly, Paris-aligned scenario that limits global warming to 1.5ºC through the immediate implementation of stringent climate policies and innovation, reaching net zero CO2 emissions around 2050. With the help of a group of renowned academic research institutions, the NGFS has defined a set of scenarios to analyze and compare a broad range of physical and transition risks under different plausible futures. They have been modelled using three detailed integrated assessment models (IAMs), that can be to analyze the changes in energy, land-use and policy needed to meet a particular temperature outcome. By considering this scenario we were able to access

quantitative projections for additional energy, technology, and price variables that are not available from the IEA's World Energy Model, and which we considered when analyzing the potential financial impacts of the risks and opportunities identified.

(5.1.1.11) Rationale for choice of scenario

We additionally considered the scenario Net Zero 2050 from the Network for Greening the Financial System (NGFS). This is an ambitious, orderly, Paris-aligned scenario that limits global warming to 1.5ºC through the immediate implementation of stringent climate policies and innovation, reaching net zero CO2 emissions around 2050. By considering this scenario we were able to access quantitative projections for additional energy, technology, and price variables that are not available from the IEA's World Energy Model, and which we considered when analyzing the potential financial impacts of the risks and opportunities identified.

Water

(5.1.1.1) Scenario used

Physical climate scenarios

☑ RCP 8.5

(5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

☑ No SSP used

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Acute physical

(5.1.1.6) Temperature alignment of scenario

Select from:

☑ 4.0°C and above

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025
☑ 2030
☑ 2040
☑ 2050
☑ 2060
☑ 2070
☑ 2080
☑ 2090
☑ 2100

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Climate change (one of five drivers of nature change)

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

For RCP 8.5 we analyzed the "no-action" or worst-case RCP 8.5 (Representative Concentration Pathway) scenario, in which no action to mitigate global GHG emissions during the 21st century leads to a high level of atmospheric emissions concentrations and more extreme rises in global temperatures. RCP 8.5 is one of a set of "RCP" scenarios developed by the Intergovernmental Panel on Climate Change (IPCC), to enable consistent global modelling and analysis of climate change and its potential impacts. The "RCP" scenarios represent changes in the concentrations of atmospheric GHG emissions, which are used in Global Climate Models developed by scientific research institutes to project potential effects on the climate system and variables such as temperature and precipitation.

(5.1.1.11) Rationale for choice of scenario

We analyzed the “no-action” or worst-case RCP 8.5 (Representative Concentration Pathway) scenario, in which no action to mitigate global GHG emissions during the 21st century leads to a high level of atmospheric emissions concentrations and more extreme rises in global temperatures.

Water

(5.1.1.1) Scenario used

Water scenarios

☑ WRI Aqueduct

(5.1.1.3) Approach to scenario

Select from:

☑ Qualitative and quantitative

(5.1.1.4) Scenario coverage

Select from:

☑ Organization-wide

(5.1.1.5) Risk types considered in scenario

Select all that apply

☑ Chronic physical

☑ Policy

☑ Reputation

(5.1.1.7) Reference year

2022

(5.1.1.8) Timeframes covered

Select all that apply

☑ 2025
☑ 2030
☑ 2040
☑ 2050

(5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

☑ Changes in ecosystem services provision

(5.1.1.10) Assumptions, uncertainties and constraints in scenario

The WRI Aqueduct Tool uses open-source, peer reviewed data to map water risks such as floods, droughts and stress. This tool uses different climate scenarios to identify and prioritize locations facing the highest physical (water quantity and quality), regulatory, and reputational water risks.

(5.1.1.11) Rationale for choice of scenario

The WRI Aqueduct Tool uses open-source, peer reviewed data to map water risks such as floods, droughts and stress. This tool was used to assess water risks for the company's operations, under the projections included.
[Add row]

(5.1.2) Provide details of the outcomes of your organization’s scenario analysis.

Climate change

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management
☑ Strategy and financial planning
☑ Resilience of business model and strategy
☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The results of our scenario analysis are incorporated into the processes associated with our sustainable value creation strategy to identify and evaluate appropriate actions to enhance our resilience in the medium to long-term. Metrics have also been identified for the monitoring of the priority climate- related risks and opportunities over time. GHG emissions and energy in the value chain: The climate scenario analysis highlights the exposure that the company has to potential regulation and GHG and fossil fuels, and the direct and indirect impact that this may have on costs. Hence, the Company has created a decarbonization strategy that aligns with the five pillars of the Coca-Cola System in order to guarantee that the commitments are reasonable, feasible, and consistent with the realities of the business. This decarbonization strategy outlines emissions reduction activities for the pillars of Ingredients, Packaging, Manufacture, Distribution and Cold equipment, as well as 2030 objectives to encompass these emissions reduction activities. For example, we have committed to reducing the energy use intensity from 0.317 MJ per liter of beverage produced in 2023 to 0.255 in 2030. Moreover, in 2024 the company signed commitment to adhere to the Science-Based Target Initiative (SBTI), which seeks to validate decarbonization targets aligning them with climate science for Scopes 1, 2 and 3.

Water

(5.1.2.1) Business processes influenced by your analysis of the reported scenarios

Select all that apply

☑ Risk and opportunities identification, assessment and management

☑ Strategy and financial planning

☑ Resilience of business model and strategy

☑ Capacity building

☑ Target setting and transition planning

(5.1.2.2) Coverage of analysis

Select from:

☑ Organization-wide

(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues

The climate scenarios analyzed highlight the emerging risk of water scarcity in the region, in particular for our operations in central Chile, where the frequency and severity of drought is expected to increase. We mapped our exposure to water stress at plant level, identifying our Renca Plant in the capital region of Chile as the most exposed. Hence, the Company has accelerated water efficiency investments at this location, framed within our corporate goal of reducing water use intensity from 1.72 liters of water used per liter of beverage produced in 2023 to 1.27 in 2030. Moreover, the company has committed to return 100% of the water used in its operations, which shows the company's intention to be water neutral and even water positive: in 2023 more than 3.5 million m3 of water were replenished through nature-based solutions. Also, several community projects have been implemented to compensate for water use, such as water optimization initiatives in agriculture, for example.
[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:
☑ Yes, we have a climate transition plan which aligns with a 1.5°C world

(5.2.3) Publicly available climate transition plan

Select from:
☑ No

(5.2.4) Plan explicitly commits to cease all spending on, and revenue generation from, activities that contribute to fossil fuel expansion

Select from:
☑ No, but we plan to add an explicit commitment within the next two years

(5.2.6) Explain why your organization does not explicitly commit to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion

Although the company has implemented a decarbonization strategy with emissions reduction activities for the pillars of Ingredients, Packaging, Manufacture, Distribution and Cold equipment, a significant part of Embotelladora Andina's products are sold in plastic packaging. Hence, the company has not committed yet to cease all spending on and revenue generation from activities that contribute to fossil fuel expansion. However, Embotelladora Andina has set 2030 goals to reduce the energy use ratio within its operations, as well as targets to increase the use of recycled resin to more than 50% on one-way PET, to reach 42.8% of sales volumes from returnable packaging (on non-alcoholic-ready-to-drink segment), and to have 100% of recyclable packaging by 2025. Also, the company has advanced in its purchase of renewable energy contracts in Chile, Argentina and Brasil, while in Chile the Re-Ciclar PET recycling plant has been inaugurated during 2024.

(5.2.7) Mechanism by which feedback is collected from shareholders on your climate transition plan

Select from:

☑ We have a different feedback mechanism in place

(5.2.8) Description of feedback mechanism

The company's climate transition plan is overseen by the Board of Directors, as part of mitigations actions encompassed to mitigate climate-related risks. As Board Directors represents the interests of our shareholders, this is the mechanism used to collect feedback on the company's climate transition plan. The oversight of climate-related issues is integrated within the Governance Model for Risk Management and Sustainability, with multiple Board committees involved in the monitoring of key sustainability metrics, such as the carbon footprint. Hence, the Board of Directors is involved in monitoring progress with long-term decarbonization goals and initiatives.

(5.2.9) Frequency of feedback collection

Select from:

☑ More frequently than annually

(5.2.10) Description of key assumptions and dependencies on which the transition plan relies

Embotelladora Andina's decarbonization plan is built on several key assumptions and dependencies. First, this plan relies on the availability of renewable energy through direct supply contracts, which is crucial for reducing Scope 2 emissions. Second, the plan relies on the availability of recycled resin to be purchased and used within our packaging, as to reach our goal of using 50% of recycled resin in one-way PET containers by 2030. Also, it depends on the availability and cost of low-emission refrigeration equipment in the region, which is vital for lowering our Scope 3 emissions related to cold storage systems. Finally, the decarbonization plan also depends on the availability of distribution vehicles with increased fuel consumption efficiency as to renew distribution fleets. These factors are crucial to the successful implementation of our transition plan.

(5.2.11) Description of progress against transition plan disclosed in current or previous reporting period

The Company has created a decarbonization strategy that aligns with the five pillars of the Coca-Cola System in order to guarantee that the commitments are reasonable, feasible, and consistent with the realities of the business. This decarbonization strategy outlines emissions reduction activities for the pillars of Ingredients, Packaging, Manufacture, Distribution and Cold equipment. Regarding progress on this transition plan, the company has advanced in its purchase of renewable energy contracts in Chile, Argentina and Brasil, while in Chile the Re-Ciclar PET recycling plant has been inaugurated during 2024. For 2023, packaging-related CO2e emissions have decreased by 3.9% compared to 2022, while renewable energy consumption stood at 36.4%.

(5.2.12) Attach any relevant documents which detail your climate transition plan (optional)

IR2023 KOAndina - ENG.pdf

(5.2.13) Other environmental issues that your climate transition plan considers

Select all that apply

☑ Water

(5.2.14) Explain how the other environmental issues are considered in your climate transition plan

Since water-related risks have been identified as part of climate scenario analysis and climate-risks management process, water issues are indeed included within Embotelladora Andina's global strategy and transition plan. The company has a corporate goal of reducing water use intensity from 1.72 liters of water used per liter of beverage produced in 2023 to 1.27 in 2030. Moreover, the company has committed to return 100% of the water used in its operations, which shows the company's intention to be water neutral and even water positive: in 2023 more than 3.5 million m3 of water were replenished through nature-based solutions. Also, several community projects have been implemented to compensate for water use, such as water optimization initiatives in agriculture, for example.
[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

☑ Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

☑ Products and services

☑ Upstream/downstream value chain

☑ Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

In 2023, around 40% of our total Scope 1, 2 and 3 GHG emissions were associated with the packaging of our products, making this a key focus area for our decarbonization efforts and one which influences our broader product strategy. Returnability and Recycling is a key pillar of our strategy, and we are committed to managing our waste and reducing the impact that the packaging of our products has on the environment. This strategy is aligned with the World Without Waste initiative of the Coca-Cola System, and by 2030 we have committed to increasing our sales from the returnable packaging segment to 42,8%, increasing the recyclable content of our packaging to 100%, achieving the recovery of 100% of bottles sold, and incorporating 50% recycled resin within our bottles. This strategy builds on studies that have shown that returnable plastic PET bottles is the product packaging model that has the lowest environmental and climate impact, while creating high circularity opportunities. It has led to investments and actions throughout our value chain to ensure that our products align with our circular and climate ambitions. In 2023, we remained the leading bottler in our markets in terms of the sales of returnable packaging options, achieving 28% sales via this segment. Moreover, we have a 2030 target to achieving a Water Use Ratio of 1.27 liters per liter of beverage Produced, supported by our line of mineral waters which have the lowest water-use ratio in our portfolio.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

☑ Risks

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Our suppliers for the supply process of raw materials (sugar, carbon dioxide, concentrate, preforms and caps, among others) and services (water, energy, maintenance, etc.) are key to the success of our products. Indirect Scope 3 emissions generated by the purchase of products and services from the Company's value chain, represent more than 87% of our total carbon footprint. Our climate change scenario analysis indicates that under certain scenario pathways, the prices of these inputs may also be vulnerable to variability due to physical (water scarcity) and regulatory impacts in the supply chain. As a result, climate change has an important influence on our value chain strategy. Alliances with suppliers, recyclers and other stakeholders are key for achieving our climate-related and sustainability targets. In 2023, initiatives included working to encourage supplier GHG reduction commitments, to increase the share of recycled resin and decrease the weight of packaging, to increase the collection and recycling of our product packaging, to improve the efficiency of our distribution routes and trial alternative fuel vehicles (largely third-party fleet), and trials to reduce the energy consumption of our cold storage equipment at the point of sale.

Operations

(5.3.1.1) Effect type

Select all that apply

☑ Risks

☑ Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

☑ Climate change

☑ Water

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Achieving efficiency in all stages of our value chain is one of the key pillars of our sustainable value creation strategy. Environmental management is vital for sustainability and overcoming the climate crisis, and we are committed to reducing the impact of our operations. We seek to continually reduce our water and energy use, protecting critical climate-threatened resources and increasing the share of renewable energy used in our operations. In terms of waste and packaging, we work on four strategic axes: reduce, reuse, recycle and replace. In 2023, we worked to increase our returnable packaging segment, improve the energy and water efficiency in our plants, increase the share of renewable energy, and improve the efficiency of our distribution operations, including where we operate with our own fleet.
[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply
☑ Direct costs
☑ Capital expenditures

(5.3.2.2) Effect type

Select all that apply
☑ Risks
☑ Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply
☑ Climate change
☑ Water

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

Coca-Cola Andina is in the process of developing a decarbonization strategy that defines actionable GHG reduction targets and plans, in line with the five key value chain pillar of the Coca-Cola System that contribute to our carbon footprint: Ingredients, Packaging, Manufacturing, Distribution and Cold storage equipment. As part of this process, we will identify and evaluate the capital expenditures required to retrofit and renovate our operational equipment and fleet in line with the defined decarbonization trajectory. The company already implements activities to improve the efficiency of our energy and water use in operations, in line with our 2030 efficiency targets, for which we invest in the efficient, modern equipment required to achieve these commitments and enable our returnable packaging models. As an example, in 2023 we invested in effluent recovery technology in Antofagasta, as to optimize specific production processes and improve water efficiency, which represented an investment of approximately USD 550,000. Regarding water reuse, in 2023 we have reused 17.1% of water withdrawn. For 2024, the company's investment plan includes approximately USD 3 million for water use efficiency improvements in Chile and USD 9 million for the renewal of truck fleet in Chile and forklifts in Brazil.
[Add row]

(5.4) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: ☑ No, but we plan to in the next two years

[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-80

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

1220

(5.9.3) Water-related OPEX (+/- % change)

26

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

-21

(5.9.5) Please explain

In line with our 2030 commitments, we aim to achieve a water consumption of 1.27 liters per liter of beverage produced (WUR target). To attain this target, several investments have been undertaken to increase water efficiency at our operations. Investment in 2023 have decreased by 80% compared to the previous year, mainly due to the fact that previous investment projects concluded and efforts during the year were focused mainly on the execution and maintenance of these projects. We anticipate a very significant rise in CAPEX by 2024 and 2025 to enhance water efficiency and reach our target. Notably, we have already approved investments a new water treatment plant for the Renca operations in Chile. Between 2022 and 2023, our OPEX has increased by 26% due to water maintenance actions in Argentina, but we expect a decrease in the coming years as these expenses are not expected to be maintained.
[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

	Use of internal pricing of environmental externalities	Environmental externality priced
	Select from: ☑ Yes	*Select all that apply* ☑ Water

[Fixed row]

(5.10.2) Provide details of your organization's internal price on water.

Row 1

(5.10.2.1) Type of pricing scheme

Select from:

☑ Other, please specify :Internal water price based on water treatment and discharge costs

(5.10.2.2) Objectives for implementing internal price

Select all that apply

☑ Conduct cost-benefit analysis

☑ Drive water-related investment

☑ Drive water efficiency

(5.10.2.3) Factors beyond current market price are considered in the price

Select from:

☑ Yes

(5.10.2.4) Factors considered when determining the price

Select all that apply

☑ Anticipated water tariffs

☑ Costs of disposing water

☑ Costs of treating water

(5.10.2.5) Calculation methodology and assumptions made in determining the price

To support our water stewardship strategy, we now take into account the real cost of water in each country where we operate. For instance, in Paraguay, we only consider water treatment costs since there is currently no charge for using groundwater (0.60 USD/m3). On the other hand, the calculation in Brazil is quite different, and the costs are significantly higher compared to other countries. In Brazil, we factor in water treatment costs with an additional cost for wastewater discharge, which brings the total cost to 49.14 Real/m3 (approximately 10 USD/m3). Brazilian water projects not only focus on saving consumption, but may also offer a return on investment, which is very unusual. The investment in expanding the effluent recovery system at the Jacarepaguá Plant only cost USD 800,000 and estimated saving of 1,440 m3 per day. As for Chile and Argentina, we are assessing on how this internal water price will be valued.

(5.10.2.6) Stages of the value chain covered

Select all that apply

☑ Direct operations

(5.10.2.7) Pricing approach used – spatial variance

Select from:

☑ Differentiated

(5.10.2.8) Indicate how and why the price is differentiated

In Paraguay, we only consider water treatment costs since there is currently no charge for using groundwater. On the other hand, the calculation in Brazil is quite different, and the costs are significantly higher compared to other countries. In Brazil, we factor in water treatment costs along with an additional cost for wastewater discharge.

(5.10.2.9) Pricing approach used – temporal variance

Select from:

☑ Evolutionary

(5.10.2.10) Indicate how you expect the price to change over time

In line with the scenarios used to assess water risks, we expect these prices to increase in the medium term. For example, the water price used in our operations in Brazil includes the cost for wastewater discharge, which may increase if regulations change and include further requirements for water treatment.

(5.10.2.11) Minimum actual price used (currency per cubic meter)

527

(5.10.2.12) Maximum actual price used (currency per cubic meter)

8785

(5.10.2.13) Business decision-making processes the internal water price is applied to

Select all that apply

☑ Capital expenditure

☑ Operations

(5.10.2.14) Internal price is mandatory within business decision-making processes

Select from:

☑ No

(5.10.2.15) Pricing approach is monitored and evaluated to achieve objectives

Select from:

☑ No

[Add row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

☑ Water

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ Yes

(5.11.2) Environmental issues covered

Select all that apply

☑ Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

At the moment, we do not carry out engagement regarding climate and water issues with other actors on our value chain besides our suppliers (climate and water issues) and customers (climate issues). For climate issues, this is due to the fact that these impacts are relevant mainly for our suppliers (ingredients, raw materials), our own operations, and our customers (use of cold equipment). Hence engagement with other stakeholders on climate issues is not considered to be relevant. For water issues this is due to the fact that the use of water resources is undertaken our own operations and in our supply chain. Our beverages do not have associated water use in the use phase. Hence engagement with other stakeholders on water issues is not considered to be relevant.

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

☑ No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

☑ Judged to be unimportant or not relevant

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

At the moment, we do not carry out engagement regarding climate and water issues with other actors on our value chain besides our suppliers (climate and water issues) and customers (climate issues). For climate issues, this is due to the fact that these impacts are relevant mainly for our suppliers (ingredients, raw materials), our own operations, and our customers (use of cold equipment). Hence engagement with other stakeholders on climate issues is not considered to be relevant. For water issues this is due to the fact that the use of water resources is undertaken our own operations and in our supply chain. Our beverages do not have associated water use in the use phase. Hence engagement with other stakeholders on water issues is not considered to be relevant.
[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:
☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply
☑ Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:
☑ 1-25%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Critical suppliers, those providing raw materials in direct contact with our beverages, undergo regular audits by accredited, independent firms on behalf of Coca-Cola. These audits ensure compliance with the Supplier Guiding Principles, which include climate emissions monitoring and the Principles for Sustainable Agriculture (PSA) for key agricultural suppliers. Tier 1 supplier audits use a SMETA-type methodology developed by Coca-Cola.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

255

Water

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

☑ Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

☑ Impact on water availability

☑ Impact on pollution levels

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

☑ 1-25%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

Within our Sustainable Supply Plan, critical suppliers provide raw materials in direct contact with our beverages. These suppliers undergo periodic audits by independent firms on behalf of The Coca-Cola Company to ensure compliance with the Supplier Guiding Principles and the Principles for Sustainable Agriculture (PSA). The PSA mandates adherence to water management regulations, including water discharge and water-stressed areas. Audits use a SMETA-type methodology.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

☑ 1-25%

(5.11.1.6) Number of Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

255
[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to climate change

☑ Material sourcing

(5.11.2.4) Please explain

Within our Sustainable Supply Plan, critical suppliers are classified as those who supply raw materials in direct contact with the beverages we produce. All critical suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to

verify compliance with the Supplier Guiding Principles that contain sustainability criteria regarding climate change emissions monitoring, and the Principles for Sustainable Agriculture (PSA), which apply to our suppliers of key agricultural ingredients and raw materials. Critical supplier (Tier 1) audits are conducted under a SMETA-type methodology developed by The Coca-Cola Company. In 2023, 255 suppliers (2.96% of total suppliers) where classified as critical.

Water

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

☑ Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

☑ In line with the criteria used to classify suppliers as having substantive dependencies and/or impacts relating to water

☑ Material sourcing

(5.11.2.4) Please explain

Within our Sustainable Supply Plan, critical suppliers are classified as those who supply raw materials in direct contact with the beverages we produce. All critical suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to verify compliance with the Supplier Guiding Principles that contain sustainability criteria regarding water management, as well as with the Principles for Sustainable Agriculture (PSA), which apply to our suppliers of key agricultural ingredients and raw materials. Specifically, requirements of PSA include assessment permits and regulation compliance regarding water discharges (and hence, water quality in the basin), as well as water-stress areas management. Suppliers are considered with substantial impact when they do not comply with these standards.. Critical supplier (Tier 1) audits are conducted under a SMETA-type methodology developed by The Coca-Cola Company. In 2023, 255 suppliers (2.96% of total suppliers) where classified as critical.
[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization’s purchasing process?

Climate change

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

As part of the company's Sustainable Supply Plan, all critical suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to verify compliance with the Supplier Guiding Principles and Principles for Sustainable Agriculture (PSA) that contain sustainability criteria regarding climate change emissions monitoring. Specifically, our Principles for Sustainable Agriculture (PSA) require suppliers to monitor atmospheric emissions and have these metrics available for assessment.

Water

(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process

Select from:

☑ Yes, suppliers have to meet environmental requirements related to this environmental issue, but they are not included in our supplier contracts

(5.11.5.2) Policy in place for addressing supplier non-compliance

Select from:

☑ Yes, we have a policy in place for addressing non-compliance

(5.11.5.3) Comment

As part of the company's Sustainable Supply Plan, all critical suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to verify compliance with the Supplier Guiding Principles and the Principles for Sustainable Agriculture (PSA) that are specifically to suppliers of agricultural ingredients. Specifically, our Principles for Sustainable Agriculture require suppliers to comply with laws and regulation related to water discharges, and the PSA require suppliers to minimize the impact on water quality caused by the discharge of wastewater and by erosion and agrochemical or nutrient discharges.
[Fixed row]

(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Climate change

(5.11.6.1) Environmental requirement

Select from:

☑ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Geospatial monitoring tool

☑ On-site third-party audit

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement

Select from:

☑ 76-99%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

(5.11.6.12) Comment

To maintain monitoring and control, the company conducts training and workshops with its main suppliers, with the goal of leveling knowledge, implementing joint improvement plans and providing technical support. It also conducts on-site audits by accredited and independent external agents, as well as surveys, which allow it to identify the level of adherence to ESG concepts, and also to detect the specific risks of the products and services they provide. Critical supplier (Tier 1) audits are conducted under a SMETA-type methodology developed by The Coca-Cola Company and their objective is to review compliance with the Supplier Guiding Principles. In addition, ingredient suppliers must subscribe to the Sustainable Agriculture Guiding Principles. In this way, and during the year 2023, 3 cases of non-compliance with potential negative impacts were detected, for which plans were established that have allowed us to improve and overcome such impacts.

Water

(5.11.6.1) Environmental requirement

Select from:

☑ Environmental disclosure through a non-public platform

(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement

Select all that apply

☑ Certification

☑ Geospatial monitoring tool

☑ On-site third-party audit

☑ Supplier scorecard or rating

☑ Supplier self-assessment

(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement

Select from:

☑ 26-50%

(5.11.6.5) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue required to comply with this environmental requirement

Select from:

☑ 100%

(5.11.6.6) % tier 1 suppliers with substantive environmental dependencies and/or impacts related to this environmental issue that are in compliance with this environmental requirement

Select from:

☑ 100%

(5.11.6.9) Response to supplier non-compliance with this environmental requirement

Select from:

☑ Retain and engage

(5.11.6.10) % of non-compliant suppliers engaged

Select from:

☑ 100%

(5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

☑ Developing quantifiable, time-bound targets and milestones to bring suppliers back into compliance

(5.11.6.12) Comment

To maintain monitoring and control, the company conducts training and workshops with its main suppliers, with the goal of leveling knowledge, implementing joint improvement plans and providing technical support. It also conducts on-site audits by accredited and independent external agents, as well as surveys, which allow it to identify the level of adherence to ESG concepts, and also to detect the specific risks of the products and services they provide. Critical supplier (Tier 1) audits are conducted under a SMETA-type methodology developed by The Coca-Cola Company and their objective is to review compliance with the Supplier Guiding Principles. In addition, ingredient suppliers must subscribe to the Sustainable Agriculture Guiding Principles. In this way, and during the year 2023, 3 cases of non-compliance with potential negative impacts were detected, for which plans were established that have allowed us to improve and overcome such impacts.
[Add row]

(5.11.7) Provide further details of your organization’s supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Adaptation to climate change

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to measure GHG emissions

Information collection

☑ Collect GHG emissions data at least annually from suppliers

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

☑ 26-50%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

To maintain monitoring and control, the company conducts training and workshops with its main suppliers, with the goal of leveling knowledge, implementing joint improvement plans and providing technical support. It also conducts on-site audits by accredited and independent external agents, as well as surveys, which allow it to identify the level of adherence to ESG concepts, and also to detect the specific risks of the products and services they provide. Critical supplier (Tier 1) audits are conducted under a SMETA-type methodology developed by The Coca-Cola Company and their objective is to review compliance with the Supplier Guiding Principles. In addition, ingredient suppliers must subscribe to the Sustainable Agriculture Guiding Principles. During 2023, supplier workshops were carried out with 200 suppliers from our operations in Brazil, with the objective to incorporate results from our monitoring and to foster innovation and sustainability on our supply chain. For these workshops, topics also included carbon and water footprint, as well as discussions on overall climate change issues.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement **:**Trainings and workshops implemented help our suppliers meet requirements from The Coca-Cola Company on its Supplier Guiding Principles and Sustainable Agriculture Guiding Principles.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ No

Water

(5.11.7.2) Action driven by supplier engagement

Select from:

☑ Adaptation to climate change

(5.11.7.3) Type and details of engagement

Capacity building

☑ Provide training, support and best practices on how to mitigate environmental impact

(5.11.7.4) Upstream value chain coverage

Select all that apply

☑ Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

☑ 26-50%

(5.11.7.7) % tier 1 suppliers with substantive impacts and/or dependencies related to this environmental issue covered by engagement

Select from:

☑ 76-99%

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

To maintain monitoring and control, the company conducts training and workshops with its main suppliers, with the goal of leveling knowledge, implementing joint improvement plans and providing technical support. It also conducts on-site audits by accredited and independent external agents, as well as surveys, which allow it to identify the level of adherence to ESG concepts, and also to detect the specific risks of the products and services they provide. Critical supplier (Tier 1) audits are conducted under a SMETA-type methodology developed by The Coca-Cola Company and their objective is to review compliance with the Supplier Guiding Principles. In addition, ingredient suppliers must subscribe to the Sustainable Agriculture Guiding Principles. Specifically, the Principles for Sustainable Agriculture require suppliers to comply with laws and regulation related to water discharges, and to minimize the impact on water quality caused by the discharge of wastewater and by erosion and agrochemical or nutrient discharges. During 2023, supplier workshops were carried out with 200 suppliers from our operations in Brazil, with the objective to incorporate results from our monitoring and to foster innovation and sustainability on our supply chain. For these workshops, topics also included carbon and water footprint, as well as discussions on overall climate change issues.

(5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

☑ Yes, please specify the environmental requirement **:**Trainings and workshops implemented help our suppliers meet requirements from The Coca-Cola Company on its Supplier Guiding Principles and Sustainable Agriculture Guiding Principles.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

☑ No

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

☑ Customers

(5.11.9.2) Type and details of engagement

Innovation and collaboration

☑ Run a campaign to encourage innovation to reduce environmental impacts

(5.11.9.3) % of stakeholder type engaged

Select from:

☑ 76-99%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

☑ 1-25%

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We carry out innovation and efficiency improvement activities regarding refrigeration equipment for all of our customers which have this kind of equipment. This allows us to work towards our corporate goals to reduce scope 3 emissions (2030 goal), as emissions from energy use in refrigeration equipment represents a relevant part of our scope 3 emissions.

(5.11.9.6) Effect of engagement and measures of success

For our engagement regarding refrigeration equipment efficiency with clients, the impact of these activities is measured by the reduction in emissions from this source, on a year-to-year basis. For 2023, emissions from this source increased by 12.5% compared to 2022.
[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

	Consolidation approach used	Provide the rationale for the choice of consolidation approach
Climate change	*Select from:* ☑ Financial control	*Since 2023, we have incorporated a financial control approach for measuring the organizational carbon footprint.*
Water	*Select from:* ☑ Financial control	*Since 2023, we have incorporated a financial control approach for measuring water-related data.*

[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

☑ No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply ☑ No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

☑ Yes, a change in boundary

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

Until 2022, the emissions accounting methodology was based on organizational boundaries, including distribution centers. In 2023, the methodology was updated to the financial control approach for measuring the organizational carbon footprint. This new approach incorporates additional subsidiaries not previously reported, such as Andina Empaques and other Chilean subsidiaries (ECSA, VASA and VJSA).
[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:
☑ Yes

(7.1.3.2) Scope(s) recalculated

Select all that apply
☑ Scope 1
☑ Scope 2, location-based
☑ Scope 2, market-based
☑ Scope 3

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

As mentioned in section 7.1.2, in 2023 the emissions accounting methodology was updated to the financial control approach for measuring the organizational carbon footprint. This update expanded the scope to include additional subsidiaries, specifically Andina Empaques and other Chilean subsidiaries (ECSA, VASA and VJSA). As a result, the emissions data for 2022 were recalculated to reflect this new, broader scope. This recalculation includes emissions from these additional subsidiaries as well as those associated with the main operations of the company. The company is currently developing an emissions recalculation policy, in line with the Science Based Target initiative requirements.

(7.1.3.4) Past years' recalculation

Select from:
☑ Yes

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

☑ The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

☑ The Greenhouse Gas Protocol: Scope 2 Guidance

☑ The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

(7.3) Describe your organization's approach to reporting Scope 2 emissions.

(7.3.1) Scope 2, location-based

Select from:

☑ We are reporting a Scope 2, location-based figure

(7.3.2) Scope 2, market-based

Select from:

☑ We are reporting a Scope 2, market-based figure

(7.3.3) Comment

The scope 2 emissions (location and market) include the main subsidiaries of Embotelladora Andina (Argentina, Brazil, Chile and Paraguay) and the other subsidiaries that were incorporated in the accounting scope for emissions, such as subsidiaries in Chile (ECSA, VASA and VJSA) and Andina Empaques Argentina. [Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

☑ No

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

72995

(7.5.3) Methodological details

As the calculation methodology, the "UK Government GHG Conversion Factors for Company Reporting 2023" were selected because they provide an annually updated and internationally recognized source. Additionally, since Coca-Cola Andina operates in four countries (Argentina, Paraguay, Brazil, and Chile), using a single source ensures consistency in emissions reporting across all operations.

Scope 2 (location-based)

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

47562

(7.5.3) Methodological details

For Scope 2 sources, factors derived from sources developed within each respective country are used.

Scope 2 (market-based)

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

53891

(7.5.3) Methodological details

Embotelladora Andina purchases certified renewable electricity through PPAs in Chile (Renca and Antofagasta plants, as well as Vital Jugo and Vital Agua) and Brazil (Duque de Caxias and Riberao Preto plants, and Caju, Nova Iguaçu, Franca, Araraquara, and Cariacica distribution centers). As part of this agreement, the energy supplier provides i-REC certificates to cover the MWh consumed. This renewable energy is accounted for using a zero-emissions factor for Scope 2 reporting.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

709360.91

(7.5.3) Methodological details

This category is highly relevant in terms of the magnitude of the emissions. Purchases of our two main supplies, sugar and PET plastic, produced by third-party suppliers accounted for around 48,5% of our total carbon footprint. In Embotelladora Adina, we measure the emissions related to all our supplies, from sugar and PET plastic to other packaging and process supplies, like chemical compounds and cleaning materials. Our approach to measuring this category includes emissions related to the production and transportation of these materials.

Scope 3 category 2: Capital goods

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

29160.88

(7.5.3) Methodological details

The main capital goods purchased are heavy machinery, production line equipment and other plant equipment, used in our production and bottling plants. Most of our fleet is leased and no vehicles were purchased during 2023, nor did we invest in construction.

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

23308.92

(7.5.3) Methodological details

This category relates to the emissions produced by the use of energy on cold storage equipment at the sale stores where our products are sold. Considering that this equipment is outside our direct operations, these emissions were considered as part of our scope 3.

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

84203.17

(7.5.3) Methodological details

This category captures the emissions associated with third-party logistics activities that are not owned and operated by Embotelladora Andina (but are in some cases contracted by the company), including the transport of production inputs (ingredients and packaging) to our production facilities, and the distribution of products to our customers. These emissions are calculated by class of truck based on the volume of fuel consumed during these activities.

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

5526.47

(7.5.3) Methodological details

The emission related to this category, are considered relevant in terms of the strategy and commitments that our company has regarding circularity. Embotelladora Andina acknowledges the impacts associated with the packaging of its products and works towards minimizing these impacts by supporting recycling and revaluation initiatives. Due to the active work of Embotelladora Andina, the total emisions for this category are considered negative in our methodology. Due to the fact that no negative figures can be incorporated in this answer, the figure has been included in positive values.

Scope 3 category 6: Business travel

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

944.79

(7.5.3) Methodological details

This category considers the emissions associated with purchased air and ground travel for business travel.

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

5170.48

(7.5.3) Methodological details

This category cover emissions associated with the travel of our employees to and from their workplaces. Emisisons are estimated considering local statistics for the average mode of transport and distance travelled applied to average emissions factores per distance by transport mode.

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

10166.2

(7.5.3) Methodological details

This category considers the end of life of the packaging that Embotelladora Andina puts into our markets of operation when commercializing our products.

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

118574.05

(7.5.3) Methodological details

This category captures the emissions associated with our fleet of cold storage equipment that we provide to customers that retail the products that we produce and distribute. This primarily includes emissions associated with the electricity consumption of this equipment.

Scope 3 category 14: Franchises

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant

Scope 3 category 15: Investments

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant

Scope 3: Other (upstream)

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant

Scope 3: Other (downstream)

(7.5.1) Base year end

12/31/2022

(7.5.2) Base year emissions (metric tons CO2e)

0

(7.5.3) Methodological details

Not relevant
[Fixed row]

(7.6) What were your organization’s gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

78305.9

(7.6.3) Methodological details

Scope 1 emissions increased by 7% from 2022 to 2023, primarily due to a change in the accounting boundary. In previous years, the methodology was based on organizational boundaries, while this year’s reporting uses a financial control approach. This new approach incorporates additional subsidiaries that were not previously included, such as Andina Empaques and other Chilean subsidiaries (ECSA, VASA, and VJSA), alongside Coca-Cola Andina and its main subsidiaries (Coca-Cola Andina Argentina, Coca-Cola Andina Brazil, and Paresa).
[Fixed row]

(7.7) What were your organization’s gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

52127.23

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

63799.88

(7.7.4) Methodological details

Scope 2 (market-based) emissions increased by 18% from 2022 to 2023, primarily due to a shift in the accounting boundary, transitioning from an organizational to a financial approach. This change resulted in the inclusion of subsidiaries that were not accounted for in previous years. Regarding Scope 2 market-based emissions, Embotelladora Andina purchases certified renewable electricity through PPAs in Chile (Renca and Antofagasta plants, as well as Vital Jugo and Vital Agua) and Brazil (Duque de Caxias and Riberao Preto plants, and Caju, Nova Iguaçu, Franca, Araraquara, and Cariacica distribution centers). As part of this agreement, the energy supplier provides i-REC certificates to cover the MWh consumed. This renewable energy is accounted for using a zero-emissions factor for Scope 2 reporting. [Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

699634.15

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category is highly relevant in terms of the magnitude of the emissions. Purchases of our two main supplies, sugar and PET plastic, produced by third-party suppliers accounted for around 48,5% of our total carbon footprint. In Embotelladora Adina, we measure the emissions related to all our supplies, from sugar and PET plastic to other packaging and process supplies, like chemical compounds and cleaning materials. Our approach to measuring this category includes emissions related to the production and transportation of these materials.

Capital goods

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

29386.2

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The main capital goods purchased are heavy machinery, production line equipment and other plant equipment, used in our production and bottling plants. Most of our fleet is leased and no vehicles were purchased during 2023, nor did we invest in construction.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

22787.18

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category relates to the emissions produced by the use of energy on cold storage equipment at the sale stores where our products are sold. Considering that this equipment is outside our direct operations, these emissions were considered as part of our scope 3.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

86324.48

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Fuel-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category captures the emissions associated with third-party logistics activities that are not owned and operated by Embotelladora Andina (but are in some cases contracted by the company), including the transport of production inputs (ingredients and packaging) to our production facilities, and the distribution of products to our customers. These emissions are calculated by class of truck based on the volume of fuel consumed during these activities.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

8255.21

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

The emission related to this category, are considered relevant in terms of the strategy and commitments that our company has regarding circularity. Embotelladora Andina acknowledges the impacts associated with the packaging of its products and works towards minimizing these impacts by supporting recycling and revaluation initiatives. Due to the active work of Embotelladora Andina, the total emisions for this category are considered negative in our methodology. Due to the fact that no negative figures can be incorporated in this answer, the figure has been included in positive values.

Business travel

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

1124.28

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Spend-based method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category considers the emissions associated with purchased air and ground travel for business travel.

Employee commuting

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

5327.89

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category cover emissions associated with the travel of our employees to and from their workplaces. Emisisons are estimated considering local statistics for the average mode of transport and distance travelled applied to average emissions factores per distance by transport mode.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions associated to the category ""upstream leased assets"" are considered not relevant by our company assessment. Embotelladora Andina does not use any leased assets in its operations for which the emissions are not already accounted for in our Scope 1 and 2 carbon footprint.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

No emissions sources of this type. Embotelladora Andina accounts for distribution of sold product to customers under scope 1 or scope 3 category 4 since these activities are controlled or contracted by us. We do not sell intermediate products that have a long downstream value chain. Storage of our products for retail is covered under the category 13 Downstream Leased Assets.

Processing of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions associated with the category "processing of sold products" are considered not relevant by our company assessment. Embotelladora Andina, as a bottling company, sells and distributes final products that don't required any processing to be consumed.

Use of sold products

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions associated with the use of our products are not relevant to Embotelladora Andina. Due to the nature of our products (beverages), these do not incur any major energy or resource expenditure in the use phase. While we acknowledge that most of our products need refrigeration in the use phase this is a very small proportion compared to storage refrigeration. Those emissions are accounted for in category 3.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

11882.72

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Waste-type-specific method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category considers the end of life of the packaging that Embotelladora Andina puts into our markets of operation when commercializing our products.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

☑ Relevant, calculated

(7.8.2) Emissions in reporting year (metric tons CO2e)

133409.57

(7.8.3) Emissions calculation methodology

Select all that apply

☑ Average data method

(7.8.4) Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

(7.8.5) Please explain

This category captures the emissions associated with our fleet of cold storage equipment that we provide to customers that retail the products that we produce and distribute. This primarily includes emissions associated with the electricity consumption of this equipment.

Franchises

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions associated with franchises are not relevant to Embotelladora Andina. We do not grant franchise licenses to other entities to sell or distribute our goods, and as this practice is not a part of our business model we do not anticipate that this will change in the future.

Investments

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Emissions associated with Joint Ventures are not relevant to Embotelladora Andina. While the Company does have a small Joint Venture, the scale of this is not significant when compared to the emissions impact of our other activities.

Other (upstream)

(7.8.1) Evaluation status

Select from:

☑ Not relevant, explanation provided

(7.8.5) Please explain

Embotelladora Andina does not have other relevant upstream operations.

Other (downstream)

(7.8.1) Evaluation status

Select from:
☑ Not relevant, explanation provided

(7.8.5) Please explain

Embotelladora Andina does not have other relevant downstream operations.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	*Select from:* ☑ Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	*Select from:* ☑ Third-party verification or assurance process in place
Scope 3	*Select from:* ☑ Third-party verification or assurance process in place

[Fixed row]

(7.9.1) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.

Row 1

(7.9.1.1) Verification or assurance cycle in place

Select from:

☑ Annual process

(7.9.1.2) Status in the current reporting year

Select from:

☑ Complete

(7.9.1.3) Type of verification or assurance

Select from:

☑ Limited assurance

(7.9.1.4) Attach the statement

IR2023 KOAndina - ENG.pdf

(7.9.1.5) Page/section reference

p.230-233

(7.9.1.6) Relevant standard

Select from:

☑ ISAE3000

(7.9.1.7) Proportion of reported emissions verified (%)

100

[Add row]

(7.9.2) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.

Row 1

(7.9.2.1) Scope 2 approach

Select from:
☑ Scope 2 market-based

(7.9.2.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.2.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.2.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.2.5) Attach the statement

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(7.9.2.6) Page/ section reference

p.230-233

(7.9.2.7) Relevant standard

Select from:
☑ ISAE3000

(7.9.2.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.9.3) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.

Row 1

(7.9.3.1) Scope 3 category

Select all that apply
☑ Scope 3: Purchased goods and services
☑ Scope 3: Upstream transportation and distribution
☑ Scope 3: Use of sold products

(7.9.3.2) Verification or assurance cycle in place

Select from:
☑ Annual process

(7.9.3.3) Status in the current reporting year

Select from:
☑ Complete

(7.9.3.4) Type of verification or assurance

Select from:
☑ Limited assurance

(7.9.3.5) Attach the statement

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(7.9.3.6) Page/section reference

p.230-233

(7.9.3.7) Relevant standard

Select from:
☑ ISAE3000

(7.9.3.8) Proportion of reported emissions verified (%)

100
[Add row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:
☑ Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no relevant changes in emissions due to a change in renewable energy consumption.

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no relevant changes in emissions due to other emissions reduction activities.

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no relevant changes in emissions due to divestment in 2023.

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no acquisitions that represented a change in emissions in 2023.

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no relevant changes in emissions due to mergers in 2023.

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no relevant changes in emissions due to a change in output in 2023.

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no significant changes in emissions due to a change in methodology in 2023; the most relevant changes resulted from a shift in the accounting boundary.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

15219.78

(7.10.1.2) Direction of change in emissions

Select from:

☑ Increased

(7.10.1.3) Emissions value (percentage)

12

(7.10.1.4) Please explain calculation

Until 2022, the emissions accounting methodology was based on organizational boundaries, which included distribution centers. In 2023, this methodology was updated to a financial control approach for measuring the organizational carbon footprint. The new approach incorporates additional subsidiaries that were not

previously reported, such as Andina Empaques and other Chilean subsidiaries (ECSA, VASA, and VJSA). As a result, emissions increased because the emissions from these subsidiaries were not included in the previous year's carbon footprint.

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

There were no significant changes in emissions due to a change in physical operating conditions in 2023.

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable.

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:
☑ No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

Not applicable.
[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:
☑ Market-based

(7.13) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?

Select from:
☑ Yes

(7.13.1) Account for biogenic carbon data pertaining to your direct operations and identify any exclusions.

Sequestration during land use change

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Other, please specify **:**Not applicable.

(7.13.1.3) Please explain

Embotelladora Andina does not own or lease agricultural land.

CO2 emissions from biofuel combustion (land machinery)

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Other, please specify **:**Not applicable.

(7.13.1.3) Please explain

Embotelladora Andina does not own or lease agricultural land.

CO2 emissions from biofuel combustion (processing/manufacturing machinery)

(7.13.1.1) Emissions (metric tons CO2)

404

(7.13.1.2) Methodology

Select all that apply

☑ Default emissions factors

(7.13.1.3) Please explain

For biogenic emissions, direct biomass combustion in Scope 1 was considered, along with upstream biogenic emissions from the purchase of primary ingredients for which emissions data are available. Average emission factors for sucrose (from sugarcane and sugar beet), sucralose, high-fructose corn syrup (HFCS), gaseous CO2, and soy were used, obtained from SIMAPRO.

CO2 emissions from biofuel combustion (other)

(7.13.1.1) Emissions (metric tons CO2)

0

(7.13.1.2) Methodology

Select all that apply

☑ Other, please specify **:**Not applicable.

(7.13.1.3) Please explain

Not applicable.
[Fixed row]

(7.14) Do you calculate greenhouse gas emissions for each agricultural commodity reported as significant to your business?

Soy

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

3294.69

(7.14.4) Denominator: unit of production

Select from:

☑ Metric tons

(7.14.5) Change from last reporting year

Select from:

☑ This is our first year of measurement

(7.14.6) Please explain

This is the first year that emissions related to soy have been measured, so no comparison is available for this disclosure.

Sugar

(7.14.1) GHG emissions calculated for this commodity

Select from:

☑ Yes

(7.14.2) Reporting emissions by

Select from:

☑ Total

(7.14.3) Emissions (metric tons CO2e)

184351

(7.14.4) Denominator: unit of production

Select from:

☑ Metric tons

(7.14.5) Change from last reporting year

Select from:

☑ Higher

(7.14.6) Please explain

There was a slight increase in emissions associated with sugar, primarily due to an increase in the consumption of corn syrup instead of sugarcane. This shift is mainly due to a price difference between the two inputs, as corn syrup became more cost-effective, leading to a greater reliance on it as an alternative to sugarcane. Since the emission factor for corn syrup is higher than that for sugarcane, this explains the overall increase in emissions for this commodity.
[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

☑ Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:
☑ CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

71690.89

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:
☑ CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

57

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

☑ N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

413

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:
☑ HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

5742

(7.15.1.3) GWP Reference

Select from:
☑ IPCC Fifth Assessment Report (AR5 – 100 year)
[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Argentina	*19987.23*	*27101*	*27426*
Brazil	*29197.31*	*3556.61*	*30742.89*
Chile	*26166*	*21470*	*5631*
Paraguay	*2955.43*	*0*	*0*

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

☑ By activity

(7.17.1) Break down your total gross global Scope 1 emissions by business division.

	Business division	Scope 1 emissions (metric ton CO2e)
Row 1	*Embotelladora Andina Argentina*	*19950*
Row 2	*Embotelladora Andina Brazil*	*29197*
Row 3	*Embotelladora Andina Chile*	*19720*
Row 4	*Embotelladora Andina Paraguay*	*2955*
Row 5	*Andina Empaques Argentina*	*37*

	Business division	Scope 1 emissions (metric ton CO2e)
Row 6	*Subsidiaries (ECSA, VASA, VJ)*	*6446*

[Add row]

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	*Productive Plants*	*65236.28*
Row 2	*Distribution Centers*	*9252.39*
Row 3	*Cooling Systems*	*3817.15*

[Add row]

(7.18) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?

Select from:

☑ No

(7.18.3) Why do you not include greenhouse gas emissions pertaining your business activity(ies) in your direct operations as part of your global gross Scope 1 figure? Describe any plans to do so in the future.

(7.18.3.1) Primary reason

Select from:

☑ Other, please specify **:**Embotelladora Andina does not perform any agriculture activities, 100% of our agricultural supplies are sourced for third parties.

(7.18.3.2) Please explain

Embotelladora Andina does not perform any agriculture activities, 100% of our agricultural supplies are sourced from third parties. The emissions related to these sourced supplies are accounted in our scope 3 emissions (category 1).
[Fixed row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

☑ By business division

(7.20.1) Break down your total gross global Scope 2 emissions by business division.

	Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	*Embotelladora Andina Argentina*	*23711.33*	*23711*
Row 2	*Embotelladora Andina Brazil*	*3556.61*	*30743*
Row 3	*Embotelladora Andina Chile*	*14107.7*	*2040*
Row 4	*Embotelladora Andina Paraguay*	*0*	*0*
Row 5	*Andina Empaques Argentina*	*3389.6*	*3714*
Row 6	*Subsidiaries (ECSA, VASA, VJ)*	*7362*	*3591*

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

Consolidated accounting group

(7.22.1) Scope 1 emissions (metric tons CO2e)

78305.97

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

52127.61

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

63799.89

(7.22.4) Please explain

In 2023, the emissions accounting methodology was updated to a financial control approach for measuring the organizational carbon footprint. The new approach incorporates additional subsidiaries that were not previously reported, such as Andina Empaques and other Chilean subsidiaries (ECSA, VASA, and VJSA), and thus represents 100% of the consolidated accounting group.

All other entities

(7.22.1) Scope 1 emissions (metric tons CO2e)

0

(7.22.2) Scope 2, location-based emissions (metric tons CO2e)

0

(7.22.3) Scope 2, market-based emissions (metric tons CO2e)

0

(7.22.4) Please explain

All the entities are considered in the consolidated accounting group disclosure.
[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:
☑ Yes

(7.23.1) Break down your gross Scope 1 and Scope 2 emissions by subsidiary.

Row 1

(7.23.1.1) Subsidiary name

Embotelladora del Atlántico S.A

(7.23.1.2) Primary activity

Select from:
☑ Other food processing

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify **:**Fiscal ID

(7.23.1.11) Other unique identifier

30-52913594/3

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

19950

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

23711

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

23711

(7.23.1.15) Comment

No comment.

Row 2

(7.23.1.1) Subsidiary name

Rio de Janeiro Refrescos Ltda

(7.23.1.2) Primary activity

Select from:
☑ Other food processing

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify :Fiscal ID

(7.23.1.11) Other unique identifier

00.074.569/0001-00

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

29197

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3557

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

30743

(7.23.1.15) Comment

No comment.

Row 3

(7.23.1.1) Subsidiary name

Embotelladora Andina Chile S.A

(7.23.1.2) Primary activity

Select from:
☑ Other food processing

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify **:**Fiscal ID

(7.23.1.11) Other unique identifier

76.070.406-7

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

19720

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

14108

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

2040

(7.23.1.15) Comment

No comment.

Row 4

(7.23.1.1) Subsidiary name

Paraguay Refrescos S.A.

(7.23.1.2) Primary activity

Select from:
☑ Other food processing

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify **:**Fiscal ID

(7.23.1.11) Other unique identifier

80.003.400-7

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2955

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

0

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

No comment.

Row 5

(7.23.1.1) Subsidiary name

Andina Empaques Argentina S.A

(7.23.1.2) Primary activity

Select from:
☑ Plastic products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify **:**Fiscal ID

(7.23.1.11) Other unique identifier

30-71213488-3

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

37

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3390

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3715

(7.23.1.15) Comment

No comment.

Row 6

(7.23.1.1) Subsidiary name

Vital Aguas S.A

(7.23.1.2) Primary activity

Select from:
☑ Other food processing

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify **:**Fiscal ID

(7.23.1.11) Other unique identifier

76.389.720-6

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

119

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

1504

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

No comment.

Row 7

(7.23.1.1) Subsidiary name

Envases central S.A

(7.23.1.2) Primary activity

Select from:
☑ Plastic products

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify **:**Fiscal ID

(7.23.1.11) Other unique identifier

96.705.990-0

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

2115

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

3591

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

3591

(7.23.1.15) Comment

No comment.

Row 8

(7.23.1.1) Subsidiary name

VJ S.A

(7.23.1.2) Primary activity

Select from:
☑ Other food processing

(7.23.1.3) Select the unique identifier you are able to provide for this subsidiary

Select all that apply
☑ Other unique identifier, please specify **:**Fiscal ID

(7.23.1.11) Other unique identifier

93.899.000-K

(7.23.1.12) Scope 1 emissions (metric tons CO2e)

4212

(7.23.1.13) Scope 2, location-based emissions (metric tons CO2e)

2267

(7.23.1.14) Scope 2, market-based emissions (metric tons CO2e)

0

(7.23.1.15) Comment

No comment.
[Add row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:
☑ More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	*Select from:* ☑ Yes
Consumption of purchased or acquired electricity	*Select from:* ☑ Yes
Consumption of purchased or acquired heat	*Select from:*

	Indicate whether your organization undertook this energy-related activity in the reporting year
	☑ No
Consumption of purchased or acquired steam	*Select from:* ☑ No
Consumption of purchased or acquired cooling	*Select from:* ☑ No
Generation of electricity, heat, steam, or cooling	*Select from:* ☑ Yes

[Fixed row]

(7.30.1) Report your organization’s energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

21015

(7.30.1.3) MWh from non-renewable sources

154819

(7.30.1.4) Total (renewable and non-renewable) MWh

175833

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

135136

(7.30.1.3) MWh from non-renewable sources

117621

(7.30.1.4) Total (renewable and non-renewable) MWh

252757

Consumption of self-generated non-fuel renewable energy

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.4) Total (renewable and non-renewable) MWh

0

Total energy consumption

(7.30.1.1) Heating value

Select from:

☑ LHV (lower heating value)

(7.30.1.2) MWh from renewable sources

156151

(7.30.1.3) MWh from non-renewable sources

272440

(7.30.1.4) Total (renewable and non-renewable) MWh

428590
[Fixed row]

(7.30.6) Select the applications of your organization’s consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	*Select from:* ☑ Yes
Consumption of fuel for the generation of heat	*Select from:* ☑ Yes
Consumption of fuel for the generation of steam	*Select from:*

	Indicate whether your organization undertakes this fuel application
	☑ Yes
Consumption of fuel for the generation of cooling	*Select from:* ☑ No
Consumption of fuel for co-generation or tri-generation	*Select from:* ☑ No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

20972

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

20972

(7.30.7.8) Comment

Sustainable biomass was only used to generate steam in 2023.

Other biomass

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

The company did not consume other sources of biomass other than sustainable biomass.

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

42

(7.30.7.3) MWh fuel consumed for self-generation of electricity

42

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Other renewable fuels were only used to generate electricity for self consumption in 2023.

Coal

(7.30.7.1) Heating value

Select from:
☑ Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

The company did not consume coal in 2023.

Oil

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

10659

(7.30.7.3) MWh fuel consumed for self-generation of electricity

10543

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

116

(7.30.7.8) Comment

Oil fuels were used to generate electricity and steam in 2023.

Gas

(7.30.7.1) Heating value

Select from:
☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

114731

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

114731

(7.30.7.8) Comment

Gas fuels were used to generate heat and steam in 2023.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

29429

(7.30.7.3) MWh fuel consumed for self-generation of electricity

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

29429

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

Other non-renewable fuels were used to generate heat in 2023.

Total fuel

(7.30.7.1) Heating value

Select from:

☑ LHV

(7.30.7.2) Total fuel MWh consumed by the organization

175833

(7.30.7.3) MWh fuel consumed for self-generation of electricity

10585

(7.30.7.4) MWh fuel consumed for self-generation of heat

29429

(7.30.7.5) MWh fuel consumed for self-generation of steam

135819

(7.30.7.8) Comment

The company consumed a total of 175833 MWh of fuels in 2023.
[Fixed row]

(7.30.9) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.

Electricity

(7.30.9.1) Total Gross generation (MWh)

10585

(7.30.9.2) Generation that is consumed by the organization (MWh)

10585

(7.30.9.3) Gross generation from renewable sources (MWh)

42

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

42

Heat

(7.30.9.1) Total Gross generation (MWh)

29429

(7.30.9.2) Generation that is consumed by the organization (MWh)

29429

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0

Steam

(7.30.9.1) Total Gross generation (MWh)

135819

(7.30.9.2) Generation that is consumed by the organization (MWh)

135819

(7.30.9.3) Gross generation from renewable sources (MWh)

20972

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

20972

Cooling

(7.30.9.1) Total Gross generation (MWh)

0

(7.30.9.2) Generation that is consumed by the organization (MWh)

0

(7.30.9.3) Gross generation from renewable sources (MWh)

0

(7.30.9.4) Generation from renewable sources that is consumed by the organization (MWh)

0
[Fixed row]

(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.

Row 1

(7.30.14.1) Country/area

Select from:
☑ Brazil

(7.30.14.2) Sourcing method

Select from:
☑ Financial (virtual) power purchase agreement (VPPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Wind

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

48619

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Brazil

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2020

(7.30.14.10) Comment

Row 2

(7.30.14.1) Country/area

Select from:

☑ Chile

(7.30.14.2) Sourcing method

Select from:

☑ Financial (virtual) power purchase agreement (VPPA)

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Solar

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

52689

(7.30.14.6) Tracking instrument used

Select from:

☑ I-REC

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Chile

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ Yes

(7.30.14.9) Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)

2018

(7.30.14.10) Comment

This considers the energy certificates for the main subsidiary in Chile, and the certificates of other consolidated subsidiaries in Chile (Vital Jugos, Vital Aguas and Envaes Central).

Row 3

(7.30.14.1) Country/area

Select from:

☑ Paraguay

(7.30.14.2) Sourcing method

Select from:

☑ Default delivered electricity from the grid (e.g. standard product offering by an energy supplier) from a grid that is 95% or more low-carbon and where there is no mechanism for specifically allocating low-carbon electricity

(7.30.14.3) Energy carrier

Select from:

☑ Electricity

(7.30.14.4) Low-carbon technology type

Select from:

☑ Large hydropower (>25 MW)

(7.30.14.5) Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)

33828

(7.30.14.6) Tracking instrument used

Select from:

☑ Contract

(7.30.14.7) Country/area of origin (generation) of the low-carbon energy or energy attribute

Select from:

☑ Paraguay

(7.30.14.8) Are you able to report the commissioning or re-powering year of the energy generation facility?

Select from:

☑ No

(7.30.14.10) Comment

[Add row]

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Argentina

(7.30.16.1) Consumption of purchased electricity (MWh)

56479

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

56479.00

Brazil

(7.30.16.1) Consumption of purchased electricity (MWh)

95993

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

95993.00

Chile

(7.30.16.1) Consumption of purchased electricity (MWh)

66457

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

66457.00

Paraguay

(7.30.16.1) Consumption of purchased electricity (MWh)

33828

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

33828.00
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.0000543

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

142106

(7.45.3) Metric denominator

Select from:
☑ unit total revenue

(7.45.4) Metric denominator: Unit total

2618437052

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

14

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in boundary

(7.45.9) Please explain

Total revenue for 2023 remained similar to that of 2022, so the increase in this intensity metric is due to a rise in the numerator—specifically, Scope 1 and 2 emissions (using market-based emissions for Scope 2). This increase in emissions is attributed to a change in the emissions reporting boundary in 2023, as a financial control approach was implemented for measuring the organizational carbon footprint, compared to the operational boundary approach used in previous years. The new approach includes additional subsidiaries that were not previously reported, such as Andina Empaques and other Chilean subsidiaries (ECSA, VASA, and VJSA).

Row 2

(7.45.1) Intensity figure

0.000034

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

142106

(7.45.3) Metric denominator

Select from:

☑ liter of product

(7.45.4) Metric denominator: Unit total

4224329040

(7.45.5) Scope 2 figure used

Select from:

☑ Market-based

(7.45.6) % change from previous year

9.1

(7.45.7) Direction of change

Select from:

☑ Increased

(7.45.8) Reasons for change

Select all that apply

☑ Change in boundary

(7.45.9) Please explain

Production in 2023 increased slightly compared to 2022, rising by 2.6%. Similarly, emissions increased in 2023, primarily due to a change in the reporting boundary, which shifted to a financial control approach, in contrast with the operational control approach used in previous years. This change led to the inclusion of additional subsidiaries, resulting in higher total emissions. However, since the denominator also increased, the rise in this intensity metric was not as significant.
[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

☑ Energy usage

(7.52.2) Metric value

0.32

(7.52.3) Metric numerator

MJ of energy consumed

(7.52.4) Metric denominator (intensity metric only)

Liters of beverage produced

(7.52.5) % change from previous year

6

(7.52.6) Direction of change

Select from:

☑ Increased

(7.52.7) Please explain

Although the energy usage ratio had been decreasing since the base year, the addition of new production lines with higher energy consumption led to an increase in 2023, driven by efforts in electrification and the implementation of renewable energy. However, the ratio is expected to decline in the coming years, as manufacturing is a key pillar of the decarbonization strategy, with a focus on reducing consumption as measured by the EUR indicator.

Row 2

(7.52.1) Description

Select from:

☑ Other, please specify **:**Use of recycled resin in one way PET packaging.

(7.52.2) Metric value

18.4

(7.52.3) Metric numerator

Volume of recycled resin used in PET packaging

(7.52.4) Metric denominator (intensity metric only)

Total volume of resin used in PET packaging

(7.52.5) % change from previous year

44

(7.52.6) Direction of change

Select from:

☑ Increased

(7.52.7) Please explain

The increase in the total volume of recycled resin used in PET packaging aligns with the 'Packaging' pillar of Embotelladora Andina's decarbonization strategy. The main emission reduction initiatives focus on boosting sales of returnable containers, increasing the percentage of recycled PET in disposable containers, and continuing efforts to lighten bottles. In 2024, 18.4% of recycled resin was used across NARTD (Non-Alcoholic Ready-To-Drink beverages).

Row 3

(7.52.1) Description

Select from:

☑ Other, please specify **:**Percentage of returnable-packaging products sold over total volume of products sold in the nonalcoholic ready to drink segment (NARTD).

(7.52.2) Metric value

27.5

(7.52.3) Metric numerator

Volume of returnable-packaging products sold

(7.52.4) Metric denominator (intensity metric only)

Total volume sold in the NARTD segment

(7.52.5) % change from previous year

2

(7.52.6) Direction of change

Select from:

☑ Decreased

(7.52.7) Please explain

There was a slight decrease of 2% in the sales of products with returnable containers in 2023 compared to 2022. This decline can be attributed to various consumer trends and market conditions reflecting consumer preferences. Additionally, a significant increase in the sales of products with returnable packaging occurred during the pandemic, resulting in an adjustment of the figures in the subsequent years, bringing them closer to pre-pandemic levels.
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

☑ Absolute target

(7.53.1) Provide details of your absolute emissions targets and progress made against those targets.

Row 1

(7.53.1.1) Target reference number

Select from:

☑ Abs 1

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/21/2024

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Sulphur hexafluoride (SF6)

☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 1
☑ Scope 2

(7.53.1.9) Scope 2 accounting method

Select from:

☑ Market-based

(7.53.1.11) End date of base year

12/31/2023

(7.53.1.12) Base year Scope 1 emissions covered by target (metric tons CO2e)

79549

(7.53.1.13) Base year Scope 2 emissions covered by target (metric tons CO2e)

63800

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

0.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

143349.000

(7.53.1.33) Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1

100

(7.53.1.34) Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2

100

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

100

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

42

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

83142.420

(7.53.1.57) Scope 1 emissions in reporting year covered by target (metric tons CO2e)

79549

(7.53.1.58) Scope 2 emissions in reporting year covered by target (metric tons CO2e)

63800

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

143349.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

The target coverage includes 100% of Scope 1 and 2 emissions, in accordance with SBTi requirements for this type of target.

(7.53.1.83) Target objective

Embotelladora Andina S.A. commits to reduce absolute scope 1 and 2 GHG emissions by 42% by 2030 from a 2023 base year.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

During 2023, Embotelladora Andina undertook a detailed feasibility analysis of options for decarbonising our operations and value chain. As part of this process, our operational and logistics teams in each of our countries of operations identified and analyzed (GHG impact, cost, technical feasibility) a series of initiatives that have the potential to reduce our Scope 1 and 2 GHG inventory in line with a science-based trajectory and achieve the proposed 2030 target. These projects are now in the phase of being studied and incorporated into our investment plans. The main types of initiative identified to reduce our Scope 1 and 2 emissions are: 1. Switching electricity contracts to certified renewable energy. This has particular potential in Argentina and Brazil, as well as lesser potential in Chile. 2. Replacing GLP forklifts with electric forklifts. This initiative is relevant to all of our plants and CDs and already forms part of our investment and fleet management plans. 3. Replacement of fossil fuel consumption in boilers and machinery (diesel, natural gas) with biofuel or electric alternatives. 4. Energy efficiency actions to optimize our production processes, reduce energy losses, and switch to more efficienct technology. We have a commitment to improve the Energy Use Ratio (efficiency) of our operations over time, with a series of measures identified to achieve this. 5. Replacement of corporate fleet, including company cars and fleet used by our Technical Cold Storage Service teams with either electric or biofuel (in particular an option in Brazil) alternatives. 6. Replacement of light distribution fleet (trucks) with electric models. This opportunity is under evaluation and is expected to become economically and practically (in terms of charging and other infrastructure) viable towards 2030 at which point it will become a key decarbonisation level for meeting our 2030 target and beyond.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 2

(7.53.1.1) Target reference number

Select from:

☑ Abs 2

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.1.4) Target ambition

Select from:

☑ Well-below 2°C aligned

(7.53.1.5) Date target was set

03/21/2024

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Sulphur hexafluoride (SF6)

☑ Nitrous oxide (N2O)
☑ Carbon dioxide (CO2)
☑ Perfluorocarbons (PFCs)
☑ Hydrofluorocarbons (HFCs)
☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services
☑ Scope 3, Category 13 – Downstream leased assets

(7.53.1.11) End date of base year

12/31/2023

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

635085

(7.53.1.26) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)

133410

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

768495.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

768495.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

91

(7.53.1.47) Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)

100

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

82

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

82

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

25

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

576371.250

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

635085

(7.53.1.71) Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)

133410

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

768495.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

768495.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

The target coverage includes emissions from Category 1: Purchased Goods and Services, and Category 13: Downstream Transport & Distribution (Cold storage equipment). These are the most significant categories, representing 82% of Scope 3 Non-FLAG emissions, which exceeds the SBTi requirement of covering at least two-thirds of total Scope 3 emissions. This target focuses on non-FLAG emissions from Categories 1 and 13, as Embotelladora Andina has set a separate target for FLAG emissions in alignment with SBTi guidance.

(7.53.1.83) Target objective

Embotelladora Andina S.A. commits to reduce absolute scope 3 non-FLAG GHG emissions from purchased ingredients and packaging inputs and downstream leased cold storage equipment by 25% by 2030 from a 2023 base year.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

During 2023, Embotelladora Andina undertook a detailed feasibility analysis of options for decarbonising our operations and value chain. As part of this process, our operational, logistics, procurement and technical cold storage service teams in each of our countries of operations identified and analyzed potential levers for reducing our Scope 3 GHG inventory in line with a science-based trajectory. These projects are now in the phase of being studied and incorporated into our investment plans. The main types of initiative identified to reduce our Scope 3 emissions are: 1. Purchased Goods & Services: We are in the process of segmenting our suppliers according to volume, associated GHG emissions, product category, and level of maturity in terms of ability to implement decarbonisation actions. This is allowing us to understand the current positioning of suppliers and develop targeted plans to improve data quality and incentivise decarbonisation actions. We already collect information from suppliers on certain climate-related actions, alowwing us to evaluate potential future supplier selection and evaluation criteria that favour the purchase of lower carbon production inputs. 2. Purchased Goods & Services: We have a commitment to increase the level of recycled plastic used in our packaging. This means switching towards bottle preforms that have a larger shared of recycled resin, reducing the life cycle emissions associated with virgin plastic. 3. Purchased Goods & Services: We have a commitment to expand the share of products delivered through a returnable bottle format. Our Life Cycle Assessment shows that this model of delivering products has low emissions than using disposable plastic bottles. 4. Purchased Goods & Services: We have a commitment to reduce the level of calories in our beverages. This means reducing sugar purchases per volume of product delivered, which in turn reduces upstream GHG emissions. 5. Downstream Leased Assets: As part of the Coca-Cola System, we are adopting a set of targets for the purchase of more energy efficienct cold storage equipment. These targets are defined by equipment volume and aim to gradually improve the average efficiency of our fleet of cold equipment over time. 6. Downstream Leased Assets: In both Chile and Argentina the average emissions intensity of the energy grid is expected to fall significantly by 2030. This will reduce the GHG emissions impact of the electricity consumed by cold storage equipment.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

Row 3

(7.53.1.1) Target reference number

Select from:

☑ Abs 3

(7.53.1.2) Is this a science-based target?

Select from:

☑ Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

(7.53.1.4) Target ambition

Select from:

☑ 1.5°C aligned

(7.53.1.5) Date target was set

03/21/2024

(7.53.1.6) Target coverage

Select from:

☑ Organization-wide

(7.53.1.7) Greenhouse gases covered by target

Select all that apply

☑ Methane (CH4)

☑ Nitrous oxide (N2O)

☑ Carbon dioxide (CO2)

☑ Perfluorocarbons (PFCs)

☑ Hydrofluorocarbons (HFCs)

☑ Sulphur hexafluoride (SF6)

☑ Nitrogen trifluoride (NF3)

(7.53.1.8) Scopes

Select all that apply

☑ Scope 3

(7.53.1.10) Scope 3 categories

Select all that apply

☑ Scope 3, Category 1 – Purchased goods and services

(7.53.1.11) End date of base year

12/31/2023

(7.53.1.14) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

65699

(7.53.1.31) Base year total Scope 3 emissions covered by target (metric tons CO2e)

65699.000

(7.53.1.32) Total base year emissions covered by target in all selected Scopes (metric tons CO2e)

65699.000

(7.53.1.35) Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)

9

(7.53.1.52) Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)

6.58

(7.53.1.53) Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes

6.58

(7.53.1.54) End date of target

12/31/2030

(7.53.1.55) Targeted reduction from base year (%)

30.3

(7.53.1.56) Total emissions at end date of target covered by target in all selected Scopes (metric tons CO2e)

45792.203

(7.53.1.59) Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)

65699

(7.53.1.76) Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)

65699.000

(7.53.1.77) Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)

65699.000

(7.53.1.78) Land-related emissions covered by target

Select from:

☑ Yes, it covers land-related emissions only (e.g. FLAG SBT)

(7.53.1.79) % of target achieved relative to base year

0.00

(7.53.1.80) Target status in reporting year

Select from:

☑ New

(7.53.1.82) Explain target coverage and identify any exclusions

The FLAG target coverage includes the “sweeteners” category, which encompasses purchases of sugar (from sugar cane and beet), JMAF, and sucralose. This target only considers FLAG emissions, pertaining to Category 1: Purchased Goods and Services. Emissions, associated with the purchase of sweeteners account for 79% of the FLAG inventory, surpassing the minimum threshold of 67%. By limiting the target to this category, Koandina can focus its efforts on a specific supply chain and group of suppliers.

(7.53.1.83) Target objective

Embotelladora Andina S.A. commits to reduce absolute scope 3 FLAG GHG emissions from purchased sugar and sweeteners 30.3% by 2030 from a 2023 base year. The target includes FLAG emissions and removals.

(7.53.1.84) Plan for achieving target, and progress made to the end of the reporting year

During 2023, Embotelladora Andina undertook a detailed feasibility analysis of options for decarbonising our operations and value chain. As part of this process, our operational and procurement teams in each of our countries of operations identified and analyzed potential levers for reducing the scope 3 GHG emissions associated with our purchased production inputs in line with a science-based trajectory. This included analyzing opportunities associated with our sweetener suppliers, who are among the most relevant in terms of their contribution to our footprint. The main types of initiative identified to reduce our scope 3 FLAG emissions are: 1. Minimizing volume: We have a commitment to reduce the level of calories in our beverages. This means reducing sugar purchases per volume of product delivered, which in turn reduces upstream FLAG GHG emissions. 2. Supplier management: As part of the Coca-Cola System, our main suppliers are selected and evaluated in line with a range of sustainability criteria, including environmental performance. This includes encouraging supplier certification under standards such as Bonsucro that requieres certified companies to manage GHG emissions, energy efficiency, fertilizer use, waste management and other emissions sources in their operations. 3. Principles for Sustainable Agriculture (PSA): As part of The Coca-Cola Company, our agricultural suppliers are covered by the Coca-Cola Principles for Sustainable Agriculture (PSA) guidance and the PSA implementation framework. The PSA define sustainable agriculture for the Coca-Cola system. The PSA set expectations for suppliers regarding on-farm practices and are the foundation of our work to source our agricultural ingredients ethically and sustainably. 4. Supplier certification: The PSA identifies "Leader" certification standards for each of our key commodities. This includes Bonsucro, International Sustainability & Carbon Certification (ISCC) for cane sugar and HFCS (corn), VIVE Claim for cane and beet sugar, and several others. Through certification against these standards we aim to encourage suppliers to align their practices against best practice sustainability criteria, including actions to decarbonise production processes. 5. Segmenting suppliers: We are in the process of segmenting our suppliers according to volume, associated GHG emissions, product category, and level of maturity in terms of ability to implement decarbonisation actions.

(7.53.1.85) Target derived using a sectoral decarbonization approach

Select from:

☑ No

[Add row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

☑ Targets to increase or maintain low-carbon energy consumption or production

☑ Other climate-related targets

(7.54.1) Provide details of your targets to increase or maintain low-carbon energy consumption or production.

Row 1

(7.54.1.1) Target reference number

Select from:

☑ Low 1

(7.54.1.2) Date target was set

12/31/2022

(7.54.1.3) Target coverage

Select from:

☑ Organization-wide

(7.54.1.4) Target type: energy carrier

Select from:

☑ Electricity

(7.54.1.5) Target type: activity

Select from:

☑ Consumption

(7.54.1.6) Target type: energy source

Select from:

☑ Renewable energy source(s) only

(7.54.1.7) End date of base year

12/31/2020

(7.54.1.8) Consumption or production of selected energy carrier in base year (MWh)

63030

(7.54.1.9) % share of low-carbon or renewable energy in base year

34

(7.54.1.10) End date of target

12/31/2030

(7.54.1.11) % share of low-carbon or renewable energy at end date of target

70

(7.54.1.12) % share of low-carbon or renewable energy in reporting year

54

(7.54.1.13) % of target achieved relative to base year

55.56

(7.54.1.14) Target status in reporting year

Select from:

☑ Underway

(7.54.1.16) Is this target part of an emissions target?

Yes

(7.54.1.17) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify **:**Part of Embotelladora Andina's decarbonization strategy.

(7.54.1.19) Explain target coverage and identify any exclusions

100% of the operations of our main subsidiaries in the four countries in which we operate.

(7.54.1.20) Target objective

This goal is part of the decarbonization plan and other broader objectives within Embotelladora Andina's climate strategy. We adopted the system’s commitment and set 2030 goals for operational indicators such as returnability, water, and energy, among others.

(7.54.1.21) Plan for achieving target, and progress made to the end of the reporting year

Coca-Cola Andina has prioritized the incorporation of renewable energy sources into its energy matrix in all countries where conditions allow. In 2023, Embotelladora Andina achieved 53.7% renewable energy use across its main subsidiaries, with 50.6% in Brazil, 95.7% in Chile, and 100% in Paraguay. The Company is making progress toward purchasing 100% renewable energy with I-REC certification. Contracts are already in place for the Renca and Antofagasta plants in Chile, as well as the Ribeirão Preto and Duque de Caxias plants and distribution centers in Brazil.
[Add row]

(7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

Row 1

(7.54.2.1) Target reference number

Select from:

☑ Oth 1

(7.54.2.2) Date target was set

12/31/2020

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Intensity

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Resource consumption or efficiency

☑ Other resource consumption or efficiency, please specify :liter of water consumed

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ liter of product

(7.54.2.7) End date of base year

12/31/2017

(7.54.2.8) Figure or percentage in base year

2.11

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

1.27

(7.54.2.11) Figure or percentage in reporting year

1.72

(7.54.2.12) % of target achieved relative to base year

46.4285714286

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

No

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify **:**Yes, efficiency and productivity in our value chain.

(7.54.2.18) Please explain target coverage and identify any exclusions

100% of the operations of our main subsidiaries in the four countries in which we operate.

(7.54.2.19) Target objective

This goal is part of the decarbonization plan and other broader objectives within Embotelladora Andina's climate strategy. We adopted the system's commitment and set 2030 goals for operational indicators such as returnability, water, and energy, among others.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

During the productive phase of our operation, we reuse the water which would be discarded, and the remainder is treated as an effluent to return it in adequate conditions to the hydrological cycle. We do this by applying the highest standards of local regulations and developing our own controls for high quality and efficiency in the use of water in the countries where we operate. In this sense, the advances have been sustained over time and, since 2017, the Company presents a permanent reduction in the amount of water used per liter of beverage produced, which is monitored through the WUR water use ratio indicator, thanks to which you can distinguish the amount of water needed to produce a liter of beverage. During this period, we developed different initiatives and actions that promote the reduction of consumption and use of water in our production processes: - Raise awareness about the criticality of water and the role that all employees play in caring for this resource. - Implement weekly consumption monitoring meetings among those responsible for management. - Optimize reverse osmosis equipment to increase permeated water and reduce rejection. - Digitize monitoring through flowmeters, to optimize decision making through online data collection. - Incorporate better technology to reduce bottle washing water consumption. - Optimize the CIP system and look for alternatives in processes with ozone.

Row 2

(7.54.2.1) Target reference number

Select from:

☑ Oth 2

(7.54.2.2) Date target was set

12/31/2020

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Intensity

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Energy consumption or efficiency

☑ GJ

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ liter of product

(7.54.2.7) End date of base year

12/31/2017

(7.54.2.8) Figure or percentage in base year

0.000324

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

0.000255

(7.54.2.11) Figure or percentage in reporting year

0.000317

(7.54.2.12) % of target achieved relative to base year

10.1449275362

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

Yes, our current emissions target for scopes 1 and scope 2.

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify **:**Yes, efficiency and productivity on our value chain.

(7.54.2.18) Please explain target coverage and identify any exclusions

100% of the operations of our main subsidiaries in the four countries in which we operate.

(7.54.2.19) Target objective

This goal is part of the decarbonization plan and other broader objectives within Embotelladora Andina's climate strategy. We adopted the system's commitment and set 2030 goals for operational indicators such as returnability, water, and energy, among others.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

To manage energy consumption, we monitor performance through the energy usage ratio, that is, the amount of energy needed to produce and store one liter of beverage. During the year 2022, the Company achieved a ratio of 0.306 MJ per liter of beverage (EUR), accumulating an improvement of 8.4% since 2018. Our plan to achieve this target is mainly centered around energy efficiency measures. During this period, we developed different initiatives and actions in order to improve our energy efficiency indicators in our production processes: - Monitoring of the energy ratio by line and sector. - Incorporation of LED lighting. - Bottle blowing pressure reduction. - Increase in filling temperature. - Improvements in the refrigeration system. - Renewal of internal forklift fleet for electrical vehicles. - New technologies for high pressure compressors. - Implementation of the Clean In Place (CIP) process with ozone. - Adequacy of substations.

Row 3

(7.54.2.1) Target reference number

Select from:

☑ Oth 3

(7.54.2.2) Date target was set

12/31/2020

(7.54.2.3) Target coverage

Select from:

☑ Organization-wide

(7.54.2.4) Target type: absolute or intensity

Select from:

☑ Intensity

(7.54.2.5) Target type: category & Metric (target numerator if reporting an intensity target)

Resource consumption or efficiency

☑ Other resource consumption or efficiency, please specify **:**Volume of recycled resin used

(7.54.2.6) Target denominator (intensity targets only)

Select from:

☑ Other, please specify **:**Total volume of resin used (recycled resin + virgin resin) in one way PET

(7.54.2.7) End date of base year

12/31/2019

(7.54.2.8) Figure or percentage in base year

3.6

(7.54.2.9) End date of target

12/31/2030

(7.54.2.10) Figure or percentage at end of date of target

50

(7.54.2.11) Figure or percentage in reporting year

19

(7.54.2.12) % of target achieved relative to base year

33.1896551724

(7.54.2.13) Target status in reporting year

Select from:

☑ Underway

(7.54.2.15) Is this target part of an emissions target?

Yes, our current emissions target for scope 3

(7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

☑ Other, please specify **:**Yes, efficiency and productivity on our value chain.

(7.54.2.18) Please explain target coverage and identify any exclusions

100% of the operations of our main subsidiaries in the four countries in which we operate.

(7.54.2.19) Target objective

This goal is part of the decarbonization plan and other broader objectives within Embotelladora Andina's climate strategy. We adopted the system’s commitment and set 2030 goals for operational indicators such as returnability, water, and energy, among others.

(7.54.2.20) Plan for achieving target, and progress made to the end of the reporting year

To manage the target of achieving a 50% use of recycled materials in PET bottles by 2030, we monitor performance through the percentage of recycled resin used in our packaging, which in 2022 amounted to 12.8%. This represents a 2.7 percentage point improvement from 2021 figures. The plan to achieve this target includes investments in food-grade recycled resin plants as well as alliances with large collectors. Different efforts have been implemented to achieve our target of using 50%

of recycled materials in PET bottles by 2030. During this period, Embotelladora Andina inaugurated a food-grade recycled resin plant with an annual capacity of 6,000 tons of PET, as part of our subsidiary Circular PET in Paraguay. Moreover, we have joint venture projects with other bottlers to build plants for plastic recycled in Chile, forecasted to start operations in 2024.
[Add row]

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:
☑ Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	*7*	*`Numeric input*
To be implemented	*3*	*401*
Implementation commenced	*4*	*3841*
Implemented	*6*	*310409*
Not to be implemented	*0*	*`Numeric input*

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

☑ Product/component/material reuse

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

277517

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 1: Purchased goods & services

☑ Scope 3 category 5: Waste generated in operations

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

81047785947

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

38502302144

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

We have carried out studies that compare the main types of bottles we use (returnable, disposable, PET, and glass), to identify their impacts from raw materials, until their destination as waste (regardless of recycling). Returnable PET (hard plastic) bottles are an excellent solution to reduce waste and emissions, since they can be reused at least 12 times, they do not break easily, and now we have manufactured them in a universal bottle format. This universal Refillable PET bottle allows us to use it for different drinks, by changing the label and its content. Therefore, it increases the efficiency in reuse and lower the costs of reverse logistics. This translates into a reduction in emissions of approximately 40% compared to non-returnable PET bottles. On the other hand, since the information is on the label and not on the bottle, it has also facilitated the launch of new flavors in this type of universal packaging, helping us to expand our portfolio.

Row 2

(7.55.2.1) Initiative category & Initiative type

Waste reduction and material circularity

☑ Product or service design

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

3614

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 3 category 1: Purchased goods & services

☑ Scope 3 category 5: Waste generated in operations

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

1084533053

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ Ongoing

(7.55.2.9) Comment

We pursue the reduction of waste generation with actions in the packaging of our raw materials as well as focusing on finding environmentally friendly destinations for our final waste. The weight of the bottles we commercialize are also continuously monitored with the aim of making them light weight. Innovation and incorporation of new technologies allow us to move forward with lighter packaging that undergoes physical and functional testing throughout its life cycle, and the main challenge is to maintain the quality and excellence of our beverages.

Row 3

(7.55.2.1) Initiative category & Initiative type

Low-carbon energy consumption

☑ Low-carbon electricity mix

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

17663

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

☑ Scope 2 (market-based)

(7.55.2.4) Voluntary/Mandatory

Select from:

☑ Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

0

(7.55.2.7) Payback period

Select from:

☑ No payback

(7.55.2.8) Estimated lifetime of the initiative

Select from:

☑ 3-5 years

(7.55.2.9) Comment

As part of its decarbonization plan, Embotelladora Andina has prioritized the incorporation of renewable energy sources to its energy matrix in all countries where it has the conditions to do so, reaching a 53.7% of renewable energy use in 2023 (for main subsidiaries only). We also have a 2030 goal of achieving a 70% of renewable electric energy by 2030. The purchase of renewable energy is monitored using I-REC certification.
[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

☑ Marginal abatement cost curve

(7.55.3.2) Comment

We have used a marginal abatement cost curve as part of the definition of our decarbonization roadmap, as to assess the cost-effectiveness of emissions reduction solutions. This way, investments in emissions reduction projects are prioritized and chosen for implementation.

Row 2

(7.55.3.1) Method

Select from:

☑ Dedicated budget for low-carbon product R&D

(7.55.3.2) Comment

Thanks to our corporate goals for recycled resin used in packaging and the percentage of sales corresponding to returnable containers (both by 2030), we dedicate specific budgets to develop low-carbon products, such as reduced-weight packaging, and the expansion of our portfolio of returnable containers. These initiatives have a direct impact on our scope 3 emissions.

Row 3

(7.55.3.1) Method

Select from:

☑ Compliance with regulatory requirements/standards

(7.55.3.2) Comment

In our operations, we must comply with local regulations that require us to incorporate recycled materials or have a collection percentage in our packaging, which focuses us on investing in value chains of recycled materials, directly impacting scope 3 emissions. Specifically, we must comply with current laws and laws that are being implemented, such as Law 20,920 on Extended Producer Responsibility (Ley REP) in Chile, which leads us to seek recycling and waste reduction initiatives.

Row 4

(7.55.3.1) Method

Select from:

☑ Internal incentives/recognition programs

(7.55.3.2) Comment

We have corporate goals and incentives for workers on indicators that directly and indirectly impact emissions, such as energy and water ratios, as well as targets related to circular economy. Specifically, we have targets for 2030 to improve our energy and water use ratio, as well as goals for the percentage of recycled resin used in packaging and the percentage of sales corresponding to returnable containers for this year. Consequently, we have annual incentives for employees on indicators of water consumption, percentage of sales in returnable containers for the non-alcoholic segment, and for the percentage of recycled resin used in packaging.

Row 5

(7.55.3.1) Method

Select from:

☑ Dedicated budget for energy efficiency

(7.55.3.2) Comment

As a consequence of our 2030 corporate goal to improve our energy use ratio, we have specific budgets to carry out actions to improve energy efficiency.
[Add row]

(7.68) Do you encourage your suppliers to undertake any agricultural or forest management practices with climate change mitigation and/or adaptation benefits?

Select from:

☑ Yes

(7.68.1) Specify which agricultural or forest management practices with climate change mitigation and/or adaptation benefits you encourage your suppliers to undertake and describe your role in the implementation of each practice.

Row 1

(7.68.1.1) Management practice reference number

Select from:

☑ MP1

(7.68.1.2) Management practice

Select from:

☑ Fertilizer management

(7.68.1.3) Description of management practice

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. The PSA includes different principles and guidelines on sustainable agricultural management, which include fertilizer management. These principles include the following guidelines: (1) Follow national and/or local regulations and label requirements for safe and proper use of all agrochemicals, in accordance with label directions, to ensure proper protection of farm personnel and the environment. (2) Do not use or store agrochemicals that are banned in the country of operation or are prohibited under international treaty. (3) All agrochemicals are managed in a manner that respects Maximum Residue Limits (MRLs) of the countries where agricultural materials are grown and – when possible – of the countries where they are being used as ingredients to help prevent negative impacts on human health. (4) All products used to protect crops from pest pressures, including, but not limited to, insects, weeds and diseases, are clearly documented and are part of an Integrated Pest Management System. (5) All use of plant protection products is clearly justified.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Knowledge sharing

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. These suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to verify compliance with the Principles for Sustainable Agriculture (PSA).

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Reduced demand for fertilizers (adaptation)

(7.68.1.7) Comment

The Coca-Cola Company's Principles for Sustainable Agriculture are aimed at primary production level, are inclusive of small-scale farmer cooperatives, medium and large commercial operations, and form the basis for continued engagement with suppliers to achieve compliance, transparency and continuous improvement of their farm base according to these principles. They will also guide continued collaboration with industry platforms and standard bodies to drive the adoption of sustainable agriculture practices in the production stage of our supply chain. Agricultural suppliers at the processing level are expected to adhere to and demonstrate compliance to The Coca-Cola Company Supplier Guiding Principles.

Row 2

(7.68.1.1) Management practice reference number

Select from:

☑ MP2

(7.68.1.2) Management practice

Select from:

☑ Waste management

(7.68.1.3) Description of management practice

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. The PSA includes different principles and guidelines on sustainable agricultural management, which include waste management. These principles include the following guidelines: (1) Separate, classify, safely store, transport and dispose of all waste. (2) Reduce, reuse and recycle waste, where possible, and no waste is incinerated on farm or disposed via freshwater ecosystems (rivers, lakes, etc.). (3) Leakage of plastics, liquid waste or manure from farms into soil or watercourses are prevented. (4) Containers for hazardous materials are disposed of appropriately. (5) There are measures to properly manage organic waste with the goal of

enhancing soil health, including through composting.(6) All waste is managed separately according to its classification and disposed of in an authorized place or through waste disposal authorized service providers.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Knowledge sharing

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. These suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to verify compliance with the Principles for Sustainable Agriculture (PSA).

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Emissions reductions (mitigation)

(7.68.1.7) Comment

The Coca-Cola Company's Principles for Sustainable Agriculture are aimed at primary production level, are inclusive of small-scale farmer cooperatives, medium and large commercial operations, and form the basis for continued engagement with suppliers to achieve compliance, transparency and continuous improvement of their farm base according to these principles. They will also guide continued collaboration with industry platforms and standard bodies to drive the adoption of sustainable agriculture practices in the production stage of our supply chain. Agricultural suppliers at the processing level are expected to adhere to and demonstrate compliance to The Coca-Cola Company Supplier Guiding Principles.

Row 3

(7.68.1.1) Management practice reference number

Select from:

☑ MP3

(7.68.1.2) Management practice

Select from:

☑ Biodiversity considerations

(7.68.1.3) Description of management practice

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. The PSA includes different principles and guidelines on sustainable agricultural management, which include biodiversity. These principles include the following guidelines: (1) Identify and help protect natural habitats from conversion. (2) Natural ecosystems are not altered or burned for conversion to new production. (3) Promote and protect natural habitats, protected areas and biodiversity, including natural pollinators, through the protection, and where possible, restoration of ecosystem services through approaches that build resilience to shocks and longer-term climate stressors.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Knowledge sharing

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. These suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to verify compliance with the Principles for Sustainable Agriculture (PSA).

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Increase carbon sink (mitigation)

(7.68.1.7) Comment

The Coca-Cola Company's Principles for Sustainable Agriculture are aimed at primary production level, are inclusive of small-scale farmer cooperatives, medium and large commercial operations, and form the basis for continued engagement with suppliers to achieve compliance, transparency and continuous improvement of their farm base according to these principles. They will also guide continued collaboration with industry platforms and standard bodies to drive the adoption of sustainable agriculture practices in the production stage of our supply chain. Agricultural suppliers at the processing level are expected to adhere to and demonstrate compliance to The Coca-Cola Company Supplier Guiding Principles.

Row 4

(7.68.1.1) Management practice reference number

Select from:

☑ MP4

(7.68.1.2) Management practice

Select from:

☑ Reducing energy use

(7.68.1.3) Description of management practice

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. The PSA includes different principles and guidelines on sustainable agricultural management, which include energy use. These principles include the following guidelines: Avoid contributing to climate change by measuring energy use and greenhouse gas emissions (including emissions from deforestation and other land use change), setting GHG reduction targets, maximizing energy efficiency and the use of renewable energy, reducing emissions from agricultural practices and livestock farms, and avoiding air pollution.

(7.68.1.4) Your role in the implementation

Select all that apply

☑ Knowledge sharing

☑ Procurement

(7.68.1.5) Explanation of how you encourage implementation

All of our suppliers of key agricultural ingredients and raw materials must comply with the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company. These suppliers of the company must undergo periodic audits, conducted by accredited and independent monitoring firms on behalf of The Coca-Cola Company, in order to verify compliance with the Principles for Sustainable Agriculture (PSA).

(7.68.1.6) Climate change related benefit

Select all that apply

☑ Emissions reductions (mitigation)

☑ Reduced demand for fossil fuel (adaptation)

(7.68.1.7) Comment

The Coca-Cola Company's Principles for Sustainable Agriculture are aimed at primary production level, are inclusive of small-scale farmer cooperatives, medium and large commercial operations, and form the basis for continued engagement with suppliers to achieve compliance, transparency and continuous improvement of their farm base according to these principles. They will also guide continued collaboration with industry platforms and standard bodies to drive the adoption of sustainable agriculture practices in the production stage of our supply chain. Agricultural suppliers at the processing level are expected to adhere to and demonstrate compliance to The Coca-Cola Company Supplier Guiding Principles.
[Add row]

(7.68.2) Do you collect information from your suppliers about the outcomes of any implemented agricultural/forest management practices you have encouraged?

Select from:
☑ Yes

(7.70) Do you know if any of the management practices mentioned in 7.68.1 that were implemented by your suppliers have other impacts besides climate change mitigation/adaptation?

Select from:
☑ Yes

(7.70.1) Provide details of those management practices implemented by your suppliers that have other impacts besides climate change mitigation/adaptation.

Row 1

(7.70.1.1) Management practice reference number

Select from:
☑ MP1

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Biodiversity

(7.70.1.4) Description of impacts

Supplier requirements for biodiversity on the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company include guidelines to identify and help protect natural habitats from conversion, protection of natural ecosystems from alteration or burning for conversion to new production, promote and protect natural habitats, protected areas and biodiversity, including natural pollinators, through the protection, and where possible, restoration of ecosystem services through approaches that build resilience to shocks and longer-term climate stressors. These guidelines for suppliers have a positive impact over biodiversity.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ No

(7.70.1.6) Description of the response(s)

These guidelines for suppliers have positive impact over biodiversity and on overall soil health and consequently underground aquifers.

Row 2

(7.70.1.1) Management practice reference number

Select from:

☑ MP2

(7.70.1.2) Overall effect

Select from:

☑ Positive

(7.70.1.3) Which of the following has been impacted?

Select all that apply

☑ Soil

☑ Water

(7.70.1.4) Description of impacts

Supplier requirements for fertilizer management on the Principles for Sustainable Agriculture (PSA) of The Coca-Cola Company include guidelines to follow national and/or local regulations and label requirements for safe and proper use of all agrochemicals, in accordance with label directions, to ensure proper protection of farm personnel and the environment. Prohibition of use or storage of agrochemicals that are banned in the country of operation or are prohibited under international treaty. All agrochemicals must be managed in a manner that respects Maximum Residue Limits (MRLs) of the countries where agricultural materials are grown and – when possible – of the countries where they are being used as ingredients to help prevent negative impacts on human health. Plus, all products used to protect crops from pest pressures, including, but not limited to, insects, weeds and diseases, are clearly documented and are part of an Integrated Pest Management System. All use of plant protection products must be clearly justified. These guidelines for suppliers have positive impact on overall soil health and consequently underground aquifers.

(7.70.1.5) Have any response to these impacts been implemented?

Select from:

☑ No

(7.70.1.6) Description of the response(s)

These guidelines for suppliers have positive impact over soil health and consequently underground aquifers.
[Add row]

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

☑ Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Chemicals and plastics

☑ Other, please specify **:**Lightweight Packaging

(7.74.1.4) Description of product(s) or service(s)

We pursue the reduction of waste generation with actions in the packaging of our raw materials as well as focusing on finding environmentally friendly destinations for our final waste. The weight of the bottles we commercialize are also continuously monitored with the aim of making them light weight. Innovation and incorporation of new technologies allow us to move forward with lighter packaging that undergoes physical and functional testing throughout its life cycle, and the main challenge is to maintain the quality and excellence of our beverages. As a result of lightweighting of packaging, the company has avoided sending more than 3,200 accumulated tons of PET to the market during the last five years.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify **:**Comparative GHG impact. We compared the life cycle emissions of lightweight packaging versus former standard packaging using corporate carbon footprint data.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Cradle-to-gate + end-of-life stage

(7.74.1.8) Functional unit used

Grams of plastic per packaging

(7.74.1.9) Reference product/service or baseline scenario used

We compare the life cyle emissions of lightweight packaging versus former standard packaging.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-gate + end-of-life stage

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

3614

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

We have calculated emissions reductions for lightweight packaging as the direct reduction of emissions due to the reduction of PET use. Specifically, we have taken the total weight of PET reduced for lightweight packaging (comparing to former standard packaging) and multiplied this reduced weight by the PET emissions factor we use, arriving at a reduced emissions figure.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

8.4

Row 2

(7.74.1.1) Level of aggregation

Select from:

☑ Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

☑ No taxonomy used to classify product(s) or service(s) as low carbon

(7.74.1.3) Type of product(s) or service(s)

Chemicals and plastics

☑ Other, please specify **:**Reusable Packaging

(7.74.1.4) Description of product(s) or service(s)

We have carried out studies that compare the main types of bottles we use (returnable, disposable, PET, and glass), to identify their impacts from raw materials, until their destination as waste (regardless of recycling). Returnable PET (hard plastic) bottles are an excellent solution to reduce waste and emissions, since they can be reused at least 12 times, they do not break easily, and now we have manufactured them in a universal bottle format. This universal Refillable PET bottle allows us to use it for different drinks, by changing the label and its content. Therefore, it increases the efficiency in reuse and lower the costs of reverse logistics. This translates into a reduction in emissions of approximately 40% compared to non-returnable PET bottles. On the other hand, since the information is on the label and not on the bottle, it has also facilitated the launch of new flavors in this type of universal packaging, helping us to expand our portfolio.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

☑ Yes

(7.74.1.6) Methodology used to calculate avoided emissions

Select from:

☑ Other, please specify **:**Comparative GHG impact. We compare the life cycle emissions of returnable packaging products throughout their entire life cycle versus the emissions of similar single-use products if they were used.

(7.74.1.7) Life cycle stage(s) covered for the low-carbon product(s) or services(s)

Select from:

☑ Cradle-to-cradle/closed loop production

(7.74.1.8) Functional unit used

Reuse times

(7.74.1.9) Reference product/service or baseline scenario used

We compared the life cyle emissions of returnable packaging products throughout their entire life cycle, versus the emissions of similar one-use products needed to hypothetically supplement our volumes of returnable products sold.

(7.74.1.10) Life cycle stage(s) covered for the reference product/service or baseline scenario

Select from:

☑ Cradle-to-cradle/closed loop production

(7.74.1.11) Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario

277517

(7.74.1.12) Explain your calculation of avoided emissions, including any assumptions

We have calculated emissions avoided due to the use of returnable-packaging products as follows: total emissions of similar one-use products needed to hypothetically supplement our current volumes of returnable products sold, minus total emissions of current volumes of returnable-packaging products sold.

(7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

18.5
[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

☑ No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

☑ No

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation and decisions are made online. It is monitored in 100% of our facilities with manual and/or online flowmeters.

(9.2.4) Please explain

Water withdrawals are measured continuously, and it is monitored in 100% of our facilities with manual and/or online flowmeters. We do this as part of our environmental and operational reporting process, mainly for internal purposes and for disclosure in the annual report, which is available on our website and in accordance with the Global Reporting Initiative (GRI) standard for preparing Sustainability Reports, and the Sustainability Accounting Standards Board (SASB). Embotelladora Andina has four different sources of water extraction: fresh surface water, fresh groundwater, drinking water purchased from external suppliers (tap water), and rainwater. The Company measures and monitors water withdrawal from each source, mainly to comply with the water property rights that exist in the

areas surrounding the different operations, which cannot be exceeded in accordance with the national legislation and to comply with internal targets of water efficiency."

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation and decisions are made online. It is monitored in 100% of our facilities with manual and/or online flowmeters.

(9.2.4) Please explain

This aspect is measured and monitored monthly in 100% of our facilities as part of our environmental reporting process, mainly for internal purposes and for disclosure in the annual report. Water withdrawals by source are measured through on-site water flowmeters with manual and/or online monitoring systems, and are continuously measured on a daily, weekly, and/or monthly basis, depending on the operation. The company has four different sources of water extraction: fresh surface water, fresh groundwater and drinking water purchased from external suppliers and rainwater. The Company measures and monitors water withdrawal (liters per second) from each source, mainly to comply with the water property rights that exist in the areas surrounding the different operations, which cannot be exceeded in accordance with the national legislation and to comply with internal targets of water efficiency.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured daily by our qualified laboratory personnel strictly adhering to KORE and legal requirements established in each country that we operate. In addition, externals controls are carried out quarterly in third-party laboratories.

(9.2.4) Please explain

This parameter is measured at 100% of the facilities to ensure that the extracted water meets the necessary parameters for the intended purpose (for example: use in beverages, washing equipment, cleaning in place, etc.).The monitored parameters are alkalinity, pH, conductivity temperature and free chlorine. Controls are carried out daily in the internal laboratories of each one of the plants, strictly adhering to the legal requirements established in each country and the Operating Regulations of The Coca-Cola Company. In addition, externals controls are carried out quarterly in third-party laboratories.We also carry out on-site analysis of other water parameters related to know if the water we are using is safe to drink. This is also a requirement for FSSC 22000, on which we have certification. We conduct daily analysis of DQO and temperature, and at least three times per week of pH, and suspended solids (SS).

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation and decisions are made online. It is monitored in 100% of our facilities with manual and/or online flowmeters.

(9.2.4) Please explain

Water withdrawals are measure in 100% of our facilities with manual and/or online flowmeters. We do this as part of our environmental and operational reporting process, mainly for internal purposes and for disclosure in the annual report, which is available on our website and in accordance with the Global Reporting Initiative (GRI) standard for preparing Sustainability Reports, and the Sustainability Accounting Standards Board (SASB). Embotelladora Andina has four different sources of water extraction: fresh surface water, fresh groundwater, drinking water purchased from external suppliers (tap water), and rainwater. The Company measures and monitors water withdrawal from each source, mainly to comply with the water property rights that exist in the areas surrounding the different operations, which cannot be exceeded in accordance with the national legislation and to comply with internal targets of water efficiency.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation and decisions are made online. It is monitored in 100% of our facilities with manual and/or online flowmeters.

(9.2.4) Please explain

This aspect is measured and monitored monthly in 100% of our facilities as part of our environmental reporting process, mainly for internal purposes and for disclosure in the annual report. Water withdrawals by source are measured through on-site water flowmeters with manual and/or online monitoring systems, and are continuously measured on a daily, weekly, and/or monthly basis, depending on the operation. The company has four different sources of water extraction: fresh surface water, fresh groundwater and drinking water purchased from external suppliers and rainwater. The Company measures and monitors water withdrawal (liters per second) from each source, mainly to comply with the water property rights that exist in the areas surrounding the different operations, which cannot be exceeded in accordance with the national legislation and to comply with internal targets of water efficiency.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation and decisions are made online. It is monitored in 100% of our facilities with manual and/or online flowmeters.

(9.2.4) Please explain

This aspect is measured and monitored monthly in 100% of our facilities as part of our environmental reporting process, mainly for internal purposes and for disclosure in the annual report. Water is discharged to three possible destinations: surface water, groundwater, and municipal/industrial wastewater treatment plants. Flow meters are installed at each wastewater discharge point that measure the volume. All discharged water is treated at our facilities through a primary, secondary and/or tertiary process, depending on the operation and the quality of the water. Only at the Renca Plant in Chile and Trelew in Argentina, we send them to a third-party to be treated. This is always in compliance with local regulations.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation by qualified laboratory personnel.

(9.2.4) Please explain

This aspect is measured and monitored monthly in 100% of our facilities. Water is discharged to three possible destinations: surface water, groundwater, and municipal/industrial wastewater treatment plants. We measure pH, flow rate and temperature on a daily basis. These are monitored through on-site calibrated monitoring systems and/or through samples carried out by our quality laboratory. These samples are completed daily at a minimum to analyze for organic load (COD/BOD) and total suspended solids (TSS) per KORE and local legal requirements. We maintain detailed records of the level and methods of treatment of downloads at all sites. In addition, we have internal documents with the required wastewater treatment parameters that we have to monitor, the limits for each KPI and method used. Among these parameters, we monitor biological oxygen demand (BOD), chlorine (residual or free), temperature, pH, and other key parameters.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Quarterly

(9.2.3) Method of measurement

It is measured quarterly by qualified laboratory personnel.

(9.2.4) Please explain

At minimum, we monitor wastewater discharge quality with quarterly frequency for total Nitrogen (

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Daily

(9.2.3) Method of measurement

It is measured daily by qualified laboratory personnel.

(9.2.4) Please explain

Our manufacturing facilities treat 100% of their effluents, both in their own facilities and those of third parties, guaranteeing the final quality required. To do this, we carry out daily sampling that measures, among other things, temperature, pH and total dissolved solids, in strict adherence to the technical standards established in each country and to The Coca-Cola Company's Operational Requirements (KORE requirements). The temperature is measured daily by our qualified personnel from quality or operational areas, and it is conducted monthly by a third-party.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation by qualified laboratory personnel.

(9.2.4) Please explain

As part of our environmental reporting process, this aspect is measured and monitored monthly in 100% of our facilities, mainly for internal purposes and for disclosure in the annual report. Primarily, water consumption is measured as the amount of water used for soft drinks in the bottling process, and in auxiliary processes, which include effluent discharge and evaporative losses.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation by qualified laboratory personnel.

(9.2.4) Please explain

This aspect is measured and monitored monthly in 100% of our facilities, mainly for internal purposes, for disclosure in the annual report and to monitoring water efficiency. In order to reuse the water that is a part of its production process, the company has implemented new technology that has allow it to safely reintroduce the water into the system, thereby increasing the efficiency of the process and gradually decreasing the amount of water withdrawn from natural sources. We achieve this by adhering to the strictest local regulations and developing our own quality and efficiency controls for water use in the countries where we conduct business. Finally, as a company, we have a water reuse target by 2030, and we measure the reuse of this resource year by year. Since 2018, we have recovered more than 2.5 million cubic meters of water, achieving a 17.1% recovery rate over the total water extracted in 2023. Also, between 2022 and 2023, we increase water reuse by 18%.

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

☑ 100%

(9.2.2) Frequency of measurement

Select from:

☑ Continuously

(9.2.3) Method of measurement

It is measured continuously, with daily, weekly or monthly closings depending on the operation and decisions are made online. It is monitored in 100% of our facilities with manual and/or online flowmeters.

(9.2.4) Please explain

This aspect is monitored in 100% of our plants and distribution centers. The provision of fully functioning and well-managed WASH services to all employees is a requirement outlined in our Company Operating Requirements (KORE). Inthis sense, access to drinking water is a matter of vital importance for the operation, as well as to take care of the hygiene and sanitation of our workers and products. This is why we work under strict food hygiene standards, and we have FSSC 22000 certification in all of our facilities, which guarantees compliance with strict protocols. On top of that, the company provides full access to drinking water and sanitary services in all the Plants and distribution centers. According to Chilean law (Article 21 of Supreme Decree 594), for every 10 workers there must be at least one sink, one toilet and one shower, independent and separated by gender. The access that the Company provides to hygiene services goes beyond the minimum requirements established by law.
[Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

8110.78

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.2.6) Please explain

Absolute water withdrawals increased in 2023 compared to 2022, primarily due to a change in accounting methodology. The 2023 data considers a financial control approach, incorporating three additional facilities into the reporting. For the past years, the information on water aspects provided only included Coca-Cola Andina and its main subsidiaries: Coca-Cola Andina Argentina, Coca-Cola Andina Brazil, and Paresa. For this year, Subsidiaries in Chile (ECSA, VASA and VJSA) and Andina Empaques Argentina are incorporated. For the next five years, we expect water extraction levels to remain constant. Although business activity grows by approximately 5% annually, leading to a higher demand for water—our primary ingredient—we are implementing further water efficiency and reutilization measures through investments in technology, innovation, and performance-enhancing initiatives. These efforts will allow us to offset the increased demand and maintain stable water extraction levels.

Total discharges

(9.2.2.1) Volume (megaliters/year)

3178.96

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☑ Lower

(9.2.2.5) Primary reason for forecast

Select from:

☑ Investment in water-smart technology/process

(9.2.2.6) Please explain

Absolute water discharges increased in 2023 compared to 2022, primarily due to a change in accounting methodology. The 2023 data considers a financial control approach, and subsidiaries in Chile (ECSA, VASA and VJSA) and Andina Empaques Argentina are incorporated. For the past years, the information on water aspects provided only included Coca-Cola Andina and its main subsidiaries: Coca-Cola Andina Argentina, Coca-Cola Andina Brazil, and Paresa. Regarding the trend in water discharges over the next five years, we expect this indicator to decrease as we continue to implement additional water efficiency projects. Improved water efficiency and reuse will likely result in lower discharge volumes. To support these initiatives, the company has introduced several measures aimed at optimizing water use and minimizing waste. These include optimizing reverse osmosis equipment to reduce rejection, digitizing flow meters, improving bottle washing technology, and implementing effluent recovery systems. These efforts are part of our 2030 goal to achieve a ratio of 1.27 liters of water used per liter of beverage produced, down from 1.72 liters in 2023.

Total consumption

(9.2.2.1) Volume (megaliters/year)

4931.82

(9.2.2.2) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.2.4) Five-year forecast

Select from:

☑ About the same

(9.2.2.5) Primary reason for forecast

Select from:

☑ Increase/decrease in efficiency

(9.2.2.6) Please explain

Total water consumption increased in 2023 compared to 2022, primarily due to a change in accounting methodology. The 2023 data considers a financial control approach, and subsidiaries in Chile (ECSA, VASA and VJSA) and Andina Empaques Argentina are incorporated. For the past years, the information on water aspects provided only included Coca-Cola Andina and its main subsidiaries: Coca-Cola Andina Argentina, Coca-Cola Andina Brazil, and Paresa. While the extraction of water is expected to increase to meet the growing production demand, water reuse saw a substantial increase of 18% from 2022 to 2023. This resulted in a reduction in the total amount of water discharged. Coca-Cola Andina has implemented several technological improvements, allowing it to safely reuse and incorporate water used in its manufacturing process. This has made it possible to improve efficiency and gradually reduce extraction from natural sources. Regarding the trend in water consumption for the next five years, we expect this indicator to remain relatively constant with a slight increase. This is due to the anticipated annual increase in beverage production by at least 5%, coupled with the implementation of further water efficiency and reuse projects. Together, these factors are expected to lead to a slight increase in water extraction while reducing water discharge. This would result in a slightly higher trend in water consumption.
[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

☑ Yes

(9.2.4.2) Volume withdrawn from areas with water stress (megaliters)

2413.73

(9.2.4.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.4.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.4.5) Five-year forecast

Select from:

☑ About the same

(9.2.4.6) Primary reason for forecast

Select from:

☑ Increase/decrease in business activity

(9.2.4.7) % of total withdrawals that are withdrawn from areas with water stress

29.76

(9.2.4.8) Identification tool

Select all that apply

☑ WRI Aqueduct

(9.2.4.9) Please explain

The percentage of water withdrawals from water-stressed areas increased from 2022 to 2023, primarily due to a change in accounting methodology towars a financial control approach. Among the main subsidiaries, only the Renca production plant is located in a water stress zone. The central zone of Chile is considered a high water stress zone, so we added 3 plants of other consolidated subsidiaries that are located in this zone. The Renca plant is our only bottling facility located in a water-stressed basin, as identified by the WRI Aqueduct tool, and has been the focus of our water efficiency efforts. The water use ratio (liters of water used per liter of beverage produced) at the Renca plant decreased by 3% from 2022 to 2023, mainly due to measures have increased water reuse and, consequently, reduced the amount of water required for beverage production. During 2023, together with our partner, Circular Carbon, we carried out Coca-Cola Andina's first water footprint measurement, which is based on the methodology of the WFN (Water Footprint Network), where the Renca plant in Chile was chosen as the most representative and demanding to perform this exercise. This study lead us to propose actions not only in the direct consumption of water, but also to design a sustainable supply plan where one of the main pillars is the water awareness of our supply chain. These efforts are part of our 2030 target to achieve a ratio of 1.27 liters of water used per liter of beverage produced. In 2023, we achieved an overall water use ratio (WUR) of 1.72 liters of water used per liter of beverage produced across all our facilities. Looking ahead, the percentage of water withdrawals from water-stressed areas is expected to decrease slightly over the next five years. Although we are planning to build an effluent treatment facility for the Renca plant, which will further enhance water efficiency and reuse, water extraction at this plant is not anticipated to fall below 11%, as it currently represents 29.8% of total withdrawals in 2023.
[Fixed row]

(9.2.6) What proportion of the sourced agricultural commodities that are significant to your organization originate from areas with water stress?

Soy

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:
☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:
☑ 0%

(9.2.6.3) Please explain

We have two soybean suppliers, of which are located in Argentina. The areas where soybeans come from do not appear to be located in a water stress area according to the WRI tool. We require our soy suppliers to adhere to the Supplier Guiding Principles (SGPs) and the Principles for Sustainable Agriculture (PSA), as part of the TCCC principles. We don't expect this share to change in the near future.

Sugar

(9.2.6.1) The proportion of this commodity sourced from areas with water stress is known

Select from:

☑ Yes

(9.2.6.2) % of total agricultural commodity sourced from areas with water stress

Select from:

☑ 11-25

(9.2.6.3) Please explain

Currently, 21.4% of our sugar suppliers are in water stress area (from high (40%) to extremely high (80%), according to WRI tool, located in Chile and Brazil. The rest of our sugar suppliers are located in Paraguay and in other regions in Argentina, where water stress is not an issue. We require our sugar suppliers to adhere to the Supplier Guiding Principles (SGPs) and the Principles for Sustainable Agriculture (PSA), as part of the TCCC principles. We don't expect this share to change in the near future.
[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

463.02

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.7.5) Please explain

In 2023, fresh surface water and collected rain accounted for only 5.7% of the total water withdrawn, based on direct measurements. This represents a 4% decrease compared to the previous year, with 463 megaliters withdrawn in 2023. This decline may be attributed to the water management strategy developed by Embotelladora Andina, which includes various initiatives aimed at reducing water consumption. These initiatives involve technological improvements that enable the safe reuse and incorporation of water used in the manufacturing process. Additionally, the increased use of groundwater may have contributed to the reduced consumption of other water sources, such as fresh surface water.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Embotelladora Andina does not use brackish water or seawater in any of our direct operations, nor is it used in any part of our supply chain. The characteristics of this water source are not suitable for our operations.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

6424.86

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.7.5) Please explain

Groundwater withdrawal increased in 2023 compared to 2022, primarily due to a change in accounting methodology. The 2023 data now includes a financial control approach, incorporating the subsidiaries in Chile (ECSA, VASA and VJSA) and Andina Empaques Argentina, which use groundwater as a water source. The inclusion of these facilities led to an increase in the total groundwater extraction compared to 2022, as the previous data did not account for these volumes. Additionally, there was an increase in the total sales volume in 2023, compared to 2022. Water is the main ingredient of our products and vital for the operation of our processes, and, as a result, an increase in production will inherently lead to a higher demand for water, particularly groundwater, which was our main source of water in 2023, equivalent to 79.2% of the water withdrawn (6425 megaliters per year).

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

All of the groundwater sources which Embotelladora Andina uses in its operations, are renewable.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

☑ Not relevant

(9.2.7.5) Please explain

Embotelladora Andina does not operate in the oil and gas, or other extractive, industry.

Third party sources

(9.2.7.1) Relevance

Select from:

☑ Relevant

(9.2.7.2) Volume (megaliters/year)

1222.9

(9.2.7.3) Comparison with previous reporting year

Select from:

☑ About the same

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in business activity

(9.2.7.5) Please explain

The slight increase in the extraction of water from third party is due to the increase in the total sales volumne in 2023, in comparison with 2022. Water is the main ingredient of our products and vital for the operation of our processes. As a result, an increase in production will inherently lead to a higher demand for water. Water withdrawal by third-party sources was equivalent to 15% of total water withdrawal in 2023 (1,223 megaliters), and only slightly increased by 5% compared to 2023. This slight increase is mainly due to increased demand in products and the use for sanitation and hygiene of our workers and facilities.
[Fixed row]

(9.2.8) Provide total water discharge data by destination.

Fresh surface water

(9.2.8.1) Relevance

Select from:
☑ Relevant

(9.2.8.2) Volume (megaliters/year)

1267.89

(9.2.8.3) Comparison with previous reporting year

Select from:
☑ Higher

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:
☑ Change in accounting methodology

(9.2.8.5) Please explain

In 2023, the accounting methodology changed with the establishment of a formal process for reporting discharges. This introduced a more comprehensive mechanism for tracking, which enhanced the precision of the data collected. As a result, there was an increase in fresh surface water discharges.

Brackish surface water/seawater

(9.2.8.1) Relevance

Select from:

☑ Not relevant

(9.2.8.5) Please explain

Embotelladora Andina does not use brackish water or seawater in any of our direct operations, nor is it used in any part of our supply chain. The characteristics of this water source are not suitable for our operations.

Groundwater

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

0

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

No groundwater was discharged in 2023, in contrast to the 86 megaliters discharged in 2022. This improvement is primarily due to water efficiency projects and increased water reuse at the Antofagasta Plant in Chile. Overall, water reuse increased by 18% between 2022 and 2023, which has significantly reduced water discharge and helped maintain extraction levels in some cases. In 2023, 17.1% of the total water withdrawn was reused.

Third-party destinations

(9.2.8.1) Relevance

Select from:

☑ Relevant

(9.2.8.2) Volume (megaliters/year)

1911.07

(9.2.8.3) Comparison with previous reporting year

Select from:

☑ Lower

(9.2.8.4) Primary reason for comparison with previous reporting year

Select from:

☑ Increase/decrease in efficiency

(9.2.8.5) Please explain

Discharges to third-party destinations decreased by 13.7% between 2022 and 2023, primarily due to water efficiency projects and increased water reuse at the Antofagasta Plant in Chile. Overall, water reuse improved by 18% during this period, which significantly reduced water discharge and helped maintain extraction levels in some cases. Notably, even with the inclusion of the additional consolidated subsidiaries in 2023, which were not accounted for in previous years, the total effluent discharged to third parties still decreased.
[Fixed row]

(9.2.9) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

Tertiary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

935.46

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Lower

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 31-40

(9.2.9.6) Please explain

We follow the KORE Wastewater Management standard from The Coca-Cola Company and comply with all local regulations in this matter. The rationale for the level of treatment applied to discharge depends on the level of water reuse that is needed in each facility. Our effluent discharge was 3,178,956 m³ in 2023, made up of 77% treated in our own facilities and 23% treated in third-party facilities. This means that we have wastewater treatment plants available at our facilities for most of our effluents. In addition, investments were recently approved for a new effluent treatment plant in Chile and to expand the existing plant in Argentina. It is important to highlight that we maintain, for the most part, a high level of effluent treatment in the main localities where the treatment is our own. Likewise, 100% of our effluents generated in our operations are treated, either in our own operations or in third-party facilities. In the Brazil and Paraguay Plants, 100% of the effluents are treated in their own facilities. Change in volume: 1,281 megaliters were treated to tertiary level in the previous year, and 935 megaliters were treated to tertiary level in 2023. Therefore, the volume has decreased by 346 megaliters (27%). This decrease is due to changes in accounting methodology, as volumes from some operations had been wrongly included in this category in the previous year. Anticipated future trend: Discharge volumes treated to tertiary level at our own operations are expected to increase, as we have already approved the implementation of new effluent plants.

Secondary treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Relevant

(9.2.9.2) Volume (megaliters/year)

2243.5

(9.2.9.3) Comparison of treated volume with previous reporting year

Select from:

☑ Much higher

(9.2.9.4) Primary reason for comparison with previous reporting year

Select from:

☑ Change in accounting methodology

(9.2.9.5) % of your sites/facilities/operations this volume applies to

Select from:

☑ 61-70

(9.2.9.6) Please explain

We follow the KORE Wastewater Management standard from The Coca-Cola Company and comply with all local regulations in this matter. The rationale for the level of treatment applied to discharge depends on the level of water reuse that is needed in each facility. Our effluent discharge was 3,178,956 m³ in 2023, made up of 77% treated in our own facilities and 23% treated in third-party facilities. This means that we have wastewater treatment plants available at our facilities for most of our effluents. In addition, investments were recently approved for a new effluent treatment plant in Chile and to expand the existing plant in Argentina. It is important to highlight that we maintain, for the most part, a high level of effluent treatment in the main localities where the treatment is our own. Likewise, 100% of our effluents generated in our operations are treated, either in our own operations or in third-party facilities. In the Brazil and Paraguay Plants, 100% of the effluents are treated in their own facilities. Change in volume: There has been a much higher increase of 1,489 megaliters in volume compared to the previous year (an increase of almost 200% between 2022 and 2023). This was due to a change in accounting methodology, as the volume wrongly reported under "Discharge to a third party without treatment" last year has now been included here in this category. Also the expansion in scope of data accounting has been mainly included in this category.

Anticipated future trend: It is expected that the volume of discharge (and the volume treated to a secondary treatment level) will decrease slightly in the next few years due to the implementation of water efficiency projects.

Primary treatment only

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

None of our operations perform only primary treatment on water effluents, as some of our operations perform a primary treatment and then send this treated effluents for secondary treatment in third-party plants. We follow the KORE Wastewater Management standard from The Coca-Cola Company and ensure that third parties which treat our effluents comply with all local regulations in this matter.

Discharge to the natural environment without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

We do not discharge to the natural environment without treatment, as we comply with all local regulations and the KORE Wastewater Management standard from The Coca-Cola Company.

Discharge to a third party without treatment

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

None of our operations discharge water effluent directly to a third party without previous treatment. All effluents sent for secondary treatment in third-party plants are previously treated with a primary process. We follow the KORE Wastewater Management standard from The Coca-Cola Company and ensure that third parties which treat our effluents comply with all local regulations in this matter.

Other

(9.2.9.1) Relevance of treatment level to discharge

Select from:

☑ Not relevant

(9.2.9.6) Please explain

We do not have other types of effluent treatments.
[Fixed row]

(9.2.10) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

(9.2.10.1) Emissions to water in the reporting year (metric tons)

19.7

(9.2.10.2) Categories of substances included

Select all that apply

☑ Nitrates

☑ Phosphates

(9.2.10.4) Please explain

This metrics have been calculated based on quarterly measurements of nitrogen and phosphorus content in effluents, undertaken by our operations. Specifically, an average of nitrogen content in effluent for 2023 was used to calculate an approximate for the total nitrogen content in effluents for the year. Additionally, an average of phosphorus content in effluent for 2023 was used to calculate an approximate for the total phosphorus content in effluents for the year.
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.3) % of facilities in direct operations that this represents

Select from:

☑ 1-25

(9.3.4) Please explain

Lack of water due to reduced rainfall and drought in the Maipo basin, Chile, results in impacts on production: less water availability forces a reduction in production at the Renca bottling plant. Considering an RCP 8.5 scenario, WRI Aqueduct considers an increase in water stress of 20% until 2030 for the location of the Renca plant in Chile. This trend may affect the availability of water for the wells used by the company, which could hypothetically mean not having enough water to produce beverages in that area.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

☑ Yes, we have assessed this value chain stage and identified facilities with water-related dependencies, impacts, risks, and opportunities

(9.3.2) Total number of facilities identified

1

(9.3.4) Please explain

Changes in climatic factors, such as variability in temperature and rainfall, as well as water stress, can affect crop yields or lead to crop failure, depending on the region, farming system (example: irrigation) and type of crop. It is estimated that the yields of sugar crops in Brazil may fall by 15% by 2055 under the RCP8.5 scenario. Projections for sugar prices indicate that they may increase by 11% by 2050 (baseline 2005) under the RCP8.5 scenario, a high warming scenario, compared to a minor impact for the RCP4.5 scenario (4%). The physical effects of climate change will occur over relatively long periods of time, and therefore the expected effect in the short term is gradual and moderate.
[Fixed row]

(9.3.1) For each facility referenced in 9.3, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Row 1

(9.3.1.1) Facility reference number

Select from:

☑ Facility 2

(9.3.1.2) Facility name (optional)

Upstream ingredients suppliers

(9.3.1.3) Value chain stage

Select from:

☑ Upstream value chain

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Risks

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ No

(9.3.1.6) Reason for no withdrawals and/or discharges

Since this facility is part of the upstream value chain for Embotelladora Andina, there are no corresponding water extractions or discharges that Embotelladora Andina is required to disclose.

(9.3.1.7) Country/Area & River basin

Argentina

☑ Santa Cruz

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.29) Please explain

Variations in climate factors such as temperature, rainfall, and water stress can influence crop yields or cause crop failures, depending on the region, farming methods, and crop type. This represents a risk for Embotelladora Andina, as it may result in increased production costs due to changing input prices for suppliers, as an increase in the price of sugar may have a sustancial financial impact on the company. As a response to this risk, The company is constantly working to expand its portfolio and offer consumers a wide variety of greattasting beverages, including more sugar-free and low-sugar options and by reformulating its products. In accordance with our business strategy and in collaboration with The Coca-Cola Company, we have reformulated the recipes of various soft drinks and juices to produce beverages with fewer calories and less sugar. Up to date, the company has a sugar-free version for each of its products. In addition, the stills category, which

includes waters, juices, energy drinks, and isotonic beverages, has been strengthened by the introduction of new products and the development of a solid market execution strategy. These efforts are framed within our 2030 goal of reaching 40.75 kilocalories sold per 200 ml of beverage (currently we stood at 48.83 in 2023).

Row 2

(9.3.1.1) Facility reference number

Select from:

☑ Facility 1

(9.3.1.2) Facility name (optional)

Renca Plant

(9.3.1.3) Value chain stage

Select from:

☑ Direct operations

(9.3.1.4) Dependencies, impacts, risks, and/or opportunities identified at this facility

Select all that apply

☑ Dependencies

☑ Risks

☑ Opportunities

(9.3.1.5) Withdrawals or discharges in the reporting year

Select from:

☑ Yes, withdrawals and discharges

(9.3.1.7) Country/Area & River basin

Chile

☑ Other, please specify **:**Maipo

(9.3.1.8) Latitude

-33.4

(9.3.1.9) Longitude

-70.75

(9.3.1.10) Located in area with water stress

Select from:

☑ Yes

(9.3.1.13) Total water withdrawals at this facility (megaliters)

1558.01

(9.3.1.14) Comparison of total withdrawals with previous reporting year

Select from:

☑ Lower

(9.3.1.15) Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes

0

(9.3.1.16) Withdrawals from brackish surface water/seawater

0

(9.3.1.17) Withdrawals from groundwater - renewable

1528.54

(9.3.1.18) Withdrawals from groundwater - non-renewable

0

(9.3.1.19) Withdrawals from produced/entrained water

0

(9.3.1.20) Withdrawals from third party sources

29.47

(9.3.1.21) Total water discharges at this facility (megaliters)

656.43

(9.3.1.22) Comparison of total discharges with previous reporting year

Select from:

☑ Lower

(9.3.1.23) Discharges to fresh surface water

0

(9.3.1.24) Discharges to brackish surface water/seawater

0

(9.3.1.25) Discharges to groundwater

0

(9.3.1.26) Discharges to third party destinations

656.43

(9.3.1.27) Total water consumption at this facility (megaliters)

901.59

(9.3.1.28) Comparison of total consumption with previous reporting year

Select from:

☑ About the same

(9.3.1.29) Please explain

Total water consumption for the Renca plant remained stable from 2022 to 2023, decreasing by 1.5%, due to the fact that both water withdrawals and discharges decreased in this period. In fact, withdrawals decreased by 3.6% between 2022 and 2023, and water discharges decreased by 6.4%. It can be noted that, even though water extraction decreased, consumption remained stable due to the fact that more water was reused in this plant during 2023, lowering the amount of water discharged and maintaining our beverages output (where most of our consumption is concentrated). The Renca Plant has been the focus of several water efficiency measures and projects, as it is the only plant of the company located in a water-stressed area. These measures have allowed to improve water efficiency and reuse. [Add row]

(9.3.2) For the facilities in your direct operations referenced in 9.3.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Our data is independently assured on a limited basis by EY within our 2023 Integrated Report assurance process in accordance with ISAE 3000 standards.

Water withdrawals – volume by source

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Our data is independently assured on a limited basis by EY within our 2023 Integrated Report assurance process in accordance with ISAE 3000 standards.

Water withdrawals – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

This data is verified according to Coca Cola Company requirements for beverage quality.

Water discharges – total volumes

(9.3.2.1) % verified

Select from:
☑ 76-100

(9.3.2.2) Verification standard used

Our data is independently assured on a limited basis by EY within our 2023 Integrated Report assurance process in accordance with ISAE 3000 standards.

Water discharges – volume by destination

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Our data is independently assured on a limited basis by EY within our 2023 Integrated Report assurance process in accordance with ISAE 3000 standards.

Water discharges – volume by final treatment level

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Our data is independently assured on a limited basis by EY within our 2023 Integrated Report assurance process in accordance with ISAE 3000 standards.

Water discharges – quality by standard water quality parameters

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

This data is verified according to Coca Cola Company requirements for wastewater management.

Water consumption – total volume

(9.3.2.1) % verified

Select from:

☑ 76-100

(9.3.2.2) Verification standard used

Our data is independently assured on a limited basis by EY within our 2023 Integrated Report assurance process in accordance with ISAE 3000 standards.
[Fixed row]

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

(9.5.1) Revenue (currency)

2618437

(9.5.2) Total water withdrawal efficiency

322.83

(9.5.3) Anticipated forward trend

In 2023, the total water withdrawal efficiency ratio decreased by 14.5% compared to the previous year. This decline is due to an increase in the total water withdrawal volume, as the 2023 data considers a financial control approach and includes additional subsidiaries, that contributed additional water volume not accounted for in previous disclosures. As the revenue remained nearly unchanged from the previous year, the efficiency ratio decreased because the denominator (total water withdrawal).
[Fixed row]

(9.9) Provide water intensity information for each of the agricultural commodities significant to your organization that you source.

Soy

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:
☑ Yes

(9.9.2) Water intensity value (m3/denominator)

889

(9.9.3) Numerator: Water aspect

Select from:

☑ Other, please specify :Blue and grey Water footprint, from the Water Footprint Network

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.9.6) Please explain

Please note that the data entered here corresponds to measurements undertaken by the Water Footprint Network, and accounts for blue and grey water. We are currently in the process of standarising the monitoring of water intensity for the soy we purchase.

Sugar

(9.9.1) Water intensity information for this sourced commodity is collected/calculated

Select from:

☑ Yes

(9.9.2) Water intensity value (m3/denominator)

220

(9.9.3) Numerator: Water aspect

Select from:

☑ Other, please specify **:**Blue and grey water footprint from Sugar in the Renca plant.

(9.9.4) Denominator

Select from:

☑ Metric tons

(9.9.5) Comparison with previous reporting year

Select from:

☑ This is our first year of measurement

(9.9.6) Please explain

Please note that the data entered here accounts for the measurement of direct water footprint (blue and gray water) for sugar purchased by the Renca plant in Chile. We are currently in the process of standarising the monitoring of water intensity for the sugar we purchase in the rest of our operations.
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

(9.13.1) Products contain hazardous substances

Select from:

☑ No

(9.13.2) Comment

Our beverages are intended for human consumption and are based on strict food safety management requirements. Ergo, our products do not contain hazardous substances that can harm human health. Moreover, the four franchised territories of Coca-Cola Andina are certified in accordance with the food safety standard

FSSC22000, which assures our customers and consumers that we have a food safety management system that meets the strictest international requirements, that we incorporate good distribution practices, and that we adhere to the principles of Hazard Analysis and Critical Control Points.
[Fixed row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:
☑ Yes

(9.14.2) Definition used to classify low water impact

The definition used to classify our products as having low water impacts corresponds to those product lines which have a substantially lower water use ratio (liters of water consumed per liter of beverage produced) than the rest of our product lines. Our product lines classify as low water impact are those corresponding to our different mineral water products, as they are the beverages with the lowest water footprint to manufacture. These products use a water use ratio close to 1 (average water use ratio for all the company products was 1.71 in 2022). In Argentina, we market our mineral water products under the Bonaqua brand, which in 2022 has become the number one brand in the mineral water category. In Chile mineral water is marketed under the brands Vital Aguas, Benedictino and others, in Brazil under the Crystal brand and in Paraguay under the Dasani and Benedictino brands.

(9.14.4) Please explain

At Coca-Cola Andina we constantly monitor and look for ways to reduce the water footprint of our beverages. We are aware that water is a key ingredient throughout our value chain, which is why we continue to try to make the process more efficient in the use of water. Soft drink products represented 71% of sales by volume in 2023 and in second place is the water segment, which represents 12% of sales by volume. So, by tracking this, we could know how much our low water impact products weigh in our water footprint. We have a long-term target by 2030 of reaching a water use ratio of 1.27 liters of water consumed per liter of beverage produced, of which we currently stand at 1.72 liters of water consumed per liter produced in 2023. This Water Use Ratio has decreased by 8 % over the past four years.
[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

☑ Yes

(9.15.1) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category
Water pollution	*Select from:* ☑ Yes
Water withdrawals	*Select from:* ☑ Yes
Water, Sanitation, and Hygiene (WASH) services	*Select from:* ☑ Yes
Other	*Select from:* ☑ Yes

[Fixed row]

(9.15.2) Provide details of your water-related targets and the progress made.

Row 1

(9.15.2.1) Target reference number

Select from:
☑ Target 1

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Product water intensity

☑ Reduction per unit of production

(9.15.2.4) Date target was set

12/31/2020

(9.15.2.5) End date of base year

12/31/2017

(9.15.2.6) Base year figure

2.11

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

1.27

(9.15.2.9) Reporting year figure

1.72

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

46

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

The target of reducing the Water Use Rate (WUR) to 1.27 liters of water consumed per liter of beverage produced by 2030 applies to all operations of Embotelladora Andina.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

As part of our 2030 Value Creation Strategy, we have set long-term goals associated with our water impact. In this case, we set ourselves the target of reducing the Water Use Rate (WUR) to 1.27 liters of water consumed per liter of beverage produced by 2030. We initially set this objective in 2017 when our WUR stood at 2.11 liters of water consumed per liter of beverage produced. Since then, we have made significant progress, achieving a WUR of 1.72 liters of water consumed per liter of beverage produced in 2023. This signifies a 46% advancement towards our 2030 target, well ahead of the expected linear projection. For 2023, the Company has implemented a number of initiatives that allow it to more efficiently use this resource, including water reuse projects and effluent recovery plants. Moreover, a new effluent treatment plant has been approved for construction on the Renca plant in Chile by 2024.

(9.15.2.16) Further details of target

As part of our 2030 Value Creation Strategy, we have set long-term goals associated with our water impact. In this case, we set ourselves the target of reducing the Water Use Rate (WUR) to 1.27 liters of water consumed per liter of beverage produced by 2030. This means that for every liter of beverage produced, we aim to use 1.27 liters in our operations by 2030. We initially set this objective in 2017 when our WUR stood at 2.11 liters of water consumed per liter of beverage produced. Since then, we have made significant progress, achieving a WUR of 1.72 liters of water consumed per liter of beverage produced in 2023. This signifies a 46% advancement towards our 2030 target, well ahead of the expected linear projection. With our current ratio of 1.72 liters of water consumed per liter of beverage produced, we are confident in our trajectory towards achieving this target by 2030.

Row 2

(9.15.2.1) Target reference number

Select from:

☑ Target 2

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water pollution

☑ Increase in the proportion of wastewater that is safely treated

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/31/2022

(9.15.2.6) Base year figure

70.5

(9.15.2.7) End date of target year

12/31/2026

(9.15.2.8) Target year figure

90

(9.15.2.9) Reporting year figure

76

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

28

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

We have a 2026 goal of treating 90% of the effluents produced in our operations in our own treatment plants, which applies to all operations of the company.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

We have a 2026 goal of treating 90% of the effluents produced in our operations in our own treatment plants, which applies to all operations of the company. As of 2023, this KPI stood at 76%, because operations in Chile still treat most of their effluents with third parties. This is expected to change, as an effluent treatment plant has been approved for construction on the Renca plant in Chile by 2024. This will bring the company closer to its 2026 target to treat 90% of wastewater in our own treatment plants.

(9.15.2.16) Further details of target

On a yearly basis, we look to treat all water effluents that are produced in our facilities. Moreover, we keep making efforts to carry out this treatment in our own wastewater treatment plants. Hence, we have a 2026 goal of treating 90% of the effluents produced in our operations in our own treatment plants. As of 2023, this KPI stood at 76%, because operations in Chile still treat most of their effluents with third parties. This is expected to change, as an effluent treatment plant has been approved for construction on the Renca plant in Chile by 2024. This will bring the company closer to its 2026 target to treat 90% of wastewater in our own treatment plants.

Row 3

(9.15.2.1) Target reference number

Select from:

☑ Target 3

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Water, Sanitation, and Hygiene (WASH) services

☑ Increase in the proportion of local population using safely managed drinking water services around our facilities and operations

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/31/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

2500000

(9.15.2.9) Reporting year figure

952000

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

38

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This target refers to The Coca-Cola Company's objetictive for Latin America to reach 2.5 million people with water access projects by 2030. Hence, as part of the Coca-Cola system, this target applies to all operations of the company.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

This target refers to The Coca-Cola Company's objetictive for Latin America to reach 2.5 million people with water access projects by 2030. As part of this regional target, Embotelladora Andina has implemented several initiatives such as integrated water resources managment models, water conservation projects, community water-education workshops, projects to improve water inflitration capacity as well as wetland restoration projects. By the end of 2023, 952,000 people were reached by water access projects, which accounts for s 38% progress.

(9.15.2.16) Further details of target

This target refers to The Coca-Cola Company's objetictive for Latin America to reach 2.5 million people with water access projects by 2030. As part of this regional target, Embotelladora Andina has implemented several initiatives such as integrated water resources managment models, water conservation projects, community water-education workshops, projects to improve water inflitration capacity as well as wetland restoration projects.

Row 4

(9.15.2.1) Target reference number

Select from:

☑ Target 4

(9.15.2.2) Target coverage

Select from:

☑ Basin level

(9.15.2.3) Category of target & Quantitative metric

Watershed remediation and habitat restoration, ecosystem preservation

☑ Increase in watershed remediation and habitat restoration, ecosystem preservation activities

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/31/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/31/2025

(9.15.2.8) Target year figure

105

(9.15.2.9) Reporting year figure

28.8

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

27

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This target refers to The Coca-Cola Company's objetictive to replenish 105% of the water used in leading plants by 2025. These leading plants include the Renca Plant, which is why we have marked basin level as the coverage for this target.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

This target refers to The Coca-Cola Company's objetictive to replenish 105% of the water used in leading plants by 2025. These leading plants include the Renca Plant, which is why we have marked basin level as the coverage for this target. By the end of 2023, 28.8% of water used in the Renca plant was replenished through different projects, which accounts for a 27% progress. As to achieve this target, Embotelladora Andina has implemented several initiatives such as integrated water resources managment models, water conservation projects, community water-education workshops, projects to improve water inflitration capacity as well as wetland restoration projects.

(9.15.2.16) Further details of target

This target refers to The Coca-Cola Company's objetictive to replenish 105% of the water used in leading plants by 2025. These leading plants include the Renca Plant, which is why we have marked basin level as the coverage for this target. By the end of 2023, 28.8% of water used in the Renca plant was replenished through

different projects, which accounts for a 27% progress. As to achieve this target, Embotelladora Andina has implemented several initiatives such as integrated water resources managment models, water conservation projects, community water-education workshops, projects to improve water inflitration capacity as well as wetland restoration projects.

Row 5

(9.15.2.1) Target reference number

Select from:

☑ Target 5

(9.15.2.2) Target coverage

Select from:

☑ Organization-wide (direct operations only)

(9.15.2.3) Category of target & Quantitative metric

Watershed remediation and habitat restoration, ecosystem preservation

☑ Increase in watershed remediation and habitat restoration, ecosystem preservation activities

(9.15.2.4) Date target was set

12/31/2022

(9.15.2.5) End date of base year

12/31/2020

(9.15.2.6) Base year figure

0

(9.15.2.7) End date of target year

12/31/2030

(9.15.2.8) Target year figure

125

(9.15.2.9) Reporting year figure

110

(9.15.2.10) Target status in reporting year

Select from:

☑ Underway

(9.15.2.11) % of target achieved relative to base year

88

(9.15.2.12) Global environmental treaties/initiatives/ frameworks aligned with or supported by this target

Select all that apply

☑ Sustainable Development Goal 6

(9.15.2.13) Explain target coverage and identify any exclusions

This target refers to The Coca-Cola Company's objetictive to replenish 125% of the water used in countries of operations by 2030. Hence, it covers all operations of the company.

(9.15.2.14) Plan for achieving target, and progress made to the end of the reporting year

This target refers to The Coca-Cola Company's objetictive to replenish 125% of the water used in countries of operations by 2030. For 2023, the 110% of water used in all countries had been replenished, which accounts for a 88% progress of the target. As to achieve this target, Embotelladora Andina has implemented several initiatives such as integrated water resources managment models, water conservation projects, community water-education workshops, projects to improve water inflitration capacity as well as wetland restoration projects.

(9.15.2.16) Further details of target

This target refers to The Coca-Cola Company's objetictive to replenish 125% of the water used in countries of operations by 2030. For 2023, the 110% of water used in all countries had been replenished, which accounts for a 88% progress of the target. As to achieve this target, Embotelladora Andina has implemented several initiatives such as integrated water resources managment models, water conservation projects, community water-education workshops, projects to improve water inflitration capacity as well as wetland restoration projects.
[Add row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

	Other environmental information included in your CDP response is verified and/or assured by a third party
	Select from: ☑ Yes

[Fixed row]

(13.1.1) Which data points within your CDP response are verified and/or assured by a third party, and which standards were used?

Row 1

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Climate change

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Climate change

☑ Electricity/Steam/Heat/Cooling consumption

☑ Waste data

(13.1.1.3) Verification/assurance standard

General standards

☑ ASAE 3000

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Energy consumption and waste data for the 2023 Integrated Report have been externally verified under ISAE 3000 standards.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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Row 2

(13.1.1.1) Environmental issue for which data has been verified and/or assured

Select all that apply

☑ Water

(13.1.1.2) Disclosure module and data verified and/or assured

Environmental performance – Water security

☑ Water consumption– total volume

☑ Water discharges– total volumes

☑ Water withdrawals– total volumes

☑ Water withdrawals – volumes by source

☑ Water discharges – volumes by destination

☑ Volume withdrawn from areas with water stress (megaliters)

(13.1.1.3) Verification/assurance standard

General standards

☑ ISAE 3000

(13.1.1.4) Further details of the third-party verification/assurance process

Water extraction, consumption and discharge data for the 2023 Integrated Report has been externally verified under ISAE 3000 standards.

(13.1.1.5) Attach verification/assurance evidence/report (optional)

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[Add row]

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Corporate Finance and Management Control Manager

(13.3.2) Corresponding job category

Select from:

☑ Chief Financial Officer (CFO)
[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

☑ Yes, CDP may share our Disclosure Submission Lead contact details with the Pacific Institute