

Swire Coca-Cola Speaking Up Standard

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A message from Karen

Swire Coca-Cola's mission is to win together by serving as constant and true advocates for our people, our customers, our community and our planet. In order to achieve this, Swire Coca-Cola expects its employees to behave in a way that appropriately represents the company.

The purpose of this Speaking Up Standard is to set out the company's expectations and commitment to do business in an ethical way in accordance with our values, local laws and regulations, and industry standards. Please ensure you are familiar with its contents and display the behaviours set out in the guidelines.

This document will be reviewed, updated and distributed as necessary to reflect the needs of the business and environments we operate in.

We welcome your feedback on any ways to improve this guidance, so please contact us!

Karen So
Chief Executive Officer
Swire Coca-Cola Ltd

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1 General

- 1.1 We are committed to high standards of business ethics and corporate governance. We believe in dealing appropriately with our employees, those with whom we do business and the communities in which we operate. We therefore encourage our employees and third parties to report suspected or actual improprieties involving Swire Coca-Cola Limited and its subsidiaries (Swire Coca-Cola, and each a Swire Coca-Cola Company) and their respective directors, officers, employees and any of its suppliers, contractors, agents and other third parties who are acting for or on behalf of a Swire Coca-Cola Company. This document contains our speaking-up standard (**Standard**). It sets out how reports of suspected or actual improprieties can be made and how they are reviewed and investigated.
- 1.2 This Standard applies to all employees (including secondees, officers and directors) of the companies comprising Swire Coca-Cola Limited (**Relevant Persons**) and to suppliers, contractors, agents and other third parties who deal with such companies (**Third Parties**). Associated and joint venture companies are encouraged to establish speaking-up policies comparable to this Standard.

2 Speaking up and improprieties

- 2.1 **Speaking up** is where a Relevant Person or a Third Party (each a **Complainant**) who, in good faith, has reasonable cause to believe that anyone acting for or on behalf of Swire Coca-Cola Company anywhere in the world has acted, or is now or may be intending to act illegally, improperly or in a manner which may pose reputational harm to or is contrary to applicable laws or regulations, including policies and practices Swire Coca-Cola may issue from time to time, raises those concerns to the relevant Swire Coca-Cola Company.
- 2.2 Improprieties include misconduct, malpractice and unethical behaviour. It is not possible to give an exhaustive list. Examples include the following:
- conduct or practices which are illegal or breach any applicable law, regulation or code of conduct;
 - fraudulent or corrupt conduct;
 - misappropriation of property;
 - misleading or deceptive conduct (including misrepresentation), which leads to improper, misleading or breach of accounting, financial reporting or internal control requirements or practices;
 - violation of any Swire Coca-Cola policies, including without limitation, the Corporate Code of Conduct;
 - action or inaction which could potentially endanger the health or safety of another person or any property, or cause serious harm to the environment;
 - harmful, discriminatory or retaliatory action taken against a Complainant for having made a report under this Standard; and

- intentional concealment or omission of information relating to any of the above.

2.3 Improprieties include harassment, discrimination and workplace bullying, which can be reported under Swire Coca-Cola's Respect in the Workplace Standard or under this Standard.

3 Confidentiality

- 3.1 Both the identity of the Complainant and any persons named in any report should be protected to the extent practicable from any disclosure that may prove harmful or prejudicial to the interests of reputation of the parties.
- 3.2 All information received from a Complainant will be kept confidential, except where there is a legal or regulatory requirement to disclose it (including stock exchange rules or for audit purposes) or where it is required or necessary to be disclosed to law enforcement or comparable authorities. In addition, the identity of a Complainant may need to be disclosed in order to investigate the concern raised by the Complainant.
- 3.3 The Complainant must, except where there is a legal or regulatory requirement to disclose, keep confidential the existence and subject matter of the report and the identities of all those mentioned in the report.

4 The contents of a report

Reports made by Complainants should include details of the suspected or actual impropriety (including names of those involved and relevant times, dates and places), reasons for the report and any available supporting documentary and other evidence. Full evidence is not expected; provided the report is made in good faith, but the more that can be provided, the easier it will be to investigate the matter.

5 How to make a report

- 5.1 Third Parties should make their reports to the Group Internal Audit Department (**GIAD**) or EthicsPoint, a designated third-party service provider (**Service Provider**). All reports sent to the Service Provider will be provided to the Head of GIAD. Reports can be made in writing or, by prior appointment with the Head of the GIAD, in person.
- 5.2 Relevant Persons should make their reports to any of the following:
- GIAD at group.audit@jsshk.com;
 - Service Provider – the contact details of the Service Provider can be found at www.swirecocola.ethicspoint.com;
 - The Relevant Person's immediate supervisor, the Head of the Department in which the Relevant Person works or the Head of People Department at the Swire Coca-Cola Company;

- 5.3 Where a report is made to any party other than GIAD, it may be provided to the Head of GIAD for further investigation.

6 Anonymous reports

Complainants are strongly encouraged to provide their names and contact details, so that clarification of their reports and further information can be obtained from them. This provides the best opportunity to investigate the incident comprehensively. However, Complainants who are not comfortable identifying themselves may report anonymously, although in such instances our ability to investigate the allegations and/or follow up with the Complainants may be seriously restricted.

7 Primary Assessment and Investigation

- 7.1 All reports will be referred to the Head of GIAD and/or the relevant Head of People Department of the relevant Swire Coca-Cola Company.
- 7.2 Depending on the nature of the allegations made in the report, the Head of GIAD and/or the relevant Head of People Department will invite other appropriate representatives of Swire Coca-Cola (unless they are named in the speak up incident) to carry out a preliminary assessment to understand the facts and circumstances around the allegations made, based on information provided by the Complainant.
- 7.3 Findings of the preliminary assessments will be discussed with the Head of GIAD and/or the relevant Head of People Department to assess if further investigation by GIAD is necessary or required including the scope of any proposed investigation or other proposed action (e.g. report to appropriate authorities or law enforcement authorities, where appropriate). Any action (including disciplinary action) shall be reviewed and approved by the Speaking Up Review Committee, formed by the Head of GIAD, Head of People Department and Head of Finance Department of the relevant Swire Coca-Cola Company to ensure such action(s) is/are consistently applied across Swire Pacific.
- 7.4 The scope of any investigation may include interviews, examination of documents and the obtaining of legal advice. The outcome of any investigation (including any corrective action, and disciplinary action) will be reported to the audit committee of Swire Pacific and the management team of Swire Pacific. A summary of any investigation will also be shared with the Swire Pacific Group Risk Management Committee and the JS&S Legal Committee. The result of any investigation may be communicated to the Complainant, where it is deemed appropriate by Swire Pacific.
- 7.5 If, having considered the facts available, Swire Pacific is of the opinion that a criminal offence may have been committed, legal advice will be sought to determine if it is necessary to, and if so, refer the matter to the appropriate authorities or law enforcement authorities for their further action.

- 7.6 GIAD will keep a record of all reports made by Complainants and what actions were taken (if any) in response. The record will include the name of the Complainant, a summary of the report and details and the outcome of the resulting review and (if there is one) investigation.
- 7.7 Relevant Persons who are found to have perpetrated or participated in an impropriety will be subject to disciplinary action, which may include termination of employment. In the case of any suspected corruption or other criminal offences, a report will be made to the appropriate authorities in the relevant countries, as we may consider appropriate.

8 No retaliation or victimisation

Retaliation against or victimisation of a Complainant who acts in good faith will not be tolerated. Nor will a Complainant suffer any detriment as an employee (for example demotion or an unwanted transfer). Disciplinary action will be taken with respect to any instance of retaliation.

9 False reports

If a Complainant makes a report which is found to be capricious, malicious or knowingly false or made for personal gain, any review or investigation will cease, a report may be made to law enforcement authorities and action may be taken to recover losses and damages. If the Complainant is a Relevant Person, disciplinary action will be taken, which may include termination of employment. No such action will be taken if a report is made in good faith.

10 Retention

All records of reports or complaints made, including results of any investigation, shall be retained for a period of not more than seven years, or in accordance with local law and regulations, following completion of the investigation (if any) or closure of the matter.

11 Standard Governance and Review

This Standard has been approved by the Board of Directors of Swire Pacific. The Chief People Officer is responsible for reviewing this Standard, recommending changes, and addressing issues of concern.

Changes to this Standard may be made from time to time. This Standard and any changes will be posted on EthicsPoint and the intranet. The version stored on EthicsPoint and the intranet shall be retained as the most current and authoritative version of this standard.