Hindustan Coca-Cola Holdings Ltd.

Hindustan Coca-Cola Holdings Ltd.
(Formerly Hindustan Coca-Cola Holdings Private Limited)

Brigade Magnum B-Wing 7th, 8th, and 9th floor Bellary Road, Kodigehalli Gate, Bengaluru – 560092,
Karnataka, India

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED BY THE BOARD OF DIRECTORS OF HINDUSTAN COCO-COLA HOLDINGS LIMITED ("FORMERLY KNOWN AS HINDUSTAN COCO-COLA HOLDINGS PRIVATE LIMITED") ON THURSDAY, OCTOBER 29, 2026, AT 2:15 P.M. (IST) THROUGH VIDEO CONFERENCING AT RED FORT BOARD ROOM, BRIGADE MAGNUM, B-WING, 9TH FLOOR, BELLARY ROAD, KODIGEHALLI GATE, BENGALURU- 560092, KARNATAKA ("DEEMED VENUE").

IDENTIFICATION OF GROUP COMPANIES

"RESOLVED THAT for the purpose of disclosures in the draft red herring prospectus, the red herring prospectus and the prospectus to be filed in connection with the proposed initial public offering of the equity shares of the Company of face value of ₹10 each (the "Equity Shares", and such documents, collectively the "Offer Documents"), as prescribed under the Securities and exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended, ("SEBI ICDR Regulations") (i) the companies (other than promoter(s) and subsidiaries) with which there were related party transactions as per the restated consolidated financial information of the Company for the last three financial years and the stub periods in respect of which, restated consolidated financial information are included in the Offer Documents (such period collectively referred to as the "Relevant Period", and the restated consolidated financial information the "Restated Consolidated Financial Information"); and; (ii) other companies as considered material by the Board, in terms of the materiality policy laid down below.

The Board has approved that for the purpose of criterion (ii) above, a company (other than the Company's promoters and subsidiaries) shall be considered material for purpose of disclosure in the Offer Documents if, if it is a member of the promoter group in terms of regulation 2(1)(pp) of the SEBI ICDR Regulations, with which the Company has entered into one or more transactions during the last completed financial year or stub period, if any, included in the Restated Consolidated Financial Information, which individually or cumulatively in value exceeds 10% of the total restated consolidated revenue from operations of the Company for such year or period, as per the Restated Consolidated Financial Information to be included in the Offer Documents.

It is further clarified that, for the purposes of (i) above, a company which was a subsidiary for any of the relevant periods included in the Restated Consolidated Financial Information but has ceased to be a subsidiary of the Company in any of the subsequent relevant periods or post relevant periods included in the financial information included in the Offer Documents, shall be considered as a group company of the Company if there were related party transactions with such company during any of the periods for which Restated Consolidated Financial Information is disclosed in the Offer Documents, as covered under applicable accounting standards.

Accordingly, the following are hereby identified as group companies:

S. No	Name of the Group Company
1.	Bharat Coca-Cola Overseas Holdings Pte. Ltd
2.	Coca-Cola India Private Limited
3.	Coca-Cola India, Inc
4.	Refreshment Product Service India Private Limited
5.	Coca- Cola Pinya Beverages Myanmar Limited
6.	Coca-Cola Beverages Sri Lanka Limited
7.	Coca-Cola Asia Pacific Pte. Ltd.
8.	Coca-Cola Singapore Beverages Pte Ltd.
9.	Bottlers Nepal (Terai) Limited
10.	TP Aboli Limited
11.	Pacific Refreshments Pte Limited.
12.	Awfis Space Solutions Limited
13.	Soft Drink International, Inc.
14.	Coca-Cola Bebidas De Columbia SA
15.	Coca-Cola Sabco Proprietary Limited
16.	Jubilant Foodworks Limited
17.	The Coca-Cola Export Corporation, Atlanta

RESOLVED FURTHER THAT the above policy on identification of group companies shall be without prejudice to any disclosure requirements, which may be prescribed by the Securities and Exchange Board of India ("SEBI") and/or such other applicable authority, with respect to listed companies or disclosure requirements as may be prescribed by SEBI through their observations on the Offer Documents, or disclosures that may arise from any investor or other complaints. In this regard, it is clarified that the above policy on identification of group companies is solely from the perspective of disclosure requirements prescribed under the SEBI ICDR Regulations, as amended with respect to the Offer Documents and should not be applied towards any other purpose.

RESOLVED FURTHER THAT for the purpose of disclosures in the Offer Documents, as prescribed under the SEBI ICDR Regulations, the Board has determined that, other than as identified above, there are no companies which are considered material by the Board to be identified as group companies."

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RESOLVED FURTHER THAT any Director, Chief Executive Officer, Chief Financial Officer and/or Company Secretary and Compliance Officer or Deputy Company Secretary of the Company, be and are hereby severally authorised to do all such acts, deeds, matters and things, including to settle any question, difficulty or doubt that may arise and to finalise the identification of group companies and execute all documents and writings as may be necessary.

RESOLVED FURTHER THAT duly certified true copies of this resolution be provided to those concerned under the hands of any Director, Chief Executive Officer, Chief Financial Officer and/or Company Secretary and Compliance Officer or Deputy Company Secretary of the Company, be furnished to any government, statutory or regulatory authority as may be required from time to time, wherever required."

CERTIFIED TRUE COPY
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Nafisa Charania
Deputy Company Secretary