

PepsiCo SASB index 2020



This report marks the first time we have reported under the Sustainability Accounting Standards Board (SASB) standards. We have included the below disclosures related to the two sectors that are most closely aligned to our business: Processed Foods and Non-Alcoholic Beverages. In certain instances, and as noted below, a specific SASB topic may be discussed generally in our ESG Report but we do not report on the corresponding SASB metrics. In addition, certain of our disclosures may not be fully aligned with SASB's definition, but represent the closest approximation possible. All data is for the year ended December 31, 2020, unless otherwise noted. Inclusion of information in this index should not be construed as a characterization of the materiality or financial impact of that information. Please see our Form 10-K for the year ended December 26, 2020 and other publicly-filed documents, which are available at <https://www.pepsico.com/investors>.



Metric	Standard	Metric Code	Reference
Fleet Management			
Fleet fuel consumed, percentage renewable		FB-NB-110a.1	ESG Topics A-Z: Fleet Efficiency
Energy Management			
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable		FB-PF-130a.1	ESG Topics A-Z: Renewable Energy
		FB-NB-130a.1	
Water Management			
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress		FB-PF-140a.1	ESG Topics A-Z: Water
		FB-NB-140a.1	
Number of incidents of non-compliance associated with water quality and/or quality permits, standards and regulations		FB-PF-140a.2	2021 PepsiCo CDP Water Response W2.2a
Description of water management risks and discussion of strategies and practices to mitigate those risks		FB-PF-140a.3	2021 PepsiCo CDP Water Response W3.3
		FB-NB-140a.2	
Health and Nutrition			
Revenue from (1) zero- and low-calorie, (2) no-added-sugar, and (3) artificially sweetened beverages		FB-NB-260a.1	ESG Topics A-Z: Nutrition
Revenue from products labeled and/or marketed to promote health and nutrition attributes		FB-PF-260a.1	ESG Topics A-Z: Nutrition
Discussion of process to identify and manage products and ingredients related to nutritional and health concerns among consumers		FB-PF-260a.2	ESG Topics A-Z: Nutrition Nutrition Governance
		FB-NB-260a.2	
Product Marketing and Labeling			
Percentage of advertising impressions (1) made on children and (2) made on children promoting products that meet dietary guidelines		FB-PF-270a.1	ESG Topics A-Z: Advertising and Marketing to Children and School Sales See policy documents: PepsiCo Global Policy on Responsible Marketing to Children PepsiCo Global Nutrition Criteria for Advertising to Children PepsiCo Amended US Pledge to Children's Food & Beverage Advertising Initiative Canadian Children's Food & Beverage Advertising Initiative Commitment of PepsiCo Canada ULC PepsiCo Global Policy on the Sale of Beverages to Schools
		FB-NB-270a.1	



= Non-Alcoholic Beverages

Key:



= Processed Foods

Metric	Standard	Metric Code	Reference
Product Marketing and Labeling (continued)			
Revenue from products labeled as (1) containing genetically modified organisms (GMOs) and (2) non-GMO		FB-PF-270a.2	ESG Topics A-Z: Bioengineered Foods & Ingredients
		FB-NB-270a.2	
Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes		FB-PF-270a.3	Not reported.
		FB-NB-270a.3	
Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices		FB-PF-270a.4	Not reported.
		FB-NB-270a.4	
Packaging Lifecycle Management			
(1) Total weight of packaging (2) percentage made from recycled and/or renewable materials, and (3) percentage that is renewable, recyclable or compostable		FB-PF-410a.1	ESG Topics A-Z: Packaging
		FB-NB-410a.1	
Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle		FB-PF-410a.2	ESG Topics A-Z: Packaging
		FB-NB-410a.2	
Food Safety			
Global Food Safety Initiative audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances		FB-PF-250a.1	ESG Topics A-Z: Product Safety and Quality
Percentage of ingredients sourced from Tier 1 supplier facilities certified to a Global Food Safety Initiative recognized food safety certification program		FB-PF-250a.2	ESG Topics A-Z: Product Safety and Quality
(1) Total number of notices of food safety violations received, (2) percentage corrected		FB-PF-250a.3	Not reported.
(1) Number of recalls issued and (2) total amount of food product recalled		FB-PF-250a.4	ESG Topics A-Z: Product Safety and Quality
Environmental & Social Impacts of Ingredient Supply Chain			
Percentage of food ingredients sourced that are certified to third-party environmental standards and percentages by standard		FB-PF-430a.1	ESG Topics A-Z: Agriculture Sustainable Farming Program Scheme Rules




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Environmental & Social Impacts of Ingredient Supply Chain (continued)			
Suppliers' social and environmental responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) major and (b) minor non-conformances		FB-PF-430a.2	ESG Topics A-Z: Sustainable Sourcing
		FB-NB-430a.1	
Ingredient Sourcing			
Percentage of beverage / food ingredients sourced from regions with High or Extremely High Water Stress		FB-PF-440a.1	ESG Topics A-Z: Agriculture
		FB-NB-440a.1	
List of priority beverage / food ingredients and description of sourcing risks due to environmental and social considerations		FB-PF-440a.2	ESG Topics A-Z: Agriculture
		FB-NB-440a.2	
Activity Metrics			
Volume of products sold		FB-NB-000.A	ESG Topics A-Z: Nutrition
Weight of products sold		FB-PF-000.A	ESG Topics A-Z: Nutrition
Number of production facilities		FB-NB-000.B	2020 Sustainability Report: Our Value Chain
		FB-PF-000.B	
Total fleet road miles travelled		FB-NB-000.C	ESG Topics A-Z: Fleet Efficiency



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