

Company Name PepsiCo
Industry Agricultural Products (Supply Chain only)
Overall Score 40.1 out of 100

Theme Score	Out of	For Theme
6.4	10	A. Governance and Policies
16.2	25	B. Embedding Respect and Human Rights Due Diligence
9.0	20	C. Remedies and Grievance Mechanisms
5.4	25	D. Performance: Company Human Rights Practices
3.1	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The Company states in its global code of conduct that 'PepsiCo recognizes the importance of maintaining and promoting fundamental human rights in our operations and supply chain, and we are committed to respecting the rights of workers throughout our value chain'. [Global Code of Conduct, 2019: pepsico.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to the UNGPs: The Human rights policy states that 'we are committed to implementing the UN Guiding Principles on Business and Human Rights (UNGPs) throughout our business and publicly reporting on our progress in line with the UN Guiding Principles Reporting Framework'. [Human Rights Policy, 05/2022: pepsico.com] Met: Commitment to the OECD Guidelines for Multinational Enterprises: It also indicates: 'we are also supporters, signatories or members of the following frameworks: OECD Guidelines for Multinational Enterprises [...]'. [Human Rights Policy, 05/2022: pepsico.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: The Human Rights policy states that 'we are committed to respecting the rights and freedoms defined in the following international instruments: [...] International Labour Organization's Declaration on Fundamental Principles and Rights at Work'. [Human Rights Policy, 05/2022: pepsico.com] Met: Company has a explicit commitment to All four ILO Core: The Human Rights policy includes commitments against child labor, forced labor, discrimination,

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			<p>freedom of association and collective bargaining. In relation to these last ones, it states that 'PepsiCo respects our employees' right to join or form an organization such as a labor union and to bargain collectively [...] Where our employees are represented by a legally recognized union, we are committed to establishing constructive dialogue and bargaining in good faith with their freely chosen representatives. Where the right to freedom of association is restricted by law, we will support the development of alternative mechanisms for engagement while remaining in compliance with local law'. [Human Rights Policy, 05/2022: pepsico.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Company expect suppliers to commit to ILO Core: See above. The Company indicates that 'This Global Human Rights Policy outlines the core standards and expectations we have established for our employees, direct suppliers, and business partners in the area of human rights. This policy is incorporated into our Global Code of Conduct and applies to all PepsiCo employees and joint venture employees over which we have management control. It is also embedded in our Global Supplier Code of Conduct, and we expect our suppliers and business partners to adhere to the standards outlined in this policy'. [Supplier Code of Conduct, 06/2018: pepsico.com] & [Human Rights Policy, 05/2022: pepsico.com] • Met: Company explicitly list All four ILO for suppliers: The Global Supplier code of conduct contains a commitment to ILO core standards. It includes child labour, forced labour and discrimination. Regarding freedom of association and collective bargaining, the Company commitment is as follows: 'Consistent with applicable law, PepsiCo suppliers shall respect employees' rights to join associations and worker organizations'. As indicated above, the Company's Human Rights policy is also applied to suppliers, and includes a requirement to 'support the development of alternative mechanisms for engagement while remaining in compliance with local law' in locations where the right to freedom of association is restricted by law. [Supplier Code of Conduct, 06/2018: pepsico.com] & [Human Rights Policy, 05/2022: pepsico.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Human rights policy states that 'Protecting the safety, health, and well-being of our associates around the world is one of our top priorities as a company. We have established policies and systems to drive health and safety values throughout our business, including our Global Environmental, Health and Safety (EHS) Policy [...] We are committed to providing and maintaining a safe and healthy workplace, and we are dedicated to engaging with our employees to continually improve health and safety in our workplaces, including the identification of hazards and remediation of health and safety issues'. [Human Rights Policy, 05/2022: pepsico.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Policy also indicates that 'We recognize the importance of work-life balance and have established policies to guide working hours, overtime, and rest periods for workers in our operations and supply chain. As we continue to evolve our approach, we will strive to meet international standards regarding working hours and rest periods, which include: (i) a standard workweek of no more than 60 working hours (48 regularly scheduled work hours and 12 voluntary overtime hours), (ii) a minimum of 8 hours of rest between days of work, and (iii) at least 24 hours of consecutive rest in every 7-day period, except in emergencies or unusual situations'. However, strive to meet is not considered a formal statement of commitment according to CHRB wording criteria. [Human Rights Policy, 05/2022: pepsico.com] & [Global Code of Conduct, 2019: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Expect suppliers to commit to H&S of their workers: 'PepsiCo suppliers shall proactively manage health and safety risks to provide an incident-free environment where occupational injuries and illnesses are prevented. Suppliers must implement management systems and controls that identify hazards and assess and control risk related to their specific industry'. [Supplier Code of Conduct, 06/2018: pepsico.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: Supplier code of conduct states that 'supplier should also strive to meet international standards for working hour and rest periods, including: (i) work weeks of no more than 48 regularly scheduled work hours and 12 voluntary overtime hours, (ii) overtime hours compensated at a premium rate, (iii) workers provided one day of rest every 7 days, except in emergencies or unusual situations, and (iv) no working more than 21 consecutive days without a rest day. Where a

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			supplier's practices do not meet such international standards, the supplier should identify the root causes and work to improve its practices'. However, 'strive to meet' is not considered a formal statement of commitment (requirement) according to CHRB wording criteria. See above. although the Company's human rights policy also applies to suppliers, in relation to international standards on working hours, the policy commits to 'strive to meet'. [Supplier Code of Conduct, 06/2018: pepsico.com]
A.1.3.a.AG	Commitment to respect human rights particularly relevant to the industry – land, natural resources and indigenous peoples' rights (AG)	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Respect land ownership and natural resources as set out in The IFC Performance Standards: The Land policy states that 'when PepsiCo is acquiring land, engage in fair (based on effective grievance mechanisms and processes) and legal negotiations on land transfers and acquisitions and utilize the IFC Performance Standards to implement the Free, Prior, and Informed Consent (FPIC) principles for agricultural development, in developing countries'. [PepsiCo Land Policy, 18/03/2014: pepsico.com] • Met: Respecting indigenous peoples' rights or ILO Convention No.169 or UN Declaration: The Human Rights policy states that 'we are committed to respecting the rights and freedoms defined in the following international instruments: [...] United Nations Declaration on the Rights of Indigenous Peoples. [Human Rights Policy, 05/2022: pepsico.com] • Met: Expecting suppliers to make these commitments: As indicated above, the Land Policy, PepsiCo will, when acquiring land, 'utilize the IFC Performance Standards to implement Free, Prior and Informed Consent (FPIC) principles for agricultural development, in developing countries'. In addition, The Company's Human rights policy indicates that it 'outlines the core standards and expectations we have established for our employees, direct suppliers, and business partners in the area of human rights. [...] we expect our suppliers and business partners to adhere to the standards outlined in this policy. As indicated above, the policy includes commitment to UN Declaration on the Rights of Indigenous Peoples. [Global policy on Sustainable Palm Oil, 02/2020: pepsico.com] & [Human Rights Policy, 05/2022: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Respecting the right to water: The Company is signatory to the CEO Water Mandate. The Human rights policy states that 'As one of the first companies of our size to acknowledge water as a human right, we have adopted an approach to watershed management that includes improving water-use efficiency across our value chain, replenishing water in the local watersheds that are most at risk and where we operate, and increasing safe water access for communities that face scarcity'. [CEO Water Mandate, N/A: ceowatermandate.org] • Met: Company's policy commits to obtain FPIC: The Human Rights policy states that 'When PepsiCo acquires land (including purchasing, leasing, and utilization), we will engage in fair and legal negotiations and use the IFC Performance Standards to implement the Free, Prior, and Informed Consent (FPIC) principles for agricultural development in developing countries'. [Human Rights Policy, 05/2022: pepsico.com] • Not Met: Expecting suppliers to make these commitments : As indicated above, suppliers are expected to implement FPIC. Regarding water, the Human rights policy, which, as indicated, also applies to suppliers, indicates the following: 'As one of the first companies of our size to acknowledge water as a human right, we have adopted an approach to watershed management that includes improving water-use efficiency across our value chain, replenishing water in the local watersheds that are most at risk and where we operate, and increasing safe water access for communities that face scarcity'. However, this refers to the Company acknowledging the right to water. Despite suppliers having to adopt measures in relation to water, no explicit requirement/expectation to respect the right to water for suppliers was found. [Supplier Code of Conduct, 06/2018: pepsico.com] & [Human Rights Policy, 05/2022: pepsico.com]
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Women's rights: The Human Rights policy states that 'we are committed to respecting the rights and freedoms defined in the following international instruments: [...] United Nations Convention on the Elimination of All Forms of Discrimination against Women' [Human Rights Policy, 05/2022: pepsico.com] • Met: Children's rights: The Human Rights policy states that 'we are committed to respecting the rights and freedoms defined in the following international instruments: [...] United Nations Convention on the Rights of the Child' [Human

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			<p>Rights Policy, 05/2022: pepsico.com] & [Global Code of Conduct, 2019: pepsico.com]</p> <ul style="list-style-type: none"> • Met: Migrant worker's rights: The Human Rights policy states that 'we are committed to respecting the rights and freedoms defined in the following international instruments: [...] International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families'. [Human Rights Policy, 05/2022: pepsico.com] & [Global Code of Conduct, 2019: pepsico.com] • Met: Expects suppliers to respect at least one of these rights: See above: In addition, The Company's Human rights policy indicates that it 'outlines the core standards and expectations we have established for our employees, direct suppliers, and business partners in the area of human rights. [...] we expect our suppliers and business partners to adhere to the standards outlined in this policy. [Human Rights Policy, 05/2022: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: CEDAW/Women's Empowerment Principles: The Company indicates that 'among the multistakeholder principles and initiatives we have endorsed, some include: [...] UN Women's Empowerment Principles'. [Women Empowerment Principles website, N/A: weps.org] • Met: Child Rights Convention/Business Principles: As above • Met: Convention on migrant workers: As above • Met: Expecting suppliers to respect these rights: As above
A.1.4	Commitment to remedy	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: The Company commits to remedy: The Human rights policy indicates that 'We recognize that our policies and programs may not prevent all adverse impacts in our value chain, and we are committed to providing and/or helping enable remedy where we caused or contributed to those impacts and to using our leverage to encourage our suppliers and partners to provide remedy where we find impacts directly linked to our business operations, goods, or services'. [Human Rights Policy, 05/2022: pepsico.com] • Not Met: Company expect suppliers to make this commitment: In addition, The Company's Human rights policy indicates that it 'outlines the core standards and expectations we have established for our employees, direct suppliers, and business partners in the area of human rights. [...] we expect our suppliers and business partners to adhere to the standards outlined in this policy'. However, as indicated above, it is not clear that suppliers are required to make a similar commitment, as the Company states that will use its 'leverage to encourage our suppliers and partners to provide remedy [...]'. The document also indicates that 'where direct engagement does not lead to meaningful progress, we consider all appropriate forms of leverage, including the reduction and/or termination of supply or potential impacts to the relationship'. However, this subindicator looks for formal commitments, and therefore it is expected that suppliers are committed to remedy adverse impacts. [Human Rights Policy, 05/2022: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Collaborating with other remedy initiatives: The policy adds that 'Our mechanisms do not obstruct access to other remedy channels or procedures and, where appropriate, we will collaborate with other organizations and companies to help prevent, mitigate, or remediate adverse impacts'. [Human Rights Policy, 05/2022: pepsico.com] • Not Met: Work with suppliers to remedy impact
A.1.5	Commitment to respect the rights of human rights defenders	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Zero tolerance attacks on HRs Defenders (HRDs): The Company has a specific Human Rights Defenders statement that states the following: 'PepsiCo strictly prohibits retaliation against any individual or organization that raises human rights concerns in good faith. We will not tolerate nor contribute to threats, intimidation, or attacks (both physical and legal) against human rights defenders, including those defending labor rights, supporting environmental protection, and exercising their rights and freedoms in peaceful assembly and protest of our business'. [PepsiCo Statement on Human Rights Defenders, 05/2022: pepsico.com] • Met: Company expect suppliers to make this commitment: It also indicates that 'We expect our suppliers and business partners to uphold the same commitments, and we will use our leverage to help enable remedy where there is clear evidence a supplier or business partner has adversely impacted the rights of HRDs'. [PepsiCo Statement on Human Rights Defenders, 05/2022: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Work with HRD to create safe and enabling environment: Finally, the statement indicates: 'We will continue to actively engage with these stakeholders,

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			including HRDs, to inform our program and help create safe and enabling environments for civic engagement and human rights around the world. Where appropriate, we will engage with national governments to help promote and advance respect for human rights locally'. [PepsiCo Statement on Human Rights Defenders, 05/2022: pepsico.com]

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company indicates that 'our Board plays an essential role in determining our strategic priorities and considers sustainability issues (e.g., human rights) as an integral part of its business oversight. The Sustainability, Diversity, and Public Policy Committee of the Board assists the Board in its oversight of our policies, programs, and risks concerning key sustainability, diversity, and public policy matters'. [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] • Met: Describe HR expertise of Board member: Darren Walker is the Chair of the Committee. According to the Proxy statement: 'Through his experience with various social and community initiatives, he provides the Board with unique perspectives on human capital management, talent development and diversity and inclusion and insights on public policy and sustainability-related matters that are particularly valuable as PepsiCo continues to focus on its sustainability goals and pursue strategies to drive long-term growth. In addition, he offers a unique understanding of emerging markets and communities gained through his experience and oversight of the Ford Foundation's operations'. [2022 Annual Shareholders Meeting and proxy statement, 03/2022: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Speeches/letters by Board members or CEO: The Company has a specific human rights report introduced by the Chairman of the Board & CEO where he explains the Company describes its human rights approach and the place the Company occupies in building a more sustainable food system. The CEO signals the Company's commitment. [Human Rights Report 2019, 08/06/2020: pepsico.com]
A.2.2	Board responsibility	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Board/Committee review HRs strategy: The Company indicates that 'our Board plays an essential role in determining our strategic priorities and considers sustainability issues (e.g., human rights) as an integral part of its business oversight. The Sustainability, Diversity, and Public Policy Committee [SDPPC] of the Board assists the Board in its oversight of our policies, programs, and risks'. The Human Rights Operating Council completes annual reviews of initiatives, due diligences, risk assessments and stakeholder feedbacks, and are brought to the Attention to the SDPPC during scheduled updates. According to the Proxy statement, it met four times during 2020. [Proxy Statement 2021, 03/2021: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] • Met: Examples/trends re HR discussion in the last reporting period: It also indicates that the SDPPC examined emerging human rights risks, reviewed our annual due diligence findings, discussed human rights issues that arose during the year, and evaluated our ongoing efforts to address key human rights risks, such as forced labor. Recommendations and feedback from these sessions have been incorporated into our salient issue action plans'. [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1 • Not Met: How affected stakeholders/HR experts informed discussions: The Company states that has ongoing dialogue with stakeholders, that engage with the Company in a number of topic including, among others, water scarcity, gender pay parity or human rights related to PepsiCo's supply chain. The Board and its Committees regularly receive updates on our engagement and a summary of communications is sent to the Board provide insights into feedback from stakeholders: 'our engagement activities have resulted in our receiving valuable feedback from our shareholders and other stakeholders who have provided important external viewpoints that inform our decisions and our strategy'. It then provides a number of examples of how it applied the results of dialogue and collaboration. However, it is not clear whether this includes affected stakeholders and/or human rights experts feedback, as the specific stakeholders quoted don't

Indicator Code	Indicator name	Score (out of 2)	Explanation
			seem to include these groups. [2022 Annual Shareholders Meeting and proxy statement, 03/2022: pepsico.gcs-web.com]
A.2.3	Incentives and performance management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Incentives for at least one board member: Named Executive Officers include the Company's CEO & Board Chairman. One of the compensation principles is 'delivering individual and ESG Objectives: Recognize the delivery of individual and ESG goals [...] tailored to each executive officer's role and responsibilities. Embed goals into individual objectives which are tied to one or more of the next generation agriculture, water stewardship [...] and/or people'. In 2021 The CEO launched pep+ (PepsiCo positive, some of the goals are related to human rights as described below. • Met: At least one key HR risk, beyond employee H&S: Goals highlighted by the proxy statement include: 'improve the livelihoods of more than 250.000 people in our agricultural supply chain and communities by 2030; sustainably source 100% of key crops and ingredients by 2030 [this refers to meeting the social and economic principles of the Sustainable Farming Program, which includes human rights]; or 'net water positive. Reduce use and replenish more water than we use by 2030'. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public: The Compensation Committee 'reviews all accomplishments for the performance year, evaluating each executive officer's progress towards the achievement of our broader sustainability goals as described in PepsiCo's annual Sustainability Report. Holistic accomplishments pertaining to each stage of our value chain are considered including, but not limited to, next generation agriculture, water stewardship, [...] people. These outcomes are taken into consideration by the Compensation Committee, in conjunction with the executive officer's broader contributions to PepsiCo's business imperatives, translating into his or her Individual Performance Multiplier, which ranges from 0% to 150% to allow for enhanced differentiation in payouts. However, it seems that all outcomes are considered in conjunction. It is not clear which part of the compensation is linked to ESG performance (including human rights). [2022 Annual Shareholders Meeting and proxy statement, 03/2022: pepsico.gcs-web.com] • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review bussiness model and strategy: The Company describes in its proxy statement the risk management oversight, including the roles of the Board, and its Committees. However, this subindicator looks for evidence of processes that allow the Company to discuss or review its business model as a consequence of inherent risks to human rights. Current evidence seems to focus in how the Company handles risks, rather on whether it has a process to rethink its business model because of human rights risks. [2022 Annual Shareholders Meeting and proxy statement, 03/2022: pepsico.gcs-web.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Senior responsibility for HR implementation and decision making: The Company indicates in its Human Rights Report: 'In 2012, we appointed a Chief Human Rights Officer (CHRO) to be responsible for the day-to-day management of human rights at PepsiCo. The CHRO chairs our Human Rights Operating Council and leads our Human Rights Office in its management of our human rights program. Our CHRO also serves as Senior Vice President and Chief Counsel for Global Human Resources at PepsiCo, reporting directly to our Executive Vice President of Government Affairs, General Counsel and Corporate Secretary – a PEC member.' [Human Rights Report 2019, 08/06/2020: pepsico.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: How it assigns Day-to-day responsibility: It also indicates: 'In 2012, we also established our Human Rights Operating Council (HROC) to advise and support our CHRO on actions to prevent, mitigate, and address potential human rights risks across our value chain. The HROC is comprised of senior corporate and sector representatives from core functions (e.g., Human Resources, Global Sustainability, Global Procurement, Global Operations, Legal, Public Policy, Risk Management, and Sales) as well as the heads of our human rights due diligence programs'. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Met: Day-to-day resources and expertise allocation in own ops: See above. In addition, 'In 2017, we established a dedicated team that is responsible for driving our human rights approach, facilitating performance against our goals, and managing our salient human rights issues. The team, led by our CHRO, coordinates our HROC and works closely with the heads of our due diligence programs and other internal stakeholders (e.g., Human Resources, Global Sustainability, and Global Procurement) in the implementation of our strategy'. The 2020 Modern Slavery statement indicates that 'our Human Rights Office is a dedicated team within our Law Department that is responsible for driving our global human rights strategy, facilitating performance against our goals, and managing our salient human rights issues'. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Met: Resources and expertise allocation in the supply chain: See above. The Company's website clarifies that 'Our Human Rights Office is tasked with delivering the human rights program for our own operations and supply chain'. [Human rights website, N/A: pepsico.com]
B.1.2	Incentives and performance management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Senior manager incentives for human rights: The Company indicates: 'PepsiCo's CHRO and Human Rights Director, who are tasked with delivering our human rights program and managing our salient issues, have clear annual performance targets that link their compensation with the performance of our program. This includes their responsibility for a wide range of issues, including working hours, forced labor, and vulnerable worker populations'. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Met: At least one key HR risk, beyond employee H&S: As indicated above, the annual performance targets 'include their responsibility for a wide range of issues, including working hours, forced labor, and vulnerable worker populations'. [Human Rights Report 2019, 08/06/2020: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR risks is integrated as part of enterprise risk system: The proxy statement indicates that 'throughout the year, the Board and the relevant Committees receive updates from management with respect to various enterprise risk management issues and dedicate a portion of their meetings to reviewing and discussing specific risk topics in greater detail, including risks related to [...] sustainability [which the Company clarifies to CHRB that includes human rights]'. The different board Committees assist the Board with the oversight of certain categories of risk management. The Audit Committee assist the Board with the oversight of employee safety risks, and the SDPPC committee assists with key sustainability risks. Risk section of the Annual report includes risks factors explicitly related to human rights as described below. [2022 Annual Shareholders Meeting and proxy statement, 03/2022: pepsico.gcs-web.com] & [2021 Annual report: pepsico.com] • Met: Provides an example: The Company indicates that 'Our reputation or brand image has in the past been, and could in the future be, adversely impacted by a variety of factors, including: any failure by us or our business partners to maintain high ethical, business and environmental, social and governance practices, including with respect to human rights, child labor laws, diversity, equity and inclusion, workplace conditions and employee health and safety'. [2021 Annual report: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment: As indicated above, different board Committees assist the Board with the oversight of certain categories of risk management. The Audit Committee assist the Board with the oversight of employee safety risks, and the SDPPC committee assists with key sustainability risks. However, it no details found on whether, and how, the Company assesses the adequacy of the ERM in managing human rights risks. This

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			assessment is either overseen by the Audit Committee or conducted by and an independent third party. [2022 Annual Shareholders Meeting and proxy statement, 03/2022: pepsico.gcs-web.com]
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Communicates its policy to all workers in own operations: The Company indicates: 'we have established regular communication channels and formal training programs for our employees and direct suppliers. These programs help us raise awareness of potential issues, communicate our policies and standards, and provide our employees and suppliers with targeted guidance on human rights issues, such as forced labor. [...] In 2017, we established a new training program to complement our annual Code training and provide our employees with additional guidance on emerging human rights risks. Since its inception, the program has trained over 74,000 employees worldwide. The trainings have focused on raising general awareness and providing employees with a detailed understanding of how human rights are relevant for businesses, PepsiCo's salient human rights issues, and the role they can play in helping PepsiCo address potential human rights risk in our value chain'. The Code is available in more than 20 languages online. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [Global Code of Conduct website, N/A: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Communication of policy commitments to stakeholder: It also indicates on its website that 'we are committed to engaging with potentially and actually affected rights holders, including our employees, supply chain workers, and the local communities in which we operate, in the development and management of our human rights approach. Our global and regional Public Policy and Government Affairs teams, in conjunction with other internal groups (including Human Resources, Labor Relations, and Sustainable Agriculture) support our business by identifying the external parties we should engage with and helping communicate our policies and grievance mechanisms to stakeholders (including workers, NGOs, trade unions, and investors) across our value chain. While the frequency and form of these engagements (such as direct consultations, worker roundtables, landscape programs, and multi-stakeholder collaborations) may vary, we regularly engage with a wide range of stakeholders throughout each year. [Human rights website, N/A: pepsico.com] • Not Met: How policy commitments are made accessible to audience [Human Rights Report 2019, 08/06/2020: pepsico.com]
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2.a • Met: Requires suppliers to communicate policy requirements: According its Human Rights Report: 'Compliance with the SCoC is a condition of PepsiCo's supplier contracts, and suppliers are expected to communicate and cascade the SCoC and all other relevant policies throughout their supply chain'. [Human Rights Report 2019, 08/06/2020: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: The Company states: 'All suppliers, vendors, contractors, consultants, agents and other providers of goods and services who do business with or on behalf of PepsiCo ("suppliers") are required to comply with our Global Supplier Code of Conduct (SCoC).[...]. Compliance with the SCoC is a condition of PepsiCo's supplier contracts, and suppliers are expected to communicate and cascade the SCoC and all other relevant policies throughout their supply chain'. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Not Met: Company requires suppliers to cascade down to their suppliers: As indicated above: 'Compliance with the SCoC is a condition of PepsiCo's supplier contracts, and suppliers are expected to communicate and cascade the SCoC and all other relevant policies throughout their supply chain'. Similar evidence found in the modern slavery statement. However, it is not clear if contractual or other binding arrangements are also cascaded down the supply chain. No further evidence found. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com]
B.1.5	Training on Human Rights	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See A.1.2.a • Met: How workers are trained on HR policy commitments: The Company indicates: 'Every year, we require employees at all levels in the company to

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>complete training on our Global Code of Conduct. The Code training is designed to ensure that our employees understand their obligation to comply with our Code and the behaviors expected under it, including compliance with our Global Human Rights Workplace Policy which, like many of our policies, is embedded within the Code'. [Human Rights Report 2019, 08/06/2020: pepsico.com]</p> <ul style="list-style-type: none"> • Met: Trains relevant managers including procurement: The Modern Slavery statement indicates that 'In 2019, we conducted a strategic review of our human rights training program to identify areas where we could provide more function-specific guidance. As part of this review, we identified opportunities to provide targeted guidance to our Global Procurement function and Mergers & Acquisitions team. In 2020, we launched a Sustainable Sourcing and Human Rights training module to our Global Procurement function and provided additional guidance materials to our M&A team to help them better assess potential human rights risks'. [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] & [Modern Slavery Statement 2018, 2019: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Met: Meets both requirements under score 1 • Met: Trains suppliers to meet company's HR commitment: It also states that 'Our Sustainable Sourcing Program (SSP) builds supplier awareness and capabilities on the issues and expectations covered in our Global Supplier Code of Conduct (SCoC), including forced labor. [...] we provide open-access online training to help our suppliers better understand the principles of our SCoC in addition to more targeted trainings for our business-critical suppliers. In 2020, 100% of our business-critical direct suppliers completed our SCoC training'. [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] & [Supplier CoC Training, 03/09/2019: cdn.pepsico.com] • Not Met: Disclose % trained: Although the Company indicates that 100% of business-critical direct suppliers were trained, it is not clear the percentage of suppliers trained. [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com]
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Scores at least 1 on A.1.2.a: See A.1.2.a • Met: Monitoring implementation of HR policy commitments across global ops and supply chain: The Company indicates: 'Our Global Labor Human Rights (GLHR) Assessment Program assesses potential impacts across our company owned manufacturing operations. GLHR assessments are conducted by third-party auditors and conform to the Sedex Member Ethical Trade Audit (SMETA) protocol requirements'. 'In addition, it reports: 'Our Sustainable Sourcing Program (SSP) assesses potential impacts through scored self-assessments and third-party audits of our most business-critical direct suppliers and contract manufacturing and co-packing locations across 68 countries. SSP audits also leverage SMETA 4-Pillar protocol requirements'. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Not Met: Proportion of supply chain monitored: According to its Human Rights Report: 'In 2019, [...] our Sustainable Sourcing Program conducted or recognized over 860 on-site audits of our first-tier suppliers across 92 countries.' However, no information about the proportion of its supply chain monitored. No further evidence found in latest revision. Evidence from previous assessment referred to a specific part of suppliers, and was based on a source that was no longer found. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Not Met: Describe how workers are involved in monitoring: It also states that 'we engage and include worker input in monitoring our programs, including through worker interview data during third-party on-site audits. Additionally, our worker voice pilot in 2021 provided key insights to our approach with over 500 workers participating from sales/distribution centers in our own operations'. However, this indicator looks for evidence of how the Company's workers are involved in performing the monitoring, how they are involved in the monitoring process, not how the monitored as part of the audit process. [Sustainable sourcing on website, N/A: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Met: Describes corrective action process: The Company describes the corrective action process: 'Our due diligence programs address identified noncompliance through the implementation of corrective action plans, which have a set timeframe depending on the type and severity of the non-compliance. Once in place, progress against a corrective action plan is tracked through our programs, which may require an additional on-site audit to verify that remediation has been completed.

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Business relationships can be impacted when a serious noncompliance is identified and there is a failure to meaningfully engage in its remediation.' [Human Rights Report 2019, 08/06/2020: pepsico.com]</p> <ul style="list-style-type: none"> • Met: Disclose findings and number of corrective action: The Modern Slavery statement indicates that 'due to COVID-19 related disruptions, we were unable to complete many of the on-site audits that were scheduled for our company-owned manufacturing operations and first-tier suppliers in 2020. Despite the disruptions, we continued to actively engage our sites and direct suppliers throughout 2020, stressing the importance of our policies and shifting to virtual audits where on-site audits weren't possible. All sites that were unable to complete their scheduled audit during 2020 have been rescheduled for 2021'. In the Human rights report the Company discloses the top 5 non-compliances from 2019 and the number of findings found in third party audits held between 2016-2019, making a comparison between first and latest visits. According to this information in the latest visits, auditors found 39 severe non-compliances (red), 44 (orange), 139 (blue), 721 minor findings (green). Top 5 non-compliances were 1) health, safety and Hygiene, 2) working hours, 3) wages and benefits, 4) environment, 5) regular employment. updated figures are provided on the sustainable sourcing webpage. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com]
B.1.7	Engaging and terminating business relationships	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: In relation to the supplier code, the Company indicates that 'Suppliers are responsible for demonstrating compliance through activities within the SSP, including an Initial Risk Assessment, completion of SCoC [Supplier code of conduct] training, a graded site-level Self-Assessment Questionnaire (SAQ), and participation in on-site audits, as requested'. 'All suppliers, vendors [...] who do business with or on behalf of PepsiCo entities worldwide are expected to follow our Supplier code [...] and all other relevant policies as a condition of doing business with us'. [Sustainable sourcing on website, N/A: pepsico.com] • Met: HR affects on-going supplier relationships: The Company indicates: 'Our due diligence programs address identified noncompliance through the implementation of corrective action plans, which have a set timeframe depending on the type and severity of the non-compliance. Once in place, progress against a corrective action plan is tracked through our programs, which may require an additional on-site audit to verify that remediation has been completed. Business relationships can be impacted when a serious noncompliance is identified and there is a failure to meaningfully engage in its remediation. [...] Where direct engagement does not lead to progress, we consider all appropriate forms of leverage, including the reduction and/or termination of supply'. [Human Rights Report 2019, 08/06/2020: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Working with suppliers to meet HR requirements: The Company indicates that our SSP [Sustainable Sourcing Program] builds supplier awareness and capabilities on the issues and expectations referenced in our SCoC. The program is targeted towards our strategic suppliers who provide PepsiCo with a range of key inputs including ingredients, packaging, and services'. 'Among other program actions, we continue to improve our focus on corrective action plan materials to include more robust guidance for suppliers on conducting root cause analysis of issues identified through the SSP and are moving to an online platform to further streamline corrective action management and provide access to training materials and resources to support suppliers' continuous improvement'. In addition, the 'Sustainable Farming Program' (SFP) allows advancing 'positive social, environmental and economic outcomes among the farmers from which we directly source crops'. 'We work with farmers around the world to provide training for [...] workers' rights. [Sustainable sourcing on website, N/A: pepsico.com] & [Agriculture, N/A: pepsico.com]
B.1.8	Approach to engagement with affected stakeholders	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company indicates: 'We solicit feedback from stakeholders through a variety of mechanisms'. 'Engaging with a diverse array of stakeholders — even those critical of our actions — is important, because it gives us a broader perspective on our approach and programs. The Human rights report indicates that 'We believe that an open and continuous dialogue with our stakeholders is critical in informing and strengthening our human rights program. Our engagement approach focuses on an ongoing dialogue with a

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>wide range of stakeholders (e.g., workers, NGOs, trade unions, investors, customers) to gain both global and local perspectives on areas like the design of our approach, management of our salient human rights issues, and the overall performance of our program'. It also states that: 'Our global and regional Public Policy and Government Affairs teams, in conjunction with other internal groups and external experts, support our business in identifying the external parties that we should engage on specific issue areas, including our salient human rights issues'. [Stakeholder engagement, N/A: pepsico.com] & [Human Rights Report 2019, 08/06/2020: pepsico.com]</p> <ul style="list-style-type: none"> • Met: Provides two examples of engagement with stakeholders: The report also states that 'We also recognize the importance of capturing the voice of rights holders through this process, and we are committed to engaging with potentially and actually affected rights holders, including our employees, supply chain workers, and the local communities in which we operate'. The sustainable sourcing website indicates that 'we engage and include worker input in monitoring our programs, including through worker interview data during third-party on-site audits. Additionally, our worker voice pilot in 2021 provided key insights to our approach with over 500 workers participating from sales/distribution centers in our own operations'. This evidence also appears in the modern slavery statement, that indicates that 'feedback from the pilot has been integrated into our approach to help improve our due diligence process, and we are expanding the worker voice initiative to additional markets in 2022'. It also provides another example in relation to workers in the palm oil supply chain: 'To strengthen our engagement with workers in our value chain, PepsiCo has partnered with Cargill and Proforest to pilot the new "ULULA Worker's Voice Tool" that uses technology to drive human rights and inclusive impacts among our palm oil producers. The tool, developed by ULULA, provides real-time information on key risk indicators at the plantation level and enables local teams and management to receive complaints and feedback directly from workers, making it easier to identify areas of improvement and collaborate on corrective action. Aggregate results from the tool will be shared with PepsiCo, Cargill, and the RSPO'. [Sustainable sourcing on website, N/A: pepsico.com] & [Palm Oil on website, N/A: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues: In the Modern slavery statement indicates that 'in 2020, we engaged an external organization to formally review our approach to engaging rights holders and process for integrating their feedback into our management systems'. No further details found including analysis of views from Company's (potentially affected) stakeholders on human rights issues. [Stakeholder engagement, N/A: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] • Not Met: Describe how views influenced company's HR approach: It also adds that 'We are currently integrating feedback and recommendations from that review into our action plans for 2021'. As above, no further details found. [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com]

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: The Company indicates that has established a due diligence process: 'our initial focus has been on our own operations, direct suppliers, and agricultural partners, as these areas were identified as being the points along our value chain where we have the greatest ability to prevent and respond to human rights impacts (i.e., in our operations) and where the risks to rights holders are the highest (i.e. in our supply chain and with our agricultural partners). See below description of process. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Met: Identifying risks through relevant business relationships: In addition, the Company indicates in its Human Rights Report 2019: 'To help us prioritize our efforts, in 2017, our HROC (Human Rights Operating Council) conducted a detailed assessment to identify our salient human rights issues [...], we started this process by first defining our focus as the most salient issues for rights holders in our value chain. We then mapped the potential impacts that our business activities might have on rights holders, which involved a detailed analysis of our business operations and supply chain, past assessment and audit findings, and input from external experts (e.g., industry groups, NGOs, and socially responsible investors)'. [Human Rights Report 2019, 08/06/2020: pepsico.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: The Company partnered with Shift to conduct the due diligence. It also indicates that it had input from external experts 'e.g., industry groups, NGOs and socially responsible investors'. It also indicates that dialogue with stakeholders is 'critical to informing and strengthening our human rights program. Our engagement approach focuses on an ongoing dialogue with a wide range of stakeholders '(e.g., workers, NGOs, trade unions, investors and customers) to gain both global and local perspectives on areas like the design of our approach, management of our salient human rights issues and the overall performance of our program'. Finally indicates that the due diligence is an ongoing process. The approach includes 'conducting ongoing due diligence to proactively identify, address, and track potential and actual human rights impacts in our value chain'. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] • Met: Triggered by new circumstances: The Human rights website states that 'When needed, we may increase the frequency and/or type of due diligence assessment in response to new events such as entry into new markets, onboarding of new suppliers, or emerging human rights challenges in certain markets'. [Human rights website, N/A: pepsico.com] • Not Met: Describes risks identified
B.2.2	Assessing human rights risks and impacts	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describe process for assessment of HR risks and discloses salient HR issues: Following the description in B.2.1, the Company indicates that 'after identifying a list of potential impacts, we determined our salient issues by examining the relative severity and likelihood of each issue. Through this process, our HROC [Human Rights Operating Council] identified the salient issues for our value chain. The Modern Slavery statement reports that 'we have conducted a comprehensive risk assessment of our direct operations and 25 of our top agricultural raw materials and sourcing origins to help us better understand the supply chains and geographic regions in our value chain where we should prioritize our efforts'. The due diligence relies also in three different programs: 'Global Labor Human Rights (GLHR) Assessment Program', 'Sustainable Sourcing Program (SSP)' and 'Sustainable Farming Program (SFP)'. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] • Met: How process applies to supply chain: See above. Process includes both direct operations and supply chain. [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] & [Human Rights Report 2019, 08/06/2020: pepsico.com] • Met: Public disclosure of the results of HR assessment: The Company discloses the list of its salient human rights issues in its Human Rights Report 2019: Freedom of Association, Human Right to Water, Land Rights, Vulnerable Workers (Migrant Workers, Young Workers, Contract/Temporary Workers, and Women), Working Hours and Wages, Workplace Safety. In the Modern slavery statement it also indicates, following assessment of geographic regions and materials: 'Insights from this assessment and our due diligence programs have been used to identify our target raw materials (i.e., Palm Oil, Cane Sugar) and priority geographies (e.g., Southeast Asia, Latin America). [Human Rights Report 2019, 08/06/2020: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Met: How it involved affected stakeholders in the assessment: The human rights website indicates that the Company is currently reviewing its salient human rights issues: 'This review is being facilitated by an external organization and will include a detailed analysis of our business operations and supply chain, past assessment and due diligence findings, as well as feedback from rights holders and external stakeholders, (e.g., NGOs, trade unions, investors, etc.) on the saliency of identified issues'. The Company also indicates in its modern slavery statement that 'We also recognize the importance of capturing the voice of rights holders through this process, and we are committed to engaging with potentially and actually affected rights holders, including our employees, supply chain workers, and the local communities in which we operate. In 2021, we piloted a new remote worker voice initiative with over 500 workers to gain insight into potential risks in our direct operations. Feedback from the pilot has been integrated into our approach to help improve our due diligence process, and we are expanding the worker voice

Indicator Code	Indicator name	Score (out of 2)	Explanation
			initiative to additional markets in 2022'. [Human rights website, N/A: pepsico.com] & [2021 Modern Slavery statement, 2022: pepsico.com]
B.2.3	Integrating and acting on human rights risks and impact assessments	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Action Plans to mitigate risks: The Company indicates in its Human Rights Report 2019: 'We have established a due diligence process that assesses potential human rights impacts in our value chain, integrates its findings into our internal systems, tracks the effectiveness of our actions, and regularly communicates our progress.' The Company reports on its work in each of the salient human rights issues identified in its Report. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Met: Description of how global system applies to supply chain: See above • Met: Example of actions decided on at least 1 salient HR issues: The Company reports several examples of actions taken in order to face its salient human rights risks, for example with respect 'Vulnerable workers' it indicates: 'We are continuing to strengthen our policies and associated trainings to provide our employees and suppliers with additional guidance on how to prevent, identify, and respond to these impacts. [...] We revised our SCoC in 2018 to clarify and strengthen our expectations of our suppliers in several key areas, which included forced labor and migrant workers protections, land rights, and working hours. [...] We are also actively engaged in a number of ongoing collaborative initiatives focused on addressing impacts commonly faced by vulnerable workers throughout our value chain. Most recently, PepsiCo joined the Leadership Group for Responsible Recruitment, a collaboration between leading companies and expert organizations to drive positive change in the way that migrant workers are recruited. [...] In addition to this work, we are continuing to deepen our understanding of the specific issues facing these groups, as well as the geographies, in our direct operations and supply chain that we should prioritize. In 2019, we enlisted Verisk Maplecroft, a global research firm and risk consultancy, to conduct a comprehensive risk assessment of our direct operations and 25 of our top agricultural raw materials and sourcing origins to better understand the supply chains and specific geographic regions where we should prioritize our efforts moving forward'. [Human Rights Report 2019, 08/06/2020: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions: The Company indicates that it engages with stakeholders: 'Our engagement approach focuses on an ongoing dialogue with a wide range of stakeholders (e.g., workers, NGOs, trade unions, investors and customers) to gain both global and local perspectives on areas like the design of our approach, management of our salient human rights issues and the overall performance of our program. We also recognize the importance of capturing the voice of right holders through this process, and we are committed to engaging with potentially and actually affected right holders'; It also indicates that 'we have established a variety of mechanisms that allow our employees, stakeholders, and other potentially affected individuals to raise grievances and seek remedy. Data and insights from these mechanisms are regularly reviewed by our Human Rights Office and HROC to identify trends across our value chain and integrate learnings into our approach and due diligence programs. It is not clear how it involved them in actions taken to address risks and impacts'. However, this subindicator looks for details on how it actually engaged with affected stakeholders to involve them in decisions about the actions to take in response to its salient human rights. [Human rights website, N/A: pepsico.com]
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: System for tracking or monitor if actions taken are effective: The Company indicates in its Human Rights Report 2019: 'We use insights from our due diligence programs, grievance mechanisms, and stakeholder feedback to monitor and track our human rights performance and continuously inform our approach.' It also states in its CSR 2018 (published 2019): 'Another key role of the Sustainability Office is managing the integrity of the data on which we report. [...] By accumulating year-over-year metrics, we can track progress, identify trends and activate course corrections if needed'. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [Sustainability report 2018, 09/2019: pepsico.com] • Met: Lessons learnt from checking system effectiveness: The Company reports that 'we learned that we needed to enhance our SCoC Training to provide our suppliers with additional guidance on how to identify, prevent, and address impacts related to several of our salient issues, including recruitment fees, freedom of movement, and clear worker contracts. Our revised SCoC Training was launched

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>in 2018, and we have continued to leverage learnings from our on-site audits, direct supplier engagements, and stakeholder feedback to strengthen and inform our approach'. [Human Rights Report 2019, 08/06/2020: pepsico.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken: Although, as indicated above, the Company indicates that it uses stakeholder feedback to monitor and track human rights performance and inform the approach, no specific evidence was found on how they (affected stakeholders) are involved in the evaluation of actions taken. [Human Rights Report 2019, 08/06/2020: pepsico.com]
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders: The Company has provided feedback to CHRB in relation to this indicator. However, evidence was not material. This subindicator looks for evidence of how the Company itself communicates externally how it addresses human rights concerns raised by affected stakeholders, providing information that allows to evaluate the adequacy of the response. Therefore, this looks for an explanation of how the Company is addressing these concerns in terms of communication. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The Code of conduct describes different mechanisms for reporting violations. 'In addition to the resources listed above, you can ask questions, raise concerns or make reports of suspected compliance violations by contacting Speak Up, PepsiCo's ethics hotline. Speak Up is a 24-hour, toll-free ethics hotline available to all PepsiCo employees, consumers, suppliers and other third parties to report suspected violations of our code'. [Global Code of Conduct, 2019: pepsico.com] & [Speak Up website, N/A: secure.ethicspoint.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Channel is available in all appropriate languages and workers aware: There is a different Speak Up phone number for every country in which the company operates so it is accessible in any language spoken in the country the company is settled. 'The Company indicates: 'Every year, we require employees at all levels in the company to complete training on our Global Code of Conduct. The Code training is designed to ensure that our employees understand their obligation to comply with our Code and the behaviors expected under it, including compliance with our Global Human Rights Workplace Policy which, like many of our policies, is embedded within the Code'. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [Speak Up website, N/A: secure.ethicspoint.com] • Met: Describe how workers in the supply chain have access to grievance mechanism: The Supplier code states that 'PepsiCo expects that suppliers have an effective Grievance Management system in place for grievances raised by workers within their own operations or by third parties [...]. Supplier's employees or contractors may also report suspected violations of this Code to the PepsiCo "Speak Up" hotline'. [Supplier Code of Conduct, 06/2018: pepsico.com] • Met: Expect Suppliers to convey expectation to their own suppliers: See above. The supplier code states that 'suppliers are also expected to communicate and apply the Supplier Code and relevant policies throughout their supply chain'. [Supplier Code of Conduct, 06/2018: pepsico.com]
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism for community: The Code of conduct describes different mechanisms for reporting violations. 'In addition to the resources listed above, you can ask questions, raise concerns or make reports of suspected compliance violations by contacting Speak Up, PepsiCo's ethics hotline. Speak Up is a 24-hour, toll-free ethics hotline available to all PepsiCo employees, consumers, suppliers and other third parties to report suspected violations of our code'. [Global Code of Conduct, 2019: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes accessibility and local languages and stakeholder awareness: The Company states in its Human Rights Report 2019: 'Speak Up is accessible anywhere in the world with dedicated toll-free phone lines in over 60 countries and multiple

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>languages and by web in 23 languages'. It indicates on its website that 'Our global and regional Public Policy and Government Affairs teams, in conjunction with other internal groups (e.g., Human Resources, Labor Relations, Sustainable Agriculture, etc.) support our business by identifying the external parties we should engage with and helping communicate our policies and grievance mechanisms to stakeholders (e.g., workers, NGOs, trade unions, investors, etc.) across our value chain. While the frequency (e.g., quarterly) and form of these engagements (e.g., direct consultations, worker roundtables, landscape programs, and multi-stakeholder collaborations) may vary, we regularly engage with a wide range of stakeholders throughout each year'. [Human Rights Report 2019, 08/06/2020: pepsico.com]</p> <ul style="list-style-type: none"> • Met: Communities access mechanism direct or through suppliers: The Supplier code states that 'PepsiCo expects that suppliers have an effective Grievance Management system in place for grievances raised by workers within their own operations or by third parties'. [Supplier Code of Conduct, 06/2018: pepsico.com] • Met: Expect supplier to convey expectation to their own suppliers: See above. The supplier code states that 'suppliers are also expected to communicate and apply the Supplier Code and relevant policies throughout their supply chain'. [Supplier Code of Conduct, 06/2018: pepsico.com]
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system • Not Met: Examples (at least two) of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Response timescales and how complainants will be informed: The Speak Up FAQ website indicates that 'the time to review and investigate each call varies depending upon the nature of the allegation. Some situations take longer to investigate than others. Our goal is to close out average routine cases within 60 days'. 'Each matter reported to the Speak Up hotline is assigned a unique case number that allows you to follow-up and furnish additional information'. 'When you call back using the unique case number, you may learn that the matter is currently being investigated or that it has been closed'. [Speak Up website, N/A: secure.ethicspoint.com] • Met: Describe support (technical, financial, etc) available for equal access by complainants: The Company indicates that 'all speak up telephone numbers are toll-free to ensure equal access, and complainants are provided with a translator if they need one'. It also states that it is available from anywhere by either phone or web in the languages spoken by employees. 'Speak up is widely promoted at facilities and office locations, on Company internal and external websites, and in various training programs'. [Ethics and integrity on website, N/A: pepsico.com] & [Speak Up - EthicsPoint F.A.Q, N/A: secure.ethicspoint.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism: The Company indicates in its global code of conduct that 'if you violate our Code, our policies or the law, it may result in: Disciplinary action, ranging from additional training and coaching to employment consequences, including termination of employment. Civil and/or criminal penalties imposed by a government agency or a court'. However, this looks for evidence of outcomes to the complainant in form of remedy (financial and/or non-financial remedy). [Global Code of Conduct, 2019: pepsico.com] • Not Met: Escalation to senior/independent level: The Company indicates: 'In line with our Global Code of Conduct Escalation Policy, complaints may also be escalated to senior leadership as necessary. With respect to Code violations, our Global C&E Department provides oversight for consistency of the investigative process, discipline, and appropriate corrective actions'. However, it is not clear whether the escalation is an option for the complainant (being the complainant either an employee or external stakeholder). [Human Rights Report 2019, 08/06/2020: pepsico.com]
C.5	Prohibition of retaliation for raising	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation: PepsiCo is committed to protecting the rights of those individuals who report issues in good faith either through one of the reporting means described in our Code or to government authorities. Our

Indicator Code	Indicator name	Score (out of 2)	Explanation
	complaints or concerns		<p>company will not retaliate or permit retaliation against a person who in good faith: Reports what he or she believes is a violation of our Values, our Code, our policies, or the law; Raises a compliance question or seeks advice about a particular business practice, decision or action; Cooperates in an investigation of a potential violation'. [Global Code of Conduct, 2019: pepsico.com]</p> <ul style="list-style-type: none"> • Met: Practical measures to prevent retaliation: The Global Code of conduct indicates that 'you may remain anonymous if you so choose, except where restricted by local laws'. In addition, it indicates that 'an employee who is found to have engaged in retaliation against any employee, or threatened retaliation, will be subject to appropriate disciplinary action as determined by the company, up to and including termination'. The Human Rights policy that 'our non-retaliation policy strictly prohibit retaliation against any individual who, in good faith, reports a suspected violation'. The Code of conduct also describes the different types of outcomes that people can face if the code is violated: Disciplinary action, ranging from additional training and coaching to employment consequences, including termination. Civil and/or criminal penalties imposed by a governmental agency or a court'. Finally, the modern slavery statement indicates that 'every year, we require employees at all levels in the company to complete training on our Global Code of Conduct. The Code training is designed to ensure that our employees understand their obligation to comply with our Code and the behaviors expected under it, including compliance with our Global Human Rights Policy'. [Global Code of Conduct, 2019: pepsico.com] & [Speak Up - EthicsPoint F.A.Q, N/A: secure.ethicspoint.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders: Although the Company has a non-retaliation policy, this has not been found in public domain. No further evidence found in relation to not retaliation through the means described in the requirement. [Global Code of Conduct, 2019: pepsico.com] & [Speak Up - EthicsPoint F.A.Q, N/A: secure.ethicspoint.com] • Met: Expects suppliers to prohibit retaliation against workers/stakeholders: As indicated above, the Company opens its grievance mechanisms to suppliers and: 'Our company will not retaliate or permit retaliation against a person who in good faith: Reports what he or she believes is a violation of our Values, our Code, our policies, or the law; Raises a compliance question or seeks advice about a particular business practice, decision or action; Cooperates in an investigation of a potential violation'. The supplier code includes expectation of setting grievance mechanisms for suppliers. No evidence found, of a requirement to establish a commitment to non-retaliation against suppliers' employees and external stakeholders. The Human Rights Defenders statement clarifies that 'PepsiCo strictly prohibits retaliation against any individual or organization that raises human rights concerns in good faith. We will not tolerate nor contribute to threats, intimidation, or attacks (both physical and legal) against human rights defenders, including those defending labor rights, supporting environmental protection, and exercising their rights and freedoms in protest of our business. We expect our suppliers and business partners to uphold the same commitments, and we will use our leverage to help enable remedy where there is clear evidence a supplier or business partner has adversely impacted the rights of HRDs'. [Global Code of Conduct, 2019: pepsico.com] & [Supplier Code of Conduct, 06/2018: pepsico.com]
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Complainants not asked to waive rights: 'The Company indicates that 'an obligation of confidentiality regarding the nature of your complaint should not prevent you from reporting misconduct through any of means available to you. This includes reporting violations of law to government authorities'. [Speak Up - EthicsPoint F.A.Q, N/A: secure.ethicspoint.com] • Not Met: Company does not require confidentiality provisions <p>Score 2</p> <ul style="list-style-type: none"> • Met: Will work with state based non judicial mechanisms: As indicated above: the Company indicates with respect its grievance channel: 'Our mechanisms do not obstruct access to other remedy channels or procedures and, where appropriate, we will collaborate with organizations and other companies to help prevent, mitigate, and remedy adverse human rights impacts'. Although the Company does not describe a specific process by which it will cooperate with them, it provides examples of collaboration in different cases, including OECD National contact points. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [Disclosure in CHRB Platform - Updated PepsiCo response to IUF rejoinder, 06/2019: business-humanrights.org]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Example of issue resolved (if applicable): The Company discloses a document which contains an example of an issue. The summary of the outcome of the Specific Instance follows: 'this Final Statement concludes consideration by the United States National Contact Point (USNCP) for the OECD Guidelines for Multinational Enterprises (the Guidelines) of the Specific Instance submitted by the International Union of Food, Agricultural, Hotel, Restaurant, Catering, Tobacco and Allied Workers' Associations (IUF) regarding the actions of PepsiCo Inc. (PepsiCo), through its subsidiary in India. This Final Statement succeeds a previous Final Statement regarding this Specific Instance issued by the USNCP on May 19, 2014. That Final Statement was issued when PepsiCo declined the offer of mediation the USNCP had made. Though mediation could not be established through the USNCP mechanism at that time, IUF and PepsiCo continued discussions of the allegations in the Specific Instance. In November 2015, PepsiCo reached out to the USNCP to ask if mediation would still be available. The USNCP agreed to mediate the case and both parties returned to the table. The parties entered into three days of mediation under the USNCP and facilitated by the Federal Mediation and Conciliation Service (FMCS) in February, 2016. Although they were not able to reach a mediated agreement, the parties and the USNCP found the dialogue and mediation process to be productive and useful. The USNCP believes that the process did lead to greater understanding of the Guidelines and will result in a quicker recognition of and easier solution of such issues when they arise in the future'. [Disclosure in CHRB Platform - Updated PepsiCo response to IUF rejoinder, 06/2019: business-humanrights.org]
C.7	Remedying adverse impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describes how remedy has been provided: The Human rights report discloses some examples of issues addressed: 'in 2018 our third-party auditors identified that foreign workers at a supplier site in Singapore had paid excessive recruitment fees to obtain their jobs. We immediately engaged with the supplier, who was unaware that the recruitment fees had been paid. The supplier immediately engaged its temporary labor provider to address the issue directly with these employees. The engagement resulted in a formal change to the supplier's recruitment policy to ensure that its labor providers do not charge recruitment fees going forward'. [Human Rights Report 2019, 08/06/2020: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact: The Company indicates in its Human Rights Report 2019: ' We regularly integrate learnings from our due diligence programs and stakeholder engagements into our internal processes and management systems. For example, in 2018, we leveraged learnings from our on-site audits, direct supplier engagements, and stakeholder feedback to strengthen our Supplier Code of Conduct Training to provide additional guidance around issues such as freedom of association. In addition to our due diligence programs that actively identify and remediate issues, we also have a variety of channels that employees, stakeholders, and other potentially affected individuals can use to raise grievances and seek remedy, such as our Speak Up Hotline and Agricultural Grievance Mechanism'. However, this indicator looks for evidence of how the Company takes specific changes to prevent specific non-compliances from repetition. No further evidence found during latest revision. [Human Rights Report 2019, 08/06/2020: pepsico.com] • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts [Human Rights Report 2019, 08/06/2020: pepsico.com]
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company reports performance of the grievance mechanisms for 2021: There were 8107 reports. 'Of the cases closed during 2021, approximately 32% were closed as "Substantiated or Partially Substantiated" and resulted in some form of individual discipline such as coaching, written warning, termination of employment, or some form of training, policy revision or control enhancement'. It is not clear, however, what are the figures related to human/labour rights. The modern slavery report discloses partial information on human rights performance of grievances: 'At the end of 2020, 28 total grievances were registered in our agricultural grievance system. Most of the grievances concerned palm oil production in Southeast Asia and focused on a combination of environmental and social issues (e.g., deforestation, labor rights). Of the 28 logged grievances, 12 remain open, 12 have been closed, and four have been deemed "out-of-scope" by PepsiCo. We are

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>continuing to engage with our suppliers and others to help resolve the open grievances'. It is not clear, however, if this represents an overall performance, as it indicates that it refers to 'agricultural grievance system'. [2021 Speak Up Matters, 2021: pepsico.com] & [2020 PepsiCo Modern Slavery and Human Trafficking statement, 2021: pepsico.com]</p> <ul style="list-style-type: none"> • Not Met: How lessons from mechanism improve management system: Data and insights from these mechanisms are regularly reviewed by our Human Rights Office and HROC to identify trends across our value chain and integrate learnings into our approach and due diligence programs. However, no further details found, including an example of how lessons from the mechanism have contributed to improving the human rights management system. [Human rights website, N/A: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.b	Living wage (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: The Supplier code requires that 'PepsiCo suppliers shall comply with all applicable wage, working hours, and benefits laws and regulatory requirements'. The sustainable farming program fundamental principles document includes the following: 'wages are paid in accordance with all relevant regulatory requirements, including those regarding minimum wage levels and overtime compensation'. No further requirements found, including to pay a living wage. No evidence found of timebound for suppliers to pay a living wage either. [Supplier Code of Conduct, 06/2018: pepsico.com] & [Sustainable Farming Program Fundamental Principles, N/A: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Improving living wage practices of suppliers • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress: Although the Company indicates that wages were among the top overall non-compliance findings in 2020, no evidence found of analysis is of trends/progress. [Sustainable sourcing on website, N/A: pepsico.com]
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices) • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.1.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): According to its website, the Company is 'Building traceability through our supply chain to the mill and farm level'. No evidence found in publicly available sources whether the Company identifies both direct and indirect suppliers generally (e.g. farm, plantation), although there is evidence that it maps and identifies part of its supply chain. [Agriculture, N/A: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why: The Company has disclosed a map showing the exact location of their palm oil suppliers mills. However, it is not clear if this is the most significant part of the its supply chain (what the Company considers to be its most significant part). [Palm Oil on website, N/A: pepsico.com] & [PepsiCo Mill List 2020, 05/2021: pepsico.com] • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Child Labour rules in codes or contracts: In its Supplier Code of Conduct the Company states 'Suppliers shall adhere to the minimum employment age limit defined by national law or regulation and comply with relevant International Labor Organization (ILO) standards. In addition, PepsiCo prohibits the hiring of individuals under the age of (15), the local legal minimum working age, or the compulsory schooling age, whichever is higher. In no instance shall a supplier permit children to perform work that exposes them to undue physical risks that can harm their physical, mental, or emotional development or improperly interfere with their education or vocational needs'. In addition, the Company's Human rights policy indicates that '[...] we expect our suppliers and business partners to adhere to the standards outlined in this policy. The policy states that 'we require the age of our workers to be verified at the time of hiring and have processes in place to responsibly remediate any potential policy violations'. [Supplier Code of Conduct, 06/2018: pepsico.com] & [Human Rights Policy, 05/2022: pepsico.com] • Not Met: How working with suppliers on child labour: The Company also provides online training for its suppliers. Child labour is one of the topics. However, 'training' is not a formal commitment. The Company indicated that it co-hosted a supplier training event on responsible sourcing in Brazil, which included child labour remediation among other topics. No further details found. [Human Rights Report 2019, 08/06/2020: pepsico.com] & [Supplier Code of Conduct training module, N/A: cdn.pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Debt and fees rules in codes or contracts: In its Supplier Code of Conduct, the Company indicates: 'Employment contracts must clearly state the terms of employment and must not restrict worker movement through the retention of identity papers, holding of deposits, or other actions aimed to prevent worker termination of their employment. In addition, workers must not be required to pay recruitment or other similar fees to obtain or retain their employment and suppliers shall ensure that any third-party recruitment agencies comply with these principles'. [Supplier Code of Conduct, 06/2018: pepsico.com] • Met: How working with suppliers on debt & fees: In its Human Rights Report 2019, the Company states: 'Through analysis of the audit findings, we learned that we needed to enhance our SCoC Training to provide our suppliers with additional guidance on how to identify, prevent, and address impacts related to several of our salient issues, including recruitment fees, freedom of movement, and clear worker contracts. Our revised SCoC Training was launched in 2018, [...]'. The Modern slavery statement states that 'we also revised our SCoC Training to strengthen our guidance to suppliers on key issues such as recruitment fees, freedom of movement, and clear worker contracts. In 2018, 100% of our business-critical direct suppliers completed our SCoC Training'. [Modern Slavery Statement 2018, 2019: pepsico.com] & [Human Rights Report 2019, 08/06/2020: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made
D.1.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Suppliers to pay workers in full and on time in codes or contracts: The Company's Human rights policy indicates that it 'outlines the core standards and expectations we have established for our employees, direct suppliers, and business partners in the area of human rights. [...] we expect our suppliers and business partners to adhere to the standards outlined in this policy. The policy states that 'all wages must be paid on time and in full'. [Human Rights Policy, 05/2022: pepsico.com] • Not Met: How working with supply chain to pay workers regularly and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Free movement rules in codes or contracts: In its Supplier Code of Conduct, the Company indicates: 'PepsiCo suppliers shall maintain and promote fundamental human rights including freedom of movement of workers. Employment decisions must be based on free choice and there can be no coerced or prison labor, and no use of physical punishment or threats of violence or other forms of physical, sexual, psychological or verbal abuse as a method of discipline or control. Employment contracts must clearly state the terms of employment and must not restrict worker movement through the retention of identity papers, holding of deposits, or other actions aimed to prevent worker termination of their employment'. [Supplier Code of Conduct, 06/2018: pepsico.com] • Met: How working with suppliers on free movement: In its Human Rights Report 2019, the Company states: 'Through analysis of the audit findings, we learned that we needed to enhance our SCoC Training to provide our suppliers with additional guidance on how to identify, prevent, and address impacts related to several of our salient issues, including recruitment fees, freedom of movement, and clear worker contracts. Our revised SCoC Training was launched in 2018, [...]'. The Modern slavery statement states that 'we also revised our SCoC Training to strengthen our guidance to suppliers on key issues such as recruitment fees, freedom of movement, and clear worker contracts. In 2018, 100% of our business-critical direct suppliers completed our SCoC Training'. [Modern Slavery Statement 2018, 2019: pepsico.com] & [Human Rights Report 2019, 08/06/2020: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement • Not Met: Provides analysis of trends demonstrating progress
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: FoA & CB rules in codes or contracts: The Supplier Code indicates that 'consistent with applicable law, PepsiCo suppliers shall respect employees' rights to join associations and worker organizations'. Also 'all suppliers, vendors, contractors, consultants, agents and other providers of goods and services who do business with or on behalf of PepsiCo ("suppliers") are expected to follow the Supplier Code and all other relevant policies as a condition of doing business with PepsiCo and its affiliates'. That includes its Human Rights Workplace Policy (Global Human Rights Policy) which states that 'PepsiCo respects our employees' right to join, form or not to join a labor union without fear of reprisal, intimidation, or harassment'. In addition, The Company's Human rights policy indicates that it 'outlines the core standards and expectations we have established for our employees, direct suppliers, and business partners in the area of human rights. [...] we expect our suppliers and business partners to adhere to the standards outlined in this policy'. The policy adds to the supplier code requirement that 'We prohibit any form of intimidation, harassment, retaliation, or violence against union members, trade union representatives, and any employee seeking to exercise these rights [...] Where the right to freedom of association is restricted by law, we will support the development of alternative mechanisms for engagement while remaining in compliance with local law'.. [Supplier Code of Conduct, 06/2018: pepsico.com] & [Human Rights Policy, 05/2022: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How working with suppliers on FoA and CB • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Sets out clear Health and Safety requirements: The Supplier Code indicates: 'suppliers shall proactively manage health and safety risks to provide an incident-free environment where occupational injuries and illnesses are prevented. Suppliers must implement management systems and controls that identify hazards and assess and control risk related to their specific industry. In addition, suppliers shall provide access to safe drinking water, sanitation and hygiene, including adequate restrooms and handwashing facilities; fire exits and essential fire safety equipment; emergency aid kits; and access to emergency response services including environmental, fire and medical'. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period • Not Met: Fatalities rate for lasting reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Occupation disease rate for last reporting period Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on H&S • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Rules on land & owners in codes or contracts: PepsiCo's land policy states that 'when PepsiCo is acquiring land, engage in fair (based on effective grievance mechanisms and processes) and legal negotiations on land transfers and acquisitions and utilize the IFC Performance Standards to implement the Free, Prior, and Informed Consent (FPIC) principles for agricultural development, in developing countries'. In addition, in its Supplier Code of Conduct, the Company requires: 'Ensure that all land acquisitions (including leasing and utilization) meet International Finance Corporation (IFC) Performance Standards, including Free, Prior and Informed Consent'. The Company's Human rights policy, which also apply to suppliers, include land rights requirements. However no evidence found in relation to the process to identify legitimate tenure rights, with particular attention to vulnerable tenure rights holders, and to negotiate with them to provide adequate compensation (or requested alternatives). [PepsiCo Land Policy, 18/03/2014: pepsico.com] & [Supplier Code of Conduct, 06/2018: pepsico.com] Score 2 <ul style="list-style-type: none"> • Not Met: How working with suppliers on land issues • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP • Not Met: Provides analysis of trends demonstrating progress
D.1.9.b	Water and sanitation (in the supply chain)	1.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Rules on water stewardship in codes or contracts: In its Suppliers Code, the Company indicates: 'suppliers shall provide access to safe drinking water, sanitation and hygiene, including adequate restrooms and handwashing facilities; [...]'. In addition, The Company's Human rights policy indicates that it 'outlines the core standards and expectations we have established for our employees, direct suppliers, and business partners in the area of human rights. [...] we expect our suppliers and business partners to adhere to the standards outlined in this policy. The policy states that we have adopted an approach to watershed management that includes improving water-use efficiency across our value chain, replenishing water in the local watersheds that are most at risk and where we operate, and increasing safe water access for communities that face scarcity [...] To support this vision, we have established an impact-driven Net Water Positive ambition, including a set of 2030 goals aimed at becoming net water positive in our operations, enhancing watershed management in our agricultural supply chain, and contributing to community water health'. [Supplier Code of Conduct, 06/2018: pepsico.com] • Met: How working with suppliers on water stewardship issues: The Company indicates that it established a set of '2030 goals aimed at becoming net water positive in our operations, enhancing watershed management in our agricultural supply chain and contributing to community water health. All together, our water ambition aims to reduce absolute water use and replenish back into the local watershed more than 100% of the water used'. The Company describes work carried out in different contexts, including agriculture (identify opportunities in at-risk locations, develop phased actions plans, ensure farmers have the correct equipment, training, support best practices for scheduling and maintenance, etc.), operations (water efficiency in own operations and those of our third-party manufacturers, replenishment and advocacy for water security), community water programs, etc. [Water on website, N/A: pepsico.com] Score 2 <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by lack of access to water and sanitation: Although the Company indicates that one of the goals is 'providing 100 million people safe water access by 2030', it is not clear if this reflects the estimated number of people affected by lack of access to water risk in relation to its activities. [Water on website, N/A: pepsico.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Provides analysis of trends demonstrating progress: The Company indicates that in 2020 it 'replenished in excess of 3.2 billion litres of water into local watersheds working in collaboration with local and internal partners and stakeholders'. Also 'between 2015 and 2020, we improved direct agriculture water-use efficiency in our high water-risk regions by 14%'. The Company also reports figures on access to safe water and water replenishment, although these seem to refer to own operations, not supply chain.
D.1.10.b	Women's rights (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights in codes or contracts: The company indicates that 'PepsiCo has robust, long-standing processes for managing pay programs that ensure pay equity across employee groups. Building on that history, we recently increased the rigor of our pay equity review processes, as part of our Performance with Purpose (PwP) 2025 agenda, with a goal to achieve pay equity by implementing a more comprehensive global pay equity review process.' However no evidence found in relation to requirements regarding women's rights in its contractual arrangements with its suppliers. The Human rights policy, which also applies to suppliers, states that 'we are committed to respecting the rights and freedoms defined in the following international instruments: [...] United Nations Convention on the Elimination of All Forms of Discrimination Against Women'. However, this subindicator requires to make explicit for suppliers requirements including the provision of equal pay for equal work, introducing measures to ensure equal opportunities throughout all levels of employment and elimination of health and safety concerns that are particularly prevalent among women workers. [Diversity and engagement, N/A: pepsico.com] & [Human Rights Policy, 05/2022: pepsico.com] • Met: How working with suppliers on women's rights: The Company has an ongoing partnership with the US Agency for International Development (USAID). In 2020 it embarked on a new USD20m partnership 'to drive inclusivity in the food and beverage industry by supporting women-owned and women-led enterprises among PepsiCo suppliers in rural farming communities'. In this context (since 2019), In India (West Bengal), the Company 'is supporting efforts to promote women's empowerment within its potato value chain in partnership with [...] USAID. PepsiCo funded an assessment of women's economic empowerment and equality, land rights, and agricultural engagement in the potato supply chain and is now supporting, along with USAID, activities that provide resources and opportunities for women to engage in productive practices; substantive roles for women in agricultural leadership and decision making; and access to and control over agricultural products and income by women'. The CSR report indicates that 'has provided potato production training for approximately 500 women [...] The West Bengal Program is ultimately expected to reach more than 300.000 women through direct and community engagement. In addition to further expansion in West Bengal, the company plans to bring the program to other Indian states'. [PepsiCo 2020 Sustainability report, 29/06/2021: pepsico.com] & [Land Rights on website, N/A: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Land rights • Headline: Lawsuit accuses Mitr Phol of not compensating Cambodian farmers who still suffer from past violent dispossessions • Story: In April 2018, farmers from Cambodia filed a lawsuit on behalf of 3000 people, accusing Asia's largest sugar producer Mitr Phol, of grabbing their land and destroying their livelihoods. Mitr Phol supplies sugar to a number of major food brands, including PepsiCo. <p>The complaint accuses Mitr Phol of forcibly displacing the families in rural north-western Cambodia between 2008 and 2009 to clear the way for an industrial sugarcane plantation – an agriculture project that ultimately failed, with Mitr Phol deciding to withdraw from its 3 plantations. No sugar from this area ever reached PepsiCo.</p> <p>In all, Mitr Phol's subsidiaries, including Angkor Sugar Company, allegedly appropriated some 9,430 hectares of land and community-managed forests from 26 villages, leaving residents deeply impoverished to this day. The plaintiffs are two Cambodian citizens residing in Samrong District, in north-western Cambodia. The plaintiffs represent a class of approximately 600 families who resided and cultivated arable land in the Samrong District villages of Bos, O'Bat Moan, Taman, Trapiang Veng and Ktum when Mitr Phol commenced activities to establish an industrial sugarcane plantation. It is alleged that throughout 2008-2009, the plaintiffs and group members were forced to give up their land for the Angkor Sugar Company concession. Affected households lost extensive rice fields, plantation/orchard land, and grazing land as well as the associated crops that sustained their livelihoods. Most affected households lost five hectares of rice fields on average. Annual market-related losses from rice crops averaged about \$1,000 per family. Compensation provided for these losses was generally a plot of inferior land that was much smaller than what they lost and often already owned by others. The gravest human rights violations allegedly occurred in O'Bat Moan village, which was entirely destroyed to make way for the defendant's plantation. In April 2008, 154 homes in the village were allegedly demolished by company staff under the guidance of local authorities. Further evictions allegedly occurred in October 2009, when around 100 homes were burned to the ground by approximately 150 police, military police and hired demolition workers.</p> <p>[Inclusive Development International, 05/09/2018, "Thai court accepts Cambodian land grabbing case, orders mediation": inclusivedevelopment.net] [Reuters, 02/04/2018, "Cambodian farmers sue Thai sugar group Mitr Phol over alleged land grab": reuters.com] [Action Aid, 05/2015, "Cambodia: The Bitter Taste of Sugar Displacement and Dispossession in Oddar Meanchey Province": cambodia.actionaid.org]</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The company has provided a statement on the Business and Human Rights Resource Centre disclosure platform, where it denies sourcing any sugar cane from Mitr Phol in Cambodia. "While we are named in the Inclusive Development International (IDI) complaint against Mitr Phol, PepsiCo does not and has not sourced cane sugar from Mitr Phol in Cambodia. PepsiCo does not currently source from Mitr Phol and, when we did, we sourced cane sugar that was produced in Thailand for domestic consumption. We have engaged directly with IDI and informed them of this situation. Nonetheless, we are concerned by the allegations. We have and will continue to monitor developments in the complaint through Bonsucro's Complaints Resolution Process". In 2020 the company informed Inclusive Development International that PepsiCo no longer has a commercial relationship with Mitr Phol. [Business and Human Rights Resource Centre, 20/06/2019, "PepsiCo Response to Inclusive Development International (IDI) Complaint against Mitr Phol": media.business-humanrights.org] [Inclusive Development International, 12/11/2020, "Pepsi response re Mitr Phol": inclusivedevelopment.net] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company response does not address the allegation in detail. <p>The company provided a feedback for this datapoint, claiming that it has never sourced cane sugar from Mitr Phol in Cambodia.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>The CHRB takes duly note of the company's statement that PepsiCo has never supplied cane sugar from Mitr Pohl in Cambodia. However, the CHRB has reasonable grounds to believe that this is due to the fact that Mitr Pohl itself never started supplying sugar as a result of the protests over human rights violations, and not to a deliberate and conscious choice by PepsiCo.</p> <p>As the company was linked to the supplier at the time the events occurred, the CHRB decided to keep the allegation in the database even though the company never received sugar from the plantations in question.</p> <p>That said, the feedback provided by the company, not even being corroborated by a source, adds nothing to the information already available and therefore does not change the assessment this data.</p>
E(1).2	The company has investigated and taken appropriate action	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: PepsiCo has engaged directly with IDI and informed them of their situation in relation to Mitr Phol. As IDI is acting on behalf of the Cambodian families that filed the lawsuit in 2018, the organisation is a legitimate representative of the affected stakeholders. There is no evidence suggesting that Mitr Phol engaged with affected stakeholders. <p>[Business and Human Rights Resource Centre, 20/06/2019: media.business-humanrights.org] [Inclusive Development International, 12/11/2020: inclusivedevelopment.net]</p> <ul style="list-style-type: none"> • Not Met: Identified cause: The company provided a feedback for this datapoint, claiming that it has never sourced cane sugar from Mitr Phol in Cambodia. However, the feedback provided by the company, not even being corroborated by a source, adds nothing to the information already available and therefore does not change the assessment this data. <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company has implemented the recommendations made from an independent assessment of Thailand's Sugar Cane producers. [PepsiCo response to independent report "White Paper: Thai Sugarcane Sector and Sustainability", 01/2018: pepsico.com] • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link: While PepsiCo states that it is no longer linked to Mitr Phol, it does not provide evidence that it was not linked to Mitr Phol at the time of the violations. Therefore, it fails at providing sufficient evidence of not being linked to the supplier. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Forced labour • Headline: A palm oil giant has been sanctioned over forced labor and trafficking workers • Story: 28 November 2018, The Roundtable on Sustainable Palm Oil (RSPO) announced that it would suspend the membership of agricultural company Felda Global Ventures (FGV) Holdings Berhad, following unsatisfactory findings by the RSPO's Complaints panel, which included breaches related to conditions of forced labour including deductions of workers salaries, charging of excessive recruitment fees, and restriction of movement from the plantations. An article by Quartz notes that the company supplied a number of brands with Palm Oil, including Hershey's, Unilever, PepsiCo & Nestle. In response to the decision, FGV announced that, as a result of the sanctions, it had frozen all new recruitment of workers from external contractors across its operations, with immediate effect, and planned to revise workers' benefits. It also intends to absorb the costs of "basic necessities," including workers' food, rather than deducting them from pay. A spokesperson for Hershey's said it "immediately" began an investigation after learning of the RSPO sanction and that "Failing any progress or acceptable remediation solutions, we will not hesitate to take the adequate measures such as suspension or removal of a mill or producer from our supply chain,". A spokesperson for PepsiCo called RSPO's findings "deeply concerning "and said in a statement emailed to Supply Chain Dive that, "We have activated our grievance process and are in contact with

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>our direct suppliers in relation to the RSPO decision." Unilever told Supply Chain Dive that, as of January 2018, it had suspended its contract with the supplier. In a subsequent review on 13 January 2020 (following the lifting of FGV's suspension in 2019), RSPO found the results of verification reports by FGV Holdings unsatisfactory, noting a number of non-compliances remained. The suspension of FGV Holdings was re-imposed subsequently by RSPO.</p> <p>[Quartz, 29/11/2018, "A palm oil giant has been sanctioned over forced labor and trafficking workers": qz.com] [Supply Chain Dive, 04/12/2018, "Nestle, Hershey's, P&G among brands slammed for forced labor in palm oil supply chain": supplychaindive.com] [Business and Human Rights Resource Centre, 24/06/2019, "Advocacy group files petition to ban palm oil importation from Malaysia FGV Holdings Berhad over alleged child & forced labour": business-humanrights.org] [Grant & Eisenhofer, 24/06/2019, "Petition to exclude all palm oil, palm kernel oil, and palm oil fractions produced in Malaysia by FGV Holdings Berhad from importation into the United States because they are produce</p>
E(2).1	The Company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: A spokesperson for PepsiCo called RSPO's findings "deeply concerning" in a statement emailed to Supply Chain Dive. "We have activated our grievance process and are in contact with our direct suppliers in relation to the RSPO decision." [Supply Chain Dive, 04/12/2018: supplychaindive.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: The company's response does outline the immediate steps taken by the company after learning about the allegation. It does not however provide sufficient detail on the individual aspects of the allegation. [Supply Chain Dive, 04/12/2018: supplychaindive.com]
E(2).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: A company spokesperson claimed that PepsiCo had activated its grievance process. According to company documents this process includes an investigation of the alleged grievance, therefore it can be assumed that an investigation took place. However, the company does not claim it had engaged with affected stakeholders during the investigation and the description of the grievance process does not include such engagement. Therefore, there is no basis to assume that stakeholder engagement took place. <p>FGV announced that, as a result of the sanctions, it had frozen all new recruitment of workers from external contractors across its operations, with immediate effect, and planned to revise workers' benefits. There is no indication the FGV engaged with affected stakeholders.</p> <p>The company provided a feedback for this indicator, referring to the Fair Labor Association (FLA) Assessment Report on the Implementation of FGV's Action Plan to Enhance Labour Practices. According to the Fair Labor Association (FLA) Assessment Report on the Implementation of FGV's Action Plan to Enhance Labour Practices, "FGV will continue engaging in dialogue with other stakeholders, including the Roundtable on Sustainable Palm Oil (RSPO) in addressing systemic issues relating to fair recruitment practices. FGV is also committed to engaging workers' representatives and local organization in these dialogues. [...] FLA is yet to receive evidence confirming FGV's engagement with workers' representatives to discuss fair recruitment practices." There is also no other information mentioning engagement with stakeholders regarding the other sub-allegations of salary deduction and restriction of freedom of movement.</p> <p>As a result, the Assessment Report provided by PepsiCo does not contain any information to change the assessment for this datapoint.</p> <p>[Quartz, 29/11/2018: qz.com] [FGV Holdings Berhad, 01/04/2021, "FLA Assessment Report on the Implementation of FGV's Action Plan to Enhance Labour Practices": fgvholdings.com] [Agricultural Supply Chain Grievance Mechanism, N/A: pepsico.com]</p> <ul style="list-style-type: none"> • Not Met: Identified cause: The company does not provide any public information on the outcome of the investigation. FGV stated it intended to revise workers' benefits and absorb the costs of "basic necessities" including food, rather than deducting them from pay. It seems like those areas were identified as causing adverse impacts on the workers. However, there is no indication FGV investigated

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>the causes for other parts of the allegation such as forced labour or human trafficking.</p> <p>The company provided feedback for this indicator, referring to the Fair Labor Association (FLA) Assessment Report on the Implementation of FGV’s Action Plan to Enhance Labour Practices.</p> <p>However, the Assessment Report provided by PepsiCo does not contain any information to change the assessment for this datapoint. [Quartz, 29/11/2018: qz.com] [FGV Holdings Berhad, 01/04/2021: fgvholdings.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: In a statement the PepsiCo says "We have activated our grievance process and are in contact with our direct suppliers in relation to the RSPO decision." None of the above indicates that the company has implemented improvements to its management system that would serve to avoid similar human rights impacts in the future. <p>The company provided feedback for this indicator, referring to the Fair Labor Association (FLA) Assessment Report on the Implementation of FGV’s Action Plan to Enhance Labour Practices. According to the Assessment report, "Interview with Core Team (Group Sustainability Division) confirmed that FGV is currently working on revising its Guidelines and Procedures for the Responsible Recruitment of Foreign Workers (GPRRFW)". However, there is no evidence that such improvements to FGV Recruitment procedures have been effectively implemented.</p> <p>In addition, the report states: "FGV is collaborating with a local human rights NGO to, among other things, strengthen FGV’s post-arrival orientation program. A detailed review of the training modules developed by the local NGO confirmed that the training modules include aspects of workers’ rights and responsibilities, recruitment fees, workers’ freedom to keep their own passport and other aspects of workers’ freedom of movement. While the training modules have been developed, no actual or pilot test was implemented by the end of February 2021." As a result, there are no indications as to whether actual improvements have been implemented. Furthermore, the available information only concerns FCV, but the company did not provide any information concerning any improvements implemented by PepsiCo itself to prevent the recurrence of human rights violations. This therefore does not allow for a change in the assessment for this indicator.</p> <p>[Supply Chain Dive, 04/12/2018: supplychaindive.com] [FGV Holdings Berhad, 01/04/2021: fgvholdings.com]</p> <ul style="list-style-type: none"> • Not Met: Stakeholder input to steps taken: The company provided feedback for this indicator, referring to the Fair Labor Association (FLA) Assessment Report on the Implementation of FGV’s Action Plan to Enhance Labour Practices. However, the Assessment Report provided by PepsiCo does not contain any information to change the assessment for this indicator. [FGV Holdings Berhad, 01/04/2021: fgvholdings.com]
E(2).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: In a statement PepsiCo says "We have activated our grievance process and are in contact with our direct suppliers in relation to the RSPO decision". In response to the RSPO decision, FGV announced that, as a result of the sanctions, it had frozen all new recruitment of workers from external contractors across its operations, with immediate effect, and planned to revise workers’ benefits. It also intends to absorb the costs of “basic necessities,” including workers’ food, rather than deducting them from pay. However there is no further evidence of whether remedy has been provided to the affected stakeholders by either FGV Holdings or PepsiCo. <p>The company provided feedback for this indicator, referring to the Fair Labor Association (FLA) Assessment Report on the Implementation of FGV’s Action Plan to Enhance Labour Practices. However, the report provided by PepsiCo focuses on FGV’s advancements in strengthening its internal management systems to uphold labour standards. However, there is no mention in the report that any remedy has been provided to the affected stakeholders by either FGV Holdings or PepsiCo. As a result, the feedback provided by the company has been found not relevant for the assessment. [RSPO, 13/01/2020, "Decision Letter to FGV Holdings Berhad (FGV)": rspo.my.salesforce.com] [Supply Chain Dive, 04/12/2018: supplychaindive.com] [FGV Holdings Berhad, 01/04/2021: fgvholdings.com]</p> <ul style="list-style-type: none"> • Not Met: Evidence for lack of impact or link

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(3).0	Serious allegation No 3		<ul style="list-style-type: none"> • Area: Forced labour; child labour • Headline: PepsiCo's joint venture partner Indofood accused of child labour and worker exploitation in Indonesia • Story: Three NGOs - the Rainforest Action Network (RAN), International Labor Rights Forum (ILRF), and Indonesian labour rights advocacy organization OPPUK - have alleged labour and human rights violations by Indofood, which is a major partner of PepsiCo. The NGOs lodged a formal complaint with the Roundtable on Sustainable Palm Oil (RSPO) on 11 October, 2016, calling for the suspension of two of Indofood's palm oil plantation subsidiaries from the RSPO (PT. PP London Sumatra Indonesia Tbk. (Lonsum) and PT. Salim Ivomas Pratama Tbk. (Salim Ivomas)). <p>The case, which is ongoing in front of the RSPO Complaints Panel, led to the suspension of the certification body SAI Global Indonesia from the RSPO (December 2016) and follows the publication of a report by the three NGOs entitled 'The Human Cost of Conflict Palm Oil: Indofood, PepsiCo's Hidden Link to Worker Exploitation in Indonesia'. The report, released in June 2016, documented cases of child labour and worker exploitation at Indofood operations in North Sumatra, Indonesia. According to the report, Indofood categorized long-time workers as temporary and placed them at heightened risk through precarious employment practices; paid its workers unethically low wages, while in some cases they were not paid at all; employed children to work on Indofood plantations and paid them very low wages or none at all; did not provide adequate health and safety protection for workers, and exposed casual maintenance workers to highly hazardous pesticides; and undermined the freedom of association of workers by intimidating those who attempted to engage with an independent union.</p> <p>The NGOs have long-criticised PepsiCo and Indofood's policies on the matter. In September 2015, PepsiCo adopted a sustainability policy that aims to halt the destruction of rainforests and peatlands, and end the ongoing violation of human and workers' rights in its global palm oil supply chain. This policy outlines strict standards for PepsiCo's direct suppliers, but it allegedly does not set the same requirements for PepsiCo's joint venture partner Indofood, who is reportedly the sole maker of PepsiCo products in Indonesia. According to the organisation, this means that the palm oil used in PepsiCo's products in Indonesia is not mandated to meet the requirements of no deforestation, no expansion on carbon-rich peatlands, and no violation of human or workers' rights as outlined in PepsiCo's latest policy. In 2017, IndoAgri, a subsidiary of Indofood, released a new Sustainable Palm Oil Policy, but this was criticised by the three NGOs for failing to adequately address abuses of workers at IndoAgri's operations. The NGOs stated that PepsiCo had not taken any measures to address these issues. In 2018 the RSPO Complaints Panel found several violations of labour rights standards. IndoAgri refused to comply with the CP's demands to address violations and pulled Lonsum out of the RSPO in 2019. The RSPO later terminated the membership of SIMP.</p> <p>[RSPO, 28/02/2019, "Complaint Update": askrspo.force.com] [Mongabay, 11/03/2020, "PepsiCo renews sustainable palm oil policy to close supplier loophole": news.mongabay.com] [Rainforest Action Network, 06/2016, "The Human Cost of Conflict Palm Oil": ran.org] [PepsiCo Sourcing of Palm Oil from indonesia, 01/2018: pepsico.com]</p>
E(3).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: The company addresses the allegation through a press release. [PepsiCo Sourcing of Palm Oil from indonesia, 01/2018: pepsico.com] <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: The Company has provided a detailed response through a press release in which it named the alleged rights abuses and outlined the exact business relationship it has with IndoAgri as "[...] not a direct supplier to PepsiCo, but they supply palm oil to international traders which then sell to PepsiCo. The company is also a subsidiary of Indofood, a food manufacturer, and PepsiCo has a joint venture with Indofood to make some of our products in Indonesia". The company also detailed having filed the complaints through its grievance

Indicator Code	Indicator name	Score (out of 2)	Explanation
			mechanisms and the actions it took to date. It added it has "sought to use (its) leverage to promote resolution of the complaint in a way that prioritizes outcomes for the workers and communities that might be affected." [PepsiCo Sourcing of Palm Oil from indonesia, 01/2018: pepsico.com]
E(3).2	The Company has appropriate policies in place	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: The company has engaged with the complainants (ILRF and RAN and the Indonesian labour rights organisation OPPUK). Those can however, not be considered legitimate representatives of the affected stakeholders as they clearly state in the complaint "this complaint is made on our own account and not in the name of any specific workers". This shows that the affected stakeholders did not appoint the complainants to represent them before the RSPO CP. However, the company added in 2020 the following comment: "PepsiCo will visit Indonesia and meet with stakeholders to learn more about labor issues in the palm oil industry and promote collaborative action by industry, government, civil society, independent unions and workers to address them through regional and national multi-stakeholder engagement. PepsiCo requires our suppliers to be members of the RSPO." [PepsiCo Sourcing of Palm Oil from indonesia, 01/2018: pepsico.com] • Not Met: Identified cause: There is no information available indicating the company's investigation provided findings of underlying causes of the events. <p>The company provided feedback for this indicator. However, the feedback has been found not relevant for the assessment. [Rainforest Action Network, 02/03/2020: ran.org]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The company introduced its new NDPE (No Deforestation, No Peat, No Exploitation) policy that now requires all direct and indirect suppliers to ensure sustainability. [Palm Oil on website, N/A: pepsico.com] • Not Met: Stakeholder input to steps taken: While PepsiCo states the updated policy reflects engagement with civil society, there is no indication that the policy changes were informed by input from affected stakeholders. <p>The company provided feedback for this indicator, referring to RAN's Statements where they confirm providing input into policy changes. However, ILRF, RAN and OPPUK cannot be considered legitimate representatives of the affected stakeholders as they clearly state in the complaint "this complaint is made on our own account and not in the name of any specific workers". This shows that the affected stakeholders did not appoint the complainants to represent them before the RSPO CP.</p> <p>As a result, the input provided by RAN its partners OPPUK and ILRF , which led to a policy update, cannot be considered as genuine 'stakeholder input'. Therefore, the feedback provided by the company does not change the assessment for this indicator. [Rainforest Action Network Website, 02/03/2020, "PEPSICO MAKES MAJOR SHIFT IN APPROACH TO PALM OIL": ran.org] [Palm Oil on website, N/A: pepsico.com]</p>
E(3).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy [Rainforest Action Network Website, 02/03/2020: ran.org] [Food Business Africa, 21/02/2021, "PepsiCo exits Indonesian snack market with sale of stake in Indofood Fritolay joint venture": foodbusinessafrica.com] • Not Met: Evidence for lack of Impact or link [Rainforest Action Network Website, 02/03/2020: ran.org] [Food Business Africa, 21/02/2021: foodbusinessafrica.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders [Rainforest Action Network Website, 02/03/2020: ran.org] [Food Business Africa, 21/02/2021: foodbusinessafrica.com] • Not Met: Remedy delivered [Rainforest Action Network Website, 02/03/2020: ran.org] [Food Business Africa, 21/02/2021: foodbusinessafrica.com] • Not Met: Independent remedy process used [Rainforest Action Network, 02/03/2020: ran.org] [Food Business Africa, 21/02/2021: foodbusinessafrica.com]
E(4).0	Serious allegation No 4		<ul style="list-style-type: none"> • Area: Discrimination • Headline: Varun Beverages Zimbabwe accused of sexual harassment, unfair dismissal, and other labor issues against workers in Zimbabwe

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Story: In June 2020 workers protested outside Varun Beverages, a PepsiCo franchisee, in Zimbabwe. They demand an end to discrimination, sexual harassment, and racism. They also claim that foreign workers are getting higher wages paid in US dollars, while local employees are being paid less in the less stable local currency. <p>Management encouraged the workers in the past to elect a representative, only to terminate the contract of the person elected. Insiders told the Zim Morning Post that the company was planning to retaliate against the protesters again and that they would not have their contracts renewed.</p> <p>[Nehanda Radio, 02/07/2020, "Racism storm hits Zim Pepsi maker": nehandaradio.com] [Zim Morning Post, 01/07/2020, "Varun Beverages axes striking workers": zimmorningpost.com]</p>
E(4).1	The Company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Public response: There is not public response available <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: There is not public response available
E(4).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken
E(4).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(5).0	Serious allegation No 5		<ul style="list-style-type: none"> • Area: Working hours • Headline: Frito-Lay's Topeka Plant in the US faces allegations of forced overtime • Story: In July 2021, workers protested mandatory overtime and 84-hour weeks at Frito-Lay's Topeka plant. Claims include workers being made to work double and triple shifts (so-called suicide shifts) that are leaving them hardly any time to see their families. The strike was ended after nearly 3 weeks with an agreement ending back-to-back 12 hour shifts. <p>[The Washington Post, 14/07/2021, "Hundred of Frito-Lay workers on strike in Topeka, citing forced overtime and 84-hour workweeks": washingtonpost.com] [The New York Times, 24/07/2021, "Frito-Lay Workers in Kansas Ratify Contract, Ending Strike": nytimes.com]</p>
E(5).1	The Company has responded publicly to the allegation	2	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: In its "Frito-Lay Statements Regarding Topeka Strike," Frito-Lay disputed the claims about workers being forced to regularly work double or triple shifts at the Topeka facility, calling them "grossly exaggerated." The company's officials said that only about 20 — approximately 2% of the employees— are averaged over 60 hours per week. <p>"Our records indicate 19 employees worked 84 hours in a given work week in 2021, with 16 of those as a result of employees for overtime and only 3 being required to work," they stated. [Frito-Lay Website, 24/07/2021, "Frito-Lay Statements Regarding Topeka Strike": fritolay.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Detailed response: Frito-Lay stated "We believe it is important to set the record straight about workplace conditions at the Topeka facility and our policies and procedures: Overtime Requirements Have Been Overstated: We believe claims about work hours at the Topeka facility have been grossly exaggerated. Out of approximately 850 employees in Topeka, only 20 – approximately 2 percent – averaged over 60 hours per week. Our records indicate 19 employees worked 84 hours in a given work week in 2021, with 16 of those as a result of employees volunteering for overtime and only 3 being required to work. The total number of work weeks at 84 hours is less than 1% of the total for the site". Thereby, Frito-Lay

Indicator Code	Indicator name	Score (out of 2)	Explanation
			has responded to all the aspects of the allegation in detail. [Frito-Lay Website, 24/07/021: fritolay.com]
E(5).2	The Company has appropriate policies in place	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Engaged with stakeholders: Frito-Lay negotiated an agreement with union representatives to address the most pressing concerns raised regarding hours of work and overtime. [Frito-Lay Website, 24/07/021: fritolay.com] • Not Met: Identified cause: Frito-Lay states the following offer to workers: <ul style="list-style-type: none"> -Wage Increases: Frito-Lay's July 1 offer was for a two-year contract with all job classifications getting a 4% wage increase over the two years. This is what the union proposed for wage increases, and Frito-Lay accepted the union's proposal. Though the union has suggested that Frito-Lay did not meet its terms, Frito-Lay in fact agreed to the union's proposed economic terms. -New Overtime Limits and No More "Squeeze Shifts": Frito-Lay's July 1 offer capped required work at 60 hours per week and eliminated "squeeze shifts." These limits were proposed by Frito-Lay" <p>However, the indicator refers to the identification of the underlying causes of the human rights violation that occurred. The fact that the company has remedied these violations by implementing improvements in its policies does not automatically determine that it has identified the causes for which the violations previously occurred. Therefore, the feedback provided by the company was found not relevant for the assessment. [Frito-Lay Website, 24/07/021: fritolay.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Met: Identified and implemented improvements: The agreement entered into by Frito-Lay and Union Representatives provides a guaranteed day off during each work week, eliminates "squeeze shifts," creates additional opportunities for the union to have input into staffing and overtime and offers 4% wage increases to employees in all job classifications over the two-year contract. [Frito-Lay Website, 24/07/021: fritolay.com] • Met: Stakeholder input to steps taken: Frito-Lay implemented changes to its policies based on the agreement reached with Union Representatives. The views of affected stakeholders were thus taken into account in the improvement of the policies.
E(5).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: The company provided feedback for this datapoint, claiming that PepsiCo made changes to its policies and reached an agreement with the Union Representatives and that, as a result, the grievance/strike ended. However, the fact that Frito-Lay engaged with union representatives, made policy changes, and reached an agreement with union representatives is not relevant to the indicator considering that there is no evidence available that Frito Lay or PepsiCo provided any remedy to the affected stakeholders for the past violation. As a result, the feedback was found not relevant for the assessment. [Frito-Lay Website, 24/07/021: fritolay.com] [Northwest Labor Press, 18/08/2021, "Strike ends at Topeka, Kansas Frito-Lay plant": nwlaborpress.org] • Not Met: Evidence for lack of impact or link: The company provided feedback for this indicator, claiming that PepsiCo made changes to its policies and reached an agreement with the Union Representatives and that, as a result, the grievance/strike ended. However, the fact that the grievance/strike has ended and that the BCTGM Local 218 members of the Frito-Lay plant in Topeka have ratified the new agreement is not relevant to the methodology. Indeed, this does not negate the occurrence of the facts, their human rights impacts and the company's link to those facts. <p>Consequently, the feedback provided by the company was found not relevant for the assessment. [Frito-Lay Website, 24/07/021: fritolay.com] [Northwest Labor Press, 18/08/2021,: nwlaborpress.org]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(6).0	Serious allegation No 6		<ul style="list-style-type: none"> • Area: Discrimination • Headline: Frito-Lay's Topeka Plant in the US faces allegations of racism • Story: In June 2020, a lawsuit was filed against Frito-Lay alleging racist discrimination at the Topeka plant. The plaintiff, one current and two former Black employees, claim they were subjected to ongoing racial harassment and discrimination, including racial slurs and being threatened with lynching by white

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>employees. The plant managers failed to protect the Black workers and did not discipline the perpetrators. Instead, management also discriminated against Black workers by disciplining them for offenses that white employees were not disciplined for and promoting white employees ahead of Black employees. [The Kansas City Star, 02/07/2020, "Lawsuit alleges culture of racial harassment, discrimination at Topeka Frito-Lay plant": kansascity.com]</p>
E(6).1	The Company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Public response: The Associated Press reported the company responded in a statement after the filing of the lawsuit: "Discrimination of any kind is not tolerated within Frito-Lay or its parent company, PepsiCo. We are committed to respecting human rights and supporting diverse and inclusive workplaces. We have dedicated significant resources to support a wide range of racial equality and social justice initiatives for people and the communities where we live and work." However, Frito-Lay's officials did not specifically comment on the litigation. <p>The company provided a feedback for this datapoint, claiming that the three individuals dropped their lawsuit against Frito-Lay in 2021 and that, as a result, Serious Issue No.6 should be removed from the database. The fact that the plaintiffs dropped the lawsuit is not relevant to the methodology. Indeed, this does not negate the occurrence of the facts, their human rights impacts and the company's link to those facts and, therefore, is not a sufficient reason to remove the allegation from the database.</p> <p>Consequently, the feedback provided by the company was found not relevant for the assessment. [The Washington Times, 02/06/2020, "Lawsuit claims racial discrimination at Frito-Lay in Topeka": m.washingtontimes.com] [WIBW, 19/05/2021, "Trio drops discrimination lawsuit against Frito Lay": wibw.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: See above. <p>See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com]</p>
E(6).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com] • Not Met: Identified cause: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com] • Not Met: Stakeholder input to steps taken: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com]
E(6).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com] • Not Met: Evidence for lack of Impact or link: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com] • Not Met: Remedy delivered: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com] • Not Met: Independent remedy process used: See above. The company provided a feedback for this datapoint, however the feedback was found not relevant for the assessment. [WIBW, 19/05/2021: wibw.com]

Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

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