

PepsiCo 2024 SASB Index

The information within this PDF is presented as of August 28, 2025. Unless otherwise noted, our sustainability data reflects progress made during the calendar year, whereas our financial reporting corresponds with our fiscal year, which ends on the last Saturday of December.

This report marks PepsiCo's fifth year of reporting information in alignment with the Sustainability Accounting Standards Board (SASB) Standards. We report against the two sector standards that most closely reflect our business: Processed Foods and Non-Alcoholic Beverages. In certain instances, and as noted throughout this index, a specific SASB topic may be discussed generally in our Environmental, Social and Governance reporting, but we do not report on the corresponding SASB quantitative metric. Where certain disclosures are not fully aligned with SASB's guidelines, we have indicated this using the definitions stated below.

We regularly review our pep+ goals and consider whether any changes to our goals are warranted, and assess the technical and regulatory challenges we face, which may impact the information referenced in this index.

Reporting status definitions:

- **Reported:** All portions of metric disclosed
- **Partially reported:** Some portions of metric disclosed
- **Alternate disclosure:** Specific metric not disclosed, but related metric or topical information provided
- **Not reported:** Metric not reported by PepsiCo



Metric	Metric code	Reporting status	Disclosure type	Unit of measure	Response	Reference
Fleet fuel management						
Fleet fuel consumed	FB-NB-110a.1	Reported	Quantitative	Gigajoules (GJ)	Our company-owned global fleet consumed approximately 19 million GJ of fuel in 2024.	ESG Topics A-Z: Fleet decarbonization
Percentage renewable fleet fuel		Reported	Quantitative	Percentage (%)	In 2024, approximately 8% of fuel consumed by our company-owned global fleet was from renewable sources. ¹	ESG Topics A-Z: Fleet decarbonization
Energy management						
Operational energy consumed	FB-PF-130a.1 FB-NB-130a.1	Reported	Quantitative	Gigajoules (GJ)	SASB's Processed Foods and Non-Alcoholic Beverages Standards define energy consumption incorporating different boundaries. Between fuel consumption and electricity use in our company-owned operations, we used approximately 77 million GJ of energy, or approximately 58 million GJ of energy excluding our fleet fuel use.	ESG Topics A-Z: Climate change
Percentage grid electricity		Reported	Quantitative	Gigajoules (GJ)	In company-owned operations, approximately 98% of electricity consumed was purchased through the grid.	ESG Topics A-Z: Renewable energy
Percentage renewable electricity		Reported	Quantitative	Percentage (%)	In company-owned operations, 89% of our direct global electricity needs were met with renewable electricity, including through the use of Power Purchase Agreements and Energy Attribute Certificates.	ESG Topics A-Z: Renewable energy

¹ Renewable fuels procured for our fleet include both physical offtake of renewable fuels and credited use through book and claim programs. Fuel includes renewable electricity used for our North American fleet, some of which was procured through Power Purchase Agreements or Energy Attribute Credits

Metric	Metric code	Reporting status	Disclosure type	Unit of measure	Response	Reference
Water management						
Total water withdrawn	FB-PF-14Oa.1 FB-NB-14Oa.1	Reported	Quantitative	Thousand cubic meters (m³)	We withdrew approximately 74 million m³ of water.	ESG Topics A-Z: Water
Total water consumed		Reported	Quantitative	Thousand cubic meters (m³)	We consumed approximately 24 million m³ of water.	ESG Topics A-Z: Water
Percentage of each in regions with high or extremely high baseline water stress		Reported	Quantitative	Percentage (%)	During 2024, approximately 24% of water we withdrew and 25% of water we consumed in company-owned operations were from regions of high water-risk.	ESG Topics A-Z: Water
Number of incidents of non-compliance associated with water quality and/or quality permits, standards and regulations	FB-PF-14Oa.2	Not reported	Quantitative	Number		
Description of water management risks and of strategies and practices to mitigate those risks	FB-PF-14Oa.3 FB-NB-14Oa.2	Reported	Qualitative	Discussion and analysis	Through our Enterprise Risk Management process, we identify and assess water-related risks within our direct operations and other stages of our value chain twice per year. Supplementing that process, we also conduct an in-depth global water risk assessment of all company-owned operations on a rolling three-year cycle.	ESG Topics A-Z: Water
Food safety						
Global Food Safety Initiative (GFSI) audit non-conformance rate	FB-PF-25Oa.1	Alternate disclosure	Quantitative	SASB metric: Rate	At the end of 2024, more than 99% of our company-owned facilities had achieved certification from a GFSI-recognized certification program owner.	ESG Topics A-Z: Product safety and quality
GFSI audit associated corrective action rate for (a) major and (b) minor non-conformances				Reported: Percentage (%)		
Percentage of ingredients sourced from Tier 1 supplier facilities certified to a GFSI recognized food safety certification program	FB-PF-25Oa.2	Alternate disclosure	Quantitative	SASB metric: Percentage (%) Reported: Discussion and analysis	We require that ingredient suppliers achieve certification to a GFSI-recognized standard, including Good Agricultural Practices (GAP) for agricultural commodities, or to demonstrate equivalence through a PepsiCo pre-approval audit scheme. We continue to work with suppliers to increase the proportion of GFSI certifications worldwide.	ESG Topics A-Z: Product safety and quality
Total number of notices of food safety violations received	FB-PF-25Oa.3	Reported	Quantitative	Number	In 2024, we received one U.S. FDA warning letter, for which the FDA issued a closeout letter in September 2024.	ESG Topics A-Z: Product safety and quality
Percentage corrected		Reported	Quantitative	Percentage (%)		

Metric	Metric code	Reporting status	Disclosure type	Unit of measure	Response	Reference
Number of recalls issued	FB-PF-250a.4	Reported	Quantitative	Number	Zero product recalls were classified as notable as defined in the SASB Processed Food standard.	ESG Topics A-Z: Product safety and quality
Total amount of food product recalled		Reported	Quantitative	Metric tons	In 2024, we produced more than 90 million metric tons of beverages and convenient foods in our top markets globally, of which we recalled 750 metric tons, all voluntarily.	ESG Topics A-Z: Product safety and quality
Health and nutrition						
Revenue from zero- and low-calorie beverages	FB-NB-260a.1	Alternate disclosure	Quantitative	SASB metric: Reporting currency	PepsiCo set a goal that by 2025, ≥67% of our beverage portfolio volume will have ≤100 Calories from added sugars per 12 oz. serving. ²	ESG Topics A-Z: Nutrition
Revenue from no-added-sugar beverages				Reported: Percentage (%) by volume	In 2024, 67% of our beverage portfolio volume met our added sugar targets. ³	
Revenue from artificially sweetened beverages						
Revenue from products labeled and/or marketed to promote health and nutrition attributes	FB-PF-260a.1	Alternate disclosure	Quantitative	SASB metric: Reporting currency Reported: Percentage (%) by volume	<p>PepsiCo set goals that by 2025, ≥75% of our global foods portfolio sales volume will not exceed 1.3 milligrams of sodium per Calorie or 1.1 grams of saturated fat per 100 Calories.⁴</p> <p>In 2024, 77% of our convenient foods portfolio met our sodium target and 81% of our convenient foods portfolio met our saturated fat target.³</p> <p>In 2023, we launched a new goal to have at least three-quarters of our global convenient foods portfolio volume meet or be below category sodium targets by 2030.⁵ By the end of 2024, 44% of our convenient foods portfolio met or was below category sodium targets.⁶</p>	ESG Topics A-Z: Nutrition

² Our global results are based on our Top 26 beverage markets

³ As of 2024, Top 26 Beverage markets represented 78% of our global beverages volume and Top 23 convenient foods markets represented 86% of our global convenient foods volume. Results reflect the exclusion of Be & Cheery® portfolio

⁴ Our global results are based on our Top 23 convenient foods markets

⁵ Our global results are based on our Top 23 convenient foods markets. Refer to the [Nutrition ESG Topics A-Z page](#) for complete list of food categories

⁶ Results reflect the exclusion of the Be & Cheery® portfolio and the Dairy and Baby Food categories in Russia and Ukraine. As of 2024, the Top 23 convenient foods markets accounted for 84% of our total global convenient foods volume, adjusted for these exclusions

Metric	Metric code	Reporting status	Disclosure type	Unit of measure	Response	Reference
Discussion of process to identify and manage products and ingredients related to nutritional and health concerns among consumers	FB-PF-260a.2 FB-NB-260a.2	Reported	Qualitative	Discussion and analysis	Our nutrition sciences team developed the PepsiCo Nutrition Criteria (PNC) to provide nutritional guidance to the teams creating our foods and beverages. These science-based criteria consider recommendations for food and nutrient intake from leading global and national public health authorities including the World Health Organization, the U.S. Department of Agriculture and the National Academy of Medicine. The PNC set standards for nutrients to limit as well as nutrients and food groups to encourage that are based on the latest science and country-specific dietary guidelines.	ESG Topics A-Z: Nutrition PepsiCo Nutrition Criteria
Product marketing and labeling						
Percentage of advertising impressions made on children	FB-PF-270a.1 FB-NB-270a.1	Alternate disclosure	SASB metric: Quantitative	SASB metric: Percentage (%)	We strive to market our products responsibly to our consumers and recognize the need for special guardrails around whether and how we market our products to children. Our marketers follow PepsiCo's Global Policy on Responsible Advertising and Marketing to Children , as well as relevant industry pledge programs and all relevant laws and regulations within the countries in which we operate. We also restrict direct sales of certain products to schools.	ESG Topics A-Z: Responsible marketing See policy documents: PepsiCo Amended U.S. Pledge Children's Food and Beverage Advertising Initiative PepsiCo Global Policy on the Sale of Beverages to Schools PepsiCo Policy on Responsible Advertising and Marketing to Children
Percentage of advertising impressions made on children promoting products that meet dietary guidelines			Reported: Qualitative	Reported: Qualitative discussion		
Revenue from products labeled as containing genetically modified organisms (GMOs)	FB-PF-270a.2 FB-NB-270a.2	Alternate disclosure	SASB metric: Quantitative	SASB metric: Reporting currency	PepsiCo ensures that products containing bioengineered materials comply with local regulations for their use, including any labeling requirements. We believe that labeling standards should be clear and consistent so that consumers can better understand the safety, prevalence and benefits of bioengineered ingredients and can make informed choices for themselves and their families. We do not currently track revenue from products containing bioengineered ingredients or labeled as non-GMO.	ESG Topics A-Z: Bioengineered food and ingredients
Revenue from products labeled as non-GMO			Reported: Qualitative	Reported: Qualitative discussion		

Metric	Metric code	Reporting status	Disclosure type	Unit of measure	Response	Reference
Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	FB-PF-270a.3 FB-NB-270a.3	Alternate disclosure	SASB metric: Quantitative Reported: Qualitative	SASB metric: Number Reported: Percentage (%) compliance in certain regions, global qualitative discussion	See ESG Topics A-Z: Responsible marketing for detail on the marketing codes, policies and pledges we comply with, as well as regional assessments of our compliance.	ESG Topics A-Z: Responsible marketing
Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	FB-PF-270a.4 FB-NB-270a.4	Not reported	Quantitative	Reporting currency		
Packaging lifecycle management						
Total weight of packaging	FB-PF-410a.1 FB-NB-410a.1	Partially reported	Quantitative	SASB metric: Metric tons packaging Reported: Metric tons plastic packaging	In 2024, we used 2.1 million metric tons of plastic in our key packaging markets, including primary and secondary packaging.	ESG Topics A-Z: Packaging
Percentage made from recycled and/or renewable materials		Alternate disclosure	Quantitative	Percentage (%)	In 2024, we used 15% recycled content in our primary plastic packaging in key packaging markets. ^{7,8}	ESG Topics A-Z: Packaging
Percentage that is recyclable, reusable, and/or compostable		Reported	Quantitative	Percentage (%)	In 2024, 93% of our primary and secondary packaging in our key packaging markets was designed to be recyclable, reusable or compostable. ^{8,9}	ESG Topics A-Z: Packaging

⁷ Goal tracks primary plastic packaging in PepsiCo's key packaging markets. This scope represents more than 80% of PepsiCo's 2024 global plastic packaging footprint (by weight)

⁸ Refined goal announced on May 22, 2025. 2024 performance calculated retroactively. For more information, see [Calculation Methodology](#)

⁹ Goal tracks primary and secondary packaging in PepsiCo's key packaging markets. This scope represents more than 85% of PepsiCo's 2024 global packaging footprint (by weight). Reusable packaging must also be designed to be recyclable or compostable

Metric	Metric code	Reporting status	Disclosure type	Unit of measure	Response	Reference
Discussion of strategies to reduce the environmental impact of packaging throughout its lifecycle	FB-PF-410a.2 FB-NB-410a.2	Reported	Qualitative	Discussion and analysis	<p>Our sustainable packaging vision is to build a world where packaging never becomes waste. We take a three-pronged approach to realizing our vision: Reducing the amount of packaging we use; supporting recycling and a circular economy for recycled materials; and reinventing how we deliver products through exploring low-packaging formats, reuse models and the use of alternative packaging materials such as non-plastic and compostable options.</p> <p>As we pursue our vision, we are working on a broad set of initiatives to introduce more sustainable packaging, improve the carbon footprint of our packaging, as well as other environmental impacts.</p>	ESG Topics A-Z: Packaging

Environmental and social impacts of ingredient supply chain

Percentage of food ingredients sourced that are certified to third-party environmental and/or social standards and percentages by standard	FB-PF-430a.1	Alternate disclosure	Quantitative	SASB metric: Percentage (%) by cost Reported: Percentage (%) by volume	<p>Working towards our sustainable sourcing goal¹⁰ in 2024, approximately 66% of our key ingredients were sustainably sourced in accordance with our guidelines, including 100% of grower sourced crops.¹¹ We achieved 100% Roundtable on Sustainable Palm Oil (RSPO) certified palm oil and 100% Bonsucro-certified sustainable cane sugar globally.¹¹</p>	ESG Topics A-Z: Agriculture Sustainable Sourcing Guidelines
Suppliers' social and environmental responsibility audit non-conformance rate	FB-PF-430a.2 FB-NB-430a.1	Not reported	Quantitative	Rate		
Suppliers' social and environmental responsibility audit associated corrective action rate for (a) major and (b) minor non-conformances		Not reported	Quantitative	Rate		

¹⁰ Sustainably sourced refers to in-scope ingredient volumes that meet the established criteria outlined in [PepsiCo's Sustainable Sourcing Guidelines](#). Sustainable Sourcing practices can help manage risks, but challenges like deforestation or social issues can persist in some regions

¹¹ Refined goal announced on May 22, 2025. 2024 performance calculated retroactively. For more information, see [Calculation Methodology](#)

Metric	Metric code	Reporting status	Disclosure type	Unit of measure	Response	Reference
Ingredient sourcing						
Percentage of beverage/food ingredients sourced from regions with high or extremely high baseline water stress	FB-PF-440a.1 FB-NB-440a.1	Not Reported	Quantitative	SASB metric: Percentage (%) by cost		
List of priority beverage/food ingredients and description of sourcing risks due to environmental and social considerations	FB-PF-440a.2 FB-NB-440a.2	Reported	Qualitative	Discussion and analysis	Making our products requires a wide variety of crops and ingredients. We believe that regenerative agricultural practices can be pivotal in meeting the world's increasing nutritional demand, while also addressing some of the key risks that can be associated with agriculture, such as freshwater scarcity, deforestation, biodiversity loss and soil degradation, and helping to improve economic prosperity and farmer and farmworker security. For a list of our key ingredients, see ESG Topics A-Z: Agriculture .	ESG Topics A-Z: Agriculture ESG Topics A-Z: Deforestation ESG Topics A-Z: Nature ESG Topics A-Z: Palm oil
Activity metrics						
Volume of products sold	FB-NB-000.A	Reported	Quantitative	Millions of hectoliters	Our consumers enjoyed more than 820 million hectoliters of our beverages in 2024.	ESG Topics A-Z: Nutrition
Weight of products sold	FB-PF-000.A	Reported	Quantitative	Metric tons	Our consumers enjoyed more than 8 million metric tons of our convenient foods in 2024.	ESG Topics A-Z: Nutrition
Number of production facilities	FB-PF-000.B FB-NB-000.B	Reported	Quantitative	Number	At the end of 2024, there were 285 company-owned manufacturing sites.	ESG Topics A-Z: Water
Total fleet road miles traveled	FB-NB-000.C	Reported	Quantitative	Miles	In 2024, our company-owned global fleet traveled approximately 1.2 billion miles.	ESG Topics A-Z: Fleet decarbonization