

## Public Country by Country Report (on income tax information)

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**Section 1. General information**

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| <b>Name of ultimate parent of group / of standalone company</b>   | PepsiCo, Inc.                |
| <b>Country of registered office of ultimate parent undertaking</b>  | The United States of America |
| <b>Date of start of financial year</b>  | 2024-12-29                   |
| <b>Date of end of financial year</b>  | 2025-12-27                   |
| <b>Reporting currency</b>   | USD                          |
| <b>Application of option to report in accordance with taxation reporting instructions</b>   | Yes                          |
| <b>Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State</b> | Not applicable               |
| <b>Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State</b>                           | Not applicable               |
| <b>Language of report</b>   | english - en                 |

## Section 2. Overview of information on a country-by-country basis

| Name of Member State or tax jurisdiction              | Country code of Member State or tax jurisdiction | Revenues   | Profit (loss) before tax | Income tax paid (on cash basis) | Income tax accrued – current year | Accumulated earnings | Number of employees |
|---|--|------------|--------------------------|---------------------------------|-----------------------------------|----------------------|---------------------|
| Spain   | ES   | 1265382644 | 111360200                | 9749665                         | 10715217                          | -655337043           | 2346                |
| Portugal  | PT   | 69339290   | 4963139                  | 1084771                         | 996485                            | 49339292             | 472                 |
| <b>All other tax jurisdictions (aggregated basis)</b> |  |            |                          |                                 |                                   |                      |                     |
|   |  | -          | -                        | -                               | -                                 | -                    | -                   |

### Section 3. List of subsidiaries and activities

| Name of Member State or tax jurisdiction | Country code of Member State or tax jurisdiction | Name of subsidiary undertakings consolidated in financial statements of ultimate parent undertaking   | Brief description per country of nature of activities in Member State or tax jurisdiction   |
|--|--|---|---|
| Spain                                    | ES   | CEME (Centro Mediterranea de Bebidas Carbonicas, S.L.)<br>PEPICO EUROPE SUPPORT CENTER SL(fka TROP INVERSIONE)<br>Larragana, S.L.<br>TROPICANA ALVALLE S.L.<br>PepsiCo Iberia Servicios Centrales, S.L. (f/k/a Bottling Group Servicios<br>Compania de Bebidas PepsiCo, S.L.<br>Onbiso Inversiones, S.L.<br>PepsiCo Holding de Espana, S.L.<br>Pet Iberia S.L.<br>PepsiCo Foods AIE<br>PepsiCo Manufacturing AIE<br>SodaStream Iberia SLU | Manufacturing or Production, Sales, Marketing or Distribution, Administrative, Management or Support Services, Dormant, , Internal Group Finance, Holding Shares or Other Equity Instruments, Holding or Managing Intellectual Property |
| Portugal                                 | PT   | Matutano-Sociedade de Produtos Alimentares, Unipessoal, Ltda.<br>Matudis-Comercio de Produtos Alimentares Ltda.   | Manufacturing or Production, Sales, Marketing or Distribution   |

**Section 4. Omitted information**

| <b>Information omitted (if any) for this financial year</b>           |   |  |
|---|---|--|
| <b>Information omitted</b>  | <b>Information omitted, other tax jurisdictions</b>   | <b>Explanation of reason for omission of information</b>   |
| Global Data   | PepsiCo Inc. did not make this global information available to the subsidiaries as it was not yet available | Each of our Spanish entities requested the global data from the UPE, PepsiCo Inc., however, PepsiCo Inc. did not make this global information available to the subsidiaries as it was not yet available. Consequently, in line with the accounting directive, this report is prepared containing all information in the possession of the Spanish entities at the time of filing. The expectation is that the full report will be made publicly available in line with broader EU reporting deadlines. |
| <b>Disclosure of information omitted for previous financial years</b> |   |  |

**Section 5. Explanations for material discrepancies between income tax paid and accrued**

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| Explanation of any material discrepancies between income tax paid and accrued |
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## Conclusion

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