

INTERNAL REPORTING PROCEDURE
in PepsiCo Group entities in Poland
of October 16, 2024

I. Introductory Provisions

Section 1

Scope of Application of the Procedure

1. The Companies/Businesses/Branches:
 - 1) PepsiCo Consulting Polska Sp. z o.o. with its registered office in Warsaw
 - 2) Pepsi-Cola General Bottlers Poland Sp. z o.o. with its registered office in Warsaw
 - 3) PepsiCo Logistyka Sp. z o.o. with its registered office in Grodzisk Mazowiecki
 - 4) Frito Lay Sp. z o.o. with its registered office in Warsaw, within which the following operate:
 - a. Frito Lay Sp. z o.o. Oddział Fabryka w Tomaszowie Mazowieckim
 - b. Frito Lay Sp. z o.o. Oddział Fabryka w Grodzisku Mazowieckim
 - c. Frito Lay Sp. z o.o. Oddział Środa Śląska
 - 5) Frito Lay Poland Sp. z o.o. with its registered office in Grodzisk Mazowiecki, within which Frito Lay Poland Sp. z o.o. Oddział w Warszawie operates
 - 6) PepsiCo Global Business Services Poland Sp. z o.o. with its registered office in Krakow

(hereinafter referred to as the “**PepsiCo Group Companies**”, but each time a “Company” or “Companies” is referred to in the Procedure, it shall also mean a “Business” or “Businesses”) hereby establish a common procedure for reporting breaches of law and follow-up (hereinafter referred to as the “**Procedure**”) within the meaning of Article 28(8) of the Whistleblower Protection Act of 14 June 2024 (hereinafter referred to as the “**Act**”).

2. The introduction of this Procedure shall not affect the operation in the PepsiCo Group Companies of other procedures for reporting breaches (not related to whistleblowing within the meaning of the Act), which shall remain independent and autonomous. When it comes to employees, any irregularities may be reported without following the Procedure, including on the basis of other procedures.

Section 2

Definitions

The terms used in the Procedure shall have the following meanings:

- a) **Follow-up** – any action taken to assess the accuracy of the information contained in a report and to address the breach of law reported, including, but not limited to, through actions such as an investigation, initiation of an inspection or administrative proceedings, prosecution, an action for recovery of funds, or the closure of a procedure followed as part of the internal procedure for reporting breaches of law and follow-up;

- b) **Information on a Breach of Law** – information, including a reasonable suspicion, about an actual or potential breach of law, which occurred or is very likely to occur in a PepsiCo Group Company in which the Whistleblower has participated in the recruitment process or other pre-contractual negotiations, works or has worked, or in another legal entity with which the whistleblower is or was in contact in a work-related context, or any information about an attempt to conceal such a breach of law;
- c) **Work-Related Context** – it should be understood as past, current or future work activities on the basis of an employment relationship or other legal relationship which is the basis for the provision of work or services, or the performance of a function, in or for a PepsiCo Group Company, through which information on a breach of law has been acquired or retaliation can be suffered;
- d) **Breach of Law** – an act or omission which is unlawful or intended to circumvent the law, concerning the following areas:
 - i. corruption;
 - ii. public procurement;
 - iii. financial services, products and markets;
 - iv. prevention of money laundering and terrorist financing;
 - v. product safety and compliance;
 - vi. transport safety;
 - vii. protection of the environment;
 - viii. radiation protection and nuclear safety;
 - ix. food and feed safety;
 - x. animal health and welfare;
 - xi. public health;
 - xii. consumer protection;
 - xiii. protection of privacy and personal data;
 - xiv. security of network and ICT systems;
 - xv. financial interests of the Treasury of the Republic of Poland, local government and the European Union;
 - xvi. internal market of the European Union, including public-law competition, State aid and corporate tax rules;
 - xvii. constitutional human and civil rights and freedoms – existing in relations of individuals with public authorities and not related to the areas mentioned in points 1 to 17.
- e) **GDPR** – Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation) (OJ EU L/119 of 4.5.2016, p. 1, as amended);
- f) **Whistleblower** – a natural person who reports or has reported to a PepsiCo Group Company Information on a Breach of Law acquired in a Work-Related Context;
- g) **Report** – oral or written communication of Information on a Breach of Law to a PepsiCo Group Company in accordance with the requirements set forth in the Act.

II. Procedure for Receiving Reports

Section 3 Reporting Channels

1. The following reporting channels shall be provided for:
 - a) in writing by email to: sygnalista@pepsico.com
 - b) orally – in the form of a physical meeting on the terms and conditions indicated in paragraph 4 below.
2. A report may be anonymous.
3. A report should include the following details:
 - a) full name of the Whistleblower – unless the report is anonymous;
 - b) contact address (correspondence address or email address or telephone number);
 - c) information on actions constituting a Breach of Law according to the Whistleblower;
 - d) evidence for the Breach of Law referred to in point (c).
4. Upon explicit request by the Whistleblower, an oral Report may be communicated at a physical meeting held within 14 days of receipt of the request for a physical meeting – with the request for a physical meeting to be made orally. A request for a physical meeting may be communicated to the Chief Compliance Officer or the HR Business Partner (hereinafter referred to as the “HRBP”) acting under the authority of the Chief Compliance Officer. The communication of a request for a physical meeting shall not be deemed to be the making of a Report.
5. In the case referred to in paragraph 4 above, the Report shall, with the consent of the Whistleblower, be documented in the form of minutes of the meeting, reflecting the exact course of the meeting, prepared by the Chief Compliance Officer or the HRBP acting under the authority of the Chief Compliance Officer.
6. In the case referred to in paragraph 5 above, the Whistleblower may check, rectify and agree the minutes of the meeting by signing them.

Section 4 Acknowledgement of Receipt of a Report

1. The Chief Compliance Officer or a person acting under their authority shall acknowledge the receipt of a Report within seven days of its receipt in writing or electronically, unless the Whistleblower has failed to provide the contact address to which the acknowledgement should be sent or has provided only the contact phone number.
2. An acknowledgement of receipt of a Report shall include the date of receipt.

Section 5 Procedural Verification

1. Having acquainted themselves with a Report received through a channel established in Section 3 above, the Chief Compliance Officer shall carry out a procedural verification which involves the verification that the Report meets the procedural legal requirements which make Follow-Up possible. In particular, a Report does not meet the procedural criteria if it:
 - a) does not involve a Breach of Law;
 - b) involves Information on a Breach of Law which has been acquired solely outside a Work-Related Context;
 - c) involves information covered by:
 - 1) the regulations on the protection of classified information and other information which is not disclosed under generally applicable law for public security reasons;
 - 2) medical and legal professional privilege;
 - 3) the secrecy of judicial deliberations;
 - 4) criminal procedure – as regards the secrecy of pre-trial proceedings and the secrecy of an in camera hearing.
 - d) involves Breaches of Law concerning procurement in the areas of defense and security within the meaning of Article 7(36) of the Public Procurement Act of 11 September 2019 (Journal of Laws of 2023, items 1605 and 1720), to which this act does not apply, offset contracts concluded under the Act of 26 June 2014 on Certain Contracts Concluded in Connection with Procurement of Fundamental Importance to National Security (Journal of Laws of 2022, item 1218) and other measures taken to protect the fundamental or essential interests of national security under Article 346 of the Treaty on the Functioning of the European Union.
2. If remediable procedural impediments are identified, the reporting person will be requested to remedy the procedural impediments within a specified period of time, provided that the reporting person has provided a contact address.
3. If a Report does not include a contact address but there are no other procedural impediments, the Report shall be handled without complying with the obligations requiring contact with the Whistleblower.

Section 6

Anonymous Reporting

1. Any anonymous report shall be entered in records to the extent practicable.
2. An anonymous report shall be handled without complying with the obligations requiring contact with the Whistleblower.

Section 7

Entry in Records of Reports

Upon receipt of a Report, unless it is rejected, the Chief Compliance Officer or a person acting under their authority shall, to the extent possible, make an entry relating to the Report in the records of internal reports.

III. Investigation

Section 8

Initiation of an Investigation

1. Having received a Report and entered it in the records, the Chief Compliance Office shall proceed with an investigation. If, however, the Report involves Information on a Breach of Law in a case in which (on the basis of the same data and evidence) an investigation on the basis of the Procedure has already been carried out, the Chief Compliance Officer, having verified the circumstances, closes the investigation.
2. The purpose of an investigation shall be in particular to verify the accuracy of the information contained in a Report, to assess the accuracy of the allegations contained in the Report and, where relevant, to address the breach reported.
3. The Chief Compliance Officer shall be required to diligently follow up as envisaged by this Procedure and shall be responsible for communication with the Whistleblower during the investigation to the extent necessary to achieve the purpose set forth in paragraph 2 of this Section.

Article 9

Interim Measures

1. Having acquainted themselves with a Report, the Chief Compliance Officer may make a recommendation to the Chief Human Resources Officer or the Head of Legal on adopting interim measures.
2. Such interim measures may include, but not be limited to:
 - a) temporary suspension of the named person from all or part of their existing duties as an employee, while retaining their right to remuneration;
 - b) temporary introduction of special business communication or decision-making rules;
 - c) securing materials in the named person's possession.

Section 10

Investigation

1. An investigation shall be carried out by the Chief Compliance Officer.
2. The Chief Compliance Officer may co-opt impartial persons with expertise to undertake specific activities. Such individuals shall act on the basis and within the scope of the authorization granted by the Chief Compliance Officer.
3. As part of an investigation, the Chief Compliance Officer shall have the right to:
 - a) review and view documents;

- b) have correspondence to establish the facts of the case;
 - c) inspect objects, rooms or facilities;
 - d) move around the premises of the PepsiCo Group Company, respecting OHS requirements;
 - e) interview the Whistleblower;
 - f) interview the witnesses;
 - g) interview the person(s) potentially responsible for the breach;
 - h) prepare the documents (minutes, copies of documents, photos, electronic records, etc.);
 - i) grant employees of PepsiCo Group Companies authorization to undertake specific activities provided for in this Procedure.
4. At any first direct contact of the Chief Compliance Officer with a natural person other than an employee of a PepsiCo Group Company taking place during an investigation (e.g., in the course of correspondence or interview of a witness), the Chief Compliance Officer shall communicate the Procedure to such a person.

Section 11

Obligations of the PepsiCo Group Companies and Employees

1. To the extent of its authority, it shall be the duty of each PepsiCo Group Company to provide assistance in fulfilling the obligations and tasks under the Act or this Procedure, including, but not limited to:
 - a) ensuring access to people, premises, equipment and documents;
 - b) recognizing the period of time during which they perform their duties as work and, where appropriate, as overtime;
 - c) providing technical means and organizational solutions to facilitate the performance of tasks;
 - d) considering as working time the time spent participating in the activities provided for in the Procedure, including the time spent by witnesses in giving their testimony and the time spent by experts in conducting their procedures.
2. Those employed by the PepsiCo Group Companies shall be required to work together with the Chief Compliance Officer or a person authorized thereby for the Chief Compliance Officer, to diligently perform their tasks and achieve the purposes of the Procedure.

Section 12

Closure of an Investigation

1. An investigation shall be closed by the Chief Compliance Officer if:
 - a. the Chief Compliance Officer has identified procedural impediments which cannot be remedied, as referred to in Section 5(1) above, after the receipt of the Report;
 - b. the Chief Compliance Officer concludes that effective Follow-Up will not be possible (e.g., due to lack of access to information or expertise necessary for Follow-Up) or could result in an unlawful threat to the rights and freedoms of individuals or to the public interest;

- c. the Chief Compliance Officer has obtained, during the investigation, all the information necessary to resolve the matter, in particular to determine whether a Breach of Law has occurred;
- d. the Chief Compliance Officer has identified the circumstances referred to in Section 8(1) of the Procedure.

Section 13

Post-Investigation Activities

1. After the closure of an investigation, the Chief Compliance Officer shall report the findings made to the competent governing body of the PepsiCo Group Company concerned and, where appropriate, make a recommendation on how to address the Breach of Law.
2. If, in light of all the circumstances, it is not reasonable to report the findings in accordance with paragraph 1 above, including, but not limited to, for the sake of the investigation, the Chief Compliance Officer shall report the findings to another relevant person within the PepsiCo Group organizational structure who has the broadest possible authority to take further effective action.
3. After the closure of an investigation, the Chief Compliance Officer shall provide feedback to the Whistleblower in accordance with Section 14 below.
4. The Chief Compliance Officer may inform the Whistleblower that the case may be subject to another relevant investigation, may be reported externally or may be reported to law enforcement authorities.

Section 14

Feedback

1. During an investigation, and no later than after the closure of the investigation, but no later than within a timeframe set forth in paragraph 2 below, the Chief Compliance Officer shall provide feedback to the Whistleblower, unless the Whistleblower has not provided a contact address. Depending on the stage of the investigation, feedback shall, to the extent possible, contain information on whether or not a Breach of Law has occurred and on the action envisaged or taken as Follow-Up and on the grounds for such Follow-Up.
2. Feedback should be provided to the Whistleblower no later than:
 - a) three months from the acknowledgement of receipt of the Report, subject to point (b) below;
 - b) three months and seven days from the date of making the Report – if the Chief Compliance Officer did not provide the Whistleblower with acknowledgement of receipt of the Report within the applicable timeframe;
 - unless the Whistleblower has not provided a contact address to which feedback should be provided.

IV. Guarantees

Section 15

Protection of Confidentiality

1. The PepsiCo Group Companies, bodies and entities acting on their behalf under the Act and the Procedure shall ensure that the identity of the Whistleblower and of the person concerned and of any third party mentioned in the Report is protected, which shall mean that knowledge of the circumstances from which the identity of the aforementioned persons may be directly or indirectly deduced shall be limited to a reasonable circle of those authorized in writing and obliged to keep such data confidential.
2. The provisions of paragraph 1 above shall not apply where there is an obligation to disclose the information referred to in paragraph 1 above under generally applicable law.

Section 16

Chief Compliance Officer

1. The PepsiCo Group Companies shall designate the Chief Compliance Officer for receiving and verifying Reports, and for following up on them.
2. The Chief Compliance Officer shall be authorized to act independently.
3. The Chief Compliance Officer shall have the right to authorize those referred to in Article 3(4), Article 10(2) or Article 16(5) hereof to undertake specific activities on their behalf. The Chief Compliance Officer and those authorized thereby shall be required to keep confidential the information and personal data obtained in the context of receipt and verification of internal reports and follow-up on them, even after the termination of the employment relationship or other legal relationship under which they performed such work.
4. The tasks and authority of the Chief Compliance Officer shall include the performance of the tasks set out in the Act and in the Procedure, including, but not limited to:
 - a) monitoring the reporting channels set forth in Section 3 above and the procedural verification of Reports;
 - b) acknowledging the receipt of a Report to the Whistleblower;
 - c) carrying out an investigation;
 - d) undertaking post-investigation activities defined in the Procedure after the closure of the investigation;
 - e) maintaining contact with the Whistleblower, including providing feedback thereto;
 - f) keeping records of reports and investigation files.
5. The Chief Compliance Officer shall designate supporting staff to provide technical or organizational support in receiving and verifying Reports or otherwise following up on them.
6. If the Chief Compliance Officer is unable to take the actions set forth in this Procedure, including, but not limited to, in the case set forth in Section 18(2) of the Procedure, the PepsiCo Group Companies will designate the Head of Legal of the PepsiCo Group Companies or another person to receive and verify Reports, and to follow up on them. Any

person thus designated shall assume all the rights and obligations of the Chief Compliance Officer as set forth in the Procedure.

Section 17

Independence of the Chief Compliance Officer

1. To the extent of performance of their tasks and exercise of their authority, the Chief Compliance Officer shall remain independent and shall not take orders from their superiors.
2. The Chief Compliance Officer cannot not suffer any adverse consequences for the proper performance of their tasks.

Section 18

Duty to Perform the Function Impartially

1. The Chief Compliance Officer shall perform the tasks provided for herein impartially.
2. The Chief Compliance Officer shall be required to disqualify themselves from undertaking any activities hereunder if there are any circumstances which could give rise to a reasonable doubt as to the Chief Compliance Officer's impartiality. This shall be particularly the case where the outcome of an ongoing investigation may directly or indirectly affect the rights or obligations of the Chief Compliance Officer or those closest to them.
3. The Chief Compliance Officer shall report any circumstances referred to in paragraph 2 above without delay to the governing body of the PepsiCo Group Company concerned.
4. The validity of any activities previously undertaken by the Chief Compliance Officer shall remain unaffected.
5. The provisions of Section 16(6) hereof shall apply in the circumstances referred to in paragraph 2 above.

V. Processing of Personal Data

Section 19

General Provisions on Personal Data Protection

1. Each PepsiCo Group Company shall process personal data obtained in the course of performance of this Procedure in accordance with the law, including in particular the GDPR.
2. The Whistleblower's personal data which may identify their identity shall not be disclosed to unauthorized persons, except with the explicit consent of the Whistleblower. This shall not apply where disclosure is a necessary and proportionate obligation imposed by the law in connection with investigations by public authorities or pre-trial or judicial proceedings by courts, including with a view to safeguarding the rights of defense of the person concerned.
3. The Chief Compliance Officer shall take appropriate technical and organizational data protection measures, in particular to prevent access to Report information by unauthorized

persons and to ensure that the identity of the Whistleblower, the person concerned and any third person mentioned in the Report is protected. To that end, the Chief Compliance Officer shall be required in particular to:

- a. use a screensaver or log out every time they leave the workstation, no matter how briefly;
 - b. secure all paper or electronic documents, files and data storage media against destruction, tampering with their contents, or unauthorized access;
 - c. follow the clean desk policy, i.e., avoid leaving documents or data storage media unattended after completing tasks;
 - d. destroy documents in such a way as to ensure that their contents cannot be recovered;
 - e. protect their account with a password with an appropriate complexity level, in accordance with the policy followed in that respect by the PepsiCo Group Companies, and possibly apply multi-level authentication;
 - f. use appropriate system-based malware protection tools (firewall, anti-virus software) and keep such software updated;
 - g. use only secure internet connections and trusted cloud access;
 - h. apply encryption techniques in the equipment used;
 - i. store (paper and electronic) data storage media in a locked room.
4. The Chief Compliance Officer shall take action to protect the identity of the Whistleblower and the person concerned in accordance with this Procedure.

Section 20

Storage of Documents

1. The Chief Compliance Officer or a person acting under their authority shall keep the investigation file separately for each report, identifying the PepsiCo Group Company concerned, in accordance with the principles of continuity and integrity.
2. The PepsiCo Group Companies shall ensure appropriate conditions to safeguard investigation files against destruction, damage or loss, in particular by ensuring adequate humidity, temperature, and safeguarding the room against unauthorized access.
3. The Chief Compliance Officer or a person acting under their authority shall collect documents gathered during an investigation or, accordingly, related to the Report receipt procedure, for the periods indicated below:
 - a) Report – for three years after the end of the calendar year in which Follow-Up was completed or after the closure of the investigations triggered by such Follow-Up;
 - b) documents collected during an investigation, with the exception of working documents produced solely for the purpose of expediting the investigation – for three years after the end of the calendar year in which follow-up was completed or after the closure of the investigations triggered by such follow-up;
 - c) working documents produced solely for the purpose of expediting an investigation (e.g., internal memos on activities undertaken) – until the closure of the investigation;

- d) records of internal reports – a Report entry shall be stored for three years after the end of the calendar year in which follow-up was completed or after the closure of the investigations triggered by such follow-up;
 - e) documents relating to the Report receipt procedure where Reports were rejected – for three years after the end of the calendar year in which the Report was rejected.
4. After the expiry of the periods indicated in paragraph 3 above, the documents (and, in the case of the records of internal reports, the Report entry) shall be permanently deleted or destroyed, as appropriate, unless the obligation to store them arises from generally applicable law.
 5. The processing of personal data contained in the documents referred to in points (a) to (c) of paragraph 3 above is necessary to receive a report or take a follow-up action, if any. Personal data which are not relevant for the handling of the report shall not be collected or, if accidentally collected, shall be deleted without delay. Such personal data shall be deleted within 14 days of the establishment that they are irrelevant to the case.
 6. Records of internal reports shall be kept in order to comply with the legal obligation referred to in Article 29(1)(1) of the Act.

Section 21

Personal Data Processing Rules

This is to inform you that:

- a) The controller of personal data obtained under this Procedure shall be the PepsiCo Group Company concerned, acting by the Chief Compliance Officer to the extent indicated. For all matters relating to the processing of your personal data, please contact us at: europa.privacy@pepsico.com, with your email marked “Sygnalista” (Whistleblower).
- b) Personal data collected in connection with the receipt and verification of internal reports, and follow-up on them, shall be processed for the performance of a task carried out in the public interest, i.e., for the purpose of receiving a report or, possibly, following up on it. Given that the processing of personal data is necessary for the performance of a task carried out in the public interest, personal data shall be processed on the basis of point (e) of Article 6(1) GDPR, and with regard to special category data, on the basis of point (g) of Article 9(2) GDPR. Personal data collected in the records of internal reports shall be processed for compliance with a legal obligation on the basis of point (c) of Article 6(1) GDPR in conjunction with Article 29(1)(1) of the Act.
- c) Personal data shall be stored for three years after the end of the calendar year in which follow-up was completed or after the closure of the investigations triggered by such follow-up or, in the case of rejection of the report, for three years after the end of the calendar year in which the report was rejected, unless the report documents are part of the files of pre-trial proceedings or a lawsuit or a lawsuit before an administrative court. If that is the case, the personal data will be stored until the relevant proceedings have been finally concluded. This shall not apply to personal data collected in working

documents produced solely for the purpose of expediting an investigation, which shall be stored until the closure of the investigation.

- d) Personal data may be disclosed to entities and authorities authorized to process such data under applicable laws, including offices and public authorities. The recipients of data shall be the PepsiCo Group Companies and other PepsiCo Group entities, IT system suppliers, hosting companies and legal advisory firms to the extent necessary to ensure the implementation of this Procedure.

- e) Personal data transferred within or outside the PepsiCo Group may also be processed in a country outside the European Economic Area (“EEA”) which includes the EU Member States, Iceland, Liechtenstein and Norway.

Currently, personal data are transferred to PepsiCo, Inc.; 5600 Headquarters Drive, Plano, Texas 75024, United States.

In the above case, personal data shall be protected by means of standard data protection clauses which, according to Article 46(2) GDPR, provide appropriate safeguards when transferring data to countries such as the United States.

- f) The data subject shall have the right of access to their personal data and the right to request their rectification, erasure or restriction of their processing, the right to personal data portability, and the right to lodge a complaint with the President of the Personal Data Protection Office if they consider that the processing of their personal data infringes the GDPR.
- g) The data subject shall have the right to object to the processing of their data at any time. If the data subject objects to the processing of their data, the PepsiCo Group Company concerned will no longer process the data of the data subject for the above purposes unless it can demonstrate that there are compelling legitimate grounds which override the interests, rights and freedoms of the data subject or that the data subject’s data will be necessary for the establishment, exercise or defense of legal claims.
- h) Where personal data are collected from the data subject, their provision shall be voluntary.
- i) Where personal data are not collected from the data subject, the categories of data concerned shall be information acquired by the Chief Compliance Officer in connection with the operation of the Procedure, i.e., information on events to be investigated, and the source of the personal data may be the internally reporting person, persons with relevant information or documents collected in the course of the investigation.
- j) Where personal data have not been collected from the data subject, the Chief Compliance Officer shall not provide the data subject with the information referred to in Article 14(1) and (2) GDPR in the cases referred to in Article 14(5) GDPR (e.g., where the provision of such information proves impossible or would involve a disproportionate effort). The Chief Compliance Officer shall not provide information about the source from which the personal data originate and shall not provide this information under the procedure envisaged in point (g) of Article 15(1) GDPR, except where the Whistleblower does not meet the conditions set forth in Article 6 of the Act or has explicitly consented to the disclosure of their identity.

VI. Prohibition of Retaliation

Section 22

There can be no retaliation within the meaning of the Act against a Whistleblower who has reported Information on a Breach of Law acquired in a Work-Related Context in accordance with the Procedure, nor attempts or threats of retaliation.

VII. Miscellaneous

Section 23

Records of Internal Reports

1. The Chief Compliance Officer or a person acting under their authority shall keep records of internal reports and documents gathered during investigations for each PepsiCo Group Company separately.
2. Records of internal reports shall be kept in electronic form in a manner ensuring that the records are safeguarded against unauthorized and unintentional making them available, loss of access and modification.

Section 24

External Reporting

1. The Whistleblower shall have the right to make a report directly to competent public authorities and institutions, bodies, offices or agencies of the European Union. In particular, the Whistleblower may make an external report without first making an internal report under the Procedure.
2. The entities which receive external reports shall be, in particular, the Ombudsman, as the central authority, and the following public entities:
 - a) Law enforcement authorities, including police units with territorial jurisdiction and public prosecutors' offices;
 - b) Regulatory and governmental inspection authorities, including:
 - i. Supreme Audit Office;
 - ii. President of the Office of Competition and Consumer Protection;
 - iii. President of the Personal Data Protection Office;
 - iv. Competent labour inspection authorities;
 - v. Polish Financial Supervision Authority;
 - vi. Office of Electronic Communications;
 - vii. President of the Office of Competition and Consumer Protection.
 - c) Institutions, bodies, offices or agencies of the European Union, including:
 - i. European Anti-Fraud Office;
 - ii. European Court of Auditors;
 - iii. European Public Prosecutor's Office.

3. External reporting shall be carried out in accordance with the following rules:
 - a) an external report may be made orally or in paper or electronic form;
 - b) the Ombudsman and a public authority shall be separate controllers with regard to the personal data provided in an external report received by those authorities;
 - c) the detailed rules for external reporting shall be set forth in the Procedure for receiving external reports adopted by the given entity and available on its website.

Section 25

Acquiring Information on a Breach other than a Breach of Law

If, in the course of the Report receipt procedure or in the course of an investigation, the Chief Compliance Officer acquires information, including a reasonable suspicion, on a breach other than a Breach of Law (e.g., bullying, discrimination), they may:

- a) forward the information to another internal authority competent to carry out a relevant investigation or to the Employer and, with the consent of the reporting person, forward that information together with the reporting person's personal data;
- b) communicate to the reporting person that the case may be subject to another relevant investigation or may be reported to law enforcement authorities.

Section 26

Effective Date of the Procedure

1. The Procedure shall take effect seven days after it has been communicated to those performing work, in the manner customary in the PepsiCo Group Companies.
2. The text of the Procedure shall be made available in an easily accessible manner to all natural persons who may report Information on a Breach of Law acquired in a work-related context, in the appropriate tab on the www.pepsicopoland.com website.