



PEPSICO



QUESTIONNAIRE - VENDOR INITIATION / CHANGE

In compliance with U.S. Internal Revenue Service (IRS) income tax laws, PepsiCo is required to obtain certain documentation prior to making a payment. We are requesting that you complete this questionnaire and submit the necessary tax documentation applicable to your company in a timely manner to avoid any delay in payment.

It is PepsiCo policy that all US and non-U.S. persons provide tax documentation regardless of whether or not they have reportable income. Note that PepsiCo cannot provide legal or tax advice, and we suggest that you consult your tax advisor regarding the completion of IRS tax documents.

****Please note that certification for your IRS documentation expires 3 years from your W-8 signature date. After 3 years you will be expected to provide new documentation: Questionnaire, W8 and ACH.**

Failure to provide appropriate and complete documentation will cause a delay in the payment of your invoice and may require PepsiCo to withhold U.S. tax at a rate of 30 percent.

We have provided the following definitions to assist you as you complete this questionnaire.

Definitions

Beneficial Owner	The person required under U.S. tax principles to include the payment in income.
Withholding Certificate	IRS forms used to establish U.S. tax withholding status. This includes the Forms W-8 BEN, W-8 BEN E, W-8 ECI, W-8 EXP, W-8 IMY, W-9 and Form 8233.
US Person	For natural persons: Any U.S. Citizen, U.S. Resident, or U.S. Green Card holder. For entities: Any entity incorporated, chartered, organized or headquartered in the U.S. (excluding Puerto Rico).
Non US Person	A non US person is an individual or entity that is not a US person. Generally this includes non-resident aliens, U.S. branches of a foreign corporation, foreign partnerships, foreign corporations and foreign estates.

Please note that any reference to "PepsiCo" also includes any of its subsidiaries/affiliates.

Part A – Basic Information

Reporting Name (Company Name if Company **or** First and Last Name if Natural Person) **(Required)**
Mercer Consulting (India) Private Limited

Business Name *(if different from above)*

Permanent Address (number, street, and apt. or suite no) **(Required)**
AAACC8145M

City, State (Province), Postal Code and Country **(Required)**
7TH FLOOR, SECTOR 43, MPD TOWER, GOLF COURSE ROAD, DLF CITY PHASE 5, GURUGRAM,
GURUGRAM, HARYANA, 122002

Does the Company have a **U.S. Tax ID** (EIN, or an individual SSN)?

☐ Yes ☐ No

If you checked “Yes” you are REQUIRED to enter either an EIN or a TIN/SSN below:

U.S. EIN / TIN / SSN: _____

Country of Incorporation/Organization **(Required)**
India

Country of Tax Residence **(Required)**
India

Does the Company have a non-U.S. Tax ID Number? **(Required)**

☒ Yes ☐ No

If Yes, Fill out Issuing Country and Tax ID:

Issuing Country :

Non-U.S. Tax ID # :

If No, Please explain why not:

We are registered in India

Company Website Address

Date of Birth (if individual)

Stock Market Ticker
(if publicly traded)

Part B – Nature of Business

B1 Is the organization or individual named above incorporated in or a citizen of the United States?

If yes, provide a completed IRS Form W-9 and skip to **Part F**.

B2 Have you previously provided goods or services to PepsiCo?

☐ Yes

☐ No

If Yes, please describe engagement going back 3 years:

Begin Date	Is the project Active? Y/N	What was provided to PepsiCo?	Name of PepsiCo contact

If you are a Financial Institution (any entity type listed in Part D1), skip Part C below and go directly to **Part D on page 6. If you are NOT a Financial Institution, continue to **Part C** on the next page.**

Part C – Non Resident Alien Questions

C1 Will you be providing services **in** the U.S.*? **(Required)**

☐ Yes

☐ No

*Please note that failure to indicate **location** of services performed on ALL invoices will result in assumption that services were provided **in** the U.S. and thus subject to 30% gross withholding.

C2 Please describe, in detail, what your Company will be doing for PepsiCo? **(Required)**

Note: Please submit an Engagement Letter / Contract, if you have one, along with this form.

C3 Will you be providing products / goods? **(Required)**

☐ Yes

☐ No

If Yes, will you charge PepsiCo separately for Freight?

☐ Yes

☐ No

If No, who will pay the tariffs? _____

C4 If PepsiCo's payment to you consists of rent, where is the property located?

If there is more than one property, please attach a separate statement listing the location of each property for which PepsiCo pays you rent.

C5 Check applicable options below. *Please consult with your tax advisor. (Required)*

- a. ☐ You provide PepsiCo with **products only**.
- b. ☐ You provide PepsiCo with **services only**.
- c. ☐ You provide **both products and services**.
- d. ☐ PepsiCo pays **Royalties** to you.
- e. ☐ PepsiCo issues **Stock** to you.
- f. ☐ PepsiCo pays you **Interest** on a loan.
- g. ☐ PepsiCo pays **Candidate Interview Reimbursement**.
- h. ☐ PepsiCo pays for use of **Intellectual Property (IP)**.
- i. ☐ PepsiCo pays for use of **Copyright or Industrial Know How**.
- j. ☐ PepsiCo pays **Rent** for use of **Tangible Property/Equipment**.
- k. ☐ PepsiCo pays you **FATCA reportable** payments.
- l. ☐ Other (specify): _____

If you are NOT a Financial Institution
Skip Part D and go to **Part E**

If you are a Financial Institution
Go to **Part D**

Part D – Financial Institution

D1 Select ONE that most closely describes your business:

- | | |
|---|---|
| <input type="checkbox"/> Bank | <input type="checkbox"/> Any entity that primarily conducts business on behalf of customers |
| <input type="checkbox"/> Other Depository Institution | <input type="checkbox"/> Broker / Brokerage Firm |
| <input type="checkbox"/> Trust Company | <input type="checkbox"/> Mutual Fund |
| <input type="checkbox"/> Other Custodial Institution | <input type="checkbox"/> Hedge Fund |
| <input type="checkbox"/> Investment Entity | <input type="checkbox"/> Private Equity Fund |
| <input type="checkbox"/> Insurance Company | <input type="checkbox"/> Dealer |
| <input type="checkbox"/> Other (specify): | |
-

D2 Check ALL applicable types of payments to be received.

- a. ☐ PepsiCo is paying **Interest** to the Payee.
- b. ☐ PepsiCo is paying **Dividends** to the Payee.
- c. ☐ PepsiCo is making payments to Payee related to **Premium** payments.
- d. ☐ PepsiCo is paying **Bank or Brokerage Fees** to the Payee.
- e. ☐ PepsiCo is paying **Investment Advisory Fees** to the Payee.
- f. ☐ PepsiCo is paying a **Premium** for **Insurance** or for an **Annuity Contract** to the Payee.
- g. ☐ PepsiCo is making a payment to the Payee related to a **Lending Transaction**.
- h. ☐ PepsiCo is paying after December 31, 2016 **gross proceeds** from the sale or other disposition of any of U.S. source interest or dividend producing property (even if there is no gain on the sale).
- i. ☐ PepsiCo is making another type of payment to the Payee (please describe below):

If PepsiCo is paying for services, the invoice MUST specify where these services were performed. If no country is listed, 100% of invoice will be subject to 30% withholding.

D4 Have you acquired a Global Intermediary Identification Number (GIIN) issued by the U.S. IRS?

[] Yes [] No

If you checked "Yes," you are REQUIRED to enter the GIIN below:

U.S. GIIN _____ . _____ . _____ . _____

Part E – IRS Tax Documentation

Please review the list below and select the most appropriate tax documentation for your situation. Note that in certain circumstances a NON U.S. vendor may be required to submit more than one Tax Document. Please download the appropriate form(s) for your response from the IRS web site at: <http://www.irs.gov> Additional information may be found in IRS Publication 515 “Withholding of Tax on Non-resident Aliens and Foreign Entities”, which is also available at the IRS web site stated above.

If you have any questions regarding which IRS document to fill out, please consult your tax advisor

E1 A List of Tax Forms that may be downloaded from the IRS website:

W-9	US Persons (individuals and entities) to provide their US Taxpayer Identification Number and Certification
W-8 BEN	Non-US Persons to provide a Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Individuals)
W-8 BEN- E	Non-US Persons to provide a Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding and Reporting (Entities)
W-8 ECI	Non-US Persons to Claim That Income Is Effectively Connected With the Conduct of a Trade or Business in the United States
W-8 EXP	Foreign Governments, International Organizations, Foreign Central Banks of Issue, Foreign Tax-Exempt Organizations, Foreign Private Foundations, and Governments of US Possessions to provide a Certificate of their Status
W-8 IMY	For use by Foreign Intermediary, Foreign Flow-Through Entity, or Certain US Branches to provide a Certificate of their Status and transmit a withholding statement and respective tax documentation for the Beneficial Owners (if applicable)
Form 8233	Non-US Persons (individuals) to claim their Exemption From Withholding on Compensation for Independent (and Certain Dependent) Personal Services of a Nonresident Alien Individual

E2 If you are a **Non-U.S. Partnership**, you must provide a W-8IMY, an addendum (withholding statement listing partners within the partnership) and include IRS documentation for each partner

If you are Resident of a tax treaty country **and intend to provide services in the US**, is it your intention to elect Treaty Benefits?

☐ Yes

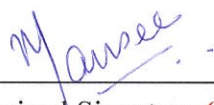
☐ No

NOTE: IF YOU DO NOT MAKE A TREATY CLAIM, ALL PAYMENTS OF U.S. SOURCE INCOME WILL BE SUBJECT TO A 30% WITHHOLDING TAX.

Part F – Signature

By signing below, Payee certifies the accuracy of representations within this form and confirms that the responses herein and form selection have been reviewed by a qualified tax advisor. Payee also acknowledges that this form should not be considered tax or legal advice and is solely for use by PepsiCo.

Note: You must **update PepsiCo** if the circumstances represented in **Part B** (Nature of Business) change, by providing a new, updated version of this form to your PepsiCo contact person.



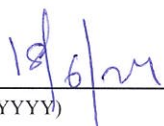
Authorized Signature **(Required)**

Mansee Singh

Print or Type Name of Payee's Authorized Representative **(Required)**

Partner – Rewards Consulting Leader – India & South Asia

Print Title of Payee's Authorized Representative **(Required)**

Date  **(Required)**
(MM/DD/YYYY)

Phone _____ E-mail address mansee.singhal@mercercorp.com

Please complete and sign this form and provide it, along with the completed and signed IRS Tax Forms, to your PepsiCo contact.