

## **GRI** Content Index

This 2018 GRI content index supplements our <u>2018 Sustainability Report</u>. It cross-references applicable GRI Standards, relevant UN Sustainable Development Goals and UN Global Compact Principles.

| Disclosure<br>number | Disclosure title   | UNSDGs | UNGC<br>Principles   | 2018<br>Sustainability<br>Report page<br>numbers | Other published materials   | Additional information/<br>Omissions  |
|----------------------|--|--------|----------------------|--|---|---|
| 102                  | GENERAL DISCLOSURES (201   | 6)     | -                    | -  |   | -   |
| 102-1                | Name of the organization   |        |                      | Front cover                                      |   | Philip Morris International Inc.  |
| 102-2                | Activities, brands, products, and services                         |        |                      | Inside front<br>cover, 9-19                      | <u>2018 PMI Form 10-К р.</u><br><u>1-3</u>  |   |
| 102-3                | Location of headquarters   |        |                      | Back cover                                       |   | Headquarters: New York, USA   |
| 102-4                | Location of operations   |        |                      | <u>16-17</u>                                     | <u>Company information</u><br>on corporate website  |   |
| 102-5                | Ownership and legal form   |        |                      | <u>Inside front</u><br>cover                     | <u>2018 PMI Form 10-К р.</u><br><u>1</u>  |   |
| 102-6                | Markets served   |        |                      | <u>6-7, 13, 16-17</u>                            |   |   |
| 102-7                | Scale of the organization  |        |                      | <u>6-7.16-18</u>                                 | Company information<br>on corporate website;<br>2018 PMI Form 10-K p.<br>14-15, 21 and 22; and<br>2019 Proxy Statement<br>p. 26 |   |
| 102-8                | Information on employees and other workers                         | 8      | 6                    | <u>18</u>  |   |   |
| 102-9                | Supply chain   |        | 3, 4, 5, 6, 8,<br>10 | <u>6-7, 52-58, 9</u>                             |   |   |
| 102-10               | Significant changes to the<br>organization and its supply<br>chain |        |                      |  |   | No significant change   |
| 102-11               | Precautionary principle or approach                                |        | 7                    | <u>22, 91, 116</u>                               | <u>2018 PMI Form 10-K p.</u><br><u>5-10; and 2019 Proxy</u><br><u>Statement p. 11</u>   |   |
| 102-12               | External initiatives   | 17     | 1                    |  |   | UN Guiding Principles for<br>Business and Human Rights<br>(p.47), Science Based Targets<br>initiative (p.92), Greenhouse<br>gas Protocol (p.89 and 131),<br>UN Sustainable Development<br>Goals (p.5), the International<br>Labor Organization<br>Declaration on Fundamental<br>Principles and Rights at Work<br>(Our Commitment to Human<br>Rights), the Paris Climate<br>Agreement (p.88), the Alliance<br>for Water Stewardship<br>(p.107), the Sustainable<br>Tobacco Program (p.56), CDP<br>(p.90) |
| 102-13               | Membership of associations   | 17     | 1, 8                 |  | Participation in<br>Business and Trade<br>Associations  | World Business Council for<br>Sustainable Development,<br>Sustainable Brands - SB<br>Voyagers, London<br>Benchmarking Group,<br>Eliminating Child Labor in<br>Tobacco-growing (ECLT)<br>Foundation  |



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|----------------------|---|--------|----------------------------|--|---|--|
| 102-14               | Statement from senior<br>decision-maker   |        |                            | Inside front<br>cover, 2, 3                      |   |  |
| 102-16               | Values, principles, standards, and norms of behavior                                | 16     | 1, 2, 3, 4, 5, 6,<br>8, 10 | <u>43-46</u>                                     | PMI's Code of Conduct   |  |
| 102-17               | Mechanisms for advice and<br>concerns about ethics                                  | 16     |                            | <u>43-46</u>                                     |   |  |
| 102-18               | Governance structure  |        |                            | <u>116</u>                                       | <u>2019 Proxy Statement</u><br>p. 7-12  |  |
| 102-19               | Delegating authority  |        |                            | <u>116</u>                                       |   |  |
| 102-20               | Executive-level responsibility<br>for economic, environmental,<br>and social topics |        |                            | <u>116</u>                                       |   |  |
| 102-22               | Composition of the highest governance body and its committees                       | 5,16   |                            |  | <u>2019 Proxy Statement</u><br>p. 9-10, 15-16, 17-22                            |  |
| 102-23               | Chair of the highest governance body  | 5      |                            |  | <u>2019 Proxy Statement</u><br><u>p. 17</u>                                     |  |
| 102-24               | Nominating and selecting the highest governance body                                | 16     |                            |  | 2019 Proxy Statement<br>p. 13-14, 16; and<br>Corporate Governance<br>Guidelines |  |
| 102-25               | Conflict of interest  |        |                            |  | <u>Corporate Governance</u><br><u>Guidelines</u>                                |  |
| 102-26               | Role of highest governance<br>body in setting purpose, values<br>and strategy       |        |                            |  | <u>2019 Proxy Statement</u><br>p. 10  |  |
| 102-35               | Remuneration policies   |        |                            |  | <u>2019 Proxy Statement</u><br>p. 23-24, 27-53                                  |  |
| 102-36               | Process for determining<br>remuneration   |        |                            |  | <u>2019 Proxy Statement</u><br><u>p. 39</u>                                     |  |
| 102-38               | Annual total compensation ratio   |        |                            |  | 2019 Proxy Statement<br>p. 53   |  |
| 102-40               | List of stakeholder groups  |        |                            | <u>111</u>                                       |   |  |
| 102-41               | Collective bargaining<br>agreements   | 8      | 3                          | <u>77, 121</u>                                   |   |  |
| 102-42               | Identifying and selecting<br>stakeholders   |        |                            | <u>111</u>                                       | Overview of our<br>engagement principles  |  |
| 102-43               | Approach to stakeholder<br>engagement   |        |                            | <u>111, 112</u>                                  | Overview of our<br>engagement principles  |  |
| 102-44               | Key topics and concerns raised  |        |                            | <u>112, 113-115</u>                              |   |  |
| 102-45               | Entities included in the<br>consolidated financial<br>statements                    |        |                            | <u>132</u>                                       | <u>2018 PMI Form 10-K</u><br><u>Exhibit 21</u>                                  |  |
| 102-46               | Defining report content and topic boundaries  |        |                            | <u>4, 113-115, 132</u>                           |   |  |
| 102-47               | List of material topics   |        |                            | <u>114-115</u>                                   |   |  |
| 102-48               | Restatements of information   |        |                            |  |   | Where data has been restated<br>from previous reports, it is<br>noted in an appropriate<br>footnote in the report.   |
| 102-49               | Changes in reporting  |        |                            | <u>4, 132</u>                                    |   | The report is structured<br>around the sustainability<br>material topics identified as<br>priorities through the<br>sustainability assessment we<br>conducted in 2018. |
| 102-50               | Reporting period  |        |                            | <u>132</u>                                       |   | January 1 to December 31,<br>2018  |
| 102-51               | Date of most recent report  |        |                            | <u>132</u>                                       |   | The previous report was published on May 15, 2018  |



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|----------------------|---|--------------|--------------------|--|---|--|
| 102-52               | Reporting cycle   |              |                    | <u>4, 132</u>                                    |   | Annual   |
| 102-53               | Contact point for questions regarding the report  |              |                    | <u>132</u>                                       |   |  |
| 102-54               | Claims of reporting in<br>accordance with the GRI<br>Standards  |              |                    | <u>132</u>                                       |   |  |
| 102-55               | GRI content index   |              |                    | <u>5, 132</u>                                    | GRI cross-reference<br>index on www.pmi.com                         |  |
| 102-56               | External assurance  |              |                    | <u>129, 132</u>                                  | Environmental and<br>Health & Safety data<br>verification statement |  |
| 103                  | MANAGEMENT APPROACH (   | 2016)        |                    |  |   |  |
| 103-1                | Explanation of the material topic and its boundary  |              |                    | <u>4, 113-115</u>                                |   |  |
| 103-2                | The management approach and its components  |              |                    | <u>116</u>                                       |   | See tier 1 sustainability<br>material topics on <u>pages 21-</u><br><u>36, 40-42, 65-73, 88-105</u>  |
| 103-3                | Evaluation of the management approach   |              |                    | <u>116, 118-127, 1,</u><br><u>129</u>            |   |  |
| 302                  | ENERGY (2016)   |              |                    |  |   |  |
| 302-1                | Energy consumption within the organization  | 7, 8, 12, 13 | 7, 8, 9            | <u>124</u>                                       | PMI's submission to<br>CDP Climate Change<br>2018                   | We do not sell any electricity,<br>heating, cooling, or steam.<br>Types of energy included in<br>the energy consumption: fuel,<br>electricity, district heating and<br>renewable energy. |
| 302-2                | Energy consumption outside of the organization  | 7, 8, 12, 13 | 7,8                | <u>124</u>                                       | PMI's submission to<br>CDP Climate Change<br>2018                   | Use of sold product:<br>approximately 400,000 MWh.   |
| 302-3                | Energy intensity  | 7, 8, 12, 13 | 8                  | <u>124</u>                                       | <u>PMI's submission to</u><br><u>CDP Climate Change</u><br>2018     | Types of energy included in<br>the energy intensity ratio: fuel<br>electricity, district heating and<br>renewable energy.  |
| 302-4                | Reduction of energy consumption   | 7, 8, 12, 13 | 7, 8, 9            | <u>90, 124</u>                                   | PMI's submission to<br>CDP Climate Change<br>2018                   |  |
| 302-5                | Reduction in energy<br>requirements of products and<br>services   | 7, 8, 12, 13 | 7,8,9              | <u>105</u>                                       |   |  |
| 304                  | <b>BIODIVERSITY (2016)</b>  |              |                    |  |   |  |
| 304-1                | Operational sites owned,<br>leased, managed in, or adjacent<br>to, protected areas and areas of<br>high biodiversity value outside<br>protected areas | 6, 14, 15    | 7, 8               |  |   | Currently not reported. We<br>plan on reporting in our 2020<br>Sustainability Report.  |
| 304-2                | Significant impacts of activities,<br>products, and services on<br>biodiversity   | 6, 14, 15    | 8, 9               | <u>93-98</u>                                     |   |  |
| 304-3                | Habitats protected or restored  | 6, 14, 15    | 8, 9               | <u>93-98</u>                                     |   |  |
| 304-4                | IUCN Red List species and<br>national conservation list<br>species with habitats in areas<br>affected by operations                                   | 6, 14, 15    | 7, 8               |  |   | Currently not reported. We<br>plan on reporting in our 2020<br>Sustainability Report.  |
| 305                  | EMISSIONS (2016)  |              |                    |  |   |  |



## PHILIP MORRIS INTERNATIONAL

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|----------------------|---|----------------------|--------------------|--|--|---|--|
| 305-1                | Direct (scope 1) GHG emissions  | 3, 12, 13, 14,<br>15 | 7, 8               | <u>88-92, 124</u>                                | PMI's submission to<br>CDP Climate Change<br>2018                      | IPCC Fifth Assessment Report<br>(AR5 – 100 year)  |  |
| 305-2                | Energy indirect (scope 2) GHG<br>emissions  | 3, 12, 13, 14,<br>15 | 7, 8               | <u>88-92, 124</u>                                | <u>PMI's submission to</u><br><u>CDP Climate Change</u><br>2018        | IPCC Fifth Assessment Report<br>(AR5 – 100 year)  |  |
| 305-3                | Other indirect (scope 3) GHG<br>emissions   | 3, 12, 13, 14,<br>15 | 7, 8               | <u>88-92, 124</u>                                | PMI's submission to<br>CDP Climate Change<br>2018                      | IPCC Fifth Assessment Report<br>(AR5 – 100 year)  |  |
| 305-4                | GHG emissions intensity   | 13, 14, 15           | 8                  | <u>88-92, 124</u>                                | <u>PMI's submission to</u><br><u>CDP Climate Change</u><br><u>2018</u> |   |  |
| 305-5                | Reductions of GHG emissions   | 13, 14, 15           | 7, 8, 9            |  | <u>PMI's submission to</u><br><u>CDP Climate Change</u><br><u>2018</u> | Approximately 5,000 tons<br>CO <sub>2</sub> e annually through MACC<br>projects.                          |  |
| 305-6                | Emissions of ozone-depleting substances (ODS)   | 12,13, 14, 15        | 7, 8, 9            |  |  | Not applicable: ODS emissions<br>are not reported as it was<br>assessed that they are not<br>significant. |  |
| 305-7                | Nitrogen oxides (NOX), sulfur<br>oxides (SOX), and other<br>significant air emissions     | 3, 12, 13, 14,<br>15 | 7, 8, 9            |  |  | Currently not reported. We<br>plan on reporting in our 2020<br>Sustainability Report.                     |  |
| 306                  | EFFLUENTS AND WASTE (2016)  |                      |                    |  |  |   |  |
| 306-1                | Water discharge by quality and destination  | 3, 6, 12, 14         | 7, 8, 9            |  |  | Not applicable: Water is<br>considered a tier 2 topic and<br>not reported in this report.                 |  |
| 306-2                | Waste by type and disposal method   | 3, 6, 12             | 7, 8               | <u>99-105, 126</u>                               |  |   |  |
| 306-3                | Significant spills  | 3, 6, 12, 14,<br>15  | 7, 8, 9            |  |  | No significant spill in 2018.   |  |
| 306-4                | Transport of hazardous waste  | 3, 12                | 7                  | <u>102</u>                                       |  |   |  |
| 306-5                | Water bodies affected by water discharges and/or runoff                                   | 6, 15                | 7, 8, 9            |  |  | Not applicable: Water is<br>considered a tier 2 topic and<br>not reported in this report.                 |  |
| 408                  | CHILD LABOR (2016)  |                      |                    |  |  |   |  |
| 408-1                | Operations and suppliers at<br>significant risk for incidents of<br>child labor           | 2, 8, 16             | 5                  | <u>65-73</u>                                     |  |   |  |
| 417                  | MARKETING AND LABELING (2016)   |                      |                    |  |  |   |  |
| 417-1                | Requirements for product and service information and labeling                             | 3, 12, 16            |                    | <u>40-42</u>                                     | Overview of marketing<br>principles for<br>combustible products        |   |  |
| 417-2                | Incidents of non-compliance<br>concerning product and service<br>information and labeling | 3, 16                |                    |  | <u>РМІ 2018 Form 10-К р.</u><br>96-104                                 |   |  |
| 417-3                | Incidents of non-compliance<br>concerning marketing<br>communications                     | 3                    |                    |  | <u>РМІ 2018 Form 10-К р.</u><br><u>96-104</u>                          |   |  |