

Tobacco Sustainability Accounting Standards (SASB)

This summary cross-references our reporting to the Sustainability Accountability Standards Board (SASB) Tobacco standards.

Code	Topics & Accounting Metrics	References in published materials	Comments
	Public Health		
FB-TB-260a.1	(1) Gross revenue and (2) revenue net of excise taxes from (a) non-tobacco nicotine products and (b) heated tobacco products	2018 PMI Form 10-K pages 14, 16 and 21 Sustainability Report 2018 pages 36 and 118	We currently present total revenues, including and excluding excise taxes. We also present revenues (net of excise taxes) by product category as follows: - Combustible products and - Reduced-Risk Products ¹ We currently do not present non-tobacco nicotine products and heated tobacco products revenues on a disaggregated basis.
FB-TB-260a.2	Discussion on the process to assess risks and opportunities associated with "tobacco harm reduction" products	Sustainability Report 2018 pages 20 to 38	
	Marketing Practices		
FB-TB-270a.1	Total amount of monetary losses as a result of legal proceedings associated with marketing, labeling, and/or advertising practices		We disclose our legal proceedings in PMI 2018 Form 10-K, as required by U.S. Securities Laws and related regulations. We currently do not present the level of detail set out in the standard.
FB-TB-270a.2	Description of the company's marketing policy and relevant positions on Articles 11 and 13 of the World Health Organization Framework Convention on Tobacco Control (WHO FCTC)	Sustainability Report 2018 pages 40 to 42, 34 and 37 Overview of marketing Principles for combustible products Overview of engagement principles	
	Activity metrics		
FB-TB-000.A	Combustible tobacco product sales volume: (1) cigarette, (2) cigar, and (3) other smoked tobacco products	Sustainability Report 2018 pages 36 and 118	
FB-TB-000.B	Non-combustible product sales volume: (1) traditional smokeless tobacco, (2) non-tobacco nicotine products, (3) heated tobacco products, and (4) nicotine replacement therapy products	Sustainability Report 2018 pages 36 and 118	We currently present PMI shipment volumes on a total basis and also separated as follows: - Combustible Products - Smoke-Free Products We currently do not present non-combustible product sales volume on a disaggregated basis with the level of detail set out in the standard.

¹ Reduced-risk products ("RRPs") is the term we use to refer to products that present, are likely to present, or have the potential to present less risk of harm to smokers who switch to these products versus continued smoking.

The summary set forth above should be read in conjunction with the Philip Morris International Inc. Form 10-K for the year ended 2018 and the 2018 Sustainability Report, available on www.pmi.com