



# PHILIP MORRIS INTERNATIONAL

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## DECLARATION OF CARBON NEUTRALITY

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## 0 Carbon Neutrality declaration

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The **Qualifying Explanatory Statement** (QES) contains all the required information on the carbon neutrality of the given subject. All information provided within this report has been **reviewed by a third party** (SGS) and is believed to be correct. If provided with any information affecting the validity of the following statements, this document will be updated accordingly to reflect the affiliate(s) current status towards carbon neutrality. This report is publicly available on a dedicated website <https://www.pmi.com/carbon-neutrality-declaration-pmp-sa>

This is the **second declaration** of achievement for Philip Morris Products SA Operations Factory in Neuchâtel, Switzerland and the first declaration of achievement as per PAS 2060:2014 standard.

Carbon Neutrality of the Scope 1 and 2 emissions under the direct operational control of Philip Morris Products SA Operations Factory in Neuchâtel, Switzerland, achieved by Philip Morris Products SA in accordance with PAS2060:2014 at 31st December 2020 with a commitment to maintain to 31st December 2021 for the period commencing 1st January 2020, SGS United Kingdom Limited Certified.

Certification letter from SGS can be found in Annex A.

## 1 Introduction

This document forms the Qualifying Explanatory Statement (QES) to demonstrate that Philip Morris Products SA Operations Factory in Neuchâtel, Switzerland has achieved **carbon neutrality** for the below mentioned affiliates (plants) manufacturing processes for the period starting 1<sup>st</sup> January 2020 and ending 31<sup>st</sup> December 2020, in accordance with PAS 2060:2014.

This has been achieved through:

- **Continuous carbon emissions reduction** through action plans under PMI direct controls: affiliates and fleet under affiliates' control (These reduction have been captured as part of the GHG inventory for 2020).
- **Compensation of carbon emissions** for the period commencing 1<sup>st</sup> January 2020 and ending 31<sup>st</sup> December 2020.

This report includes the information which substantiates the declaration of PMI affiliates achievement of carbon neutrality for first application period (under PAS 2060:2014) and commitment on carbon neutrality up to 2025 (6 years, from 2020 the reference year) in compliance with PAS 2060:2014 standard.

PMI affiliates has also set up a **Carbon Management Plan to reduce the GHG emissions associated to the manufacturing processes** in order to demonstrate commitment to being carbon neutral in accordance with PAS 2060:2014 standard.

### 1.1 General information

PAS 2060 Information requirement	Information as it relates to PMI affiliates
Entities making PAS 2060 declarations	Philip Morris Products SA Operations Factory in Neuchâtel, Switzerland
Individual responsible for the evaluation and provision of the data necessary for the substantiation of the declaration (inc. preparing, substantiating, communicating and maintaining the declaration)	Gianluca Capodimonte
Subject of PAS 2060 declaration	Carbon Neutrality of the Scope 1 and 2 emissions under the direct operational control of Philip Morris Products SA Operations Factory in Neuchâtel, Switzerland (complete list available in Annex C)
Function of subject	Factory manufacturing conventional and Reduced Risk Products products for PMI and its brands.
Activities required for subjects to fulfil its function	The activities required within the manufacturing process are:

	<ul style="list-style-type: none"> <li>- Manufacture of Tobacco Related Products;</li> <li>- Manufacturing of Reduced Risk Products;</li> <li>- Flavor &amp; Casing Processing;</li> <li>- Cut Filler Processing;</li> <li>- Filter Processing;</li> <li>- Machine Cigarette Processing;</li> <li>- Quality Control Laboratory Activities;</li> <li>- Manufacturing of Heated Tobacco sticks</li> </ul>
Rationale for selection of the subjects	PMI's ambition is to be carbon neutral for all of its direct operations (factories, fleet and offices) by 2025. In this journey, all subjects (factories) that have reached substantial emission reduction in the past years qualify to compensate residual emissions and become carbon neutral.
Type of conformity assessment undertaken	I3P-3 Independent third-party certification - unified
Reference date for PAS 2060 programme	1 <sup>st</sup> of January 2020
Achievement period	1 <sup>st</sup> of January 2020 – 31 <sup>st</sup> of December 2020
Commitment period	1 <sup>st</sup> of January 2021 – 31 <sup>st</sup> of December 2025

Table 1.1 - General information

## 1.2 Scope

The **subject** for carbon neutrality is the following affiliate:

- **Philip Morris Products SA (Switzerland)**

The main business activity is the manufacturing of conventional and RRP products within PMI brands.(as reported in Annex C)

During the reporting period, the definition of the subject(s) remained unchanged. In the case that material change occurs to the subject(s) in the future, the process of determination and substantiation of the subject(s) and associated GHG emissions shall be re-started on the basis of newly defined subject(s).

## 1.3 Boundaries of the subject

The system boundaries considered for the organizational carbon footprint of the subject are **all the activities** occurring **within the physical perimeter of the affiliate** and **under the affiliate control** including:

- The manufacturing plant
- The office(s) and/or warehouse(s) included within the perimeter
- The fleet under the affiliate's control

GHG emissions associated to affiliate manufacturing process within the defined boundary from the periods of 1st January 2020 to 31st December 2020 have been quantified in accordance with GHG Protocol Corporate Accounting Standard (operational control), and verified by SGS.

The data for this first application period has been **verified by an independent third party**, SGS, who confirms that the Carbon Neutral Declaration set out in this QES is appropriately reported in accordance with the requirement of PAS 2060:2014.

The assurance letter issued by SGS can be found in Annex A.

## 2 Quantification of carbon footprint

### 2.1 Emissions results

The total GHG emissions related to scope 1 and 2 refer to manufacturing process during the year 2020 (1<sup>st</sup> application period) and represent a total of **1,658 tons of CO<sub>2</sub> equivalent**.

GHG scope	GHG emissions [tCO <sub>2</sub> eq]	Scope contribution
Scope 1 – manufacturing	1658	100%
Scope 1 – fleet	0	0%
Scope 2 – Market based	0	0%
<b>Total carbon footprint</b>	<b>1658</b>	<b>100%</b>

*Table 2.1 - GHG emissions overall results*

### 2.2 Methodology

Total GHG emissions associated with PMI affiliate(s), 1st January 2020 to 31st December 2020, have been quantified according to GHG Protocol, Corporate Accounting and Reporting Standard, following the operational control approach. This methodology was chosen as it represents best practice in terms of organization carbon footprint inventory and PAS 2060 endorses it as being fully compliant with its requirements.

The types of greenhouse gases (GHG) included in the Kyoto Protocol to the United Nations Framework Convention on Climate Change are required for reporting under the GHG Protocol Corporate Standard and the below listed were covered in the calculations:

- carbon dioxide (CO<sub>2</sub>),
- methane (CH<sub>4</sub>),
- nitrous oxide (N<sub>2</sub>O).

The inventory accounts for 100% of GHG emissions of business activities and operations in which PMI affiliate(s) has direct operational control and the full authority to introduce and implement its operating policies.

All scope 1 and 2 greenhouse gas emissions relevant to the system boundary are included and quantified, in accordance with the GHG Protocol, Corporate Accounting and Reporting Standard, as confirmed by SGS verification.

#### 2.2.1.1 Scope 1

GHG emissions related to scope 1 come from direct emissions from sources owned or controlled by the affiliate(s). In PMI context, scope 1 emissions are:

- Stationary combustion:
  - Natural gas
  - LPG, Propane and Butane
  - Diesel (fuel oil)
  - Heavy fuel oil
  - Petrol
  - Biomass
- Mobile combustion
  - Petrol
  - Diesel
  - Biodiesel
  - Bioethanol
  - Natural Gas (Compressed)

#### 2.2.1.2 Scope 2

GHG emissions related to scope 2 come from indirect emissions from the generation of purchased electricity, steam, heat and cooling consumed by the affiliate(s). In PMI context, scope 2 emissions are:

- Purchased electricity
- District steam
- District heating (inc. cooling)

#### 2.2.1.3 Scope 3

GHG emissions related to scope 3 refer to all other indirect emissions as a consequence of the activities of the affiliate(s) that occur from sources not owned or controlled by the PMI affiliate are out of scope.

### 2.3 Data sources

Primary and secondary data has been used for the Carbon Quantification process. Primary data is used where possible, only where primary data was not, secondary data was used to quantify emission. For scope 1 and 2, **primary data were exclusively used.**

1. Primary Data source relates to all input and output corresponding to steps under the affiliates control were directly provided. This includes energy inputs for production as well as fuel consumption for the fleet under control.

2. Emission Factors were sourced from recognized databases (DEFRA and GHG protocol).

Source of data were reviewed by SGS through the GHG Protocol certification process and requirements of PAS 2060:2014.

## 2.4 Assumptions and estimations

All assumptions made to quantify the Greenhouse gas emission of PMI affiliates were reviewed by SGS through the GHG Protocol certification process and requirements of PAS 2060:2014. For scope 1 and 2 in Manufacturing, no assumptions were made.

## 2.5 Exclusions

Annex C outlines all the inclusions and exclusions for GHG emissions; in order to ensure the coverage of any potential exclusions within the system boundary an additional 3% has been added to affiliate total Carbon Footprint to ensure the Carbon Neutrality program covers 100% of the GHG emissions.

## 2.6 Uncertainties

Generally, the use of secondary data throughout the assessment represents the major source of uncertainties on results. Actions taken to minimize these uncertainties are described below and were reviewed by SGS.

- Secondary emissions factors: uncertainty associated to the use of secondary emission factors is because they represent averages, rather than specific emissions. However, their use was appropriate, and care has been taken to use the best available datasets (DEFRA and GHG Protocol).
- Secondary data has not been used.

Result of the uncertainty calculation is reported in Annex D.

## 2.7 Comparison with baseline period results

This section will be completed in subsequent years as 2020 is the first PAS 2060:2014 certification, therefore will be used as baseline period subsequently.

### 3 Carbon Management Plan

The carbon reduction management plan will consider a 6 years period (2020-2025) with the aim of maintaining the emissions down, this means that the emission indicator must not increase along the period.

This target will be monitored periodically (annually) in order to check if the expected results are aligned to the real ones. In order to achieve the target a series of project will be implemented.

Although PMI affiliates began its Carbon Management Programme for Carbon Neutrality in 2020, energy saving measures have been implementing since 2010 within the production plants (i.e. Klaipeda (Lithuania) PMP SA (Switzerland) Tabaqueria (Portugal)). Others started later and will be considered in the boundaries of this study.

The following paragraphs explain in detail implemented (paragraph 3.2) and planned (paragraph 3.3) projects, that are mainly related to production plant GHG emissions reductions.

#### 3.1 PMI best practice

In 2020, 25 out of 42 affiliates, 100% of electricity purchased came from renewable sources (electricity source for the affiliates in the carbon neutral factory certification are provided in annex F). Since 2017, we are gradually increasing the uptake of green electricity (as showed in below table) to reach 100% green electricity purchased for all our affiliates by 2025. By investing in renewable energy electricity, PMI overall avoided the emissions of **over 1 million ton of CO<sub>2</sub> equivalent**.

Indicator	2017	2018	2019	2020	Total Value
CO2 Scope 2 (GHG emissions) - Manufacturing - Market based [t GHG]	217,563.41	149,756.70	111,507.79	65,288.69	544,116.60
CO2 Scope 2 (GHG emissions) - Manufacturing - Location based [t GHG]	414,126.07	395,371.30	398,331.67	357,670.25	1,565,499.29
Cumulative difference between location based and market based	196,562.66	245,614.60	286,823.88	292,381.56	<b>1,021,382.69</b>

Table 3.1 - Green electricity increase

### 3.2 Implemented GHG emissions reduction project repository

At PMI, emissions reduction project governance and budget approval comes from two distinctive main streams; one driven from central functions and another by the local team. Table 3.2 shows project implemented in the last few years, evaluated in 2020 Carbon Footprint assessment.

Project name	Description	Year	Type of energy used	Emission reduction [kg CO2 eq]
<b>Heat recovery from steam boiler stacks</b>	Addition of heat recovery system on the steam boiler stacks to provide heat to the hot water system	2010	Gas	198'000
<b>Thermal insulation improvement in Steam boilers room</b>	Replacement and improvement of the thermal insulation in the steam boilers room with Calonat (insulation blanket)	2011	Gas	57'000
<b>Heat recovery on Vacuum pumps</b>	Additional heat recovery system on the Vacuum pumps to provide heat to the hot water system	2011	Gas	97'000
<b>Steam and hot water boilers O2 control</b>	Addition of an O2 control on all our boilers in order to approach a stoichiometric combustion	2012	Gas	246'000
<b>Compressed air replacement and addition of a heat recovery system</b>	Replacement of a Compressed air with up to date technology and addition of heat recovery system to provide heat to the hot water system	2013	Gas	101'000
<b>FTD/TSE Heat recovery</b>	Addition of a heat recovery system on the FTD/TSE process	2014	Gas	535'000
<b>Heat pump on Lake water return</b>	Addition of 2 heat pumps of 600kW each on the return pipe to the lake water to recover the heat from the cooling system to provide heat to the hot water system	2020	Gas	1'000'000

Table 3.2 - Implemented GHG emissions reduction projects

### 3.3 Planned GHG emissions reduction initiatives

In order to achieve the above-mentioned target, PMI is committed to identifying and implementing carbon saving projects until 31/12/2025 Table 3.3 shows main initiatives identified and estimated reduction for the whole commitment period (2021-2025).

Initiative name	Description	Year planned	Type of energy used	Estimated reduction [kg CO <sub>2</sub> eq]
<b>Pyrolysis installation</b>	Addition of a Pyrolysis to treat on site biogenic waste (paper, tobacco, wood, tobacco) and generate syn gas to produce steam	2021	Gas	1'500'000
<b>Car fleet</b>	Conversion from diesel fleet to hybrid fleet and increase own charging stations.	2021/2024	Electrical and diesel	0 (if necessary, with offsets)
<b>Steam Trap Monitoring System</b>	Inline monitoring of the steam traps to reduce steam losses	2022	Gas	4'000
<b>Insulation of steam traps</b>	Ensure proper insulation of steam traps to reduce losses	2022	Gas	4'000
<b>two-tier control for staging of multiple boilers</b>	Install a controller to ensure that boiler staging is linked to steam demand instead of pressure staging	2023	Gas	2'000
<b>Adiabatic Humidification</b>	Install adiabatic humidification in cutfiller tobacco storage area to reduce steam consumption	2024	Gas	28'000

Table 3.3 - Planned GHG emissions reduction initiatives

Actual emissions reductions will be measured in terms of intensity metrics relating to production output.

## 4 Carbon offset program

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### 4.1 Offset program for the first application period

PMI has an offsetting program in place to support the carbon neutrality, based on quality criteria aligned with the most rigorous international standards and targeting social and economic benefits.

Through collaborating with *myclimate* (an internationally recognized stakeholder in carbon neutral strategies), PMI has invested into an offsetting project “Clean Drinking Water for Schools and Households in Uganda” that has been used to compensate outstanding emissions in this declaration of carbon neutrality.

Carbon neutrality is achieved by reducing and compensating Green House Gases (GHG) emissions through supporting the development of sustainable climate solutions in developing countries. Compensation projects bring social, environmental and economic benefits, which contribute to United Nations Sustainable Development Goals (SDGs) and are labelled by independent carbon standards such as **Verified Carbon Standard (VCS)**<sup>1</sup>, **Climate Community and Biodiversity Alliance (CCBA)**<sup>2</sup>, **Gold Standard**<sup>3</sup>, and other offsets as endorsed in PAS2060.

Credits were retired by the 18th November 2021

These credits are supported by publicly available project documentation on the [GSF Registry \(goldstandard.org\)](https://registry.goldstandard.org)<sup>4</sup>. The registry system is the central storehouse of data on all registered projects, and tracks the generation, retirement and cancellation of all credits. To register with the program, projects must show that they have met all standards and methodological requirements.

### 4.2 Offsetting project(s)

Offsetting projects selected by PMI Philip Morris Products SA are:

“Clean Drinking Water for Schools and Households in Uganda”  
Impact Carbon and myclimate Safe Water and Improved Cookstoves Global PoA - Uganda VPA

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<sup>1</sup> <https://verra.org/>

<sup>2</sup> <http://www.climate-standards.org/>

<sup>3</sup> <https://www.goldstandard.org/>

<sup>4</sup> <https://registry.goldstandard.org/projects?q=&page=1t>

### 4.3 Amount of credits purchased

Credits have been ordered by PMI for the period covering 1<sup>st</sup> of January 2020 – 31<sup>st</sup> December 2020.

The amount of credits purchased is 1708 tons of CO<sub>2</sub> equivalent, it is composed by two contributions:

- **1658 tons of CO<sub>2</sub> equivalent**, amount evaluated for the first application period
- **50 tons of CO<sub>2</sub> equivalent**, that represent the overrate of 3% of the whole baseline carbon footprint to cover all the exclusions (Annex C) and precludes underestimation.

We can reasonably assume that PMI Factory Carbon Neutral covers 100% of the GHG emissions.

PMI portfolio offsetting credits is composed of:

Project: Clean Drinking Water for Schools and Households in Uganda

Impact Carbon and myclimate Safe Water and Improved Cookstoves Global PoA - Uganda VPA – 100%

The Gold Standard guarantee that the offsets **generated represent genuine, additional GHG** emission reductions. The projects are technically designed so as to enable the quantification of a specific number of emissions reductions/removals the carbon credits expected from each farm/forest. The Gold Standard label also guarantee that the project involved in delivering credits meet the criteria of additionality, permanence, leakage and double counting.

It also guarantee that the units were verified by an independent thid-partyand that the credits were only issued after the emission reduction has taken place.

Originating Project Name: Impact Carbon and myclimate Safe Water and Improved Cookstoves Global PoA - Uganda VPA

Vintage Year: 2019

Quantity of retired GS VER Credits: 1708

Serial Number: GS1-1-UG-GS2296-16-2019-21070-49125-50832

Retirement Date: 18 November 2021

Project ID: GS2296

Project type: Energy Efficiency - Domestic

Country: Uganda

Retired on behalf of Philip Morris Products SA, for offsetting unavoidable emissions, year 2020.

Urkunde  
Attestation  
Attestato  
Confirmation



Klimaschutz  
Protection climatique  
Protezione del clima  
Climate protection

The Swiss climate protection organisation myclimate confirms that

**Philip Morris Products SA**

has made a sustainable contribution to voluntary climate protection  
by offsetting the following quantity of CO<sub>2</sub> in the high quality myclimate  
carbon offset project «7192-A-R - Clean Drinking Water for Schools and Households in Uganda»

Quantity CO<sub>2</sub>:

**1'708.00 t**

**Carbon Credits 2021  
for carbon neutral production plants**

Zurich, 18. November 2021



Stephen Neff  
CEO myclimate

Confirmation number: 252661-4

myclimate is registered under Swiss Federal Law as a non-profit,  
tax exempt foundation that promotes climate protection.  
Date of issue: 5. July 2011, File number: 11 10 312



#### 4.4 Compensation programme for the second application period

For the second application period, PMI will cancel the volume of carbon credits required once the emission calculations are completed for this period. The volumes of credits required by PMI affiliates (increasing in number until 2025) will be confirmed at later stage upon completion of the greenhouse gas inventory audit for this Application Period. The portfolio composition and share among projects will be determined based on the volume of credits.

## 5 Annex A – Carbon Neutral Assurance letter



**Verification Statement Number:**  
**CCP278808/22/11/2021**

<p>The Carbon Neutrality Declaration as presented in its Qualifying Explanatory Statement (QES), for the application period 01/01/2020 – 31/12/2020 of:</p> <p><b>Philip Morris Products SA, Operations Factory, Quai Jeanrenaud 3, 2000 Neuchâtel Switzerland</b></p> <p>has been verified by SGS United Kingdom Limited as conforming to the requirements of PAS 2060:2014: Specification for the demonstration of carbon neutrality (PAS 2060).</p>
<p>Lead Assessor: Lisa Gibson Technical Reviewer: Paulomi Raythatha</p>
<p>Authorised by:</p>  <p>Pamela Chadwick Business Manager SGS United Kingdom Ltd</p> <p>Verification Statement Date: 22<sup>nd</sup> November 2021</p> <p>This Statement is not valid without the full verification scope, objectives, criteria and conclusion available on pages 2 to 3 of this Statement</p>

## 6 Annex B – Qualifying Explanatory Statements (QES) checklist

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EHS.D.410.F02%20QE  
S%20Check%20List%2

## 7 Annex C – Scope 1, 2 and 3 emissions inclusion and exclusion

Included and excluded emission sources related to the subject(s) are presented below, together with explanation for exclusions.

Scope	Emission source	Description	Inclusion exclusion	Justification of Exclusion
1.1	Stationary combustion	Combustion of fuels in boilers and furnaces for the generation of heat and steam, used for production processes and heating of buildings	Included	-
1.2	Mobile combustion sources	Transportation of employees and goods with cars under affiliate control.	Included	-
1.3	Process emissions	Emissions occurring during the production process (DIET)	Included	-
1.4	Fugitive emissions	Refrigerant gases losses	Excluded	Identified as below materiality threshold within the GHG inventory
2.1	Electricity consumption	Generation of purchased electricity	Included	-
2.2	Heat, steam and/or cold consumption	Purchase of heat, steam or cold energy not produced at operation site.	Included	-
3	Scope 3	All other indirect emissions	Excluded	Out of scope

Table 7.1 - Inclusions and exclusions



Uncertainties due to emission Factors and Activity Data				
1	2	3	4	5
Gas	Source category	Emission factor	Activity data	Overall uncertainty
CO <sub>2</sub>	Energy	7%	7%	10%
CO <sub>2</sub>	Industrial Processes	7%	7%	10%
CO <sub>2</sub>	Land Use Change and Forrestry	33%	50%	60%
CH <sub>4</sub>	Biomass Burning	50%	50%	100%
CH <sub>4</sub>	Oil and Nat. Gas Activities	55%	20%	60%
CH <sub>4</sub>	Rice cultivation	$\frac{3}{4}$	$\frac{1}{4}$	1
CH <sub>4</sub>	Waste	$\frac{2}{3}$	$\frac{1}{3}$	1
CH <sub>4</sub>	Animals	25%	10%	20%
CH <sub>4</sub>	Animal waste	20%	10%	20%
N <sub>2</sub> O	Industrial Processes	35%	35%	50%
N <sub>2</sub> O	Agricultural Soils			2 orders of magnitude
N <sub>2</sub> O	Biomass Burning			100%

Note: Individual uncertainties that appear to be greater than ± 60% are not shown. Instead judgement as to the relative importance of emissions factor and activity data uncertainties are shown as fractions which sum to one

Source:  
Revised 1996 IPCC Guidelines for National Greenhouse Gas  
Inventories: Reporting Instructions

Table 8.2 - IPCC uncertainty data

## 9 Annex E – Voluntary offset program

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The primary objective of the programme is to disseminate water purification systems to low-income households and institutions such as schools, starting in Uganda. Carbon finance is used to give households access to the clean water technologies thereby improving the livelihoods and health conditions of thousands of people and at the same time reducing CO<sub>2</sub> emissions by reducing the consumption of non-renewable firewood and charcoal.

In this annex, specific project sheet concerning the chosen offsetting projects are presented.



Clean\_Drinking\_Water  
r\_for\_Schools\_and\_Hc

All the relevant project documentations can be found at the following link:

<https://www.myclimate.org/information/carbon-offset-projects/detail-carbon-offset-projects/uganda-water-7192/>

## 10 Annex F – Renewable Energy Certificates

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### 10.1 Philip Morris Products SA



PMPSA 2020 Green  
Electricity Certificates:



08-Electricité\_factice 07-Electricité\_factice 06-Electricité\_factice 05-Electricité\_factice 04-Electricité\_factice 03-Electricité\_factice  
& 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:



02-Electricité\_factice 01-Electricité\_factice 12-Electricité\_factice 11-Electricité\_factice 10-Electricité\_factice 09-Electricité\_factice  
& 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:8 & 9\_1000006 & 80:

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Neuchatel, 25th November 2021

Carlo Serpentino

Director Manufacturing PMP SA