Transparency and Truth

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SWISS UNIVERSITIES: LOW-HANGING FRUIT FOR THE TOBACCO INDUSTRY?

Investigation of the relationships between academic institutions and the tobacco industry in Switzerland

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Further information on this subject is available at:
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BACKGROUND

The tobacco industry has a long record of manipulating scientific research to serve its own commercial interests, notably by influencing studies, disseminating misleading information, and discrediting independent science. In Switzerland, documented cases such as the “Rylander Affair” at the University of Geneva and the industry-funded plain-packaging study at the University of Zurich exemplify these practices. **Switzerland ranks 36th out of 37 in the European Tobacco Control Scale and 99th out of 100 in the Global Tobacco Interference Index, highlighting the country’s vulnerability to industry influence.**

METHODS

This study examined 31 Swiss higher education institutions (universities, universities of applied science, federal institutes of technology and university hospitals). Requests for access to documents were submitted between April 2024 and February 2025 on the basis of federal and cantonal transparency legislation, covering contracts for the period 2019–2024. This approach was supplemented by systematic online research to identify any undeclared collaborations. The data were analyzed to determine the existence and nature of collaborations with the tobacco industry, as well as the level of transparency of the institutions, assessed in particular by the transmission of the requested documents.

RESULTS

Results show that 16 of the 31 institutions have collaborated with the TI since June 2019, including internationally renowned institutions such as EPFL and ETH Zurich. **In total, 29 collaborations were identified.** Institutions within the ETH Domain are the most affected, with 11 collaborations, followed by cantonal universities (10) and universities of applied science (7). **Philip Morris dominates these interactions, being involved in 23 of the 29 collaborations identified.** These collaborations take various forms, including joint research and publications, industry employees teaching at universities, university researchers carrying out industry assignments, industry-funded workshops, co-supervision of dissertations, and participation in joint projects**. Furthermore, several institutions refused to disclose their contracts or provided incomplete documents, despite their legal obligations.** Legal proceedings were initiated in four cases. To date, all court decisions (including some interim rulings) have been in favor of OxySuisse. Three cases are still ongoing.

CONCLUSION

The investigation systematically documented a significant presence of the tobacco industry in the Swiss academic landscape and has revealed a serious lack of transparency regarding these collaborations. In response, **academic institutions must engage in an open, structured, and critical debate on the ethical implications of such relationships.** This debate should be grounded in clear principles (environmental responsibility, scientific integrity, and public health) and lead to concrete safeguards, oversight mechanisms, and codes of conduct aimed at protecting the independence of research and maintaining public trust.

ABBREVIATIONS

ALLEA	European Federation of Academies of Sciences and Humanities
BAT	British American Tobacco
BFH	Berner Fachhochschule
CHUV	Centre hospitalier universitaire vaudois
Eawag	Eawag - das Wasserforschungsinstitut des ETH-Bereichs
Empa	Eidgenössische Materialprüfungs- und Forschungsanstalt Empa
EPFL	École polytechnique fédérale de Lausanne
ETH	Eidgenössische Technische Hochschule Zürich
FHGR	Fachhochschule Graubünden
FHNW	Fachhochschule Nordwestschweiz
FoI	Freedom of Information
FoIA	Freedom of Information Act
GSEM	Geneva School of Economics and Management
HES-SO	Haute école spécialisée de Suisse occidentale
HSG	Universität St. Gallen
HSLU	Hochschule Luzern
HUG	Hôpitaux universitaires de Genève
JTI	Japan Tobacco International
Kalaidos FH	Kalaidos Fachhochschule
LTrans	Loi fédérale sur la transparence
OMS	Organisation mondiale de la santé
OST	OST – Ostschweizer Fachhochschule
PFPDT	Préposé fédéral à la protection des données et à la transparence
PM	Philip Morris (generally used to refer to the company, whether PMI or PMP)
PMI	Philip Morris International
PMP	Philip Morris Products SA
PPDT	Préposé cantonal à la protection des données et à la transparence (Genève)
PSI	Paul Scherrer Institut
SUPSI	Scuola universitaria professionale della Svizzera italiana
TnT	Transparency and Truth (Tobacco Prevention Fund Initiative)
UNH	University hospitals
UNI	Cantonal universities
UniBAS	Universität Basel
UniBE	Universität Bern
Unifr	Université de Fribourg
UniGE	Université de Genève
UniI	Université de Lausanne
UniLU	Universität Luzern
UniNE	Université de Neuchâtel
UAS	Universities of applied sciences
USB	Universitätsspital Basel
USI	Università della Svizzera italiana
USZ	Universitätsspital Zürich
UZH	Universität Zürich
WSL	Eidgenössische Forschungsanstalt für Wald, Schnee und Landschaft
ZHAW	Zürcher Hochschule für angewandte Wissenschaften
ZHdK	Zürcher Hochschule der Künste

1 INTRODUCTION

1.1 A long-standing relationship between the tobacco industry and Swiss universities

The relationship between the tobacco industry and Swiss academic institutions is long-standing and not well documented, except for some cases. There was the famous case of Professor Rylander of the University of Geneva (UniGE), who worked secretly for Philip Morris (PM)[1] for 30 years, conducting studies aimed at casting doubt on the dangers of passive smoking (1). There are also lesser-known cases, such as that of Professor Kitsikis of the UniGE, who carried out work for PM on sensitive topics such as children's perception of the risks of smoking (2), and that of Professor Karl Bättig of the Swiss Federal Institute of Technology in Zurich (ETH), who carried out studies on the pharmacological effects of nicotine financed by the Swiss association of tobacco manufacturers (now called Swiss Cigarette) (3, 4).

More recently, in 2024, the case of the University of Zurich (UZH) came under scrutiny when documents revealed that a PM-funded study on plain packaging, carried out in 2013, had been conducted under contractual conditions allowing the company to influence every stage of the research, raising serious concerns about the scientific integrity of the published work. Although a few Swiss media outlets reported on this affair (5-7), the coverage remained limited. However, other revelations have since then emerged in the Swiss press about links between Swiss academic institutions and the tobacco industry. These include the results of a 2024 investigation conducted by AT Suisse into the links between ETH Zurich and PM (8), which revealed that the Swiss National Science Foundation (SNSF), despite co-funding the project, had not been informed of the tobacco multinational's involvement. Another 2024 journalistic investigation sought to understand more about the nature and extent of links between universities in French-speaking Switzerland and the tobacco industry (9).

1.2 An investigation of the situation in Switzerland

It was against this backdrop that, in mid-2024, TnT launched a systematic investigation of all Swiss academic institutions to assess the nature and extent of their links with the tobacco industry. This initiative was based on various cantonal Freedom of Information (FoI) laws and on the Swiss Freedom of Information Act (FoIA) at the federal level[2] (10), which, under the principle of transparency, allow the public to request documents from public institutions (for more details on FoI law and the FoIA, see Chapter 3.2).

The results of our systematic investigation, which are presented and analysed in this report, show that these links are much more widespread and deep-rooted than suggested by the few cases that

[1] Philip Morris is the parent company of the multinational corporation that includes subsidiaries such as Philip Morris International and Philip Morris Products, among others. For simplicity's sake, throughout this report we will refer to Philip Morris (PM), which includes the other subsidiaries.

[2] For the sake of simplicity, we will refer to the Freedom of Information Act (FoIA) at the federal level and the Freedom of Information (FoI) law(s) at the cantonal level.

have been publicly revealed. Indeed, of the 31 academic institutions surveyed, more than half have accepted tobacco industry funding.

This observation raises serious questions. It should be remembered that the tobacco industry cannot be considered an ordinary industry: its highly addictive and toxic products are responsible for more than 9,500 deaths each year in Switzerland (11) and more than 7 million worldwide (12); more than 300,000 people suffer from serious tobacco-related diseases in our country (13). Even the General Assembly of the United Nations recognised that the interests of this industry are fundamentally opposed to those of public health (14).

Furthermore, this industry has a long history of manipulating science. Its involvement in research has been consistently associated with practices such as concealment, dissemination of false information and fabrication of scientific controversies where none existed (15). This has been the case for issues such as the toxicity of active and passive smoking, the effectiveness of cigarette filters, the addictive nature of nicotine, and the effectiveness of prevention measures (16-18). Today, this strategy continues with so-called “new products” such as e-cigarettes, other nicotine-based products and heated tobacco. Given its practices, history and commercial objectives, the tobacco industry has no place in academia.

1.3 Intrinsically problematic and non-transparent collaborations

Some of these collaborations may, at first glance, seem innocuous and inconsequential, as they have no direct or explicit link to tobacco or nicotine: management courses taught by employees of a tobacco company, visits to production sites, or studies on the toxicity of various plants[3]. Others appear more clearly problematic, such as a study analysing the economic benefits of premature mortality among smokers before retirement age, or research on new tobacco products.

Each of these collaborations is problematic (19). Any form of collaboration with an academic institution, regardless of its nature, is systematically used by the tobacco industry to portray itself as a legitimate scientific actor, to bolster the credibility of its own research, and to cultivate relationship with future opinion leaders, ultimately in the pursuit of increased profits. Due to its long-standing negative reputation, the tobacco industry has consistently sought scientific legitimacy, particularly by forming alliances with public institutions, aiming at improving its image among policymakers and the public.

By associating themselves with the tobacco industry, academic institutions are jeopardising their reputation. Such collaborations pose a high risk to scientific integrity, academic freedom and research transparency. One of the salient points emerging from the present investigation concerns precisely this last point: *transparency*. While most of the institutions investigated complied with the transparency requirements set out in cantonal or federal law, several did not. Some *categorically*

[3] Subjects covered later in the present report.

declined to do so, omitting important information or refusing to disclose contracts and documents related to their collaborations with the tobacco industry.

The results of this study confirm a worrying observation: the tobacco industry continues to exert a lasting influence on Swiss academia, in an environment where it is institutionally tolerated. This is consistent with Switzerland's position at the bottom of the Global Tobacco Industry Interference Index: it ranks 99th out of 100 countries in the 2025 index, indicating a very high level of tobacco industry influence on public policy and governance (20).

1.4 Objectives and structure of the present report

This report aims to:

- → Provide a systematic overview of existing collaborations between Swiss academic institutions and the tobacco industry.
- → Analyse the nature and forms of these collaborations and identify any risks these pose to scientific integrity.
- → Assess the extent to which the principle of transparency, in particular as enshrined in the Freedom of Information Act (FoIA) and corresponding cantonal laws, is respected by academic institutions in this context.
- → Make recommendations to academic, political and public authorities with a view to protecting science from commercial interests and ensuring it works for the public good

This report comprises five sections in addition to the introduction:

- → The first part (Chapter 2) provides an overview of the links between the tobacco industry and science.
- → The second part (Chapter 3) describes the methodology adopted to collect and analyse data, in particular the steps taken to obtain information from academic institutions.
- → The third part (Chapter 4) presents the results of the investigation providing an overview of the data collected from the schools concerned and the collaborations identified, along with their general characteristics.
- → The fourth part (Chapter 5) offers a critical discussion of the results.
- → Finally, the fifth part (Chapter 6) sets out recommendations for action aimed at academic authorities, policymakers, and civil society.

The report includes five appendices:

- → Appendix 1: Table of the collaborations between Swiss academic institutions and tobacco companies
- → Appendix 2: Details of collaborations between Swiss academic institutions and tobacco companies
- → Appendix 3: List of joint scientific publications identified between Swiss academic institutions and tobacco companies
- → Appendix 4: List of documents obtained via FoI laws
- → Appendix 5: List of formal documents

2 MANIPULATION OF SCIENCE BY THE TOBACCO INDUSTRY

Since the 1950s, the tobacco industry has continuously attempted to influence science, not for the sake of scientific progress or the public interest, but solely to protect its profits. When confronted with current or anticipated scientific findings highlighting the harmfulness of its products or the need to protect against them, the tobacco industry has deployed sophisticated strategies to spread misinformation, sow doubt, minimise the risks associated with its products, and discredit the scientists producing such findings (16, 17). It labelled science threatening its interests as “junk science” (21) and proposed rules for promoting “sound science”, including “good epidemiological practices” (GEP), designed by its lawyers to prevent the risks typically associated with its products (low risks with cumulative effects) from being demonstrated (22, 23). These strategies were implemented through the co-option of academic scientists, whose participation was essential to provide industry-funded scientific messaging with a veneer of academic credibility (24). They also inspired other industries (15, 25, 26).

2.1 Universities: a prime target for manipulation by the tobacco industry

The publication of internal tobacco industry documents, resulting from litigation or revealed by whistleblowers, shows the industry's dissonance between its public and internal discourse and has provided insight into the industry's internal thinking and actions in the field of science[4] (17, 27). This duplicity has spread to the academic world, with professors and researchers at reputable universities working behind the scenes for the tobacco industry and paid to conduct studies and disseminate information favourable to its commercial interests.

We illustrate this phenomenon with two emblematic Swiss cases below.

2.1.1 University of Geneva: the “Rylander Affair”

Starting in the 1970s and continuing for more than 30 years, Professor Ragnar Rylander, then affiliated with the UniGE, was secretly paid by PM to produce research aimed at downplaying the dangers of passive smoking (1). This hidden collaboration seriously damaged the credibility of the Geneva institution (which initially tried to cover up for its professor), while highlighting the industry's ability to discreetly infiltrate academic research. According to Swiss journalist Sophie Malka, “Ragnar

[4] Internal tobacco industry documents, made public in the 1990s, are a key source for understanding the industry's strategies to influence public opinion. Much of this was revealed as part of the Master Settlement Agreement (1998) in the United States, which forced companies to disclose millions of pages. Other documents have since been obtained through recent legal proceedings or whistleblowers. These archives show how the industry concealed the risks of tobacco, manipulated scientific research, influenced public policy and orchestrated global disinformation campaigns. See https://www.industrydocuments.ucsf.edu/tobacco/about/overview/ (Accessed 05.08.2025).

Rylander was the embodiment of *Operation Whitecoat*"[5] (28, 29). In its final investigation report on the "Rylander affair", the University of Geneva made the following observation:

> *The huge amount of documentation produced by the tobacco industry and made public as a result of US court rulings against it shows that these companies attempted to manipulate public opinion for decades and that the targeted recruitment of numerous scientists was a key tool in this disinformation campaign.*[6]*(30)*

2.1.2 University of Zurich: studies on plain packaging

In 2013, a contract awarded by PM to the UZH for research on the impact of Australia's plain packaging legislation, implemented the previous year. The research outputs resulting from this mandate, which were never peer-reviewed and were scientifically contested, were published on the UZH website as 'working papers' (31, 32). This gave them an air of legitimacy that allowed the tobacco industry to make extensive use of them in lobbying and litigation intended to block the introduction of plain packaging at national and international level. In 2024, Transparency and Truth (TnT), an initiative of the Tobacco Prevention Fund aimed at investigating the tobacco industry's activities, obtained an annex to the contract which had been previously kept secret by the UZH. This annex indicated that PM reserved the right to influence all stages of the research, from the design of the study, the analysis employed, and whether and how the results would go on to be published (33). This case starkly illustrates how university research can be exploited for purely commercial purposes, to the detriment of scientific rigour and the protection of public health.

While in the Rylander case, the UniGE has taken steps to prevent such situations by prohibiting any collaboration with the tobacco industry (34), the University of Zurich has, to date, still not provided any clarification on the serious breaches of scientific integrity that occurred in the context of its research on behalf of PM, despite requests from prominent members of the academic community (35).

2.2 New products, old strategy

The tobacco and nicotine industry's manipulation of science is not limited to traditional cigarettes. Today, the tobacco industry devotes significant resources to funding studies on "new products" (e-cigarettes, heated tobacco, nicotine pouches, etc.). This research aims to shape the scientific discourse in favour of these products, whose allegedly lower harmful potential is used as a strategy to position them as part of the "solution" in the public health debate (36). These products enable the tobacco industry to cope with declining cigarette consumption by securing new markets under more favourable conditions (taxation, access, image, etc.) and by claiming to adopt a scientific and "risk reduction" stance.

[5] On the initiative of Philip Morris in Neuchâtel, the tobacco industry created a programme called the "Whitecoat Project", which aimed to recruit "independent" scientists who could testify on its behalf in court while maintaining the appearance of being independent researchers.

[6] Original in French : « L'immense documentation issue de l'IT [industrie du tabac] et rendue publique du fait des jugements prononcés contre cette industrie par les tribunaux américains montre que ces sociétés ont tenté de manipuler l'opinion pendant des décennies et que l'engagement ciblé de nombreux scientifiques a été un instrument privilégié de cette entreprise de désinformation. »

A recent example comes from Japan. The disclosure of internal documents showed that PM's local subsidiary in Japan (PMJ) had secretly funded a study on smoking cessation at Kyoto University in 2017. In addition, between 2014 and 2019, PMJ paid approximately £20,000 per month to the consulting firm FTI-Innovations. The latter was responsible for building relationships with influential scientists and promoting PM's products (including IQOS, PM's heated tobacco range) and messages in academic circles, while concealing the real motives behind these activities, both internally and externally. These strategies were part of a broader campaign to promote IQOS in Japan (37).

2.3 Science for profit

Starting with the observation that science has been at the centre of attempts by corporate sectors including the tobacco, chemical, and fossil fuels industries to delay progress in tackling threats to human and planetary health, Tess Legg and her colleagues from the Tobacco Control Research Group at the University of Bath (UK) have developed the Science for Profit Model (SPM), an evidence-based typology and model of corporate influence on science and use of science in policy and practice (38). Figure 1 summarises the model, which distinguishes five categories of strategies that influence science and generate both proximal and distal outcomes, ultimately serving the industry's objective of maximising profits.

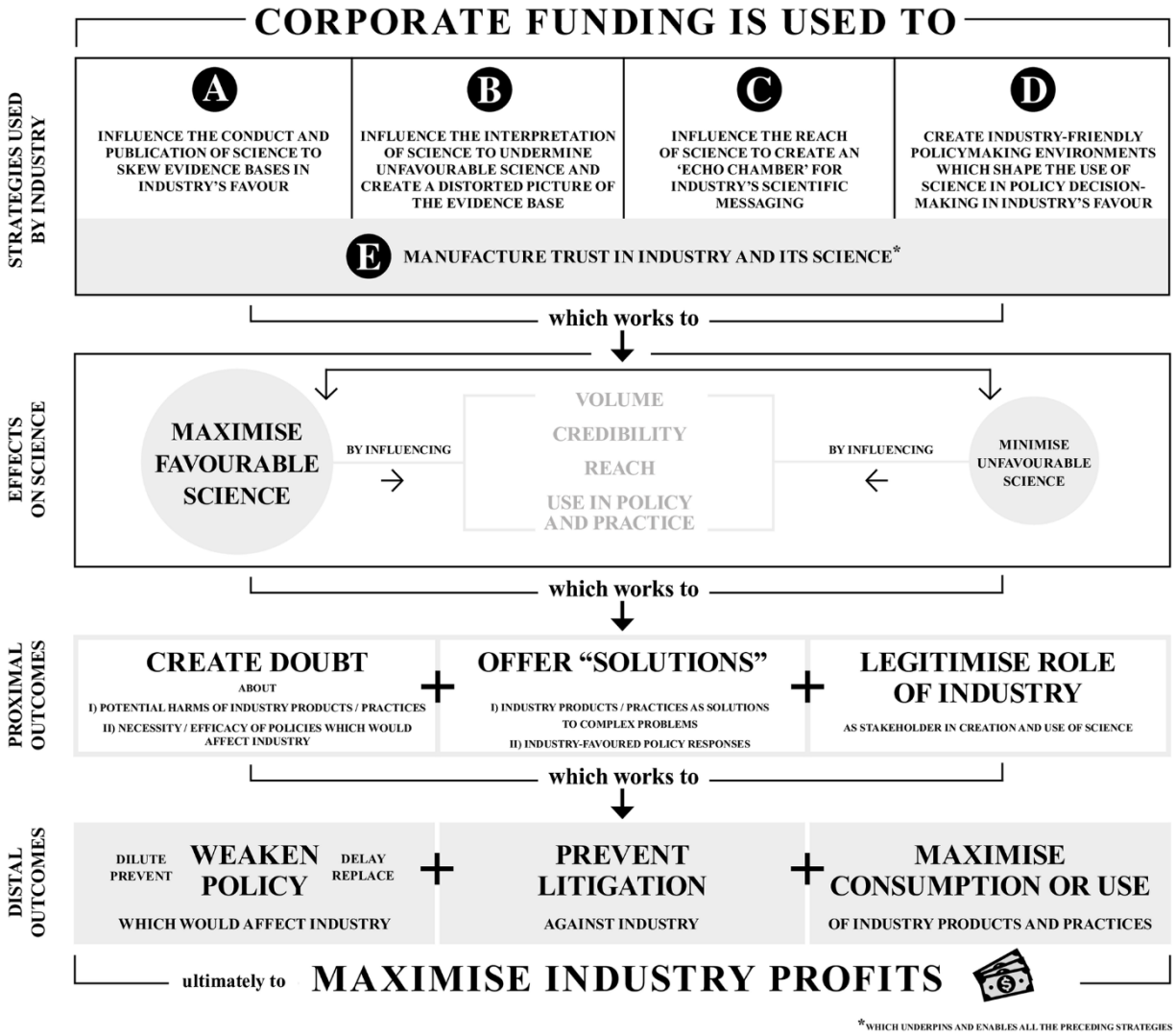

Figure 1 *The Science for Profit Model—Corporate influence on science and the use of science in policy and practice—Strategies, effects, and outcomes (38)*

As shown in the diagram above (Figure 1), when combined, the strategies function to maximise favourable science (its volume, its perceived credibility, its reach and its use in policy and practice) and to minimise unfavourable science (in those same ways). In the short term, they seek to cast doubt on scientific findings, promote solutions developed by the industry itself and legitimise its role as a credible scientific player. In the longer term, they aim to weaken regulatory policies, prevent potential legal action and promote the consumption of their products. The goal is simple: to maximise industry profits.

3 METHODS

3.1 Selection of academic institutions

To conduct a systematic investigation of the existing links between academia and tobacco companies, we selected the most significant academic institutions, those most likely to have such connections based on preliminary searches of university websites, tobacco company websites and scientific publication databases. In July 2024, we used the swissuniversities[7] list of accredited institutions (39) to determine which academic institutions to include in our analysis, limiting the selection to cantonal universities (UNI) and universities of applied sciences (UAS)[8,9]. We also included the institutes of the ETH Domain, which comprises Switzerland's federal institutes of technology and affiliated federal research institutes[10] (i.e. EPFL, ETH[11], and four additional institutes) (40). In addition, we included the five university hospitals (UNH) in Basel, Bern, Geneva, Lausanne and Zürich.

In brief, a total of 31 Swiss academic institutions were included in the investigation:

- → 6 federal institutes of technology (ETH Domain)
- → 10 cantonal universities (UNI)
- → 10 universities of applied sciences (UAS)
- → 5 university hospitals (UNH)

Table 1 provides a complete list of institutions investigated.

Table 1 *List of academic institutions and university hospitals investigated*

ETH Domain (n=6)	Cantonal universities (n=10)	Universities of applied sciences (n=10)	University hospitals (n=5)
Eawag - das Wasserforschungsinstitut des ETH-Bereichs	Università della Svizzera italiana	Berner Fachhochschule BFH	Centre hospitalier universitaire vaudois CHUV
Ecole polytechnique fédérale de Lausanne	Universität Basel	Fachhochschule Graubünden	Hôpitaux universitaires de Genève HUG
Eidgenössische Forschungsanstalt für	Universität Bern	Fachhochschule Nordwestschweiz	Inselspital Bern
	Universität Luzern		
	Universität St. Gallen		

[7] Swissuniversities is the umbrella organisation for Swiss higher education institutions.

[8] With regard to universities of teacher education (UTE) listed on the swissuniversities website, our searches of school websites and scientific article databases revealed no collaborations, suggesting that links with the tobacco industry are unlikely. We therefore decided not to include them in our investigation. Regarding the category "Other institutions in the Swiss higher education sector" (OHE) (which includes university institutes and institutes at university of applied sciences level), also listed on the swissuniversities website, four exploratory enquiries were made, but none found any links to the tobacco industry. Furthermore, several of these institutes do not receive public funding and are therefore not subject to FoI laws. We therefore decided not to include them in our investigation.

[9] In Switzerland, universities of applied sciences are higher-education institutions that offer professionally oriented degree programs and conduct applied research. They focus on practical fields and maintain close links with professional sectors, distinguishing them from traditional universities, which emphasize theoretical and fundamental research.

[10] In Switzerland, the ETH Domain operates under the authority of the federal government. ETH Zurich and EPFL provide university-level education and conduct fundamental and applied research, while the other institutions focus primarily on research. The mandates of all institutions within the ETH Domain are defined at the national level. The ETH Domain differs from cantonal universities and universities of applied sciences in terms of federal governance, legal status, and institutional mandates.

[11] We are keeping the names and acronyms of the institutions in their local language. For instance, the federal institute of technology of Zürich is called Eidgenössische Technische Hochschule Zürich (ETH Zürich, or simply ETH), while its counterpart in Lausanne is called École Polytechnique fédérale de Lausanne (EPFL).

Wald, Schnee und Landschaft Eidgenössische Materialprüfungs- und Forschungsanstalt Empa Eidgenössische Technische Hochschule Zürich Paul Scherrer Institut	Universität Zürich Université de Fribourg Université de Genève Université de Lausanne Université de Neuchâtel	Haute école spécialisée de Suisse occidentale HES-SO Hochschule Luzern Kalaidos Fachhochschule OST – Ostschweizer Fachhochschule Scuola universitaria professionale della Svizzera italiana SUPSI Zürcher Hochschule der Künste ZHdK Zürcher Hochschule für angewandte Wissenschaften ZHAW	Universitätsspital Basel Universitätsspital Zürich

3.2 Data collection

Contracts relating to collaborations with the tobacco industry were requested under the FoIA and FoI laws at the cantonal level. The FoIA governs access to documents at the federal level (10). It applies to the central federal administration and to delegated federal administrations, such as Swissmedic, the Swiss institution responsible for the authorisation and supervision of therapeutic products. As the institutions of the ETH Domain are subject to this law, we were able to invoke it to request documents relating to their collaboration with the tobacco industry.

At cantonal level, all cantons have specific legislation governing access to documents. Our requests to universities, universities of applied sciences and university hospitals were therefore subject to the cantonal rules in force. Although these institutions receive partial funding from the Confederation, the FoIA does not apply to them. However, the FoIA and its case law may be used at cantonal level as a model to help interpret cantonal FoI laws in the event of ambiguities.

Requests were sent by email or post (where required by the institution, in accordance with the relevant regulation) between June 2024 and February 2025 as follow: “On behalf of the association and in accordance with the [relevant legislation] I would like to request access to all contracts, including annexes, that [name of the institution] has concluded since June 2019 with a tobacco or nicotine industry (in particular Phillip Morris, British American Tobacco and Japan Tobacco International) or the institutions representing these companies. These contracts may include funding for studies, colloquiums, travel, information exchange, scholarships, dissertations and other activities.” We chose to request documents dating back to June 2019 in order to cover at least a five-year period (as the first requests were submitted in June 2024), providing a timeframe that is both sufficiently extensive and recent.

The request for documents was supplemented by extensive research on the websites of universities and tobacco companies, as well as on online platforms such as LinkedIn, Google Scholar, PubMed and Google. This approach identified certain collaborations or links with the tobacco industry that had not been mentioned by the institutions investigated.

Through discussions with institutions and our own research, we gathered information on existing regulations governing collaborations with private industries, particularly the tobacco sector, and, for comparison, we also reviewed the policies of universities in other countries regarding funding and partnerships with the tobacco industry through documentary analysis and consultations with colleagues.

3.3 Analysis

In this study, data were used to document and characterize the links between academic institutions and the tobacco industry. The analysis did not focus on the scientific validity or quality of the results of research conducted in collaboration with the tobacco industry; instead, the data were subjected to thematic content analysis and systematically compiled and organised according to the type of collaboration, field of activity, presence or absence of financial exchanges, and whether or not the collaborations resulted in publications. We also examined the collaborations to identify aspects that may raise concerns regarding transparency, confidentiality clauses, potential conflicts of interest, and the subject matter or thematic focus of the work. In addition, the question of transparency was considered, specifically whether institutions provided detailed information and supporting documents in response to requests. This dimension allowed for the establishment of a ranking, highlighting differences in the degree of openness among institutions.

4 RESULTS

4.1 Overall results

4.1.1 Institutions investigated

Through our inquiries and research, we identified whether the institutions did or did not maintain collaborations with the tobacco industry. Of the 31 institutions investigated, 16 (52%) have had a relationship with the tobacco industry between June 2019 and June 2024 (or slightly longer for requests made after June 2024) (Figure 2).

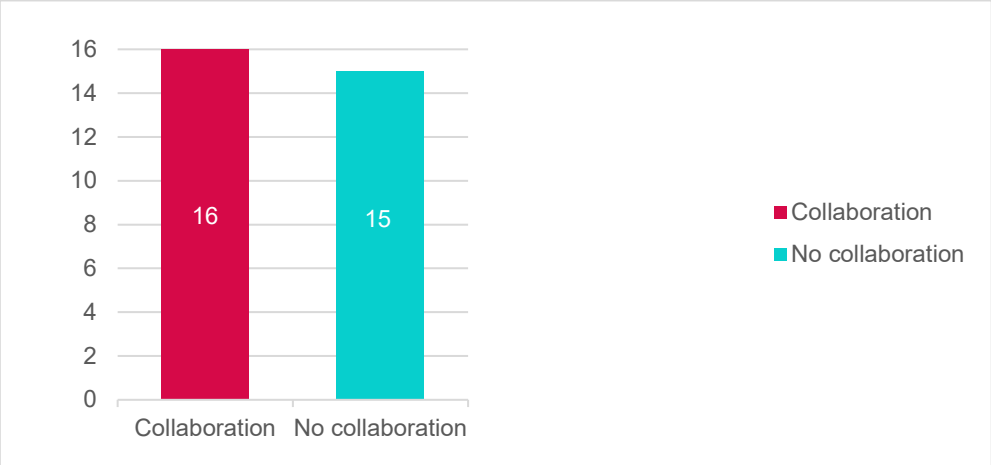

Figure 2 *Proportion of institutions investigated having collaborations with the tobacco industry*

Five out of six institutions of the ETH Domain have established partnerships with the tobacco industry. Half of the cantonal universities and universities of applied sciences are involved in such partnerships. Finally, one in five university hospitals has collaborated with the tobacco industry[12] (Figure 3).

[12] The statistics concerning the type of institution are only indicative, particularly for universities of applied science, where the size of the various institutions can vary considerably. In French-speaking Switzerland, for example, only one institution is mentioned, the HES-SO, which alone comprises 28 French-speaking or bilingual higher education institutions. Of these, only two have collaborated with the tobacco industry. The proportion of universities of applied science with links to the tobacco industry should therefore be interpreted with caution.

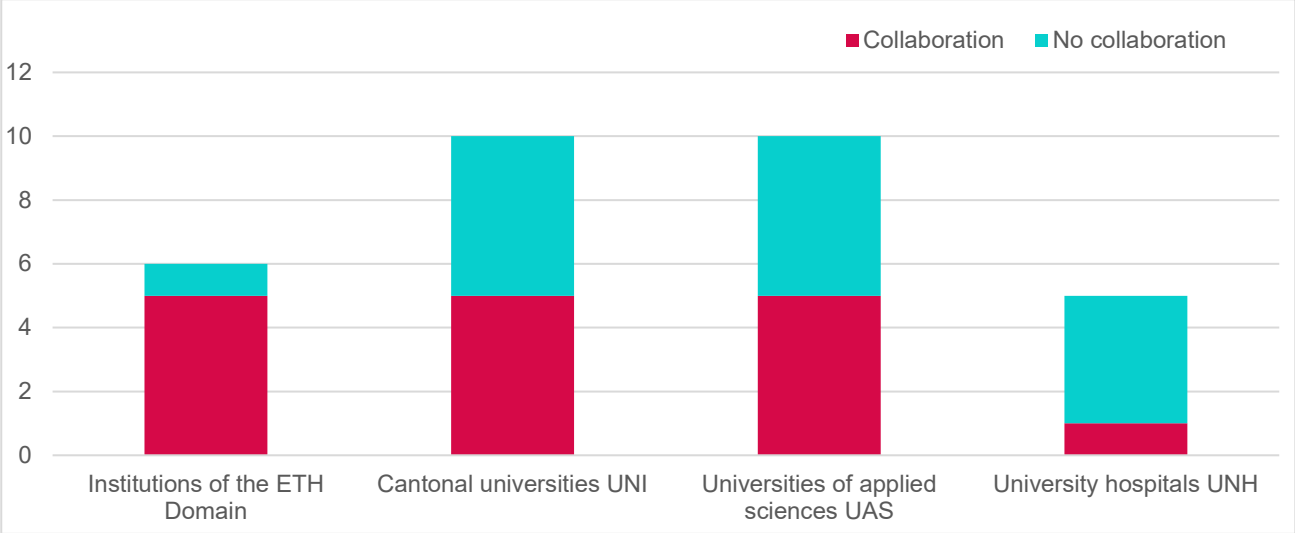

Figure 3 *Number of academic institutions having collaborations with the tobacco industry, by type of institution*

Table 2 provides details on the institutions that collaborated with tobacco companies.

Table 2 *Presence or absence of collaborations by academic institution, by institution*

ETH Domain	
Eawag - das Wasserforschungsinstitut des ETH-Bereichs	**Collaboration**
Ecole polytechnique fédérale de Lausanne, EPFL	**Collaboration**
Eidgenössische Forschungsanstalt für Wald, Schnee und Landschaft, WSL	No collaboration
Eidgenössische Materialprüfungs- und Forschungsanstalt, Empa	**Collaboration**
Eidgenössische Technische Hochschule Zürich, ETH	**Collaboration**
Paul Scherrer Institut, PSI	**Collaboration**
Cantonal universities UNI	
Università della Svizzera italiana, USI	No collaboration
Universität Basel, UniBAS	Link without collaboration
Universität Bern, UniBE	**Collaboration**
Universität Luzern, UniLU	**Collaboration**
Universität St. Gallen, HSG	**Collaboration**
Universität Zürich, UZH	No collaboration
Université de Fribourg, UniFR	**Collaboration**
Université de Genève, UniGE	No collaboration
Université de Lausanne, Unil	No collaboration
Université de Neuchâtel, UniNE	**Collaboration**
Universities of applied science UAS	
Berner Fachhochschule, BFH	No collaboration
Fachhochschule Graubünden, FHGR	No collaboration
Fachhochschule Nordwestschweiz, FHNW	**Collaboration**
Haute école spécialisée de Suisse occidentale, HES-SO	**Collaboration**
Hochschule Luzern, HSLU	**Collaboration**
Kalaidos Fachhochschule, Kalaidos FH	No collaboration
Ostschweizer Fachhochschule, OST	No collaboration
Scuola universitaria professionale della Svizzera italiana, SUPSI	**Collaboration**
Zürcher Hochschule der Künste, ZHdK	No collaboration
Zürcher Hochschule für angewandte Wissenschaften, ZHAW	**Collaboration**
University hospitals UNH	
Centre universitaire vaudois, CHUV	No collaboration
Hôpitaux universitaires de Genève, HUG	No collaboration
Inselspital Bern	No collaboration
Universitätsspital Basel	**Collaboration**
Universitätsspital Zürich	No collaboration

4.1.2 Institutional transparency

FoI laws emphasise the principle of transparency in public institutions. For example, Article 1 of the Federal FoIA in the Administration (10) states: “This Act seeks to promote transparency with regard to the mandate, organisation and activities of the Administration. To this end, it contributes to informing the public by ensuring access to official documents.”[13]. In its article 6, the federal law (which is often used as model for the elaboration and interpretation of cantonal laws) specifies that “Any person has the right to inspect official documents and to obtain information about the content of official documents.” There is no need to provide a justification.

Some exceptions (Art. 7) are intended to protect Switzerland's security and interests. The protection of “professional, business or manufacturing secrets’ is also mentioned” (Art. 7, para. g). Another article (Art. 9) deals with personal data or data of legal entities, which must be made anonymous prior to inspection wherever possible.

With a few variations, cantonal FoI laws follow the same principles.

In principle, the FoIA and the cantonal FoI laws apply to all public institutions, as well as all public or private bodies outside the public administration that perform a public task. This is the case for universities that perform public tasks through laws or agreements. For example, the State Treaty between the cantons of Aargau, Basel-Landschaft, Basel-Stadt and Solothurn on the University of Applied Sciences Northwestern Switzerland (Fachhochschule Nordwestschweiz, FHNW) (41) states in its article 1.2: “The FHNW is an inter-cantonal public-law institution with its own legal personality and the right to administrative autonomy within the framework of the present agreement and the performance mandate.” [14]

When we requested information, most of the investigated institutions responded relatively quickly and comprehensively. One institution (FHNW) refused to provide any details about existing collaborations. Two institutions (EHL and EPFL) initially provided incomplete information that was later supplemented upon OxySuisse’s request.

In eight cases, explicit requests had to be made for access to the documents cited in the initial answers. Four institutions refused to provide the documents. These were FHNW, HES-SO (for two institutions: EHL and HEPIA), SUPSI and University of Lucerne. ETH did provide us with the document; however, it had been improperly redacted, and the institution refused, initially, to remove the redactions.

FHNW argued that the request information is subject to private law (i.e. cantonal FoI law does not apply) and that the content of contracts is confidential. EHL claimed that it was not subject to any FoI law as a private school. HEPIA evoked the constitutional good faith principle to refuse disclosing the contract. SUPSI considered that the contract is a confidential document and that sharing it violates the commercial secrecy. UniLU did not provide us with the contract, arguing that it was

[13] The English translation of the law is provided on the website of the Swiss Confederation, with the following warning: “English is not an official language of the Swiss Confederation. This translation is provided for information purposes only and has no legal force.”

[14] Original text in German: “Die FHNW ist eine interkantonale öffentlich-rechtliche Anstalt mit eigener Rechtspersönlichkeit und mit dem Recht auf Selbstverwaltung im Rahmen dieses Vertrags und des Leistungsauftrags.“

unable to do so as it was not a party to the contract, which was drawn up privately between Professor Schaltegger and Swiss Cigarette. It merely allowed Professor Schaltegger to use the university's name and letterhead when producing the report resulting from this research contract.

We have filed appeals against the decisions of FHNW, EHL, HEPIA, and SUPSI. At the present stage all legal decisions were in our favour.

ETH justified its redactions by stating that the blacked-out sections contained personal data that required anonymisation, or research and business secrets related to unpublished, ongoing, or planned research projects, in accordance with the exceptions and requirements set out in Articles 7 and 9 of the FoIA. After submitting a new request, copying the Federal Transparency Commissioner and explicitly stating our intention to contest the redactions, ETH ultimately released the document without the previously applied excessive redactions.

References to the collaborations are available in the Appendix 2. A table summarizing the documents received via FoIA is available at the Appendix 4. A table summarizing the formal documents and decisions is available in the Appendix 5.

4.2 Collaborations

Through our inquiries and research, we identified existing collaborations and other links that institutions maintain with the tobacco industry, and we obtained 30 documents through transparency laws.

The collaborations considered, listed in Appendices 1 and 2, are based on information provided by the institutions and on our own research. We focused on collaborations of a scientific, educational or institutional nature which directly involve the institution concerned. These include:

- Formal or informal contracts established by the institution or its employees in their capacity as members of the institution with a tobacco company, its employees or intermediary organisations, relating to projects of a scientific, educational or institutional nature;
- The participation of employees in their capacity as members of the institution and in the context of their university studies, in scientific, educational or institutional activities involving a tobacco company or its employees.

Other “light” links, which do not involve scientific or educational collaboration or the direct participation of the institution (for example, a contract privately entered into by a faculty member), are discussed in Appendix 2, in the section dedicated to the institution, under the heading “Other links.”

As legal proceedings are still ongoing, updated versions of the report may be published on our website[15] as our legal efforts progress.

[15] https://www.transparencyandtruth.ch

4.2.1 Characteristics of collaborations

Our investigation identified a total of 29 collaborations between academic institutions and the tobacco industry.

These links cover a wide range of forms of cooperation: joint research between the institution and the tobacco industry, industry employees acting as lecturers at universities, members of the institution carrying out assignments for the industry, workshop funding, joint supervision of dissertations between the institution and the industry, and participation in common projects. In addition, the industry is sometimes involved in the school's scientific networks or contributes to the organisation of school visits to its facilities.

We have also identified other types of collaboration, such as the “Career” events in which these companies participate. These initiatives do not constitute scientific collaborations (and are therefore not counted as collaborations), but they do provide opportunities for contact between researchers, teachers, students, and tobacco companies.

When collaborations are examined by type of institution (Figure 4), we see that institutions of the ETH Domain are the most involved, with 11 collaborations, followed by cantonal universities (UNI), with 10 collaborations. Next come universities of applied science (UAS), with seven collaborations, and university hospitals (UNH), with a single collaboration.

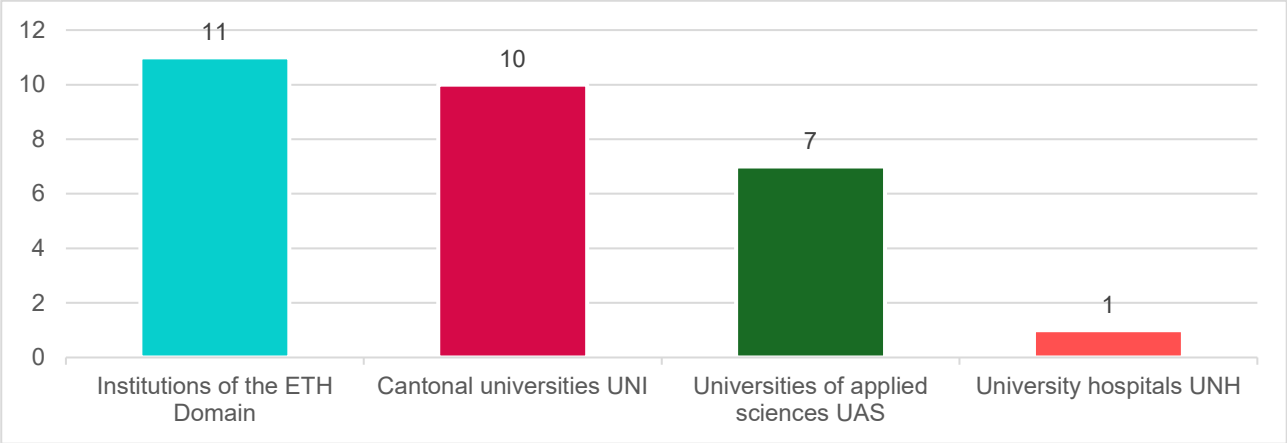

Figure 4 *Number of collaborations with the tobacco industry, by type of institution (n=29)*

Among the companies involved, PM is the most prominent with 23 collaborations. JTI is also present with four collaborations (Figure 5). One mandate concerns Swiss Cigarette, the umbrella organisation for tobacco multinational companies operating in Switzerland, and one collaboration concerns Imperial Brands. No collaboration with BAT was identified in the present study.

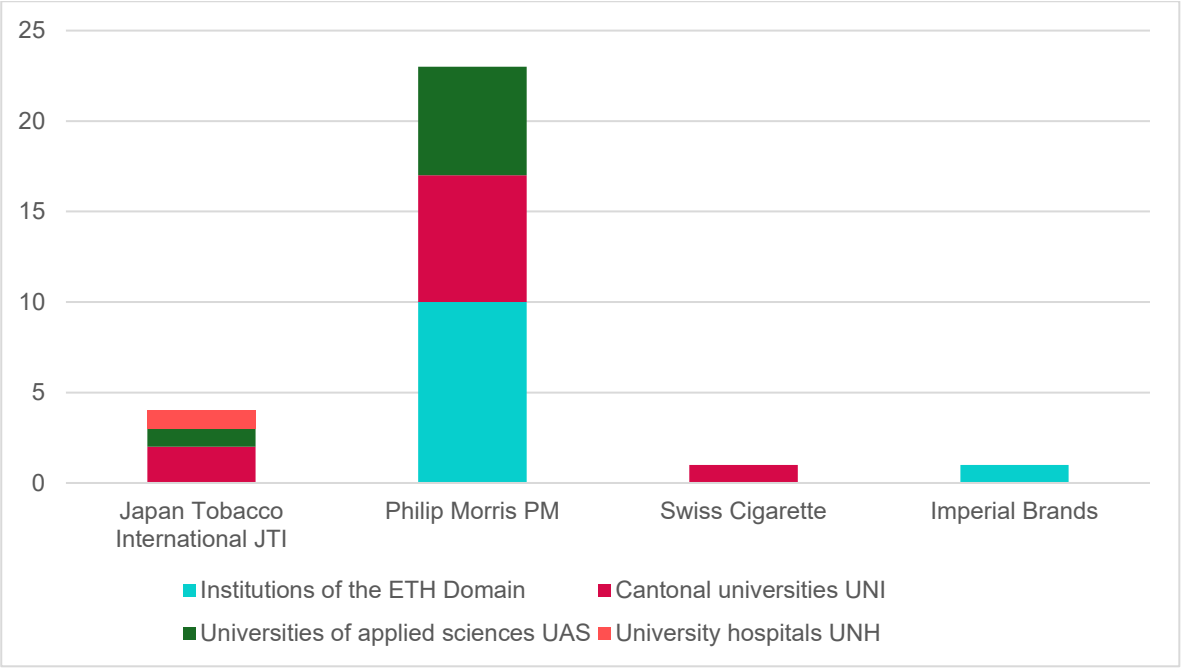

Figure 5 *Number of collaborations, by tobacco company and type of institution*

The collaborations we identified cover a wide range of themes (Figure 6). The majority directly concern tobacco or nicotine production, marketing, toxicity or consumption (n = 14). Some focus on the entrepreneurial aspect (n = 6), others on health-related issues (n = 4), while others address plant physiology (n = 4). One collaboration concerns toxicology science, with no further details provided.

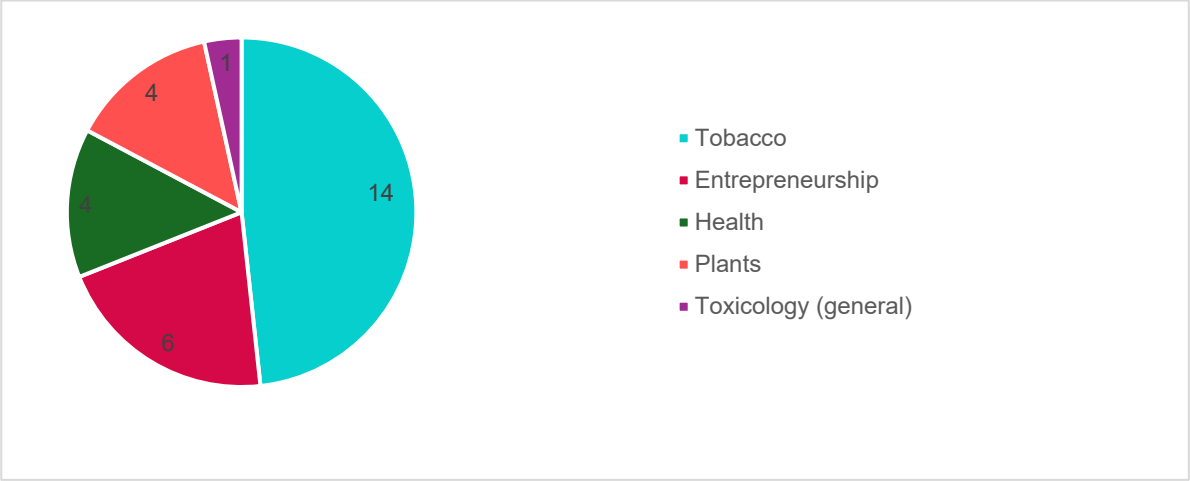

Figure 6 *Number of collaborations, by theme (n=29)*

In 17 of the 29 cases, a written contract was signed between the academic institution and the tobacco company. This sometimes included a financial transaction, but not always: some agreements, such as confidentiality agreements, did not involve any financial exchange. In four other cases, the agreements were de facto contracts based on an implicit relationship or understanding, without any written formalisation. In two cases, the contractual relationship was through an intermediary (consulting firm and competence centre), with a financial transaction involved. However, in four cases, the collaboration was established without any contract or financial exchange. In the case of two collaborations, we have no information on the nature of the links.

Regarding financial exchanges (Figure 7), 15 collaborations involved direct funding of the institution by the tobacco company. In one case, the company provided equipment and human resources. In two cases, the institution paid company employees for teaching at the institution. In nine cases, there was no financial exchange. Finally, in two cases, we have no information on this subject.

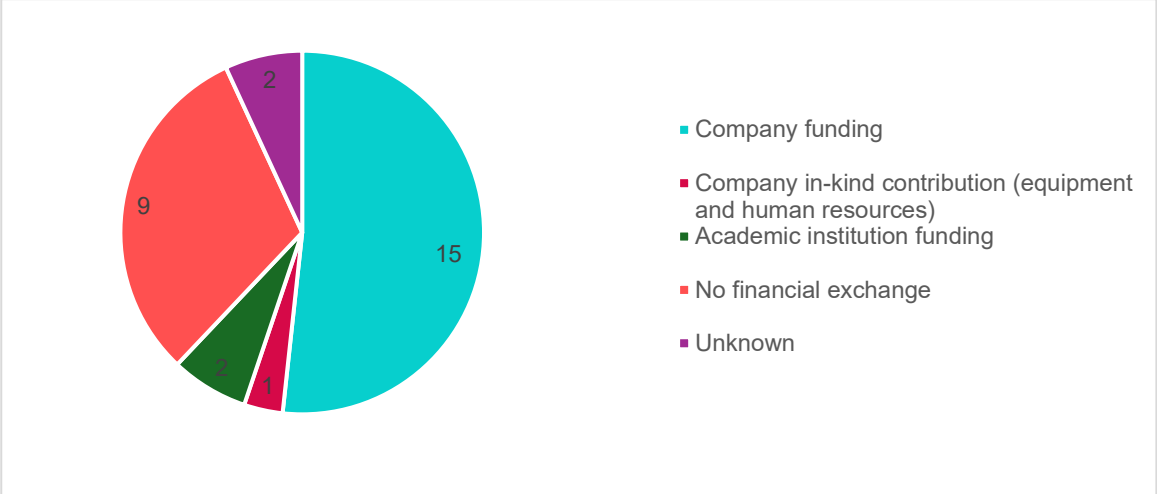

Figure 7 *Number of collaborations, by types of financial exchange (n=29)*

These collaborations resulted in 15 joint publications between tobacco company employees and Swiss university researchers (see Appendix 3).

Appendix 1 presents a summary table of all the collaborations and Appendix 2 gives details of all the collaborations identified.

4.2.2 Examples of problematic collaborations

We present here a summary of some problematic collaborations in terms of research content and transparency.

4.2.2.1 Universität Luzern (UniLU)

In 2020, economics professor Christoph Schaltegger from the University of Lucerne conducted a study commissioned by Swiss Cigarette, the association representing the three multinational tobacco companies operating in Switzerland (BAT, JTI and PM). The main finding of this study is that smoking generates a net economic benefit for society in Switzerland, mainly as a result of the premature death of smokers, who remain in the old-age survivor insurance (OASI) system for a shorter period. Although these findings were reported by SRF (German-language public television) when the political campaign on the “Children without Tobacco” initiative (42) was in full swing, the study was never published or peer-reviewed.

This study raises serious issues of transparency, scientific integrity and ethics. It is based on economically and ethically questionable assumptions, such as the lack of economic value of a human life, the fact that taxation of smokers is not counted as a cost but only as revenue for the state, and the exclusion of smokers from “society” which benefits from their early death. Other issues include the media’s use of this study at a decisive moment in a political campaign centred on tobacco control; the public release of its results in the press despite the absence of any published report; the

presentation of these findings as established evidence even though they had not undergone peer review; and the refusal to publish the report. The absence of freedom of information legislation in the canton of Lucerne at that time prevented access to the contract and other documents relating to this study.[16] The cynical nature of the study and its possible exploitation for political ends reinforce doubts about the academic independence and integrity of the scientific approach.

4.2.2.2 Fachhochschule Nordwestschweiz (FHNW)

Despite several requests for information, the University of Applied Sciences and Arts Northwestern Switzerland (FHNW) refused to disclose its research contracts with PM, citing confidentiality and overriding private interests. This position was challenged by the transparency officer of the canton of Aargau, who ruled that the principle of transparency did indeed apply to these contracts and that the FHNW had not convincingly demonstrated the existence of valid grounds for non-disclosure. Mediation failed, and the FHNW, through its president, confirmed its refusal, arguing that the contracts were governed by private law. OxySuisse therefore appealed to the FHNW Appeals Commission, which responded in August 2025, stating that the school is subject to cantonal transparency law and that in its response, the school had made a serious error by not seeking the opinion of tobacco companies. We are awaiting a new decision from them.

During our research, we identified two concrete examples of collaboration with PM: a company-funded bachelor's thesis on the presence of women in tobacco sales in Turkey, and a 2022 scientific publication on an in vitro renal model co-authored by FHNW researchers and PM employees.

This case not only illustrates a lack of transparency but also raises the risk of rampant commodification of academic research, where the commercial interests of a multinational tobacco company may influence scientific priorities and integrity to the detriment of the public interest.

4.2.2.3 Scuola universitaria professionale della Svizzera italiana (SUPSI)

Between 2022 and 2025, SUPSI conducted a research project on burnout prevention using artificial intelligence, funded by Innosuisse, in partnership with Resilient AG, Psy Bern and PM. Although PM is described as a secondary partner, the company provides staff, equipment (such as smartwatches) and its expertise in occupational health. Following a mediation attempts, which failed while the mediator had seconded OxySuisse’s request, SUPSI formally refused to disclose the contract binding it to PM, citing confidentiality clauses and the commercial nature of the document. OxySuisse has appealed to the cantonal transparency commission, and a decision is still pending. At the same time, the funding contract obtained from Innosuisse shows a significant contribution from the partners, particularly in terms of human and material resources, suggesting that PM was heavily involved. This refusal to be transparent raises questions about the opacity of partnerships between public institutions and the tobacco industry, especially in the sensitive area of health.

[16] In the meantime, a transparency law at the canton level in Lucerne was adopted and entered into force in June 2025

4.2.3 Existing regulations governing collaboration with the tobacco industry

Our investigation also enabled us to examine the existing policies governing potential collaborations with the tobacco industry across the different institutions. We consulted the institutions directly and conducted online research to identify any existing regulations.

The only faculty that has explicitly banned all collaboration with the tobacco industry is the Geneva School of Economics and Management (GSEM) of the University of Geneva, which committed in 2020 to cease all partnerships with companies excluded from the United Nations Global Compact (UNGC) (43). The UNGC is an initiative launched in 2000 by the United Nations to promote sustainable and socially responsible business practices worldwide and it specifically excludes the tobacco industry, which it considers on a par with the manufacturers of antipersonnel landmines or cluster bombs (44).

Following the Rylander affair, UniGE also banned all collaboration with the tobacco industry. This ban is mentioned in a 2004 press release, which states: “As such, the University now prohibits all members of its community from seeking research grants or consulting positions, either directly or indirectly, from the tobacco industry.” (34)[17] However, this rule does not appear in any other official or regulatory document.

At University of Lausanne (Unil), which was also involved in a previous case implicating a professor linked to the tobacco industry (45), we were told that there are no specific guidelines governing collaboration with any particular industry, including the tobacco industry (46). The response provided refers to the ethics committee and the general framework governing philanthropic donations, which stipulates that donations must not, by their nature or origin, be “inconsistent with the identity and missions of the University [...] or damage its reputation”[18]. The relevant directive was repealed in September 2024 and there are currently no rules governing the control of private funding (47). A press article from 2012 on the case of the professor who worked for PM nevertheless mentions that a formal ban on collaboration with the tobacco industry has been in force since 2005 (48). However, our contact at the institution found no trace of this directive in Unil's institutional documents. On the other hand, the tobacco industry's internal archives reveal the existence of a document from the rector's office dating from 1992, in which the latter declares that it is renouncing all support from the tobacco industry and encourages the university community to do the same (49). Finally, our research indicates that the HEC Career Center (part of the Faculty of Business and Economics) invited Philip Morris to a career event in October 2025 (50). This suggests that connections do exist between the university and tobacco companies, even if they occur within the context of career-related activities.

In other higher education institutions with no apparent links to the tobacco industry, the lack of collaboration seems to be more a result of circumstances or an unspoken rule than a position clearly stated in an official document. At EPFL, the institution initially asserted that it adhered to “good practices” and maintained no collaborations with tobacco companies; subsequent disclosures of

[17] Original text in French : “À ce titre, l'Université interdit désormais à l'ensemble des membres de sa communauté de solliciter un subside de recherche ou une fonction de consultant, directe ou indirecte, auprès de l'industrie du tabac.”

[18] Original text in French: “[la règles est que les fonds reçus par l’UNIL], de par leur nature ou leur provenance, ne se trouvent pas en contradiction avec l'identité et les missions de l’Université […] ni ne portent atteinte à sa réputation.”

contracts involving the school, students, and tobacco firms showed that such collaborations did in fact exist.

Some institutions that have collaborated with the tobacco industry justify their position by referring to general ethical rules or guidelines on scientific integrity. This is the case, for example, at the University of Fribourg (Unifr), which invokes a directive on the acceptance of private funds. This directive emphasises the need to preserve the independence of researchers and to ensure that the work funded pursues a public interest objective (51).

4.2.3.1 International comparison

To gain a broader perspective, we asked some of our European partners working in tobacco prevention about the situation in their countries regarding links between universities and the tobacco industry.

In **France**, sponsorship and patronage by the tobacco industry are prohibited by the Évin law. Nevertheless, it remains legal to receive funding from the tobacco industry and to host interns from these companies, unless the university objects, which is rare.

In **Sweden**, according to the Public Health Agency (Folkhälsomyndigheten), there is no specific legislation governing collaboration between universities and the tobacco industry. However, institutions may adopt their own internal guidelines to regulate or limit these relationships.

In the **United Kingdom**, there is no legal ban preventing universities from accepting funding from the tobacco industry. However, some institutions have implemented internal policies. Further, Cancer Research UK states in its policy: “Cancer Research UK will not provide financial support to, or be associated with, those supported by tobacco industry funding and/or those working in close proximity to others supported by tobacco industry funding.” (52)

In **Germany**, collaborations and sponsorship by the tobacco industry are permitted, as there is no specific legislation governing them. However, some institutes and universities apply internal codes of conduct in this area.

In the **Netherlands**, a recent report (53) describes in detail the links between the tobacco industry and academia. It points out that Dutch universities do not have explicit policies restricting this type of partnership. The authors report that over the past 20 years, several cases of research funding, positions held in industry by university researchers, master's theses supervised by industry representatives, and sponsorship of student associations have been identified. The report also mentions dual affiliations and industry-related scientific publications, including as recently as 2024.

More formal bans appear to exist outside Europe. Several academic institutions in the United States, South Africa and Australia have implemented explicit policies prohibiting any collaboration with the tobacco industry. Harvard University's School of Public Health, for example, adopted a policy in 2002 of completely refusing funding or benefits from this industry, which was extended in 2004 to entities dependent on it. Other institutions, such as Ohio State University, the University of Pittsburgh, the University of Cape Town and several Australian universities, have adopted similar positions. In 2003,

the University of California, San Francisco formalised its long-standing practice by explicitly prohibiting any funding from the tobacco industry(53). In 2014, the US organisation Action on Smoking and Health (ASH) certified 32 universities with the label “Free from Tobacco Money”(54).

However, these examples remain exceptions and represent a minority among international academic institutions. This shows that, despite the existence of the Framework Convention on Tobacco Control (FCTC) and the accession of most countries to it, universities remain vulnerable and easily influenced by the tobacco industry at the international level.

4.2.4 Institutional ranking by transparency and industry collaborations

Table 3 present a ranking of institutions based on their level of transparency and the presence of collaborations with the tobacco industry. The score is based on three elements: the answer to our request, the existence of collaboration (type of link), and whether the requested documents were provided. For the answer, we assigned 1 point for a refusal to provide information, 0.5 for an incomplete answer, and 0 for a complete answer. For the presence of collaboration, we attributed 1 point when a collaboration existed, 0.5 when there was a link without collaboration, and 0 when no collaboration was identified. For the provision of documents, we assigned 1 point when the documents were refused, 0.5 when they were incomplete, and 0 when they were either provided or not applicable. This ranking is indicative and serves to assess both the degree of transparency demonstrated by each institution and whether they collaborate with the tobacco industry.

Table 3 *Ranking of institutions based on compliance with the principle of transparency and the involvement with the tobacco industry (lower score= higher compliance)*

	Ranking*	Institution	Answer	Provision of documents	Points
COLLABORATION	1	Fachhochschule Nordwestschweiz FHNW	⊗	⊗	3
	2	Haute école spécialisée de Suisse occidentale HES-SO	✓ ✓[1]	⊗	2.5
	3	Scuola universitaria professionale della Svizzera italiana SUPSI	✓	⊗	2
	3	Universität Luzern UniLU	✓	⊗	2
	4	Ecole polytechnique fédérale de Lausanne EPFL	✓[2]	✓	1.5
	5	Eawag - das Wasserforschungsinstitut des ETH-Bereichs	✓	✓	1
	5	Eidgenössische Materialprüfungs- und Forschungsanstalt Empa	✓	✓	1
	5	Eidgenössische Technische Hochschule Zürich ETH	✓	✓	1
	5	Hochschule Luzern HSLU	✓	-	1
	5	Paul Scherrer Institut PSI	✓	✓	1
	5	Universität Bern UniBE	✓	✓	1
	5	Universität St. Gallen HSG	✓	✓	1
	5	Universitätsspital Basel USB	✓	✓	1
	5	Université de Fribourg Unifr	✓	-	1
	5	Université de Neuchâtel UniNE	✓	✓	1
	5	Zürcher Hochschule für angewandte Wissenschaften ZHAW	✓	-	1
NO COLLABORATION	6	Universität Basel UniBAS[3]	✓	-	0.5
	7	Berner Fachhochschule BFH	✓	-	0
	7	Centre hospitalier universitaire vaudois CHUV	✓	-	0
	7	Eidgenössische Forschungsanstalt für Wald, Schnee und Landschaft WSL	✓	-	0
	7	Fachhochschule Graubünden FHGR	✓	-	0
	7	Hôpitaux universitaires de Genève HUG	✓	-	0
	7	Inselspital Bern	✓	-	0
	7	Kalaidos Fachhochschule	✓	-	0
	7	Ostschweizer Fachhochschule OST	✓	-	0
	7	Università della Svizzera italiana USI	✓	-	0
	7	Universität Zürich UZH	✓	-	0
	7	Universitätsspital Zürich USZ	✓	-	0
	7	Université de Genève UNIGE	✓	-	0
	7	Université de Lausanne UNIL	✓	-	0
	7	Zürcher Hochschule der Künste ZHdK	✓	-	0

1 Complete answer, except from the École hôtelière de Lausanne (EHL), which provided an incomplete response
2 Incomplete answer
3 Link without direct collaboration

5 DISCUSSION

5.1 The tobacco industry has a strong presence in Swiss academic institutions

This report reveals that, of the 31 academic institutions contacted, 16 have collaborated with the tobacco industry since June 2019. Institutions of the ETH Domain are the most affected, followed by universities and then universities of applied sciences. Among the companies involved, PM stands out clearly, accounting for nearly 80% of the collaborations identified. A total of 29 collaborations were identified in a variety of fields.

The findings of this investigation are not exhaustive. Collaborations between Swiss academic institutions and the tobacco industry are therefore probably underestimated, and the results should be viewed as a conservative estimate of the issue addressed in this report.

These data reveal a significant presence of the tobacco industry within the Swiss academic world. They reflect a form of implicit recognition, or even legitimisation, of this industry by the institutions concerned, despite the "the devastating health, social, environmental and economic consequences" (55) of the products it sells. This institutional recognition is even more worrying when viewed in the historical context of this industry, which is known to have deliberately manipulated scientific research for decades in order to protect its economic interests (56). Far from being a thing of the past, this strategy remains relevant today.

As highlighted in Chapter 2, the tobacco industry actively seeks this type of collaboration as part of its image strategy and quest for legitimacy. Even when projects do not directly involve tobacco, they contribute to its commercial objectives. When they specifically concern these products, the issues are even more objectionable: these collaborations directly contribute to the development and sale of their products. Cigarettes are responsible for the deaths of half of their consumers and are the number one cause of preventable deaths in the world, while remaining the main source of revenue for these companies. The discourse promoted around so-called "reduced-risk" products does nothing to change this reality. The tobacco industry has usurped the concept of harm reduction and turned it into a marketing ploy, with the underlying aim of massively addicting people to its new products, targeting in particular teenagers and young people (57, 58).

Despite its communication strategy, the tobacco industry remains fundamentally the same. PM's internal communications, particularly those aimed at investors, confirm this continuity: the company commits to preserve its leadership in the cigarette market, reassuring investors that it will assume this leadership "responsibly" [19] (59). In 2024, PM global cigarette sales grew (60), contradicting public statements claiming a desire to turn the page and move away from the cigarette business.

[19] "As long as a significant number of adult smokers continue to smoke cigarettes, responsible leadership of the category is critical. We aim to maintain our competitive position in the cigarette market through selective investment."

By collaborating with the tobacco industry, researchers at Swiss academic institutions are directly or indirectly contributing to the promotion of this industry and the increase in its profits, thereby becoming unwitting accomplices of an industry responsible for more than seven million deaths worldwide each year (12). Beyond this moral responsibility, such collaborations jeopardise the scientific integrity and the reputation of these institutions and their work. Collaborations with the tobacco industry are also more likely to be problematic from a scientific point of view: they promote opacity, weaken methodological rigour and compromise the independence of research in favour of commercial interests, among other deleterious characteristics of "science for profit" (38).

It is also important to remember the often-insidious influence that funders have on research results. This phenomenon, known as funding bias, can occur even without the knowledge of the researchers involved. As Lundh and colleagues point out: "Sponsorship of drug and device studies by the manufacturing company leads to more favourable efficacy results and conclusions than sponsorship by other sources. Their analyses suggest the existence of an industry bias that cannot be explained by standard 'Risk of bias' assessments." (61)

Finally, these collaborations are radically at odds with the commitments made by institutions to sustainable development (62). Indeed, the tobacco industry pursues objectives that are diametrically opposed to those of sustainable development, as clearly stated by the UNGC, which explicitly excludes the tobacco industry (44). Entering partnerships with this industry seriously compromises academic institutions' commitment to sustainable development and runs counter to their fundamental principle of serving the public interest, and notably public health.

5.2 A problematic lack of transparency

Of the 31 institutions investigated, one refused to respond regarding its links with the tobacco industry and two provided incomplete information. Four institutions refused to provide documents, and one sent an incomplete document at first. The lack of cooperation displayed by certain institutions underscores a troubling reluctance to ensure transparency about their links with the tobacco industry.

Our investigation was based on cantonal and federal FoI laws. These laws are an important part of our democracy, ensuring that the activities of public institutions are accessible to the public and can be openly debated. Academic institutions perform public duties and are largely funded by public money. They are therefore subject to these laws, and compliance with them is an essential tool for ensuring free access to the research and teaching activities that these institutions are required to carry out in the public interest.

The principle of transparency is also a fundamental element of scientific integrity. The Code of conduct for scientific integrity of the Swiss Academies of Arts and Sciences (63), which serves as a reference for Swiss universities, outlines four fundamental principles of scientific integrity: Reliability, Honesty, Respect, and Accountability. Reliability refers to "ensuring the quality of research and teaching in order to maximise the credibility of, and trust in, science", which requires both transparency and traceability. Transparency is also mentioned under the heading of Honesty, which refers to "developing, designing, undertaking, reviewing, evaluating, reporting and communicating

research and teaching activities" which "should be carried out in a transparent manner with a view to achieving maximum impartiality" (63).

When institutions refuse to disclose contracts binding them to private companies, or when they refuse to provide any information about their links with tobacco companies, this suggests that these institutions have something to hide and that pressure is being exerted on them by private companies seeking to put their commercial interests above the public interest. In doing so, they are choosing to protect the private interests of an industry rather than honouring their public mandate, which includes respect for the principle of transparency. Also, by allowing such relationships to develop, institutions also risk becoming financially dependent on these companies, which further weakens their ability to act independently.

The risks associated with private funding of academic research are a cause for concern for the European Federation of Academies of Sciences and Humanities (ALLEA), of which the Swiss Academies of Arts and Sciences is a member. In February 2025, ALLEA issued a statement alerting European research institutions to ethical issues raised by collaboration with commercial entities (64). ALLEA provides examples of risks to key elements of academic research arising from collaboration with private companies. These examples include "[t]ensions between the vision, mission, and values of the institution and the (declared and inferable) goals of the commercial entities", "[p]ossible risks for academic freedom within a research project" and "at the level of the institution", "[p]ossible risks for Open Science", and "[p]ossible risks for research ethics and integrity within a project". ALLEA recommends that research institutions take measures to protect research from such risks and ensure that no ethical principles are violated in collaborations. Of the six measures proposed, the first one has a particular pertinence with respect to our investigation:

> *"Contracts: Agreements should ensure compliance with ethical principles by clearly defining ethical standards, their violations, regular review mechanisms and procedures, responses to possible misconduct, and exit strategies. Transparency should be ensured by making these agreements public." (64)*

5.3 Problematic collaborations on several levels

Any collaboration between the tobacco industry and a public academic institution, or an institution funded with public money to fulfil a mission in the public interest, is inherently problematic. The tobacco industry's past and present record regarding scientific integrity makes it a particularly risky partner for academia. This includes risks related to transparency, undue influence, and potential breaches of integrity rules. More fundamentally, it also raises an ethical issue: collaborating with an industry whose core business relies on selling addictive, toxic, and ultimately lethal products.

Some collaborations appear even more problematic than the others, based on the information available to us. The concerns vary depending on confidentiality practices, the specific subject matter of the collaboration, and the institution's broader public-interest mandate.

Confidentiality clauses are a major issue. In several cases, tobacco companies appear to require that links to them (and sometimes even the existence of the contract itself) remain secret for three or five years. We observed that certain institutions, such as PSI or ETH, did not comply with such clauses, while in other cases doubts remain (e.g., Empa and Eawag). Additional contracts may not have been disclosed due to their confidentiality clauses. We are wondering whether such clauses are common in public-private partnerships or whether they are characteristic of the tobacco industry. What is clear, however (as several court decisions have confirmed) is that Swiss transparency legislation prevails and requires disclosure of these contracts. The only legitimate limitations concern the protection of professional, commercial or manufacturing secrets, or personal data (Art. 7(1)(f) of the FoIA). In such cases, the relevant sections may be redacted.

The subjects of certain collaborations are also highly problematic. The most serious example appears to be case of the University of Lucerne, which attempted to weaken tobacco prevention measures by highlighting the alleged "benefits" of smokers' premature death to society, particularly through savings in AHV/AVS contributions. The cynicism of such reasoning is chilling. Moreover, the ambiguity surrounding the University's position, which claims that Prof. Schaltegger conducted the study independently, while the media presented it as a University of Lucerne study and the University itself ultimately provided us with the report bearing the university's letterhead, affects our confidence in this academic institution.

Other collaborations raise major concerns because they appear to contribute to the development of tobacco industry products, as suggested by certain projects involving Empa and Eawag. Equally troubling are collaborations that may support the marketing and commercialisation of tobacco products, for instance through master's theses conducted at EPFL or FHNW. Such activities stand in direct contradiction with the public-interest principles that are supposed to guide these institutions. They raise the question of whether this reflects naïveté, a lack of consciousness of the severe health and environmental harm caused by this industry, or a disregard for these harms due to a kind of tobacco money-induced blindness.

Another major concern relates to the University Hospital of Basel, a leading healthcare institution that has accepted funding from a tobacco company whose core business overwhelmingly remains tobacco, even though the company is also developing pharmaceutical activities on the side. Such a partnership is hard to justify and appears fundamentally incompatible with the mission and ethical responsibilities of a healthcare institution.

5.4 The tobacco industry's duplicity about transparency

Tobacco companies publicly present themselves as businesses pursuing scientific objectives in their research and development work. For instance, PM emphasises its commitment to transparency, as can be seen on the PMI Science website:

> ***"Transparency and engagement with the scientific community***
> *PMI is committed to sharing our science, listening to feedback, and encouraging debate with experts and the broader public. Scientific*

integrity, transparency, and accuracy are fundamental principles that guide our research. Transparency in research promotes the use of best practices, and best practices lead to reproducible results." (65)

However, when contracts between PM and an academic institution come to light and access to them is requested, the cigarette manufacturer opposes their disclosure. In cases where we have been able to review these contracts, the confidentiality clauses they contain are extremely strict and contradict PM's public commitment to transparency. For instance, the contracts prevent the parties from even disclosing the existence of those contracts (66, 67).

Consistently with previous research, our results show the wide gap between what the tobacco industry says publicly and what it actually does.

5.5 Institutions easily accessible to the tobacco industry

Except the institute GSEM, no Swiss academic institution has clear guidelines governing relations with the tobacco industry or other harmful industries. In their responses, universities generally refer to common sense, ethical principles and rules of scientific integrity. The absence of collaboration with the tobacco industry therefore appears to stem more from a combination of circumstances than from deliberate, institution-driven intention.

We therefore note that universities are poorly protected from the influence of the tobacco industry. Even among those that do not collaborate with this industry, there are no clear and easily accessible internal regulations in place. This makes these "good practices" or "informal rules" extremely fragile and easy to circumvent

The presence of multinational tobacco companies, particularly PM and JTI, in Switzerland makes academic institutions more vulnerable to the influence of the tobacco industry then their counterparts in other countries. As an indication, a recent study analysed scientific publications linked to the tobacco industry worldwide (68). It revealed that the countries with the highest number of articles in total co-authored by authors affiliated with the tobacco industry are, in order, China, the United States, Japan and Switzerland. In terms of studies funded by the tobacco industry, China and the United States lead the way, followed by Switzerland in third place. This situation can be explained in large part by the strong presence of PM and JTI in Switzerland, and more specifically by the research activities carried out by PM's research centre in Neuchâtel. This situation encourages the tobacco industry to infiltrate Swiss academia and partly explains the results of this investigation.

Switzerland's decision not to ratify the WHO Framework Convention on Tobacco Control also contributes to normalising collaborations with the tobacco industry and its interference in research and public health. Indeed, Article 5.3 of the FCTC requires States Parties to protect their public health policies from interference by the tobacco industry, notably by imposing strict rules on transparency, conflict of interest management and limiting interactions with this industry. Ratification would also mean that academic institutions, as public or semi-public bodies receiving public funding, would have

to adopt rules of systematic transparency regarding their collaborations, funding or partnerships with the tobacco industry.

It is therefore even more crucial for academic institutions to take a clear position on such collaborations to protect scientific integrity, safeguard their reputation and, above all, serve the public interest in a transparent and consistent manner. As public institutions, academic institutions also have a duty to guarantee academic freedom and protect physical integrity and life. Collaborations with tobacco companies stand in direct contradiction to these principles, and universities should take appropriate measures to uphold these obligations (69).

5.6 Commodification of academic research

Several academic institutions cite confidentiality clauses in their contracts with external partners, claiming that these prevent them from making documents relating to these collaborations publicly accessible. However, these clauses appear to contradict the FoI laws in force at cantonal and federal levels.

In its answer to our appeal, the FHNW goes even further, asserting that contracts it concludes with companies are governed by private law and fall within the scope of commercial activities, the main purpose of which is to generate revenues (70). None of the official texts governing the operation of academic institutions, whether inter-cantonal agreements, academic laws or the Federal Act on the Promotion of Research and Innovation, provide for the possibility of carrying out commercial activities on a profit-making basis, nor explicitly authorise such an operating logic. In this context, the declaration by the FHNW, which likens some of its activities to private commerce, gives rise to serious concerns, as it suggests that some Swiss universities are moving towards a market-based approach, privatising academic science by offering it to the best bidder, with, as potential consequences, a loss of scientific integrity and academic independence, a reduction of research diversity and a weakening of fundamental research.

This position was refuted by two legal opinions obtained during our research (71, 72) and was clearly overturned by a decision of the school's appeals committee (73), which affirmed that the institution is subject to cantonal FoI law and therefore falls under public law.

However, the Swiss academic landscape is moving towards increasing dependence on private funding and private-public partnerships. A recent survey by a Swiss media outlet revealed that the number of chairs funded by private funds has increased by 13% in five years. Currently, 162 chairs in Switzerland are funded by private money (74). This phenomenon is part of a public policy that actively encourages public-private partnerships, without any in-depth debate on the conditions for preserving the public interest (75).

Faced with this trend towards the commodification of the academic world, there is an urgent need to warn of the risks of weakening scientific integrity rules, particularly in terms of transparency. This development should be the subject of open debate in academic and political circles to establish the necessary safeguards to preserve the quality, independence and credibility of research produced in Switzerland.

5.7 Risks to the credibility of Swiss academic institutions

The results of this investigation highlight a problematic trend: certain academic institutions have adopted positions that appear to be closely aligned with the interests of the tobacco industry, going so far as to restrict access to public documents or to invoke questionable legal justifications. These practices, far from being harmless, reveal a form of instrumentalization of the academic world by a sector whose objectives are in clear contradiction with public health and the principles of scientific ethics.

It is essential that the academic world becomes aware of the threats to the scientific integrity of academic research and the reputational issues that this instrumentalization entails. The quality, autonomy and credibility of Swiss research are at stake. This is all the more important at a time when science is under attack from many sides for ideological reasons (76).

Also, the academic sphere appears to diverge from public opinion, as 67% of respondents in a recent survey conducted in French-speaking Switzerland consider the tobacco industry an unreliable partner for independent scientific research (77).

5.8 Limitations

Despite our systematic approach, this investigation is not exhaustive. We have chosen to trust the institutions that responded to us regarding the existence or otherwise of formal collaborations with the tobacco industry, completing their answers with supplementary research. However, at the time of publication of this report, the FHNW had still not provided details of any collaborations with the tobacco industry.

Furthermore, our investigations identified several collaborations that did not appear to be covered by formal contracts. It is therefore plausible that other partnerships exist, even though they were not identified during this investigation.

The collaborations identified were analysed in summary form. We described the steps required to access the information, as well as the main elements contained in the available documents. Our analysis focused on issues of transparency, governance and scientific integrity, as well as ethical aspects related to the topics addressed or the context of the collaborations. We have not assessed the scientific quality of the projects in question.

Finally, several requests for access to information are still pending at the time of finalising this report. Updates are planned and will be clearly indicated in future versions of the document.

6 RECOMMENDATIONS

Our findings lead us to make a few recommendations that could be taken into consideration by academic institutions, national academic organisations such as the Swiss Academy of Sciences, ethics committees, academic staff, researchers and teachers, as well as political and public authorities.

I. Enhancing transparency in Swiss academic institutions regarding all types of collaborations with commercial entities

Swiss academic institutions should ensure complete transparency on all collaborations, formal or informal, with commercial entities at the scientific, educational, and institutional levels, whether they involve financial transactions or not. Institutions must fully comply with Freedom of Information requirements and publish relevant contracts, in line with ALLEA's recommendation on transparency of public-sector contracts (64). Transparency should be the norm. As stated by ALLEA, exceptions that may arise in translational research aimed at bringing products to market or in the protection of property rights should not be covered by blanket confidentiality agreements but must be narrowly and precisely delineated.

II. Fostering an ethical debate within Swiss academic institutions on collaborations with the tobacco industry

Academic institutions in Switzerland should initiate structured discussions on the ethical risks of collaboration with the tobacco industry and adopt an enforceable code of conduct grounded in ethics, environmental responsibility, scientific integrity, and public health. Institutions should prevent the misuse of academic titles or affiliations to advance tobacco industry interests without oversight, and may align with established exclusion frameworks (e.g., GSEM practices based on UNGC exclusion criteria). National coordination and monitoring should be led by Competence Centre for Scientific Integrity Switzerland and the Swiss Academies of Sciences.

III. Strengthen the role of scientific integrity officers and institutions

Scientific integrity officers and integrity bodies should be systematically informed and trained on tobacco industry influence strategies and the risks they pose to the independence, credibility, and transparency of research. They should be equipped with practical tools to detect high-risk situations, ensure appropriate reporting, and implement effective preventive measures to safeguard scientific integrity within academic institutions.

IV. Raise awareness among academics about tobacco industry tactics and the commercial determinants of health

Swiss academic institutions should systematically integrate a dedicated module into relevant training programmes on tobacco industry tactics and the broader commercial determinants of health. The module should explain how the tobacco industry (and other unhealthy commodity industries) seek to influence research, shape health policies, and manipulate public opinion. It should equip students

and researchers with practical skills to recognize conflicts of interest, critically assess industry-linked evidence, and identify and resist undue influence in academic settings.[20](78)

V. Raise awareness among ethics committees of the risks of collaborating with the tobacco industry

Ethics committees should receive targeted information and training on the specific risks linked to collaborations with the tobacco industry. This should be grounded in documented case studies, analysis of industry influence strategies, and practical guidance to prevent conflicts of interest and protect scientific independence. Ethics review processes should explicitly address tobacco-specific ethical concerns to ensure decisions are consistent with public health principles and scientific integrity.

VI. Initiate a public debate on the risks associated with the commodification of the academic research in Switzerland

Switzerland should foster an open and informed public debate on the risks linked to the growing commodification of academic research. The discussion should examine how increasing reliance on private funding (especially from industries whose interests may conflict with public service missions, such as the tobacco industry) can affect research priorities, independence, and public trust. It should also clarify the societal role of universities, their responsibility toward public health, and the safeguards needed to protect scientific integrity and credibility.

[20] An educational intervention aligned with this approach has been carried out at the University of Bath.

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APPENDICES

APPENDIX 1

Table of the collaborations between Swiss academic institutions and tobacco companies

No.	Title	Type of institution	Academic institution	Company	Years	Field	Type of collaboration	Financial exchange	Documents obtained
1	Joint research in the field of toxicology	HEF	EAWAG	Philip Morris	2016-2020 (study), 2020 and 2021 (two publications)	Tobacco	Written contract	Yes, the company provides CHF 80,000 in funding to the academic institution.	Research & Development Agreement Amendment N 1 to Research and Development Agreement Amendment N 2 to Research and Development Agreement Amendment N 3 to Research and Development Agreement
2	Eighty-nine internships and master's projects completed at Philip Morris	HEF	EPFL	Philip Morris	1 June 2019–29 April 2024	Tobacco	Written contract	Remuneration for internships and master's theses carried out in companies is common.	Internship agreement template Master's project agreement template List of stages and master's projects completed at PM
3	Contract for sample analysis by X-ray diffraction	HEF	EMPA	Philip Morris	2019	Tobacco	Written contract	Yes, the company provides CHF 2,692 in funding to the academic institution.	Order confirmation
4	Joint research in the field of particle dispersion in electronic and traditional cigarettes	HEF	EMPA	Imperial Brands	2019 (publication)	Tobacco	Unknown	Unknown	Not applicable
5	Confidentiality agreement for the development of parts used in PMP	HEF	EMPA	Philip Morris	2019	Tobacco	Written contract	No	Confidentiality Agreement

No.	Title	Type of institution	Academic institution	Company	Years	Field	Type of collaboration	Financial exchange	Documents obtained
6	Confidentiality agreement for the development and improvement of PMP	HEF	EMPA	Philip Morris	2020	Tobacco	Written contract	No	Confidentiality Agreement
7	Service agreement for a literature review in the field of metals	HEF	EMPA	Philip Morris	2020	Tobacco	Written contract	Yes, the company provides CHF 16,155 in funding to the academic institution.	Order confirmation
8	Two publications following joint research into the impact of smoke on DNA	HEF	ETH	Philip Morris	2017 (contract), 2023 (two publications)	Tobacco	Written contract	Yes, the company provides CHF 1,000,000 in funding to the academic institution.	Research Agreement
9	Two publications on the composition of aerosol droplets from an electronic cigarette	HEF	ETH	Philip Morris	2018 (contract), 2020 (two publications)	Tobacco	Written contract	Yes, the company provides CHF 120,000 in funding to the academic institution.	Research Agreement
10	New collaboration on toxicology science and methodology development	HEF	ETH	Philip Morris	2024	Toxicology	Written contract	No	Confidentiality Agreement
11	Confidentiality agreement on the optimisation of PM products	HEF	PSI	Philip Morris	2022	Tobacco	Written contract	No	Mutual Confidentiality Agreement
12	Funding for a workshop (co-funded by the SNSF)	HEU	UNIBE	Philip Morris	2020	Plants	Implied contract (exchange of letters)	Yes, the company provides CHF 3,000 in funding to the academic institution.	Exchange of letters relating to the financing of the workshop
13	Collaboration and publication within a consortium of which PM is a member	HEU	UNIBE	Philip Morris	2020 (initial email exchanges) and 2023 (publication)	Health	Collaboration without contract	No	Exchange of emails between the UniBE researcher and PM
14	A mandate that shows the economic interest in having smokers	HEU	UNILU	Swiss Cigarette	2020	Tobacco	Written contract	Yes, the company provides a funding to the academic institution (amount unknown).	Report „Die externen Kosten des Tabakkonsums in der Schweiz Eine Schätzung für das Jahr 2015“

No.	Title	Type of institution	Academic institution	Company	Years	Field	Type of collaboration	Financial exchange	Documents obtained
15	Collaborations within the MBA programme	HEU	HSG	Philip Morris	2018-2021	Entrepreneurship	Tacit agreement	Yes, the institution covers the teachers' salaries (approximately CHF 5,000), while PMI funds the drinks receptions (CHF 1,346).	Leadership training. Event programme from 22 January 2020 (with PM speaker) Invoice to PM for apero on 24 January 2018 Invoice to HSG for lecture (with Alexander Stöckel) Start-up days. Event programme from 10 February 2021 Agreement for lecturers at the Executive MBA-HSG 2021 Agreement for lecturers at the Executive MBA-HSG 2022
16	Data analysis for JTI via a consulting firm specialising in continuing education	HEU	HSG	Japan Tobacco International	2022	Entrepreneurship	Contract via an intermediary	Yes, the company provides approximately CHF 11,400 in financing through an intermediary.	Service agreement
17	Research in the field of gender equality in companies	HEU	HSG	Japan Tobacco International	2024	Entrepreneurship	Contract via an intermediary	Yes, the company probably funds part of the analysis as a member of the Gender Intelligence Report association.	Not applicable
18	An article co-written with PM employees as part of a challenge	HEU	UNIFR	Philip Morris	2019 and 2023 (publication)	Health	Collaboration without contract	No	Not applicable
19	A former PM employee who became a teacher and continues to publish with his former colleagues	HEU	UNIFR	Philip Morris	2021 and 2024 (two publications)	Tobacco	Collaboration without contract	No	Not applicable
20	A PM employee who is a private lecturer at the University of Neuchâtel	HEU	UNINE	Philip Morris	Since 2005	Plants	Tacit agreement	Yes, the institution provides a yearly reimbursement of CHF 500.	Not applicable

No.	Title	Type of institution	Academic institution	Company	Years	Field	Type of collaboration	Financial exchange	Documents obtained
21	Two PM employees writing their theses at the University of Neuchâtel	HEU	UNINE	Philip Morris	1st thesis: 2017-2023 2nd thesis: since 2021	Plants	Written contract	Yes, the company provides CHF 60,000 for the first thesis. No financial contribution was made for the second.	Research Agreement (2017) PhD thesis Supervision agreement (2021)
22	Funding for a Bachelor's thesis on women in sales in Turkey	HES	FHNW	Philip Morris	2021	Tobacco	Written contract	Yes, the student was remunerated by the company for conducting the study.	Refusal to provide documents
23	Conducting research in the field of kidney disease	HES	FHNW	Philip Morris	2022 (publication)	Health	Unknown	Unknown	Refusal to provide documents
24	Pre-evaluation in the field of agronomy	HES	HES-SO/ HEPIA	Philip Morris	2021	Plants	Written contract	No	Confidentiality Agreement
25	Funding for five Bachelor theses	HES	HES-SO/ EHL	Philip Morris	2021, 2024	Entrepreneurship	Written contract	Yes, the students were remunerated by the company for their services.	Refusal to provide documents
26	A student excursion to the JTI factory	HES	HSLU	Japan Tobacco International	2019	Entrepreneurship	Collaboration without contract	No	Not applicable
27	Research on burnout in collaboration with PM	HES	SUPSI	Philip Morris	2022-2025	Entrepreneurship	Written contract	Yes, the company indirectly provides equipment and human resources.	Refusal to provide the contract from SUPSI From Innosuisse: Funding Agreement
28	A shared network	HES	ZHAW	Philip Morris	2015-2024	Tobacco	Tacit agreement	Yes, the company pays a contribution to the institution to be part of the network.	Not applicable

No.	Title	Type of institution	Academic institution	Company	Years	Field	Type of collaboration	Financial exchange	Documents obtained
29	Consulting for JTI in the field of multiple sclerosis	HU	USB	Japan Tobacco International	2021	Health	Written contract	Yes, the professor was paid CHF 500 per hour for a few hours of consulting (exact number of hours not specified).	Consulting Agreement

APPENDIX 2
Details of collaborations between Swiss academic institutions and tobacco companies

TABLE OF CONTENTS

In this appendix, we list all collaborations recorded between June 2019 and June 2024[1]. Collaborations are sorted by type of institution (Institutions of the ETH Domain, Cantonal universities UNI, Universities of applied sciences UAS, University hospitals UNH) and then alphabetically by institution. For each institution, we first detail how the documents were requested. Collaborations are numbered and each one includes a summary providing a brief overview.

The collaborations considered are based on information provided by the institutions and on our own research. We focused on collaborations of a scientific, educational or institutional nature which directly involve the institution concerned. These include:

- Formal or informal contracts established by the institution or its employees in their capacity as members of the institution with a tobacco company, its employees or intermediary organisations, relating to projects of a scientific, educational or institutional nature;
- The participation of employees in their capacity as members of the institution and in the context of their university studies, in scientific, educational or institutional activities involving a tobacco company or its employees.

Other "light" links, which do not involve scientific or educational collaboration or the direct participation of the institution (for example, a contract privately entered into by a faculty member), are discussed in the section dedicated to the institution, under the heading "Other links."

Eawag - das Wasserforschungsinstitut des ETH-Bereichs[2]

We contacted Eawag to find out about its collaborations with the tobacco industry, pointing out two articles involving Eawag researchers and Philip Morris (PM) [3] employees that we had identified (1, 2). The institution responded quickly by sending us the requested documents.

1. Joint research in the field of toxicology

Documents obtained	Research & Development Agreement **(3)** Amendment N 1 to Research and Development Agreement **(4)** Amendment N 2 to Research and Development Agreement **(5)** Amendment N 3 to Research and Development Agreement **(6)**
Years	2016-2020 (study), 2020 and 2021 (two publications)
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	Yes, the company provides CHF 80,000 in funding to the academic institution.

[1] For a few schools (notably ETH Zurich), the period extends until the end of 2024.

[2] Eawag - the water research institute of the ETH Domain (https://www.eawag.ch/en/)

[3] A list of acronyms is available in the main report.

Publications concerned	Li RA, Zupanic A, Talikka M, Belcastro V, Madan S, Dörpinghaus J, et al. Systems Toxicology Approach for Testing Chemical Cardiotoxicity in Larval Zebrafish. Chemical Research in Toxicology. 2020;33(10):2550–64. Available from: https://pubs.acs.org/doi/10.1021/acs.chemrestox.0c00095. (2) Li RA, Talikka M, Gubian S, Vom Berg C, Martin F, Peitsch MC, et al. Systems Toxicology Approach for Assessing Developmental Neurotoxicity in Larval Zebrafish. Front Genet. 2021;12:652632. Available from: https://www.frontiersin.org/articles/10.3389/fgene.2021.652632/full. (1)
Two scientific studies published in 2020 and 2021 highlighted a collaboration between Eawag and PM on toxicology methods using zebrafish embryos. Co-funded by both partners, this research involved an Eawag researcher who was also employed by PM. The aim was to develop toxicity assessment models for environmental substances and tobacco components.	

The first article, entitled “Systems Toxicology Approach for Testing Chemical Cardiotoxicity in Larval Zebrafish”, was published in 2020 in a toxicology journal (2). It presents a method based on a computer model and genetic data to predict the toxicity of chemicals on the cardiac development of zebrafish embryos. Of the eleven authors, three are affiliated with Eawag, seven with PM and two with a German institute. The first author, Roman Li, is affiliated with both Eawag and PM. According to his LinkedIn profile (7), he worked at Eawag from September 2019 to December 2020, after spending more than two years at PM . The funding is specified as being joint between PM and Eawag: “R.L., M.T., V.B., S.M., J.D., J.S., F.M., M.c.P., and J.H. received funding from Philip Morris International. R.L., A.Z., and C.v.B. received funding from Eawag.” Thus, Roman Li appears to have been funded simultaneously by both entities.

The second article, entitled “Systems Toxicology Approach for Assessing Developmental Neurotoxicity in Larval Zebrafish”, was published in 2021 in a genetics journal (1). Its subject matter is similar to the first article and concerns the development of a computer model to analyse the effects of chemicals on the brain development of zebrafish embryos. Eight authors are listed, seven of whom contributed to the first publication. Three are affiliated with Eawag (one of whom is also affiliated with a Slovenian institute) and six with PM. The first author is also Roman Li, who is still affiliated with both Eawag and PM. The statement of affiliations at the end of the article specifies: “RL was an employee of Eawag at the time the experiments were performed, CB was an employee of Eawag, MT, JH, FM, SG, and MP are employees of Philip Morris International, and AZ is an employee of the National Institute of Biology, Slovenia.” Although the experiments were carried out while he was at Eawag, Roman Li is still listed at the beginning of the article as being affiliated with PM, his previous employer. Funding for the study was also shared between Eawag and PM. The publication of this article was reported on the Eawag website (8). No conflict of interest was mentioned in either article.

Following our request for information on the collaboration between Eawag and tobacco companies, the Head of Operations and Finance responded transparently by sending us the contract and its three amendments (3-6).

This research project, co-funded by PM, focuses on the development of computer methods to identify toxic mechanisms and predict the toxicity of certain chemicals (particularly in relation to cardiotoxicity and neurotoxicity) without resorting to animal testing. Analysis of the contract highlights the link between this research and tobacco: “The aim of the R&D Project is to develop a chemical risk assessment methodology for zebrafish embryos, based on experimental teratogenicity studies with environmentally relevant toxic substances and smoking product constituents and on computational modelling of chemical toxicity.”(3)

Regarding the chemicals studied, those related to the environment were selected by Eawag. The chemicals related to tobacco smoke were selected by PM and include: acrylamide, nickel, arsenic, selenium, nicotine, lead, propylene glycol, vegetable glycerine, and anatabine (3).

The initial contract was for a period of 24 months (from November 2016 to December 2018), but it was extended via three amendments until August 2020. The document specifies that Eawag funded the study with around CHF 80,000, covering the experimental costs related to environmental substances, technicians' salaries, and the training and supervision of a postdoctoral researcher. PM also contributed CHF 80,000 (3).

It appears that this contract allows Eawag to receive funding to analyze certain chemicals, and that PM can in turn draw on Eawag's expertise to test tobacco-related chemicals for its own research purposes. The contract includes a confidentiality clause stating that, "Without prior consent of the other Party this R&D Agreement may not be disclosed to third parties unless otherwise stipulated by an effective decision or by any statutory provision." This confidentiality obligation is to remain in force for three years after the end of the project.

In practical terms, this clause gives PM significant leverage to restrict disclosure during that period: absent PM's prior consent (or a binding legal decision or statutory duty), Eawag would be contractually prevented from sharing the agreement with third parties. Such provisions can limit Eawag's ability to be fully transparent about the terms of an industry-funded research collaboration, especially where public interest and accountability would normally argue for openness.

If Eawag provided us with the contract without consulting PM, the most straightforward explanation is that the three-year confidentiality period had already expired, meaning Eawag was no longer contractually bound to seek PM's prior consent for disclosure.

École polytechnique fédérale de Lausanne EPFL[4]

When asked if EPFL had any ties to the tobacco industry, the institution's spokesperson replied, "I am pleased to inform you that EPFL has not signed any contracts with companies active in the tobacco industry in the last five years (and indeed for much longer than that)."[5] (9). When asked for clarification, the spokesperson emphasised: "[…] collaboration with the tobacco industry would not be accepted. However, this is not specified in any regulations, but is part of the School's good practice."[6] (10).

However, our research has uncovered links between EPFL and PM.

After some exchanges of emails, we finally obtained several documents.

2. Eighty-nine internships and master's projects completed at Philip Morris

Documents obtained	Internship agreement template (11) Master's project agreement template (12) List of internships and master's projects completed at PM (13)
Years	1 June 2019–29 April 2024
Type of collaboration	Written contract
Tobacco company involved	Philip Morris

[4] Federal Polytechnic School of Lausanne (https://www.epfl.ch/en/)

[5] Original version in French: « Je vous remercie pour votre demande et j'ai le plaisir de vous informer que l'EPFL n'a signé aucun contrat avec des entreprises actives dans le tabac ces cinq dernières années (et même depuis bien plus longtemps que cela) »

[6] Original version in French: « […] une collaboration avec l'industrie du tabac ne serait pas acceptée. Cela ne figure toutefois pas dans un règlement, mais fait partie des bonnes pratiques de l'École. »

Financial counterpart	Remuneration for internships and master's theses carried out in companies is common.
During our online research, we discovered that several EPFL students had completed master's projects at PM, even though EPFL had assured us that no contract had been signed between the institution and tobacco companies. Master's projects are subject to an agreement signed between the student, the company and the institution. Finally, we obtained information that 36 master's theses (PDME), 39 internships credited towards the master's project (STAP) and 12 internships credited separately (SCS) had been carried out by EPFL students at PM between June 2019 and April 2024.	

Several master's projects carried out by EPFL students at PM are mentioned on LinkedIn. For the period under study, five master's projects carried out between 2020 and 2024 have been identified via our research (14-18). We also discovered via LinkedIn that many internships were completed at PM (19-22).

We contacted EPFL for further details and requested access to information on the number of master's degrees completed in a tobacco company, the name of the company concerned, the field of research, and the title of the master's degree. Initially, we received the standard agreements for master's projects and internships between the company, the student and EPFL (11, 12). After further exchanges, we finally obtained the list of all master's degrees and internships completed by EPFL students in a tobacco company between June 2019 and April 2024 (13). In total, 36 master's theses (PDME), 39 internships credited with the master's project (STAP) and 12 internships credited separately (SCS) were completed by EPFL students at PM between June 2019 and April 2024.

It should be noted that master's theses are completed under the supervision of an EPFL professor and in close collaboration with the company. During internships, students are supervised by the company. Neither internships nor master's theses are necessarily remunerated, but they usually are (23).

Combining master's theses and internships, 22 were completed in mechanical engineering, 18 in the field of “Management, Technology and Entrepreneurship”, 15 in computer science and communication, 8 in microtechnology, 7 in chemistry and chemical engineering, 3 in energy management and sustainability, 2 in financial engineering, 2 in mathematical engineering, 2 in life sciences, 2 in civil and materials science, 1 in electricity, 1 in civil engineering, 1 in digital humanities, 1 in computational science, 1 in physical engineering, and 1 in environmental science and engineering. The topics of the projects are varied. Several projects concern the entrepreneurial dimension of business, others address the issue of sustainability and product development, and still others focus on consumer segmentation. On the latter subject, for example, there is a master's project entitled “A Roadmap toward Emotional Segmentation of Consumers” and another entitled “Uncovering customer behaviour: A deep dive into segmentation dynamics” (13).

These master’s projects therefore contribute directly to the company’s development and to advancing its commercial interests. Allowing EPFL students to collaborate with tobacco companies in this way runs counter to the guiding principles set out in Article 2(4) of the Federal Act on the Federal Institutes of Technology, which states that: “The guiding principles for teaching and research are respect for human dignity, responsibility in the use of natural resources and the environment together with an evaluation of the consequences of technological applications.” (24)

Given the well-documented effects of tobacco on public health and the environment, it is difficult to reconcile these collaborations with the following facts: tobacco kills more than 7 million people each year (including non-smokers exposed to second-hand smoke) and tobacco use is addictive and harmful to health, raising direct concerns about human dignity and the societal consequences of technologies or products that perpetuate nicotine addiction. Furthermore, the environmental damage caused by the tobacco industry directly challenges the principle of responsibility towards natural resources and the environment.

Other links

A thesis

A thesis on microsystems, defended at EPFL in 2021, mentions collaboration with PM employees and the use of the company's research facilities: "My sincere thanks also go to Dr. Daniel Smart, Dr. Omar Alijevic, and Dr. Damian McHugh, who provided me with an opportunity to join their team as an intern and who gave me access to the laboratory and research facilities at Philip Morris International. I am also grateful to all my friends at PMI for providing me with a great atmosphere, especially during the difficult COVID-19 situation." (25).

The thesis, carried out in the field of microsystems and microelectronics, focuses on the development of a 3D model of the heart muscle. The collaboration with PM seems to be limited to a six-month internship (26) and the use of machines. The researchers mentioned, who are employees of PM, are not members of the thesis jury.

EPFL Forum

We also discovered that PM regularly participates in the *EPFL Forum*, a student recruitment fair (27). When we requested information on this subject, the EPFL spokesperson emphasised that this participation did not involve any institutional link, as the EPFL Forum is managed by a student association: “[...] This is solely a matter of PM's presence, as a potential employer, at a large recruitment fair aimed at our future graduates. It is therefore not based on any institutional link. This company is undeniably part of the Swiss labour market. EPFL Forum, the student association that manages this fair independently of EPFL, will no doubt be able to answer your questions about the criteria for allocating booths.”[7] (28)

When questioned, the forum organisers replied: “[...] the EPFL Forum's mission is to remain neutral and guarantee students a wide range of opportunities. The selection of companies is not up to us, no selection or exclusion criteria are applied, and EPFL requires us not to refuse any participants. [...] We greatly value your comments, but we are required to comply with EPFL guidelines.”[8] (29). According to them, the responsibility for excluding a company would fall to EPFL.

After discussing EPFL's response, the EPFL Forum replied, clarifying its position: “Contrary to what we initially understood, this is not a directive imposed by EPFL. In fact, the policy of including all companies participating in the Forum is based on our own charter, which has been approved by EPFL. As an independent student association, we have chosen to adopt a neutral stance in order to guarantee all students fair access to a diversity of professional opportunities, without applying exclusionary criteria to companies.” [9] (30).

Round tables

During our research, we also discovered that PM was invited to a round table with industry in 2019 at EPFL. PM employees also participated in two other round tables of this type in 2009 and 2016 (31).

Revolving doors

Another mechanism that can strengthen ties between the tobacco industry and academic institutions is the “revolving door” phenomenon, i.e., the movement of personnel between public-sector or publicly funded

[7] Original text in French: « […] il s’agit ici uniquement de la présence de PM, en tant qu’employeur potentiel, à une grande foire de recrutement destinée à nos futurs diplômés. Cela ne repose donc sur aucun lien institutionnel. Cette compagnie fait indéniablement partie du marché du travail suisse. EPFL Forum, association d’étudiants gérant ce salon indépendamment de l'EPFL, pourra sans doute vous répondre quant aux critères d’attribution de stands. »

[8] Original text in French: « […] le Forum EPFL a pour mission de rester neutre et de garantir aux étudiants un large éventail d’opportunités. La sélection des entreprises ne dépend pas de nous, aucun critère de sélection ou d’exclusion n’est appliqué, et l’EPFL nous impose de ne pas refuser de participants. […] Nous accordons une grande importance à vos remarques, mais nous sommes tenus de respecter les directives de l'EPFL. »

[9] Original text in French: « Contrairement à ce que nous avions compris initialement, il ne s’agit pas d’une directive imposée par l’EPFL. En réalité, la politique d’inclusion de toutes les entreprises participantes au Forum repose sur notre propre charte, validée par l'EPFL. En tant qu’association étudiante indépendante, nous avons en effet choisi d’adopter une posture de neutralité, dans le but de garantir à l’ensemble des étudiant·e·s un accès équitable à la diversité des opportunités professionnelles, sans appliquer de critères d’exclusion à l’encontre des entreprises. »

institutions and the private sector, often within the same domain. Such mobility can create actual, potential, or perceived conflicts of interest, particularly when individuals move into roles that shape research agendas, innovation strategies, or external partnerships.

In relation to EPFL, two cases have been reported. Firstly, Ursula Oesterle reportedly worked at PM for approximately five years and subsequently served at EPFL as Vice President for Innovation for approximately four years, until June 2025 (32). Her previous employment at Philip Morris was not mentioned on the EPFL website (33).

Secondly, professional background information collected from LinkedIn indicates that Csaba László worked at the University of Lausanne (UNIL) for approximately three years and subsequently at EPFL for approximately three years, before later joining PM (34). He continued to co-author scientific articles with former EPFL colleagues after joining PM. Across different versions of one publication, the author's institutional information appears inconsistent: in one version, only a PM address is reported (35), whereas in another a dual affiliation (PM and an academic institution) is indicated (36). In a more recently published article, the author is again presented as having a dual affiliation (37). Such inconsistencies may be incompatible with Nature's policies on accurate reporting of author affiliations and competing interests (38). Moreover, no conflict-of-interest disclosure is reported in these articles, despite the potential relevance of current industry employment to standard disclosure practices.

Eidgenössische Materialprüfungs- und Forschungsanstalt Empa[10]

In response to our request for information, Empa's communications manager sent us two service agreements, and two non-disclosure agreements (NDAs) concluded with PM. Our research identified a fifth collaboration that resulted in a scientific article.

3. Service agreement for sample analysis by X-ray diffraction

Documents obtained	Order confirmation **(39)**
Years	2019
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	Yes, the company provides CHF 2,692 in funding to the academic institution.
PM commissioned Empa to analyse steel samples using X-ray diffraction.	

One of the service orders concerns the analysis of steel samples using X-ray diffraction (39). After contacting Empa's communications department for further information on this order, we were told that "this was a purely

[10] Swiss Federal Laboratories for Materials Science and Technology Empa (https://www.empa.ch/)

analytical service, in which Empa carried out a crystallographic analysis of three steel samples in order to identify any structural differences"[11] (40). No further information was provided to us on this subject.

This mandate therefore appears to allow PM to draw on Empa's specialized expertise (Empa being a federal institute active in materials science) to support the development and/or quality control of PM's own products, plausibly in the area of heated tobacco devices that incorporate steel components. A crystallographic analysis of steel samples can be used to compare alloys or manufacturing batches, investigate failures, and determine how microstructural differences affect performance under repeated thermal cycling, mechanical stress, and corrosion, factors that can influence durability, reliability, and heating consistency in such devices.

In other words, the technical capabilities of a federal research institute can be directly leveraged to modify a tobacco product: according to the WHO, heated tobacco products contain highly addictive nicotine, at levels similar to conventional cigarettes, and they emit toxic emissions, including substances that can cause cancer (41). Contributing to the development or optimization of toxic and addictive tobacco products sits uneasily with (and can be seen as running counter to) the guiding principles laid down in Article 2 (4) of the Federal Act on the Federal Institutes of Technology (ETH Act), which states that teaching and research must be guided by "respect for human dignity, responsibility in the use of natural resources and the environment together with an evaluation of the consequences of technological applications." (24)

The contract includes a confidentiality clause that prohibits disclosure of the agreement to third parties for three years. Moreover, the report produced under the mandate is deemed confidential for an unlimited period, "unless doing so is in serious breach of the public interest or of statutory provisions." Since the three-year period has elapsed, Empa likely provided the document without consulting the company.

4. Joint research in the field of particle dispersion in electronic and traditional cigarettes

Documents obtained	Not applicable
Years	2019 (publication)
Type of collaboration	Unknown
Company involved	Imperial Brands
Financial exchange	Unknown
Publications concerned	Martuzevicius D, Prasauskas T, Setyan A, O'Connell G, Cahours X, Julien R, et al. Characterization of the Spatial and Temporal Dispersion Differences Between Exhaled E-Cigarette Mist and Cigarette Smoke. Nicotine & Tobacco Research. 2019;21(10):1371–7. Available from: https://academic.oup.com/ntr/article/21/10/1371/5040053. (42)
An article published in September 2019 in the journal *Nicotine and Tobacco Research* describes research aimed at evaluating the dispersion of particles in the air from e-cigarettes and conventional cigarettes. One of the authors was employed by Empa and four others by Imperial Brands.	

[11] Original text in German: «This was purely an analytical service, in which Empa performed a crystallographic phase analysis on three steel samples and searched for structural differences in the steel samples."

During our online research, we identified a scientific publication co-authored by a researcher from Empa and four employees from the Imperial Brands group (42). The article, published in 2019 in the journal *Nicotine and Tobacco Research*, examines the spatial and temporal patterns of aerosols exhaled by the users of e-cigarettes, comparing them to smoke emissions from conventional cigarettes. To conduct this study, the authors placed volunteers in a closed room and had them smoke conventional or e-cigarettes. Particle emissions were measured in real time, at different distances and at various times. The authors conclude that they observed significant differences between the emissions of electronic cigarettes and conventional cigarettes. The particles exhaled by users of e-cigarettes are liquid droplets that evaporate quickly, while the smoke particles from conventional cigarettes are much more stable and linger in the air. At the end of the article, it is stated that the work was funded by Imperial Brands.

After questioning Empa, they replied that they had not found any documentation on this subject: “The school's legal team has once again combed through all the databases but unfortunately has not found anything on this subject. As you can see from the list of authors of the 2017 study, only one of the co-authors was from Empa (neither the lead author nor the senior author) and therefore only participated as a 'collaborator'. I assume that the contract – if it exists – was concluded with the University of Kaunas [see list of authors]. And unfortunately, the researcher no longer works at Empa.”[12](43).

In this context, it is legitimate to ask how Empa’s internal oversight processes operated in practice: even where an Empa researcher is “only” a collaborator, participation in a tobacco-industry-funded publication should normally be expected to trigger transparency and institutional awareness. That question is all the more relevant given that the publication is relatively recent (2019) and Empa states that it has found no documentation on this project.

5. Confidentiality agreement for the development of parts used in PM products

Documents obtained	Confidentiality Agreement **(44)**
Years	2019
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	No
Empa signed a confidentiality agreement with PMP for a collaborative project in the field of metal coatings for "reduced-risk" products. The agreement did not ultimately lead to collaboration.	

A confidentiality agreement was concluded between Empa and PM with a view to collaboration in the field of metal coatings. The aim was to develop assessment methods and testing technologies to improve PM products, particularly those classified as "reduced-risk products". However, according to information provided by Empa's communications department, this agreement did not ultimately lead to any collaboration (40).

[12] Original text in German: «Unser WTT/Legal Team hat nun nochmals sämtliche DB durchforstet, aber leider nichts darüber gefunden. Wie Sie der Autorenliste der Studie aus dem Jahr 2017 entnehmen können, war nur einer der Co-Autoren von der Empa (weder Lead noch Senior Author) und daher verm nur in "zuarbeitender" Form beteiligt; ich gehe davon aus, das der Vertrag – wenn es einen solchen gibt – mit der Uni Kaunas abgeschlossen wurde (s Autorenliste). Und leider ist der Forscher inzwischen auch nicht mehr an der Empa tätig. »

6. Confidentiality agreement for the development and improvement of PM products

Documents obtained	Confidentiality Agreement **(45)**
Years	2020
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	No
Empa signed a confidentiality agreement with PMP for a research project on materials related to “reduced-risk” products, which ultimately did not lead to collaboration.	

This confidentiality agreement between Empa and PM concerned the establishment of a collaboration to carry out specific measurements on materials (platinum tracks and stainless-steel layers) with a view to using them in PM's “reduced-risk” products. However, Empa's communications department has informed us that this contract did not lead to any collaboration (40).

Even though these last two agreements did not ultimately lead to an active collaboration, their intended purpose was still to support the development of PM’s products (most plausibly in the area of heated tobacco), whose toxicity and addictive potential are well established. As such, the agreements sit in tension with—and can reasonably be seen as contradicting—the guiding principles set out in Article 2(4) of the Federal Act on the Federal Institutes of Technology (ETH Act), cited above.

With regard to confidentiality, both agreements impose a five-year confidentiality period (Art. 2.1) and further require the receiving party “not to disclose to any third party that the Disclosing Party is interested in the subject matter of the Purpose or that either the Disclosing Party or the Receiving Party has contacted the other” (Art. 3.1(b)). This goes beyond protecting technical details: it also restricts transparency about the very existence of contacts or interest between the parties.

In both cases, the five-year period had expired at the time of our request. However, it is legitimate to wonder whether Empa may have withheld other, more recent contracts that could still be subject to this type of confidentiality clause.

7. Service agreement for a literature review in the field of metals

Documents obtained	Order confirmation **(46)**
Years	2020
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	Yes, the company provides CHF 16,155 in funding to the academic institution.

PM commissioned Empa to conduct a literature review on the subject of metal corrosion in contact with organic acids.

The literature review commissioned by PM, to which we did not have access, focused on assessing the risk of corrosion of metals in contact with a liquid of specific composition. The metals studied included tin, silver, aluminium and gold. The liquids analysed included propylene glycol, vegetable glycerine, water, nicotine and organic acids, which are the main components of e-cigarette liquids.

In this case, the mandate appears to relate to the development of e-cigarette-type products. Here too, the product is addictive and not risk-free. The contract's confidentiality provisions mirror those described for Collaboration no. 3: the agreement itself is subject to a three-year confidentiality period, and the report produced under the mandate must be treated as confidential for an unlimited period.

Eidgenössische Technische Hochschule Zürich ETH[13]

During the period covered by our study, we identified four articles published by ETH researchers in collaboration with PM employees. These publications have already been analysed by Luciano Ruggia, director of AT Switzerland, who obtained the contracts between ETH and PM under the Freedom of Information Act (47).

At the same time, we also submitted a request to ETH for access to all contracts signed by the school since June 2019. ETH responded by sending us the documents already obtained by AT Suisse, as well as a new confidentiality agreement signed in 2024.

8. Two publications following joint research into the impact of smoke on DNA

Documents obtained	Research Agreement **(48)**
Years	2017 (contract), 2023 (two publications)
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	Yes, the company provides CHF 1,000,000 in funding to the academic institution.
Publications concerned	Jiang Y, Mingard C, Huber SM, Takhaveev V, McKeague M, Kizaki S, et al. Quantification and Mapping of Alkylation in the Human Genome Reveal Single Nucleotide Resolution Precursors of Mutational Signatures. ACS Cent Sci. 2023;9(3):362–72. Available from: https://pubs.acs.org/doi/10.1021/acscentsci.2c01100. (49) Jiang Y, Mingard C, Huber SM, Takhaveev V, McKeague M, Kizaki S, et al. Correction to "Quantification and Mapping of Alkylation in the Human Genome Reveal Single Nucleotide Resolution Precursors of Mutational Signatures". ACS Cent Sci. 2024;10(2):487–. Available from: https://pubs.acs.org/doi/10.1021/acscentsci.3c01597. (50) Mingard C, Battey JND, Takhaveev V, Blatter K, Hürlimann V, Sierro N, et al. Dissection of Cancer Mutational Signatures with Individual Components of

[13] Swiss Federal Institute of Technology Zurich (https://ethz.ch/en.html)

	Cigarette Smoking. Chemical Research in Toxicology. 2023;36(4):714–23. Available from: https://pubs.acs.org/doi/10.1021/acs.chemrestox.3c00021. (51)
Two publications from ETH Zurich were produced in collaboration with PM, focusing on DNA damage caused by tobacco compounds. The first publication was co-funded by PM and the Swiss National Science Foundation (SNSF) without the latter's knowledge, in violation of its funding rules. The second publication was funded entirely by PM.	

Both publications are the result of joint research between researchers from the ETH's Health Sciences and Technology department and PM (49, 51).

The first publication (49), focuses on benzopyrene, a carcinogenic compound produced during combustion, and its impact on DNA, linking this damage to mutations observed in lung cancers of smokers. It follows on from research jointly funded by PM and the Swiss National Science Foundation (SNSF) between 2017 and 2019 (52). PM funded the study to the tune of one million Swiss francs, and the funding was granted before the application for funding was submitted to the SNSF. As Ruggia notes, the SNSF was not informed of the co-funding by PM, which constitutes a violation of SNSF rules. The ETH website did not mention PM's co-funding, although it was mentioned in the corresponding article. Following the SNSF's intervention, the reference to funding on the ETH website was amended to include PM's funding and to specify that the SNSF funding was used for aspects of the work carried out independently of PM (53). The same clarification was added to the article in question (50). However, it is unclear which part of the work was carried out with funding from the SNSF or ETH.

The second publication (51) was published a few days after the first article, and five of the authors are the same as for the first article. The article focuses more broadly on certain tobacco compounds and how they damage DNA; it identifies their mutational signatures, and links these to mutations observed in smoking-related cancers. According to the article, this part of the study was funded entirely by PM.

The links between toxicology professor Shana Sturla, who supervised the study, and PM date back to 2014, when another article on toxicological systems was published with Manuel Peitsch of PM (54). The study was also co-funded by PM and the SNSF. The professor also contributed a chapter to a book edited by Manuel Peitsch and Julia Hoeng of PM in 2015 (55).

9. Two publications on the composition of aerosol droplets from an electronic cigarette

Documents obtained	Research Agreement **(56)**
Years	2018 (contract), 2020 (two publications)
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	Yes, PM has provided CHF 120,000 in funding to the academic institution.
Publications involved	David G, Parmentier EA, Taurino I, Signorell R. Tracing the composition of single e-cigarette aerosol droplets in situ by laser-trapping and Raman scattering. Sci Rep. 2020;10(1):7929. Available from: https://www.nature.com/articles/s41598-020-64886-5 ; https://www.nature.com/articles/s41598-020-64886-5.pdf. (57)

	David G, Parmentier EA, Taurino I, Signorell R. Assessment of the Chemical Evolution of E-Cigarette Droplets: Highlights of Analytical Science in Switzerland. Chimia. 2020;74(9):733. Available from: https://www.chimia.ch/chimia/article/view/2020_733. (58)
In 2020, two publications resulting from a collaboration with ETH Zurich analysed the chemical composition of e-cigarette aerosols. This research was funded by the SNSF and PM. However, the SNSF website only mentions the SNSF's participation, with no reference to PM's funding.	

Two other publications were released in 2020, this time on the topic of electronic cigarettes (57, 58). The two articles are repetitive, with the second publication (58) having by the same authors and constituting a more concise version of the first (57). The article focuses on the real-time analysis of the chemical composition of aerosol droplets emitted by electronic cigarettes, using an advanced optical technique to better understand their evolution and potential impact on health.

The first article (57) states that the study was co-funded by the SNSF and PM, but the second article makes no mention of funding by PM. The articles follow on from research carried out between PM and ETH between 2018 and 2019. The contract states that PM funded the study to the tune of CHF 120,000. The article in question can be found on the SNSF website, which mentions the funding of the study, but does not mention PM (59). During his investigations, Ruggia discovered that the SNSF had not been informed by the researchers of the co-funding by PM (47). Furthermore, the authors did not declare any conflicts of interest in either article.

10. New collaboration on an unknown subject

Documents obtained	Confidentiality Agreement (incomplete) **(60)** Confidentiality Agreement (complete) **(61)**
Years	2024
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	No
ETH entered into a confidentiality agreement with PM. The institution first provided us with a heavily redacted document that made it impossible to determine the subject of the collaboration and initially refused to lift these redactions. After we reiterated our request and copied the Federal Transparency Commissioner, ETH subsequently released the document without the excessive redactions.	

Despite the media coverage surrounding the publication of the analysis of AT Switzerland concerning the two previous studies (62), ETH does not appear to have given up on collaborating with the tobacco industry. Following our request for documents, we obtained a confidentiality agreement that once again binds PM to the federal university. However, the document was sent to us with redactions that made it impossible to know what the collaboration was about (60).

In response to our request to remove the redactions, the ETH legal department replied: “Here, the specific subject and scope of the confidential information to be exchanged under the confidentiality agreement have been redacted because they are so specific that they allow conclusions to be drawn about planned joint research projects and publications. Such information on planned research projects and publications is

recognised as confidential and falls under the exception provided for in Article 7(1)(g) of the Federal Freedom of Information Act (see explanations in point 2 above)." [14] (63).

We repeatedly requested an official response to seek mediation from the Federal Transparency Office but received no reply. We eventually resubmitted an official request, copying the Federal Transparency Commissioner, after which ETH responded that it would consult the company regarding the document's release. A few weeks later, the document was provided to us without any excessive redactions (61).

The collaboration concerns toxicology science and methodology development. We do not know whether it is specifically related to tobacco or nicotine products.

Paul Scherrer Institut PSI[15]

In response to our request for information, the PSI, a federal institute dedicated to natural sciences and engineering, replied by referring to an non-disclosure agreement (NDA) signed between PM and the PSI (64). We requested the document, which was sent to us promptly (64).

11. Confidentiality agreement on the optimisation of PM products

Documents obtained	Mutual Confidentiality Agreement **(64)**
Years	2022
Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	No
In 2022, PSI signed a confidentiality agreement with PMP concerning the evaluation and optimisation of certain of the company's products, but no concrete collaboration has resulted from this.	

The aim of the collaboration is to "set up a collaboration to assess/optimise some of the Company's products, services and technologies that can be used in PMP's products." (64). According to the school's spokesperson, the contract did not lead to any collaboration (65).

Here, the contract imposes a confidentiality obligation for five years after the end of the contract, which PSI does not appear to have respected by providing us with the contract. Moreover, nothing in PSI's response suggests that the disclosure request was submitted to PM. We conclude that this is rather a positive sign, as the school has chosen to be transparent and to comply with FoIA.

[14] Original text in German: «Hier wurden das konkrete Thema und Gebiet der unter dem Confidentiality Agreement auszutauschenden vertraulichen Informationen geschwärzt, da diese so spezifisch sind, dass sie Rückschlüsse auf geplante gemeinsame Forschungsprojekte und Veröffentlichungen erlauben. Solche Informationen zu geplanten Forschungsprojekten und Veröffentlichungen sind Geheimnisse, die anerkanntermassen Schutz geniessen und unter die Ausnahme nach Art. 7 Abs. 1 lit. g. BGÖ fallen (vgl. Ausführungen zur voranstehenden Ziffer 2.).»

[15] Paul Scherrer Institute (https://www.psi.ch/en)

Universität Basel UniBAS[16]

When asked, UniBAS assured us that there was no collaboration between the university and tobacco companies. However, an indirect link between UniBAS and the tobacco industry has been documented in a report published in 2023.

Other links

The Global Tobacco Industry Interference Index report on Switzerland, published in 2023, highlights links between the UniBAS and the tobacco industry (66). These links are through the *Basel Institute on Governance* (BIG), an institute associated with the UniBAS, which describes itself as a "hands-on centre of competence dedicated to promoting good governance and countering corruption for a more peaceful, just and sustainable world"(67). Being an institute associated with the UniBAS allows them to benefit from close collaboration with the university's faculties and research groups. The institute states that it is funded by several government programmes, notably in Switzerland, Great Britain, Liechtenstein, Norway and the Isle of Jersey (68).

However, the institute has strong links with the tobacco industry. The institute's board of directors includes Domenico Scala, chairman of the board of directors of the tobacco company Oettinger Davidoff AG (Basel-based cigar manufacturer and owner of the Davidoff cigarette brand) (69, 70). The BIG institute has also received substantial funding from PM through its PMI Impact programme, particularly in relation to the programme focusing on combating the illegal trade in wildlife. The link between the UniBAS and the tobacco industry (here PM and Oettinger Davidoff) is therefore not direct, but via an intermediary, BIG.

Universität Bern UniBE[17]

The UniBE responded to our request by stating that a contract had been drawn up between PM and a researcher at the Institute of Plant Sciences (59). Our research enabled us to identify another publication.

12. Funding for a workshop (co-funded by the SNSF)

Documents obtained	Exchange of letters relating to the financing of the workshop **(71)**
Years	2020
Type of collaboration	Implied contract (exchange of letters)
Company concerned	Philip Morris
Financial exchange	Yes, the company provides CHF 3,000 in funding to the academic institution.
A researcher from the UniBE requested funding from PM to cover the travel and accommodation costs of speakers invited to a workshop on organic nitrogen and plant nutrition.	

The collaboration in question concerns the funding of a workshop organised in Ticino in 2020. Professor of Molecular Physiology Doris Rentsch from the UniBE applied to PM for funding in 2019. The workshop focuses

[16] University of Basel (https://www.unibas.ch/en.html)

[17] University of Bern (https://www.unibe.ch/index_eng.html)

on organic nitrogen and plant nutrition and is co-funded by the "Congressi Stefano Franscini" (where the event is being held) and the Swiss National Science Foundation (SNSF). The CHF 3,000 in funding granted by PM is intended to contribute to the travel and accommodation costs of the invited speakers. The documents relating to this funding (the professor's funding application and PM's response) were promptly provided to us by the UniBE following our request.

13. Collaboration and publication within a consortium of which PM is a member

Documents obtained	Exchange of emails between the UniBE researcher and PM **(72)**
Years	2020 (initial email exchanges) and 2023 (publication)
Type of collaboration	No contract
Company involved	Philip Morris
Financial exchange	No
Publications concerned	Gsell M, Bulliard X, Schorderet Weber S, Xiang Y, Constant S, Steiner S, et al. Inactivation of SARS-CoV-2 on salt-coated surfaces: an in vitro study. Arch Microbiol. 2023;205(7):272. Available from: https://link.springer.com/10.1007/s00203-023-03614-9; https://link.springer.com/content/pdf/10.1007/s00203-023-03614-9.pdf. (73)
A researcher at the UniBE collaborated with PM employees in a consortium dedicated to the development of protective masks against COVID-19. She carried out the analyses in a specialised laboratory at the university and published an article on the subject in collaboration with PM employees.	

During our research, we identified a joint publication between PM employees and researchers from the UniBE (73). In the article, the funding is specified as follows: “Open access funding provided by University of Bern. The project, under the name ProMask.CH consortium, was co-founded and financed by the Canton of Bern, Switzerland, from the Corona emergency loans designed to support the local economy during the COVID-19 crisis.”

Following our request for clarification, the UniBE specified that this was a collaboration within the ProMask consortium (74) created in 2020 during the Covid-19 pandemic, which aimed to develop salt-coated masks and study their antiviral effect against SARS-CoV-2 and other viruses. PMI was a member of this consortium (under the name PMI Science), as were the UniBE and the University of Neuchâtel (notably through its Microbiology Laboratory).

The research was carried out by the *Institut für Infektionskrankheiten* (IFIK)[18] at the UniBE, which was commissioned by sitem-insel, a Swiss institute for translational medicine and entrepreneurship (75). The university's public relations officer explains: “As part of this project, IFIK was approached by sitem-insel to carry out work on the SARS-CoV-2 virus in its high-security laboratory, as required by law and given that IFIK has the appropriate virological expertise. PM was a member of this consortium and, like the majority of the consortium members, contributed to the project with in-kind contributions. There was no contract between PM

[18] Institute for Infectious Diseases (IFIK) (https://www.ifik.unibe.ch/index_eng.html)

and IFIK or sitem-insel, and no funds were provided by PM."(76)[19] Six of the authors of the publication are PM employees and only one, the first author, is a researcher at the UniBE.

On the PMI website, this participation is highlighted in the "Sustainability" section: "Two weeks after the first case of COVID-19 was reported in Switzerland, PMI joined ProMask.CH, an interdisciplinary consortium of Swiss partners from industry, biotech, fashion, academia, and private institutions." (77) The nature of PMI's participation is specified: "The PMI Science Team supported the project by testing the filtration efficiency and breathability of various fabrics that might be suitable for masks. Helped by artificial intelligence, the team built a multisource and dynamic inventory of materials and tested the filtration performance of more than 300 fabrics and combinations of fabrics." The fact that a scientific publication followed this collaboration is also mentioned in the article: "The team described the approach to screening fabrics through measurements of breathability and filtration efficiency in a peer-reviewed scientific manuscript." Regarding funding, the website states: "Complementing the generous in-kind contributions of its members, ProMask.CH received funding from Corona Emergency Loans, a public initiative designed to support the Swiss economy during the pandemic."

PMI's involvement in this area can be linked to the corporate social responsibility initiatives that the company undertook during the pandemic, positioning itself as a responsible company involved in the health crisis (78).

Regarding financing, the question was put to the canton of Bern, which is mentioned in the article. A lawyer from the legal department of the Canton of Bern's Directorate of Economic Affairs, Energy and Environment responded, stating that "During the 2020 summer session, the Grand Council decided to grant additional funding on condition that CHF 0.5 million be used for the management of the coronavirus crisis and the positioning of sitem-insel in projects useful in this context. [...]. The ProMask consortium received CHF 266,000 of the above-mentioned amount from sitem-insel for the preparation of the study." [20] (79). A request was made to consult the contract in question, but the response was negative: "Unfortunately, we cannot send you the contract, as the canton does not have it on file. It is a private law contract between sitem-insel AG and the ProMask Consortium." [21] (79).

The use of the CHF 266,000 allocated to the consortium remains unclear. Did PM benefit from part of this public funding? If so, how much? Furthermore, did PM use the research results for commercial purposes, developing products for sale? What is certain is that the company was heavily involved in the project, highlighting its collaboration with public institutions and its integration into a public funding framework. This participation gave it the opportunity to strengthen its scientific legitimacy within the academic world while positioning itself as a player contributing to the resolution of a major public health issue.

Université de Lausanne Unil[22]

Other links

Career Centre

In January 2025, we contacted the Career Centre run by the Faculty of Economics and Business (HEC Lausanne), a unit that connects students, businesses and the faculty (80). Our aim was to determine whether tobacco manufacturers were invited to events organised by the centre. After several follow-up calls, we finally

[19] Original text in German: «Im Rahmen dieses Projekts wurde das IFIK von sitem-insel angefragt, um Arbeiten mit dem SARS-CoV-2 Virus in dessen Hochsicherheitslabor durchzuführen, da dies gesetzlich vorgeschrieben ist und am IFIK die entsprechende virologische Expertise vorhanden ist. Philip Morris war Mitglied dieses Konsortiums und trug, wie der Mehrheit der Mitglieder des Konsortiums auch, mit in-kind contributions zum Projekt bei. Es gab keinen Vertrag von Philip Morris mit dem IFIK oder sitem-insel, und es sind auch keine Gelder von Philip Morris geflossen.» Courriel de l'Unibe, 18 août 2024.»

[20] Original text in French: « [l]ors de la session d'été 2020, le Grand Conseil a décidé d'accorder un crédit supplémentaire à condition d'utiliser un montant de 0,5 million de francs pour la gestion de la crise Corona et le positionnement de sitem insel dans des projets utiles dans ce contexte. […]. Le consortium ProMask a reçu 266'000 francs du montant susmentionné de sitem insel pour l'élaboration de l'étude. »

[21] Original text in French: « Malheureusement, nous ne pouvons pas vous transmettre le contrat, car le canton ne l'a pas dans ses dossiers. Il s'agit d'un contrat de droit privé entre sitem insel AG et le Consortium ProMask. »

[22] University of Lausanne (https://www.unil.ch/unil/en/home.html)

had a telephone conversation with the team coordinator, who assured us that tobacco manufacturers were not present at these events.

In complete contradiction to the coordinator's statements, we later discovered that Philip Morris was among the participants at the 2025 Job Fair, which took place on 30 October 2025 (81).

Revolving doors

At Unil, we see another “revolving door” case. It concerns a researcher, Marie Sgandurra, who worked for three years at Unil and then moved to PM, where she has been employed for nine years (82). She continues to publish with her former colleagues. As with the EPFL researcher Csaba László, the PubMed version of the article lists her as affiliated with both UNIL and PM (83). In the version published in Nature, however, PM is indicated as her current address (83).

Universität Luzern UniLU[23]

Despite the absence of a cantonal freedom of information law in the canton of Lucerne at the time of the request (in 2024), the communications manager at UniLU responded to our question by referring to the mandate of Professor of Political Economy Christoph Schaltegger, carried out in 2018 for Swiss Cigarette. Following our request for access to the contract, the communications department referred us to Professor Schaltegger, who never responded to our requests. Since the canton of Lucerne did not have a freedom of information law and the law adopted in June 2025 is not retroactive, no legal proceedings are possible from a transparency perspective.

We then approached the university's scientific integrity officer, raising questions about the ethical dimension of this research. We received a response from the head of UniLU legal department, who sent us the report and clarified that the contract had not been concluded by UniLU but by Professor Schaltegger himself in a personal capacity.

14. A mandate that shows the economic interest in smokers’ early death

Documents obtained	Report «Die externen Kosten des Tabakkonsums in der Schweiz Eine Schätzung für das Jahr 2015» [24] **(84)**
Years	2020
Type of collaboration	Written contract
Company involved	Swiss Cigarette
Financial exchange	Yes, the company provides a funding to the academic institution (amount unknown).
An economics professor at UniLU carried out a project for Swiss Cigarette on the economic aspects of smoking. The study examines certain perceived positive effects of smoking, such as the fact that smokers contribute to social security while benefiting little from it, as they die prematurely. The results of the study, presented as coming from UniLU, were made public before the 2022 vote on the "Children without Tobacco" initiative. However, the study itself has never been published. After	

[23] University of Lucerne (https://www.unilu.ch/en/)

[24] English translation: “The external costs of tobacco consumption in Switzerland: An estimate for 2015”

contacting the University's Scientific Integrity Office, we obtained the report. However, UniLU rejected our request to have access to the contract on the ground that the mandate had been carried out privately by Prof. Schaltegger.

In the midst of the debate on the "Children without Tobacco" initiative[25] and less than a month before the vote, an article was published on the SRF website on 24 January 2022, based on a radio report broadcast on 19 January 2022 (85). This article addressed the issue of tobacco costs in Switzerland, drawing on two studies: one conducted in 2019 by ZHAW for AT Switzerland (86) and another conducted in 2020 by UniLU under the direction of Prof. Schaltegger on behalf of Swiss Cigarette, the umbrella organisation that brings together British American Tobacco (BAT), Japan Tobacco International (JTI) and PM. The article presented the results of UniLU's research, which was still unknown at the time, while the results of the ZHAW study were already several years old. The title of the article referred mainly to the results of the UniLU study: "Smokers apparently place less of a burden on the Swiss Old-Age and Survivors' Insurance (AVS/OASI) than non-smokers. Those who smoke their lives away benefit the OASI. Perhaps cynical, but also true in the debate on the ban on tobacco advertising."[26].

The aim of report cited was to compare the social costs of smoking borne by society ("external costs") with those borne by smokers ("internal costs"). Schaltegger and his co-author estimate the social cost associated with smoking at 7.6 billion Swiss francs. To calculate the external cost, they deduce from such cost, among other things, the "benefits" that society derives from the premature death of smokers: 1.8 billion in health care savings and 1.8 billion in pensions savings. They illustrate their reasoning with the following example:

> *"[…] the death of a 50-year-old female smoker leads to lower healthcare expenditure of around CHF 325,000 [and] lower expenditure on old-age pensions of around CHF 210,000" (84)*[27]

The external costs calculated in this way amounted to around CHF 630 million, while tax revenues from tobacco products reached CHF 2.2 billion, resulting in an estimated net benefit of CHF 1.6 billion for society.

The study was not published and still has not been published to this day by the the authors or Swiss Cigarettes. According to the journalist, the reluctance to publish is due to a question of image: the results that smokers "cost less" to society because they die prematurely is a message that is difficult for public opinion to accept.

One cannot help but draw a parallel with a similar study conducted by PM in the Czech Republic in 2001. The study concluded that in 1999, the Czech state had saved between 24 and 30 million thanks to the premature deaths of smokers (87). The publication of the study provoked such strong reactions internationally that PM had to apologise publicly: "For one of our tobacco companies to commission this study was not just a terrible mistake, it was wrong" (88).

A few weeks later, the newspaper Zentralplus (covering news in the cantons of Lucerne and Zug) revisited this research in an article, pointing out in particular that it had not been published (89). Swiss Cigarette stated that the report had been designed as an internal document but specified that the authors remained free to publish it. Professor Christophe Schaltegger, who led the study, confirmed that he wanted to update it with recent data with a view to publishing it in a scientific journal.

[25] In French: Enfants sans tabac. In German: Kinder ohne Tabak.

[26] Original text in German: "Raucher belasten AHV offenbar weniger als Nichtraucher. Wer sein Leben verraucht, nützt der AHV. Vielleicht zynisch, aber auch wahr in der Debatte um ein Tabakwerbeverbot."

[27] Original text in German: "So führt beispielsweise der Tod eines 50-jährigen weiblichen Rauchers zu tieferen Gesundheitsaufwendungen von rund 325'000 Franken." and "So führt beispielsweise der Tod eines 50-jährigen weiblichen Rauchers zu tieferen Ausgaben für die AHV von rund 210'000 Franken."

Four years after these articles were published and six years after the study was conducted, the results have still not been published.

We contacted the head of scientific integrity at UniLU to request an investigation into a possible breach of scientific integrity in connection with this mandate (90). A few months later, we received a response from the head of the UniLU legal department. She stated that “the suspicion of scientific misconduct could not be substantiated” (91) and therefore no formal investigation would be opened. The study report was also sent to us (84), but the contract could not be found, as Professor Schaltegger stated that he had carried out the assignment in a private capacity (91). However, the report sent bears the letterhead of UniLU, which calls this last point into question.

As we considered that UniLU lacked clarify, we asked for further information. UniLU’s response was unequivocal: “In terms of the clarifications undertaken in view of a potential formal investigation proceeding, the University is not in a position to comment further.”(92). Regarding the fact that the study was presented as a study by the University of Lucerne and had been presented as such in the media, the response was as follows: “Moreover, while the media contribution attached to your email refers as a matter of fact to the study as being a study of the University of Lucerne, the contribution does not show that the PEO [“private expert opinion”] had actually been presented by its authors as being a study by the University of Lucerne.”(92)

By publishing the present investigation, we are making public the report in question (84), written under the direction of Prof. Schaltegger on behalf of Swiss Cigarettes.

Universität St. Gallen HSG[28]

The response from the HSG took quite some time to come, but this delay was explained by HSG’s need to conduct a review of all 36 institutes and research centres affiliated with the institution. In June 2024, we received an email detailing the collaborations, not limited to those with contracts and going back to collaborations dating from 2002 (93). We then requested the existing contracts for collaborations from 2019 onwards, which we received in August 2024 (94). The school asked us to keep the documents confidential, as it had not requested permission to disclose these contracts to the parties concerned. We therefore agreed not to publish them, given the considerable work that had been done and the fact that they are not of paramount importance in understanding the links between the institution and the tobacco industry. However, we requested permission to make public the letters sent by the HSG, which was granted after consultation with the persons directly concerned (95).

Among the collaborations dating from before 2019, the HSG mentions the Institute for Economic Ethics (IWE-HSG), which in 2002 or 2003 received a donation of approximately CHF 20,000 from PM in connection with a publication on corporate social responsibility. We found the report, dated 2003, which mentions PM's funding (96).

Another previous collaboration concerns the *Institut für Marketing und Customer Insight* (IMC-HSG)[29]. A PM employee participated in an intensive Key Account Management seminar in 2010. Between 2016 and 2017, an internal seminar entitled Excellence in Key Account Management was organised at British American Tobacco. Below, we analyse the collaborations initiated in 2019 or later.

[28] University of St. Gallen (https://www.unisg.ch/en/)

[29] Institute for Marketing and Customer Insight (https://imc.unisg.ch/en/)

15. Collaborations within the MBA programme

Documents obtained	Leadership training. Event programme from 22 January 2020 (with PMI speaker) Invoice to PMI for aperitif on 24 January 2018 Invoice to HSG for lecture (with Alexander Stöckel) Start-up days. Event programme from 10 February 2021 Agreement for lecturers at the Executive MBA-HSG 2021 Agreement for lecturers at the Executive MBA-HSG 2022
Years	2018–2021
Type of collaboration	Tacit agreement
Company involved	Philip Morris
Financial exchange	Yes, the institution covers the teachers' salaries (approximately CHF 5,000), while PMI funds the drinks receptions (CHF 1,346).
Two PM employees teach courses and organise events for students in the MBA programme at the HSG's Executive School.	

The HSG informed us that two PM employees had given courses or seminars as part of the Executive School (ES-HSG). The HSG specified that for the years 2018 to 2020, there was no formal agreement with the speakers.

Between 2018 and 2020, PM organised a one-hour "Leadership Training" session for students, for which the institute did not have to pay anything. Subsequently, a recruitment event was organised with an aperitif. The HSG provided us with an example of the programme for 2020 and an invoice for the drink's reception for a total of CHF 1,346. Among the speakers was Vincent Ducret, head of the "Design Thinking" competence centre at PM. On his LinkedIn profile, Vincent Ducret states that he left PM in December 2021 and has been working as a lecturer at the HSG since March 2021 as part of the MBA programme (97).

In 2020 and 2021, Start-Up Days were organised for students. Alexander Stöckel, venture capital director at PM, gave a presentation on venture capital as part of the Industry Insights weeks. The HSG provided us with the programme for the 2021 event and the invoice for Stöckel's presentation. The same PM employee also taught in the EMBA programme between 2019 and 2022. The invoices for the teaching in 2021 and 2022 were provided to us by the HSG. On LinkedIn, Alexander Stöckel states that he left PM in November 2023 and, since the same date, he is a lecturer at the HSG (98).

16. Data analysis for Japan Tobacco International via a consulting firm specialising in continuing education

Documents obtained	Service agreement
Years	2022
Type of collaboration	Contract via an intermediary
Company concerned	Japan Tobacco International

Financial exchange	Yes, the company provides approximately CHF 11,400 in financing through an intermediary.
The Institute for Education Management and Education Technologies (IBB-HSG) at the HSG analysed JTI's data via a consulting firm on processes related to internal continuing education.	

The HSG informed us that the *Institut für Bildungsmanagement und Bildungstechnologien* (IBB-HSG)[30] supported the consulting firm SAP Consulting in analysing JTI's data. In 2011, it supported a "Learning Value Audit" project that focused on analysing the processes related to internal continuing education at JTI. In 2022, the institute assisted SAP Consulting in another project called "IT Training Delivery," which consisted of analysing the processes related to internal continuing education in IT at JTI. The contract, signed in 2021, links IBB-HSG to Aldoluck SA. Aldoluck SA would thus work for SAP Consulting on behalf of JTI. The contract stipulates that the institute must work approximately 48 hours at an hourly rate of CHF 237.50, which corresponds to a total of approximately CHF 11,400.

17. Research in the field of gender equality in companies

Documents obtained	Not applicable
Years	2024
Type of collaboration	Contract via an intermediary
Company concerned	Japan Tobacco International
Financial exchange	Yes, the company probably funds part of the analysis as a member of the Gender Intelligence Report association.
The Competence Centre for Diversity and Inclusion (CCDI-FIM) at the HSG analysed JTI's data as part of the Gender Intelligence Report study. JTI participated as a member of the Advance - Gender Equality in Business association, which financed the data analysis.	

Also at HSG, the Competence Centre for Diversity and Inclusion (CCDI-FIM)[31], which is part of the *Forschungsstelle für Internationales Management* (FIM-HSG)[32], analysed JTI's data as part of the 2024 Gender Intelligence Report study (99) , which deals with gender equality in companies in Switzerland. JTI participated in this study as a member of the association Advance - Gender Equality in Business (100), which funds the data analysis. PM is also part of this network, but the HSG did not mention this company in its response, as its data was probably not analysed. The University stated that there was no contract between the university institute and JTI, as the contract was probably drawn up between the institute and the Advance association.

Through their involvement in gender equality issues, JTI and PM are part of a network of Swiss companies that finance studies on this topic. The involvement of tobacco companies in the field of gender equality reflects

[30] Institute for Education Management and Education Technologies (https://ibb.unisg.ch/en/)

[31] In January 2025, the centre merged with the Centre for Disability and Integration (CDI) and is now called the Competence Centre for Diversity, Disability and Inclusion.

[32] Since January 2025, the institute has been called the Institute for International Management and Diversity Management.

the tobacco industry's desire to improve its image and present itself as an exemplary company, both externally and to its employees.

Université de Fribourg Unifr[33]

The communications manager at Unifr responded to our request for documents as follows: "We have checked with the entities likely to have knowledge of this (legal department, research promotion, technology transfer), but we are not aware of any contract and/or agreement and/or payment. As it is impossible to have an overview of all activities, we cannot be 100% certain, but we nevertheless assume that nothing of this kind exists at the University of Fribourg." [34] (101).

We replied by referring to two articles that are signed by PM employees and Unifr researchers (102, 103). The response was swift: "You have requested contracts that do not exist. Your two examples below [...] are publications to which Unifr researchers have also contributed." [35] (104). The communications manager then provided details on the two collaborations (below).

18. An article co-written with PM employees as part of a challenge

Documents obtained	Not applicable
Years	2019 and 2023 (publication)
Type of collaboration	No contract
Company involved	Philip Morris
Financial exchange	No
Publications concerned	Khachatryan L, Xiang Y, Ivanov A, Glaab E, Graham G, Granata I, et al. Results and lessons learned from the sbv IMPROVER metagenomics diagnostics for inflammatory bowel disease challenge. Sci Rep. 2023;13(1):6303. Available from: https://www.nature.com/articles/s41598-023-33050-0; https://www.nature.com/articles/s41598-023-33050-0.pdf. (102)
Two researchers from Unifr took part in a public challenge on Crohn's disease, launched by PM and supported by a foundation that brings together, among others, PM (under the label “PMI Science”), the Swiss Confederation, the Canton of Vaud and the City of Sion. Funded by the company and involving its employees, this project resulted in the co-authoring of a scientific article by Unifr researchers and PM employees.	

The first article concerns a collaboration between two researchers from Unifr and employees of PM as part of a public challenge. As the head of communications at Unifr explained: "This is an analytical challenge to use gut microbiome data (bacterial DNA sequences) obtained from people with inflammatory bowel disease to diagnose the specific type of disease (Crohn's disease, ulcerative colitis or undetermined), also comparing it with the microbiome of healthy individuals. The aim was to test different machine learning algorithms and

[33] University of Fribourg (https://www.unifr.ch/home/en/)

[34] Original text in French: « Nous nous sommes renseignés auprès des entités susceptibles d’avoir connaissance (service juridique, promotion recherche, techtransfer) mais aucun contrat et/ou accord et/ou paiement ne nous est connu. Comme il n’est jamais possible d’avoir l’aperçu sur toutes les activités, nous ne pouvons évidemment pas être à 100% sûr, mais nous portons quand même du principe que rien de tel n’existe à l’Université de Fribourg. »

[35] Original text in French: « Vous avez demandé les contrats qui en effet n’existent pas. Vos deux exemples ci-dessous […] sont des publications pour lesquelles effectivement des chercheurs de l’Unifr ont aussi contribué. »

compare their results to enable the classification of disease subtypes using non-invasive methods. As the challenge was open to all researchers, several groups from different countries took part." [36] (104).

According to a flyer found on the Internet, the challenge appears to have been organised in 2019 by PM (under the label "PMI Science") with sbv Improver (105). However, the flyer is hosted on the website of the Inartis Foundation, which is "[...] a non-profit foundation whose main purpose is to promote innovation and entrepreneurship in all areas of technology, particularly life sciences, and to foster interaction between innovators and research and educational institutions, as well as companies in the relevant field." (106)[37]. The foundation, based in Renens, has created and runs several programmes, "including the Espace Création incubator in Sion, the UniverCité innovation catalyst in Renens/Lausanne, the Translational Accelerator at the Faculty of Medicine of the University of Geneva, Editions des Clefs-du-savoir, and the Inartis-Network supported by the Swiss Confederation (CTI RTN Programme), NR1, SwissHeritage and Republic-of-Innovation networks."[38] The foundation's partners include the Canton of Vaud, the City of Sion... and PM (under the label "PMI Science") (107).

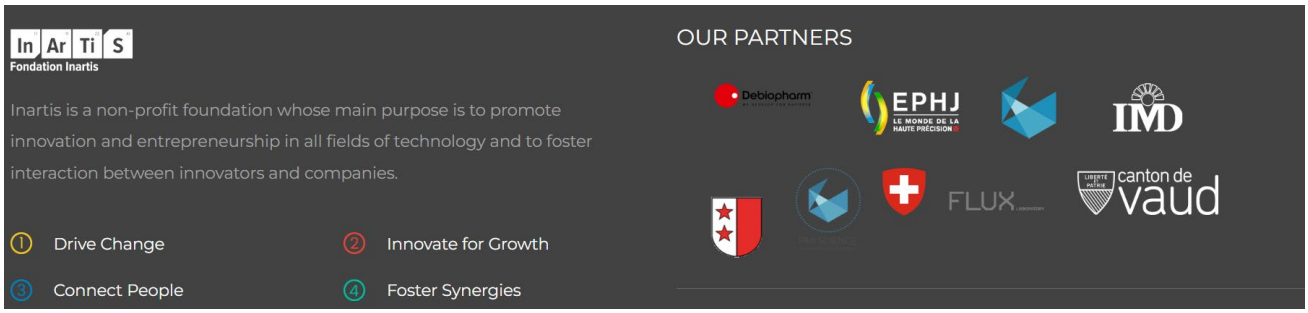

Figure 1 *Among the partners of the Inartis Foundation, which promotes this challenge, are PM (under the label "PMI Science" - represented here by two blue logos), the Swiss Confederation, the Canton of Vaud, the City of Sion, and others (107) .*

Following the challenge, an article was written by the participants, including two from Unifr and eleven from PM(102). The university's communications manager states that "Messrs Falquet and Avot received no funding for this participation, either for their group or for Unifr, the only interest being to be co-authors of the aforementioned publication."[39] (104). The article states: "Philip Morris International is the sole source of funding and sponsor of this research."

This example illustrates how PM, calling itself "PMI Science" and going through a non-profit foundation, manages to attract university researchers to collaborate with its teams on scientific challenges in the field of health. In doing so, the company positions itself as a legitimate player in the world of research, innovation and health, while associating its image with that of public institutions.

[36] Original text in French: « […] il s'agit d'un challenge d'analyse pour d'utiliser des données de microbiome intestinal (séquences d'ADN de bactéries) obtenues de personnes ayant une maladie de type « Inflammatory bowel disease » (maladies inflammatoires chroniques de l'intestin) afin de diagnostiquer le type précis de maladie (maladie de Crohn ou colite ulcéreuse ou indéterminée), en comparant également avec le microbiome de personnes saines. L'objectif étant de tester différents algorithmes d'apprentissage automatique (machine learning) et de comparer leurs résultats pour permettre la classification des sous-types de maladies par des méthodes non invasives. Comme c'était un challenge ouvert à tous les chercheurs, plusieurs groupes de différents pays ont participé. »

[37] Original text in French: « […] une fondation à but non lucratif dont la vocation principale est de promouvoir l'innovation et l'entrepreneuriat, dans tous les domaines technologiques et notamment celui des sciences de la vie, et de favoriser les interactions entre innovateurs et institutions de recherche et d'enseignement, ainsi que les entreprises du domaine concerné. »

[38] Original text in French: « dont l'incubateur Espace Création à Sion, le catalyseur d'innovations UniverCité à Renens/Lausanne, l'accélérateur Translationnel de la Faculté de Médecine de l'Université de Genève, les Editions des Clefs-du-savoir, ainsi que les réseaux Inartis-Network soutenu par la Confédération suisse (Programme RTN de la CTI), NR1, SwissHeritage et Republic-of-Innovation. »

[39] Original text in French : « Messieurs Falquet et Avot n'ont reçu aucun financement pour cette participation ni pour leur groupe ni pour l'Unifr, le seul intérêt ayant été d'être co-auteurs de la publication mentionnée. »

19. A former PM employee who became a teacher and continues to publish with his former colleagues

Documents obtained	Not applicable
Years	2021 and 2024 (two publications)
Type of collaboration	No contract
Company involved	Philip Morris
Financial exchange	No
Publications concerned	Salzberger T, Cano S, Abetz-Webb L, Afolalu E, Chrea C, Weitkunat R, et al. Addressing traceability of self-reported dependence measurement through the use of crosswalks. Measurement. 2021;181:109593. Available from: https://linkinghub.elsevier.com/retrieve/pii/S0263224121005674. (103) Afolalu EF, Salzberger T, Abetz-Webb L, Cano S, Weitkunat R, Rose JE, et al. Development and initial validation of a new self-report measure to assess perceived dependence on tobacco and nicotine products. Sci Rep. 2024;14(1):10098. Available from: https://www.nature.com/articles/s41598-024-60790-4. (108)
A former PM employee was working as a lecturer at Unifr while publishing two articles on tobacco and nicotine products with his former PM colleagues.	

The second article we found and asked Unifr to clarify was written by PM employees, British researchers, an Austrian researcher, an American researcher, and a researcher from Unifr, Rolf Weitkunat (103). The university's communications manager emphasises that no money or contracts were exchanged and specifies that:

> *"[…] the aim was in fact to develop a psychometric instrument to measure consumption and dependence on non-combustible tobacco products. This is necessary because it is no longer possible, as it was before (when cigarettes were essentially the only tobacco product available), to simply record the number of cigarettes smoked per day. With some e-cigarettes, it is possible to "take a drag" very often, and an episode of consumption is no longer clearly defined. Such an instrument is therefore essential for measuring exposure in epidemiological studies on the health consequences of consuming new and traditional nicotine products (including mixed consumption), which is in fact generally understood."* [40] *(104).*

[40] Original text in French: « […] il s'agissait en fait de développer un instrument psychométrique permettant de mesurer la consommation et la dépendance aux produits du tabac non-combustibles. C'est nécessaire parce qu'on ne peut plus, comme avant (quand il n'y avait essentiellement que des cigarettes), simplement enregistrer le nombre de cigarettes fumées par jour. Avec certaines e-cigarettes, on peut en effet « tirer » très souvent, et un épisode de consommation n'est plus clairement défini. Un tel instrument est donc essentiel pour mesurer l'exposition dans le cadre d'études épidémiologiques sur les conséquences sanitaires de la consommation de produits nicotiniques nouveaux et traditionnels (y compris la consommation mixte), ce qui est en fait généralement compris. »

The article specifies that "Philip Morris International is a source of funding and sponsor of this research but the sponsor had no involvement in the analysis and interpretation of the data." Regarding Weitkunat, the article states: "[...] Rolf Weitkunat was an employee of Philip Morris International at the time the study was conducted."

The Unifr employee was indeed a former PM employee, as previous publications also attest (109-113), which constitutes another example of revolving doors between Swiss academia and the tobacco industry.

We then discovered a third article signed by Weitkunat as a researcher at Unifr, which was more recent (108) and dealt with a similar subject. The article describes the development of a new measurement tool that assesses perceived dependence on nicotine products through an empirical study. The article indicates Weitkunat's affiliation with Unifr but specifies: "[...] RW was a former employee of and completed the work during prior affiliation with Philip Morris Products S.A." Funding was also provided by PM: "Philip Morris International is the sole source of funding and sponsor of this research."

Université de Neuchâtel UniNE[41]

A report broadcast on Radio Télévision Suisse (RTS) on 1 March 2024, and repeated on RTS on 4 March 2024, mentioned links between UniNE and PM (114). Based on this initial information, we conducted research and requested the contracts from UniNE.

20. A PM employee who is a private lecturer at the university

Documents obtained	Not applicable
Years	Since 2005
Type of collaboration	Tacit agreement
Company concerned	Philip Morris
Financial exchange	Yes, the institution provides a yearly reimbursement of CHF 500.
A PM employee teaches bioinformatics as a private lecturer at UniNE. Only an expense allowance of CHF 500 is provided in exchange for his services. The researcher has also published three articles with researchers from UniNE.	

The RTS investigation reveals that a PM employee teaches bioinformatics at UniNE. The teacher is reportedly not paid. Our research uncovered the profile of Nikolai Ivanov, who has been employed by PM since 2005 as a researcher and since 2024 at Juul Labs (an e-cigarette company), and who does indeed teach courses at UniNE as part of the master's programme in biology (115). We contacted the University to find out more and to request access to any relevant contracts and were told that “the designation as a lecturer is subject to a teaching authorisation that is issued to the candidate after a process of examining their scientific and teaching skills. [...] there is no agreement or convention with the employer”[42] (116). According to the University's statutes, lecturers are indeed authorised to teach at their request, without receiving any remuneration. They are allocated an yearly allowance of CHF 500 as compensation (117).

[41] University of Neuchâtel (https://www.unine.ch/)

[42] Original text in French: que « […] la désignation comme privat-dozent fait l’objet d’une autorisation d’enseigner qui est délivrée à la personne candidate après un processus d’examen de ses compétences scientifiques et pédagogiques. […] il n’existe pas d’accord ou convention avec l’employeur »

Ivanov has co-authored three publications with researchers from UniNE (118-120). In a 2023 publication, he appeared as being affiliated with both PM and UniNE (119). Ivanov also appears in a publication with researchers from Unifr (102) and in two publications with researchers from ETH Zurich (49, 51).

21. Two PM employees writing their PhD theses

Documents obtained	Research Agreement **(121)** PhD thesis Supervision agreement **(122)**
Years	1st thesis: 2017-2023 2nd thesis: since 2021
Type of collaboration	Written contracts
Company involved	Philip Morris
Financial exchange	Yes, the company provides CHF 60,000 for the first thesis. No financial contribution was made for the second.
Publications concerned	Ouadi S, Sierro N, Goepfert S, Bovet L, Glauser G, Vallat A, et al. The clove (Syzygium aromaticum) genome provides insights into the eugenol biosynthesis pathway. Commun Biol. 2022;5(1):684. Available from: https://www.nature.com/articles/s42003-022-03618-z. (118) Ouadi S, Sierro N, Goepfert S, Bovet L, Glauser G, Vallat A, et al. Author Correction: The clove (Syzygium aromaticum) genome provides insights into the eugenol biosynthesis pathway. Commun Biol. 2025;8(1):101. Available from: https://www.ncbi.nlm.nih.gov/pubmed/39837917. (123) Ouadi S, Sierro N, Kessler F, Ivanov NV. Chromosome-scale assemblies of S. malaccense, S. aqueum, S. jambos, and S. syzygioides provide insights into the evolution of Syzygium genomes. Front Plant Sci. 2023;14:1248780. Available from: https://www.frontiersin.org/articles/10.3389/fpls.2023.1248780/full. (119) Dutertre Q, Guy PA, Sutour S, Peitsch MC, Ivanov NV, Glauser G, et al. Identification of Granatane Alkaloids from Duboisia myoporoides (Solanaceae) using Molecular Networking and Semisynthesis. J Nat Prod. 2024;87(8):1914–20. Available from: https://pubs.acs.org/doi/10.1021/acs.jnatprod.4c00304. (120)
Two PM employees completed their theses at UniNE. One employee defended her thesis in 2023, another began his in 2021. For the first thesis, PM provided CHF 60,000 in funding to UniNE. For the second, there was no financial transaction. Both theses led to the publication of scientific articles in collaboration with UniNE researchers.	

The RTS article also reports that a thesis was defended in 2023 by a PM employee (114). The author was Sonia Ouadi, who wrote a thesis entitled: "Characterisation of domesticated clove (Syzygium aromaticum) and comparison to related species". The aim of the thesis was to "characterise domesticated clove (S. aromaticum) by developing genomics, metabolomics and genetic resources, and to use these resources to compare clove with relevant species of the Myrtaceae family and with other plant species." [43] (124). The thesis was supervised by Professor Felix Kessler, full professor of plant physiology at UniNE (125), and co-supervised by Nikolai Ivanov, the PM employee mentioned above. The thesis committee (124) also included Nicolas Sierro as supervisor, who was employed at PM until 2024 and currently works at JTI (126). Sierro co-authored two

[43] Original text in French: « […] caractériser le clou de girofle domestique (S. aromaticum) en développant la génomique, la métabolomique et les ressources génétiques, et d'utiliser ces ressources pour comparer le clou de girofle avec des espèces pertinentes de la famille des Myrtacées et avec d'autres espèces de plantes. »

articles with researchers from UniNE (118, 119), one with researchers from Unifr (102) and two with researchers from ETH (49, 51).

Following our request to UniNE, we obtained the contract, called the "Research Agreement" dated 2017 and lasting three years, between UniNE and PM. Responsibility for the thesis was shared between the academic and industrial supervisors, but it is stipulated that the doctoral student is subject to the University's regulations regarding doctoral studies. The project was funded by PM for approximately CHF 20,000 per year, or CHF 60,000 in total. This amount covered access to the university's facilities and equipment, the cost of laboratory materials, and scientific supervision.

The doctoral student co-authored two articles with other PM employees (including Nikolai Ivanov and Nicolas Sierro) and researchers from UniNE (118, 119). In the 2022 article, the funding was not indicated. Following a notification from Luc Lebon of Unisanté, a correction was made, and the statement "Philip Morris International is the sole source of funding and sponsor of this research" was added to the original version (123). The 2023 article states that:

> *"The authors declare that this study received funding from the company Philip Morris International. The funder had the following involvement in the study: the study design, collection, analysis, interpretation of data, the writing of this article and the decision to submit it for publication." (119)*

A second thesis by a PM employee has begun in 2021 at UniNE. The RTS article quotes Fabian Greub, Secretary General of UniNE, who explains that this thesis "focuses on a family of plants that produce an active ingredient that could potentially be used to combat certain neurological diseases"[44] (114). We have obtained the supervision agreement between the candidate, the supervisor and the co-supervisor of the thesis. The agreement, which begins in 2021, does not provide for any financial exchange. The names of the individuals are redacted in the document provided. After some research, we came across the profile of Quentin Dutertre, an employee of PM who published an article with three researchers from UniNE, as well as Nikolai Ivanov and two other PM employees (120). Dutertre is listed as being affiliated with both UniNE and PM. The article focuses on *Duboisia myoporoides* (Solanaceae), a plant that contains numerous alkaloids such as tropane and granatane alkaloids, as well as nicotine. These substances have medicinal properties and act on the neurological system. In an email, UniNE confirmed that Mr Dutertre is indeed an employee of PM currently working on his thesis at the University (127).

We consider the ties between UniNE and PM to be highly problematic, as the researchers, infrastructure, and knowledge developed there contribute to the scientific credibility and visibility of a deadly industry. The benefits the university may derive (funding for the first PhD thesis, and access to a researcher who teaches almost free of charge) do not offset the reputational harm, nor do they align with the institution's public-interest mission. In particular, such collaborations contradict the fundamental principles set out in the University of Neuchâtel Act (128), which refers to respect for fundamental ethical principles and to sustainable development, standards to which the tobacco industry cannot credibly lay claim.

Other links

Career Night, UniNE

As stated on its website, UniNE's Career Night is an evening event organised every two years "with the aim of introducing [students] to different types of careers, giving [them] advice on entering the job market, helping

[44] Original text in French : « […] s'intéresse à une famille de plantes qui produisent un principe actif qui permettrait peut-être de lutter contre certaines maladies neurologiques »

[them] to showcase [their] skills and enrich [their] network, all through original and fun activities and presentations. "[45] (129).

The last edition was held on 18 April 2024. On this occasion, PM participated in a presentation on "careers related to sustainable development" (130) (Figure 1). This is a somewhat paradoxical approach, given that the tobacco industry is one of the most polluting in the world.

Figure2 *Extract from the 2024 Career Night programme, presenting PM as a player in sustainable development. (130)*

Fachhochschule Nordwestschweiz FHNW[46]

When we asked whether FHNW had collaborated with tobacco companies, the FHNW Secretary General replied: "FHNW has entered into research contracts with a tobacco company. These are research contracts whose content is confidential. We are therefore unable to disclose any documents." [47] (131). We repeated the request, and the response remained the same:

> *"According to the Public Information, Data Protection and Archives Act of the Canton of Aargau (IDAG), documents must not be disclosed to the public if there are overriding private interests that prevent disclosure. Research contracts between private companies and universities contain confidential information that must not be disclosed. We will therefore not send you any contracts with private companies."* [48] *(132)*

We have also identified numerous internships carried out in tobacco companies, as well as career events in which these companies participate. Following FHNW's refusal to provide further information on its collaboration

[45] Original text in French: « […] qui a pour but de présenter [aux étudiants] différents types de carrières, de [leur] donner des conseils pour entrer sur le marché du travail, de [les] aider à mettre en valeur [leurs] compétences et enrichir [leur] réseau, le tout à travers des activités et des présentations originales et ludiques. »

[46] University of Applied Sciences and Arts Northwestern Switzerland (https://www.fhnw.ch/en)

[47] Original text in German: «Die FHNW unterhält Forschungsverträge mit einer Tabakfirma. Es handelt sich dabei um Forschungsverträge, deren Inhalt vertraulich ist. Wir können deshalb keine Dokumente herausgeben.»

[48] Original text in German: «Gemäss dem Gesetz über die Information der Öffentlichkeit, den Datenschutz und das Archivwesen des Kantons Aargau (IDAG) sind Dokumente nicht öffentlich bekanntzugeben, wenn der Bekanntgabe überwiegende private Interessen entgegenstehen. Forschungsverträge zwischen privaten Firmen und Hochschulen haben vertrauliche Inhalte, die nicht offengelegt werden müssen. Wir werden Ihnen deshalb keine Verträge mit privaten Firmen zukommen lassen.»

with the tobacco company, we contacted the Public Access and Data Protection Commissioner for the Canton of Aarau (Beauftragte für Öffentlichkeit und Datenschutz, ÖDB) to initiate a mediation.

After consulting with the FHNW for the first time, the ÖDB issued a statement in which she specified that:

> *"Under the principle of transparency set out in Article 5 of the freedom of information act, there is a fundamental right to disclosure of the contracts concluded between the FHNW and the tobacco company. In its statement, the FHNW did not plausibly assert any conflicting private interests, nor are any such interests apparent. The refusal, based exclusively on the confidentiality clause, does not constitute sufficient grounds for categorically refusing to disclose the contracts between the FHNW and the tobacco company. However, it is conceivable that the right of access to these contracts could be restricted on justified grounds. [49] (133)*

After hearing both parties, the Commissioner declared the mediation process to have failed and issued another official document reiterating the legitimacy of the request and demanding the disclosure of the contracts:

> *"In the context of the ongoing mediation, the Commissioner notes that there is no evidence to suggest that the research contract with the tobacco company is not subject to the principle of transparency within the meaning of Articles 5 et seq. of the freedom of information act. Nor has the FHNW been able to demonstrate sufficiently that there are overriding interests that would prevent disclosure. As the FHNW has so far refused to disclose the research contract with the tobacco company, the mediation process is terminated at this stage. The applicant is free to submit a new request for access on the basis of the final arguments available. The Commissioner requests that the FHNW agree to disclose the contract, taking into account this letter and the letter dated 10 July 2024. [50] (134)*

We then requested a formal response from the FHNW so that we could appeal against it. The president of the FHNW management responded by confirming the institution's refusal to provide the documents:

> *"Contrary to the opinion of the Transparency and Data Protection Officer of the Canton of Aargau, the FHNW continues to consider that research contracts concluded between universities and private companies are private law contracts that are not subject to the principle of transparency. The research contracts between the FHNW and private companies contain confidentiality clauses that we wish to uphold in all cases. For this reason, we will not provide you with the contracts you have requested." [51] (135)*

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[49] Original text in German: «Gestützt auf das Öffentlichkeitsprinzip nach § 5 IDAG besteht ein grundsätzlicher Anspruch auf Herausgabe der Verträge zwischen der FHNW und dem Tabakunternehmen. Entgegenstehende private Interessen wurden im Rahmen der Stellungnahme der FHNW weder plausibel vorgebracht noch sind solche ersichtlich. Die Verweigerung, ausschliesslich gestützt auf die Vertraulichkeitsklausel, stellt keinen ausreichenden Grund für eine absolute Verweigerung der Herausgabe der Verträge zwischen der FHNW und dem Tabakunternehmen dar. Denkbar ist jedoch eine begründete Einschränkung des Anspruchs auf Zugang zu besagten Verträgen.»

[50] Original text in German: «Im Rahmen der vorliegenden Vermittlung hält die Beauftragte fest, dass keine Anhaltspunkte bestehen, dass der Forschungsvertrag mit dem Tabakunternehmen nicht dem Öffentlichkeitsprinzip i.S.v. § 5 ff. IDAG unterliegt. Auch konnte seitens FHNW nicht ausreichend aufgezeigt werden, dass überwiegende Interessen bestehen, die einer Offenlegung entgegenstehen würden. Da die FHNW die Herausgabe des Forschungsvertrags mit dem Tabakunternehmen bisher verweigerte, wird die Vermittlung an dieser Stelle beendet. Der Gesuchstellerin steht es offen, gestützt auf die abschliessend vorliegenden Argumente ein erneutes Zugangsgesuch zu stellen. Dabei appelliert die Beauftragte an die FHNW, dass der Herausgabe des Vertrages, unter Würdigung des vorliegenden Schreibens und jenem vom 10. Juli 2024, zugestimmt wird. »

[51] Original text in German: « Die FHNW ist weiterhin und entgegen der Meinung der Beauftragten für Öffentlichkeit und Datenschutz des Kantons Aargau der Auffassung, dass es sich bei Forschungsverträgen von Hochschulen mit privaten Firmen um privatrechtliche Verträge handelt, die nicht dem

We then lodged an appeal with the FHNW Appeals Commission (136). Our appeal was followed by a statement from the FHNW via a law firm (137), a reply from us (138) and a rejoinder from the FHNW (139).

A decision issued on 14 August 2025 by the FHNW Appeals Commission (140) invalidated the arguments put forward by FHNW. The ruling states that the school is subject to the cantonal transparency law and that it committed a serious procedural error ("schwerwiegenden Verfahrensfehler") by failing to grant the tobacco companies the right to be heard before issuing its decision. The commission orderied FHNW to consult the companies and issue a new response, requiring the school to reimburse the appeal costs initially paid by OxySuisse. After consulting with the company concerned, the director issued a new decision upholding the refusal to disclose any information or provide any documents, noting that the company had urged FHNW not to release the contracts due to a confidentiality clause and had reserved the right to bring civil proceedings in the event of any breach of that agreement (141). OxySuisse has appealed this decision to the FHNW Appeals Commission (142).

To date, FHNW has still not provided any information about its ties to PM, in an apparent disregard for applicable law, despite several legal opinions confirming that these contracts fall under public law and are therefore subject to transparency legislation. This highlights the significant risks associated with partnering with a company such as PM, which deliberately fosters a culture of secrecy, opacity, and information control in its projects, at the expense of public accountability and trust.

22. Funding for a Bachelor's thesis on women in sales in Turkey

Documents obtained	Refusal to provide documents
Years	2021
Type of collaboration	Written contract
Company concerned	Philip Morris
Financial exchange	Yes, the student was remunerated for conducting the study.
A Bachelor's student at FHNW, a former PM employee, wrote a Bachelor's thesis funded by PM on the presence of women in sales in Turkey. FHNW refuses to provide any information about its collaborations with the tobacco industry. After receiving a positive opinion from the transparency Commissioner of the canton of Aarau regarding the legitimacy of obtaining these documents, OxySuisse lodged an appeal with the FHNW Appeals Commission. The appeal proceedings remain ongoing at the time of writing.	

During our research, we discovered a Bachelor's degree project that was reportedly commissioned by PM in 2021 and focused on the presence of women in sales in Turkey (143) . More specifically, the project description states: "Gender representation in the sales function is a significant issue for PMI in Turkey. The causes for the gender gap are multifaceted, requiring an understanding of both the national culture and the current status of sales." This project establishes a direct link between the presence of women in sales and PM's commercial interests in Turkey. It is reasonable to assume that this interest is part of a strategy to increase the sale of tobacco products to women, whose smoking rate remains three times lower than that of men (144), in a country

Öffentlichkeitsprinzip unterliegen. Die Forschungsverträge zwischen der FHNW und privaten Unternehmen enthalten Vertraulichkeitsklauseln, an die wir uns in jedem Fall halten wollen. Wir werden die von Ihnen gewünschten Verträge deshalb nicht herausgeben. »

where women's smoking remains stigmatised. On her LinkedIn page, the author of the Bachelor's thesis states that she worked at PM for 11 months between 2021 and 2022 (145).

This thesis, produced within a Swiss academic institution, is particularly troubling because it appears to directly serve PM's commercial interests in Turkey by encouraging consumption of its toxic and lethal products, showing a blatant disregard for public health in a country facing serious health challenges in a precarious healthcare context.

23. Conducting research in the field of kidney disease

Documents obtained	Refusal to provide documents
Years	2022 (publication)
Type of collaboration	Unknown
Company concerned	Philip Morris
Financial exchange	Not known
Publications concerned	Specioso G, Bovard D, Zanetti F, Maranzano F, Merg C, Sandoz A, et al. Apical Medium Flow Influences the Morphology and Physiology of Human Proximal Tubular Cells in a Microphysiological System. Bioengineering. 2022;9(10):516. Available from: https://www.mdpi.com/2306-5354/9/10/516.(146)
A publication released in 2022 highlights a collaboration between researchers at FHNW and PM in the field of in vitro kidney model development. FHNW refuses to provide any information about its collaborations with the tobacco industry. After receiving a positive opinion from the transparency Commissioner of the canton of Aarau regarding the legitimacy of obtaining these documents, OxySuisse filed an appeal with the FHNW Appeals Commission. The appeal proceedings remain ongoing at the time of writing.	

We also identified an article published in 2022 that brings together three FHNW researchers and eight PM employees (146). This research is in the field of tissue engineering and focuses more specifically on the development of a new in vitro kidney model for applications in toxicology, pharmacology and biomedical research on kidney diseases. The article states that the sole funder of this research is PM.

It is difficult to determine precisely what the tobacco industry's interest is in such work. However, it can reasonably be assumed that this research may help develop a more advanced human kidney model to detect and quantify toxic and mechanistic effects associated with tobacco and nicotine products.

The fact that we cannot access the contract prevents us from assessing the terms of this collaboration and from determining whether scientific integrity safeguards were in place and fully respected.

Haute école spécialisée de Suisse occidentale HES-SO[52]

We asked HES-SO about its links with the tobacco industry. After consulting the various communications departments of the cantonal universities (HES-SO Valais-Wallis, HES-SO Fribourg, HES-SO Geneva, HE-Arc, and the universities of applied sciences in the canton of Vaud and universities of applied sciences affiliated to HES-SO), the HES-SO communications manager responded by mentioning two collaborations that have taken place over the last five years: a pre-evaluation carried out at HEPIA for PM and Bachelor's degree work carried out at the École hôtelière de Lausanne (EHL) in a tobacco company (147).

24. Haute école du paysage, d'ingénierie et d'architecture de Genève HEPIA[53] : Pre-evaluation in the field of agronomy

Documents obtained	Confidentiality Agreement **(148)**
Years	2021
Type of collaboration	Written contract
Company concerned	Philip Morris
Financial exchange	No
HEPIA entered into a confidentiality agreement with PM for a project related to agronomy. The agreement did not result in any collaboration. The school refused to provide us with the contract. After a recommendation in our favour of the transparency Commissioner of the canton of Geneva, HEPIA agreed to allow OxySuisse to consult the document on site while to refusing to make a copy available. OxySuisse did not find this acceptable and lodged an appeal to the Administrative Chamber of the Court of Justice which ruled in the association's favour.	

The first collaboration mentioned by HES-SO concerns HEPIA: "The Geneva School of Landscape, Engineering and Architecture (HEPIA) had a brief collaboration with PM in 2021. The scope of the contract was in the field of agricultural research. The collaboration between the parties did not go beyond a preliminary assessment."(147)[54].

We therefore requested the HES-SO Geneva (of which HEPIA is a part) to provide us with the contract invoking the Public Information Act (LIPAD) of the Canton of Geneva. The response was negative: "Unfortunately, we are unable to provide you with the document you wish to access pursuant to Articles 26(2)(i) and 28(4) LIPAD. All the information we can disclose to you was already provided in September 2024, namely that the collaboration between HEPIA and PM began in 2021, that the scope of the contract was in the field of agricultural research, and that the collaboration between the parties did not go beyond a preliminary assessment." [55] (149)

[52] University of Applied Sciences Western Switzerland (https://www.hes-so.ch/en/homepage)

[53] Geneva University of Landscape, Engineering and Architecture (https://www.hesge.ch/hepia/)

[54] Original text in French: « La Haute école du paysage, d'ingénierie et d'architecture de Genève (HEPIA) a eu une brève collaboration avec PM en 2021. Le champ d'application du contrat se situait dans le domaine de la recherche agronomique. La collaboration entre les parties n'est pas allée plus loin qu'une pré-évaluation. »

[55] Original text in French: « Nous ne sommes malheureusement pas en mesure de vous fournir le document auquel vous souhaitez accéder en vertu des art. 26 al. 2 let. i) et 28 al. 4 LIPAD. Toutes les informations que nous pouvons vous révéler vous ont déjà été fournies en septembre 2024, à savoir que la

We therefore initiated a mediation with the cantonal transparency commissioner (Préposé cantonal à la protection des données et à la transparence PPDT), which was unsuccessful. The head of legal affairs at HES-SO Geneva replied: "As agreed, we contacted PM to find out whether they were willing to disclose the document in question. Unfortunately, their position remains unchanged, considering that the information they agreed to share has already been provided and is sufficient. We are therefore obliged to maintain the refusal of access under Art. 26 para. 2 let. i) LIPAD. Partial or deferred access does not seem feasible either." (150)[56] It is reasonable to assume that this reluctance stems from the five-year confidentiality clause stipulated in the contract, which had not yet expired at the time the request was made.

Following this response, the cantonal transparency commissioner recommended that "[…] HES-SO Geneva grant the requesting association access to the document entitled 'Confidentiality Agreement', concluded between PMP and HEPIA on 15 December 2021." [57] (151).

We then received the decision from HES-SO, which "grants the applicant access to the document entitled 'Confidentiality Agreement', concluded between PMP and HEPIA on 15 December 2021, in the form of on-site consultation at the premises of HES-SO Geneva, in the presence of a member of its staff" but "refuses to provide the applicant with copies of the aforementioned document." [58] (152).

OxySuisse appealed to the Administrative Chamber of the Court of Justice, which ruled in its favour, ordering HEPIA to provide the document (153). This case shows that transparency legislation applies to contracts signed with private companies, even when the companies oppose disclosure and even when the institution seeks to restrict transparency.

25. Hospitality Business School (EHL)[59]: Funding for five bachelor theses

Documents obtained	Refusal to provide documents
Years	2021, 2024
Type of collaboration	Written contract
Company concerned	Philip Morris
Financial exchange	Yes, students were remunerated for their services to the company.
Five students carried out their Student Business Project at PM as part of their bachelor's degree at EHL. The school refuses to disclose the contracts or even details of the topic covered, arguing that the school is not subject to the freedom of information act. The case is still ongoing.	

collaboration entre HEPIA et PM a débuté en 2021, que le champ d'application du contrat se situait dans le domaine de la recherche agronomique et que la collaboration entre les parties n'est pas allée plus loin qu'une pré-évaluation. »

[56] Original text in French: « Comme convenu, nous avons donc sollicité PM pour savoir s'ils étaient enclins à divulguer le document en cause. Malheureusement, leur position reste inchangée, considérant que les informations qu'ils étaient d'accord de partager ont déjà été fournies et sont suffisantes. Nous sommes par conséquent contraints de maintenir le refus d'accès en vertu de l'art. 26 al. 2 let. i) LIPAD. Un accès partiel ou différé ne semble pas non plus envisageable. »

[57] Original text in French: « […] le Préposé cantonal recommande à la HES-SO Genève de donner accès à l'association requérant au document intitulé "Confidentiality Agreement", conclu entre PMP et HEPIA le 15 décembre 2021. »

[58] Original text in French: « […] accorde à la requérante un accès au document intitulé "Confidentiality Agreement", conclu entre PMP et HEPIA le 15 décembre 2021, sous la forme d'une consultation sur place, dans les locaux de la HES-SO Genève, en présence d'un-e membre de son personnel » mais « refuse l'obtention de copies du document précité par la requérante. »

[59] EHL Hospitality Business School (https://www.ehl.edu/en/about-ehl/)

The collaboration involving EHL concerns four Student Business Projects (SBPs) (154) carried out by bachelor students within a tobacco company. EHL's communications department states that “an SBP is a 'consulting assignment' that companies give to bachelor students during their final semester. EHL is bound by confidentiality clauses regarding SBP contracts and cannot disclose the topics or the name of the contracting company. Furthermore, EHL no longer works with any tobacco companies and ensures that its commercial partnerships are aligned with ethical practices. EHL is at your disposal if you would like more information on this subject.” [60] (147).

We asked EHL for the contracts, but access was denied, as were the subjects of the SBP projects. The argument given was that the school is a private institution bound by confidentiality agreements with all its commercial partners. The external communications coordinator, who responded to our email, also emphasised the school's desire to renounce all collaboration with the tobacco industry. The reasons given were to “align our commercial partnerships with ethical practices that are in line with our core values, particularly in terms of sustainability and social responsibility. In addition, we make it a point of honour to promote a healthy environment and well-being in our community." [61] (155). Considering this commendable commitment, we temporarily withdrew our request for access to the contracts with PM.

However, during our Internet research, we discovered a post by a former EHL student mentioning the completion of an SBP at PM in 2024 (156), which had not been mentioned in the response from HES-SO and EHL. We therefore contacted the EHL's communications manager to ask for an explanation. She replied:

> *"In the latest exchanges in autumn 2024, Ms Varone from HES-SO mentioned four Student Business Projects dating from 2021 with PM and then no further cases. I must apologise on behalf of EHL for the error, as we did indeed overlook one case from 2023, which corresponds to the case you mention in your email [...]. When a session begins in April, we start organising it in September n-1 (e.g. the student in question did her SBP in April 2024, but her project was negotiated and accepted during the autumn semester of 2023). This case is what is known as a "closed SBP", meaning that the project is brought forward and motivated by *a* student interested in the field and not proposed by EHL. Since then, we have clearly stipulated that all SBPs (both traditional and "closed" with the tobacco industry) will be rejected for non-alignment with our values and ethical practices. [62] (157)*

We thus discovered that the tobacco company involved in the four SBPs mentioned at the beginning was PM, information that had been considered confidential by the HES-SO's communications manager.

We then asked to obtain at least the topics of these SBPs to complete the information concerning this collaboration. The response was clear:

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[60] Original text in French: « […] un SBP est « un mandat de conseil » que les entreprises donnent à des étudiant·es Bachelor pendant leur dernier semestre. L’EHL est liée par des clauses de confidentialité concernant les contrats SBP et ne peut pas fournir les sujets ni le nom de l'entreprise contractante. De plus, l’EHL ne travaille plus avec aucune entreprise de tabac et veille à aligner ses partenariats commerciaux sur des pratiques éthiques. L’EHL se tient à votre disposition si vous souhaitez plus d’informations à ce sujet. »

[61] Original text in French: « […] aligner nos partenariats commerciaux sur des pratiques éthiques et en adéquation avec nos valeurs fondamentales, notamment en matière de durabilité et responsabilité sociale. De plus, nous mettons un point d’honneur à promouvoir un environnement sain et le bien-être dans notre communauté. »

[62] Original text in French: « Dans les derniers échanges d’automne 2024, Madame Varone de l'HES-SO avait évoqué quatre Student Business Projects datant de 2021 avec PM et ensuite plus aucun cas. Je dois m’excuser au nom de l’EHL, pour l’erreur commise, puisqu’en effet, un cas nous a échappé, datant de 2023, correspondant au cas que vous mentionnez dans votre email […]. En effet, lorsqu’une session commence en avril, nous commençons à l’organiser en septembre n-1 (ex : l’étudiante en question a fait son SBP en avril 2024, mais son projet a été négocié et accepté au cours du semestre d’automne 2023). Il se trouve que ce cas est ce que l’on appelle un “closed SBP”, c’est-à-dire que le projet est amené et motivé par *un/e* étudiant intéressé-e par le domaine et non proposé par l’EHL. Depuis lors, nous avons bien stipulé que tous les SBP (Classiques et “Closed” avec l’industrie du tabac seraient refusés pour non-alignement avec nos valeurs et pratiques éthiques. »

"The information you are requesting about the SBPs is confidential. As a private institution and given that we are bound by confidentiality agreements with all our commercial partners, we are unfortunately not legally able to comply with your request and share the contracts or even the subjects of the SBPs mentioned with you. As a private institution, even though we are part of the HES-SO network, we do not fall within the scope of the freedom of information act. This law applies only to government offices and other public institutions."[63] (157)

We then lodged an appeal with the Data Protection and Information Rights Authority of the Canton of Vaud (158), which ruled in our favour, finding that EHL is subject to the Canton of Vaud's FoI Act due to the agreement it signed with HES-SO (159). EHL appealed this decision to the Administrative and Public Law Division of the Cantonal Court of Vaud (160). OxySuisse filed its response (161). This case is still ongoing.

Other links

During our Internet research, we also discovered other links between EHL and PM. On Instagram, we found a post by EHL and the EHL Career Club, dated 2023, promoting an event organised by PM, the EHL Career Club and the EHL Finance Club (162). At this event, held in November 2023, PM's Vice President of Treasury & Corporate Finance gave a lecture on "How to raise capital for a multinational company."

In our research, we also found a post about an internship at PM that was, for the student concerned, "a significant part of my studies at EHL Hospitality Business School." (163) In this case, the EHL's communications manager told us that the school does not impose any restrictions on internships, which are the responsibility of the students (157).

Hochschule Luzern HSLU[64]

While emphasising that it has not entered into any contracts with tobacco companies, HSLU points out that in 2019, Bachelor students from the Economics Department visited the JTI factory in Dagmersellen.

26. A student excursion to the JTI factory

Documents obtained	Not applicable
Years	2019
Type of collaboration	Collaboration without contract
Company involved	Japan Tobacco International
Financial exchange	No

[63] Original text in French: « Les informations que vous demandez sur les SBP sont confidentielles. En tant qu'institution privée et étant donné que nous sommes liés par des engagements de confidentialité avec tous nos partenaires commerciaux, nous ne sommes malheureusement légalement pas en mesure d'accéder à votre demande et de vous partager les contrats ni même les sujets des SBP mentionnés. En tant qu'institution privée, même si nous faisons partie du réseau HES-SO, nous ne relevons pas du champ d'application de la "Loi sur la transparence". Cette loi ne s'applique qu'aux bureaux gouvernementaux et autres institutions publiques. »

[64] Lucerne University of Applied Sciences and Arts (https://www.hslu.ch/en/)

Bachelor's students in economics visited the JTI factory in Dagmersellen as part of their course of study.

According to the answer from HSLU, the topics covered during the excursion at JTI were process quality management, kaizen (Japanese philosophy of life and work) and the 5S methodology (work organisation in the manufacturing industry). In response to our enquiry, the university specified that these excursions take place regularly and are a means of understanding the transfer between theory and practice. These collaborations are not governed by a contract (164).

Other links

During our research, we found a 2019 PM document (under the label “PMI Science”) entitled: "Scientific substantiation of the absence of combustion in the Electrically Heated Tobacco Product (EHTP) and that the aerosol emitted is not smoke"(165) in which Thomas Nussbaumer, professor of renewable energies and head of the Bioenergy research group at HSLU, gives his expert opinion on IQOS. His affiliation with HSLU is not mentioned in the article. However, his affiliation with Verenum (Inhaber und Geschäftsführer Verenum AG), an engineering firm in the energy sector, is mentioned, as is the fact that he was Switzerland's representative to the International Energy Agency (IEA) Bioenergy Task 32 and vice-president of the association "Holzenergie Schweiz".

The document states that "PMI retained Professor Nussbaumer to review and analyse scientific data on the thermal processes taking place in the EHTP during aerosol generation and to provide his expert opinion on whether or not there is combustion in the EHTP during intended use and if the aerosol generated is smoke." The conclusion of this document is that "scientific evidence comprehensively demonstrates that there is no combustion of the EHTP tobacco material occurring during intended use of the EHTS and that the aerosol generated is not smoke." (165).

We did not count this intervention as an institutional collaboration, as Professor Nussbaumer appears to have contributed to this document outside of the academic setting. Nevertheless, he was engaged in his capacity as professor, which lends his expertise a degree of scientific credibility. For this reason, the institution should be able to exercise appropriate oversight over its staff’s private engagements in order to identify potential conflicts of interest that could undermine the school’s reputation.

Scuola universitaria professionale della Svizzera italiana SUPSI[65]

SUPSI responded to our request by citing research conducted with commercial partners involving a tobacco company. The school refused to give us access to the contract, citing a confidentiality clause that prohibits them from sharing the contract with third parties.

27. Research on burnout in collaboration with PM

Documents obtained	Refusal to provide the contract From Innosuisse: Funding Agreement **(166)**
Years	2022–2025

[65] University of Applied Sciences and Arts of Southern Switzerland (https://www.supsi.ch)

Type of collaboration	Written contract
Company involved	Philip Morris
Financial exchange	The company provides equipment and human resources.
Publications involved	-
Research is being conducted by SUPSI, PM and two other partners in the field of burnout prevention using artificial intelligence. The research is funded by Innosuisse and SUPSI's partners, including PM, which provides staff and material resources. SUPSI refused to provide the contract binding it to PM, citing the fact that the contract is protected by confidentiality clauses, that PM is only a secondary partner and that the research has nothing to do with tobacco.	

After receiving SUPSI's answer, we requested further information. The school referred us to two Internet links that mention the research in question: one on the school's website (167) and the other on the ARAMIS website (168), which lists projects funded by the Swiss Confederation. The project in question is indeed funded by Innosuisse (169), a Swiss Confederation agency that supports innovation in the scientific field, and ran from November 2022 to April 2025.

The research in question, entitled "Risk Identification and Prevention of Work-Related Stress Disorders (Innolink: 101.385 IP-LS)", aims to develop algorithms capable of monitoring and managing stress-related disorders in the workplace and providing personalised information, using artificial intelligence, in order to increase resilience to these disorders. The contract is between SUPSI and Resilient AG, a digital start-up active in burnout prevention. PM and psy-bern (a psychiatry and psychotherapy practice based in Bern) are secondary partners. The research is funded by Innosuisse to the tune of CHF 876,132.

Faced with SUPSI's refusal to hand over the documents, we appealed to the "Commissione di mediazione indipendente" (Independent Mediation Commission) of the Canton of Ticino. The commission attempted to mediate, but following a further refusal by the school, it declared the mediation process to have failed at the end of September(170). We therefore asked SUPSI to send us a formal decision, which we received shortly afterwards(171). In its response, SUPSI states that: 1. PMI is a secondary partner and that the company participates by offering "its expertise in occupational health, workplace health and wellness programmes, labour law, privacy policy, IT security audits and access to voluntary subjects within its organisation of 71,000 people."[66] ; 2. That the research "has nothing to do with the production, marketing or advertising of tobacco products."[67] ; 3. That the requested document "is confidential and sharing it violates the commercial secrecy and confidentiality claimed and expected in cases involving commercial information."[68]

Following this decision, OxySuisse appealed to the "Commissione cantonale per la protezione dei dati e la trasparenza" (Cantonal Commission for Data Protection and Transparency) (172). SUPSI responded to the appeal by reiterating its arguments. It emphasised that:

> *"The document to which access is requested is confidential, and sharing it would violate the commercial secrecy and confidentiality claimed and*

[66] Original text in Italian: "In qualità di azienda multinazionale, la Philip Morris partecipa per il resto al progetto di ricerca offrendo le sue conoscenze in materia di salute aziendale, programmi di salute e benessere sul lavoro, diritto del lavoro, politica sulla privacy, audit sulla sicurezza informatica e accesso a soggetti volontari all'interno della sua organizzazione che conta 71'000 collaboratori."

[67] Original text in Italian: "Le sono state trasmesse tutte le informazioni e rassicurazioni e tutta la documentazione utile e necessaria a riscontro del fatto che il Progetto in questione non ha nulla a che fare con la produzione, la commercializzazione o la pubblicizzazione di prodotti derivanti dal tabacco."

[68] Original text in Italian: "(…) consta in un documento confidenziale e la sua condivisione viola il segreto industriale e la confidenzialità pretesa e prevista nei casi di informazioni commerciali."

expected in the case of commercial information. All intellectual property rights to the research results will be owned by Resilient AG, and sharing the documents and information with third parties is contractually excluded. […] SUPSI is therefore bound by secrecy, and any breach would have serious consequences, both in financial terms and in terms of credibility and reliability. For these reasons, SUPSI opposes the sharing of the contract relating to the research project "Risk Identification and Prevention of Work-Related Stress Disorders (Innolink. 101.385 IP-LS)" and requests that the appeal be dismissed. […] Insofar as this commendable competent authority orders the disclosure of the documents to which access is requested herein, SUPSI must therefore be released in advance from any obligation of confidentiality and secrecy binding it to the main partner company (Resilient AG), so that the institution is not authorised to provide the requested documents. [69] *(173)*

According to the information provided by SUPSI in its responses, PM provides access to its staff to obtain the personal data necessary for the research. The company does not finance the project but purchases the *Garmin Smart Watch* measurement devices that employees can wear to collect data. In addition, PM participates in the project by offering its expertise in occupational health, workplace health and wellness programmes, labour rights, etc. After two further exchanges (a reply from OxySuisse (174) and a rejoinder from SUPSI (175)), we have now been awaiting a decision from the Commission for over a year.

At the same time, we also asked Innosuisse, which funds the research, for the funding contract established with SUPSI. The contract was provided to us. However, as we felt that some of the redactions were unjustified, we requested mediation from the Federal Data Protection and Information Commissioner (as Innosuisse's activities are subject to the Freedom of Information Act). The mediation was successful and the requested redactions were removed. The contract obtained (166) shows that the implementation partners, which include resilient AG, psy-bern and PM, are contributing to the project with personnel (for a total of CHF 788,604), equipment (CHF 99,000, probably the cost of the connected watches) and a financial contribution (CHF 76,200 provided by resilient AG).

Other links

In its response, SUPSI referred also to exploratory contacts with a tobacco company aimed at sounding out possible avenues of collaboration related to the development of software or programs. We requested the relevant documentation, but SUPSI replied that these were online exploratory discussions during which its researchers merely discussed, in principle, hypothetical collaboration scenarios. According to the institution, no collaboration materialised and no documents were exchanged between the parties.

[69] Original text in Italian: “Il documento cui è richiesto l'accesso consta in un documento confidenziale e la sua condivisione viola il segreto industriale e la confidenzialità pretesa e prevista nei casi di informazioni commerciali. Tutta la proprietà intellettuale sui risultati della ricerca sarà di proprietà di Resilient AG, e la condivisione di documenti e informazioni con terze parti è stata contrattualmente esclusa da vincoli contrattuali. […]La SUPSI è dunque vincolata al segreto e la sua violazione comporterebbe conseguenze gravose, tanto in termini finanziari quanto in termini di credibilità e affidabilità. Per tali motivi la SUPSI si oppone alla condivisione del contratto relativo al progetto di ricerca "Risk Identification and Prevention of Work-Related Stress Disorders (Innolink. 101.385 IP-LS) e chiede che il ricorso venga respinto. […] nella misura in cui questa lodevole Autorità competente dovesse ordinare la consegna dei documenti cui è qui richiesto l'accesso, la SUPSI dovrà quindi essere preventivamente svincolata da ogni obbligo di riservatezza e confidenzialità che la lega al partner aziendale principale (Resilient AG), tale per cui l'Istituzione non è autorizzata a fornire la documentazione richiesta.”

Zürcher Hochschule für angewandte Wissenschaften ZHAW[70]

28. A shared network

Documents obtained	No contracts/documents
Years	Between 2015 and 2024
Type of collaboration	Tacit agreement
Company concerned	Philip Morris
Financial exchange	Yes, the company pays a contribution to the institution.
PM is part of the TEDD network, managed by ZHAW, which is an education, R&D and networking platform that promotes the use of 3D technology to replace animal testing.	

The ZHAW has indicated that PM is a member of the TEDD network, a network managed by the university that aims to provide: "Education, R&D and networking platform promoting the application of 3D organotypic technologies for therapies development, with the core goal of replacing animal experimentation according to 3Rs (Replacement, Reduction and Refinement) in the long term." (176) As a member of the network, PM pays annual membership fees to the ZHAW. PM has no longer been part of this network since 2025.

Universitätsspital Basel USB[71]

In response to our request, the USB replied that a professor specialising in multiple sclerosis was providing a two- to three-hour consultation to a tobacco company.

29. Consulting for JTI in the field of multiple sclerosis

Documents obtained	Consulting Agreement **(177)**
Years	2021
Type of collaboration	Written contract
Company concerned	Japan Tobacco International
Financial exchange	Yes, the professor was paid CHF 500 per hour for a few hours of consulting (not specified).

[70] Zurich University of Applied Sciences (https://www.zhaw.ch/en/university)

[71] University Hospital Basel (https://www.unispital-basel.ch/en/)

A neurologist and professor at the University Hospital of Basel provided several hours of consulting services to JTI's pharmaceutical division regarding the therapeutic potential of a new drug for multiple sclerosis.

USB informs us that one of its neurologists, Professor Ludwig Kappos, signed a contract with JTI for 2-3 hours of consulting on the potential of a new drug for multiple sclerosis. We have obtained the contract, which was signed in 2021, in which the terms of the collaboration are defined (177).

Internet searches reveal several articles (from 2014 to 2024) by Ludwig Kappos, which state that "The institution of Dr Kappos has received research support from Japan Tobacco" (178-180). It would therefore appear that the relationship between Prof Kappos and JTI is much more significant than a simple contract for consulting services. If we take the statement at face value, it would even appear that the institution is funded by the tobacco company. Following our request for clarification from the institution, Prof. Kappos responded directly:

> *This disproportion, which you have rightly pointed out, is due to the fact that, regardless of the amount, I do not receive such fees for myself, but that such amounts are recorded without deduction as income for RC2NB [Research Centre for Clinical Neuroimmunology and Neuroscience, research centre of the University of Basel and the Universitätsspital Basel] or USB [Universitätsspital Basel] and used for our research. We have deliberately decided to declare even small amounts received in full in order to create the greatest possible transparency. I am sorry if this has caused you unnecessary inconvenience in your role. As we already explained in our initial correspondence, this concerned the pharmaceutical division of Japan Tobacco, which in this case had nothing to do with tobacco, but with the development of innovative drugs for multiple sclerosis and my advice on this subject. (181)* [72]

JTI is indeed developing a pharmaceutical division and is particularly interested in multiple sclerosis, as demonstrated by an article written by JTI employees on this subject (182). Numerous documents refer to the "pharmaceutical business"(183), a branch that began to be developed in 1987 (184). It accounts for 3.3% of turnover, alongside food products (5.4%), with tobacco remaining the most important sector (91.2%) (185).

However, the contract includes a confidentiality provision stating that any invention or discovery arising from the collaboration is the property of JTI (Art. 5.1). This is notable in the context of a consulting arrangement between an academic institute and a private company.

Another point of concern is the acknowledgement of JTI in the publications cited above. Taken together, the elements create an ambiguous picture: funding appears to have been provided to the institute, contractual language suggests that JTI would own the results, Kappos acknowledges JTI in the scientific records, yet the articles are not co-authored with JTI personnel. This configuration could be consistent with full and even conservative disclosure by Kappos (i.e., acknowledging support beyond what is strictly required), but it could also indicate that JTI's contribution may have been more substantial than what is apparent from the publication record alone. In addition, it raises the broader question of potential conflicts of interest for a public hospital

[72] Original text in German: «Diese Dysproportionalität, die Ihnen zu Recht aufgefallen ist, hängt damit zusammen, dass ich unabhängig von der Höhe, solche Honorare nicht für mich vereinnahme sondern solche Beträge ohne Abzug als Einnahmen von RC2NB bzw. USB verbucht und für unsere Forschung eingesetzt werden. Wir haben uns hier bewusst entschieden, auch kleine Beträge, die eingegangen sind, vollständig zu melden, um möglichst grosse Transparenz zu schaffen. Es tut mir Leid, wenn das jetzt bei Ihnen in Ihrer Funktion unnötige Umtriebe kreiert hat. Wie ja schon in unserer ersten Korrespondenz erläutert ging es hier um die Pharma Sparte von Japan Tobacco, die indem Fall gar nichts mit Tabak sondern mit der Entwicklung innovativer Medikamente bei MS und meine Beratung hierzu zum Ziel hatte.»

collaborating with JTI, even if the activity is framed as pharmaceutical and remains marginal in scale relative to JTI's core tobacco business.

Other links between the tobacco industry and academia

Swiss National Science Foundation (SNSF): a professor at UniBAS who became an executive at PM and a member of an SNSF research commission on biology and medicine

Our research uncovered the profile of Michael Peitsch, a professor at UniBAS since 2002 and an executive at PM from 2008 to 2023 (186). His name also appears several times in scientific articles published by PM employees and researchers from the Universities of Neuchâtel, Bern, Fribourg and ETH (1, 2, 73, 102, 118, 120).

We asked UniBAS about Peitsch's affiliation with its institution, and the head of the legal department informed us that:

> *"The title of full professor is awarded by the university in recognition of significant contributions to teaching and research. It does not presuppose employment at the university. Mr Peitsch obtained this title in 2002, well before working at Philip Morris, and has never been employed by the university. For individuals who are not employed by the university, the faculty checks for potential conflicts of interest when assigning teaching assignments or planning courses. In Mr Peitsch's case, the question of a conflict of interest with his work at Philip Morris did not arise, as he has not taught at the university since 2008 (i.e. since he joined Philip Morris)."* [73] *(187)*

The title of professor is therefore an honorary title (this is specific to Swiss German-speaking universities). Peitsch did not teach at UniBAS while employed by PM. At the time, he was employed by Novartis. Even though it is an honorary title, Peitsch uses it to show his affiliation with the academic world.

Looking through his curriculum vitae, we notice two other connections between his employment at PM and the academic world.

Peitsch is also affiliated with the Swiss Institute of Bioinformatics (SIB), which he founded with other researchers in 1998. As stated on its website, the SIB is an internationally recognised non-profit organisation dedicated to biological and biomedical data science (188). The institute is part of a national network comprising 88 affiliated groups based in 28 partner institutions, including Switzerland's leading academic institutions (189). These include the universities of Lausanne, Geneva, Zurich, Basel, Bern and Fribourg, the university hospitals of Lausanne, Geneva and Zurich, ETH, EPFL, several universities of applied sciences and institutes of biology and medicine. Peitsch was chairman of the board of directors for 12 years (from 2006 to 2018). Between 2008 and 2018, he was therefore both an executive at PM and chairman of the board of directors of an institute rooted in Switzerland's most important bioinformatics research groups. In a 2021 exchange on this issue (while Peitsch was still a member of the SIB Foundation Board) between Luc Lebon of Unisanté and Ron Appel, then director of the SIB, the latter stated that: "[Manuel Peitsch] has made a significant contribution to the field of bioinformatics and is a professor of bioinformatics at the University of Basel. His long experience in the

[73] Original text in German: «Die Titularprofessur ist ein Titel, der von der Universität aufgrund bedeutender Leistungen in Lehre und Forschung vergeben wird. Er setzt dabei keine Anstellung an der Universität voraus. Herr Peitsch hat den Titel 2002 erhalten, also lange bevor er bei Philipp-Morris tätig war, und war während der gesamten Zeit nicht an der Universität angestellt. Bei Personen, die nicht an der Universität angestellt sind, erfolgt die Überprüfung allfälliger Interessenskonflikte durch die Fakultät bei der Vergabe von Lehraufträgen bzw. der Planung von Lehrveranstaltungen. Bei Herrn Peitsch hat sich die Frage eines Interessenkonflikts mit seiner Tätigkeit bei Philipp Morris nicht gestellt, da er seit 2008 (d.h. seinem Stellenantritt bei Philipp Morris) keine Lehrveranstaltungen an der Universität mehr gehalten hat.»

pharmaceutical industry has been a valuable asset to the SIB. […] His activity on the Board is therefore separate and independent from his professional activities."[74] He concludes that "Philip Morris does not fund our Institute and we have no collaboration with them. We therefore consider that Manuel Peitsch's presence on the SIB Foundation Board does not present a problem." [75] (190). The position is therefore to defend Peitsch and to assert that his activities as an executive at PM and the SIB are separate domains. It should be noted that affiliation with UniBAS is considered a guarantee of scientific rigour and prestige.

Another sensitive issue is that between 2004 and 2011, Peitsch was a member of the Research Council (Division 3 Biology and Medicine) of the Swiss National Science Foundation. For three years, he was both a member of one of Switzerland's most important scientific councils in the field of medicine and biology and an executive at PM. When questioned, the SNSF's communications specialist stated:

> *"The specific case you refer to dates back 20 years, to 2004. In the case of Manuel Peitsch, we have no records to indicate whether or not the SNSF was aware of his appointment at Philip Morris in 2008. However, since the time of the aforementioned events, the SNSF has developed conflict of interest declarations for the acceptance of mandates, a charter (2019) and guidelines on conflicts of interest (2014). These rules on conflicts of interest are now enshrined in the foundation's regulations. Unfortunately, our research following your request did not allow us to find any documents with the specific previous rules. However, the SNSF's sensitivity to the independence of scientists dates back to the organisation's origins, and rules on recusal during the evaluation of research projects have been in place for a long time. [76] (191)*

In her response to our questions, the SNSF communications specialist highlights the ethical rules in force, which aim to avoid lasting conflicts of interest. In particular, the interests of its members must be updated throughout their term of office. Being a manager in a company does not automatically exclude someone from sitting on the Research Council, as situations are analysed on a case-by-case basis.

At first glance, it would therefore appear that the SNSF has adopted a stricter code of ethics that can prevent this type of situation. However, when asked whether belonging to a tobacco company could automatically exclude a person from sitting on a scientific council, the answer remains somewhat vague, with the communications specialist emphasising potential conflicts of interest in the evaluation of a specific research project.

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[74] Original text in French : « [Manuel Peitsch] a grandement contribué au domaine de la bioinformatique et est professeur de bioinformatique à l'Université de Bâle. Sa longue expérience dans le monde de l'industrie pharmaceutique a constitué un atout précieux pour le SIB. […] Son activité au sein du Conseil est donc distincte et indépendante de ses activités professionnelles. »

[75] Original text in French : « Philip Morris ne finance pas notre Institut et nous n'avons aucune collaboration avec eux. Nous considérons ainsi que la présence de Manuel Peitsch au sein du Conseil de Fondation du SIB ne présente pas de problème. »

[76] Original text in French : « Le cas spécifique auquel vous vous référez remonte à 20 ans, en 2004. Dans le cas de Manuel Peitsch, nous ne possédons pas d'archives pour savoir si le FNS avait ou non eu connaissance de sa prise de mandat chez Philip Morris en 2008. Cela étant, le FNS a, depuis l'époque des faits susmentionnés, élaboré des déclarations de conflits d'intérêts lors de l'acceptation d'un mandat, une charte (2019) ainsi que des directives sur les conflits d'intérêt (2014). Ces règles quant aux conflits d'intérêts sont désormais ancrées dans le règlement de fondation. La recherche que nous avons menée suite à votre demande ne nous a malheureusement pas permis de trouver de documents avec les règles antérieures précises. Mais la sensibilité du FNS pour l'indépendance des scientifiques remonte aux origines de l'organisation et des règles de récusation lors de l'évaluation de projets de recherche existent depuis longtemps. »

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152. Directeur général ad interim de la Haute école spécialisée de Suisse occidentale - Genève. Décision du Directeur général ad interim de la Haute école spécialisée de Suisse occidentale - Genève du 7 avril 2025. Available from: https://transparencyandtruth.ch/files/docs/20250407-UNIT-HEPIA-Legdoc-Legal-service-HES-SO-Geneva-Decision.pdf

153. Cour de justice Chambre administrative du Canton de Genève. Arrêt du 22 juillet 2025 dans la cause OxySuisse recourante contre Haute école spécialisée de Suisse occidentale - Genève (HES-SO) et Préposé cantonal à la protection des données et à la transparence, intimés. ATA/786/2025 (2025). Available from: https://transparencyandtruth.ch/files/docs/20250722-UNIT-HEPIA-Legdoc-Appeal-Administrative-Chamber-ATA-786-2025-ruling.pdf

154. EHL Hospitality Business School. Student Business Projects (SBP). Accessed on: 08.09.2025. Available from: https://www.ehl.edu/en/study/bachelor-degree-in-hospitality/student-business-projects.

155. External Communications Coordinator EHL [Email]. RE: Fw: RE: TR: TR: Demande de documents. Sent on: 25.09.2024

156. LinkedIn Post of Elizabeth Potapushina. Accessed on: 08.09.2025. Available from: https://www.linkedin.com/posts/elizabeth-potapushina-a86002200_a-moment-of-reflection-and-gratitude-activity-7270710086291927040-vbMs/?utm_source=share&utm_medium=member_desktop.

157. Head of External Communications EHL [Email]. RE: Fw: RE: TR: TR: Demande de documents. Sent on: 22.01.2025

158. Oxysuisse [Letter] to: de Adpdde, l'information dà. Recours contre le refus de l'EHL de donner accès aux contrats liant l'école à l'industrie du tabac. Sent on: 29.04.2025

159. Autorité de protection des données et de droit à l'information. Décision du 18 novembre 2025. (2025)

160. EHL Hospitality Business School to: cantonal CddaepdT. Recours formé par-devant la Cour de droit adminsitratif et public du Tribunal cantonal par EHL contre la décision de l'Autorité de proteciton des données et de droit à l'information du 18 novembre 2025. Sent on: 18.12.2025

161. MERKT&associés (OxySuisse) to: Tribunal Cantonal Cour de droit administraif et public Vaud. Réponse Sent on: 05.02.2026

162. Post Instagram of Career Club EHL. Accessed on: 11.09.2025. Available from: https://www.instagram.com/p/CzWUjUtod1t/?utm_source=ig_web_copy_link&igsh=MzRlODBiNWFlZA==

163. LinkedIn Post fo Nathalie Blatter. Accessed on. Available from: https://www.linkedin.com/posts/nathalie-blatter_dear-network-i-am-pleased-to-share-with-activity-7218684922289426434-NrD8/?utm_source=share&utm_medium=member_desktop.

164. Leiterin Newsroom & Unternehmenskommunikation HSLU [Email]. AW: Anforderung von Dokumenten zu Kooperationen mit Tabakindustrie. Sent on: 29.04.2024

165. Nordlund M, Smith M, Maeder S, McGrath T, Schaller J-P, Pratte P, et al. Scientific substantiation of the absence of combustion in the Electrically Heated Tobacco Product (EHTP) and that the aerosol emitted is not smoke. PMI Science; 2020. Available from: https://www.pmiscience.com/content/dam/pmiscience/en/publications/reports/pdf/scientific_substantiation_of_the_absence_of_combustion_in_the_ehtp_and_that_the_aerosol_emitted_is_not_smoke.pdf.

166. Funding Agreement. Viganello, Bern, Lausanne (Switzerland): Innosuisse - Swiss Innovation Agency and SUPSI resilient AG psy-bern AG Philip Morris Products SA; 2022. [Document received via FoI law]. Available from: https://transparencyandtruth.ch/files/docs/20250325-UNIT-SUPSI-Contract-Funding-agreement-between-Innosuisse-and-SUPSI-with-PMP.pdf

167. SUPSI ARIS. Risk Identification and Prevention of Work-Related Stress Disorders. Accessed on: 11.09.2025. Available from: https://aris.supsi.ch/entities/funding/01245605-332b-4a7e-88fe-3d9b692370c7.

168. Confédération suisse ARAMIS. INNOSUISSE. Risk Identification and Prevention of Work-Related Stress Disorders (Innolink: 101.385 IP-LS). Accessed on: 11.09.2025. Available from: https://www.aramis.admin.ch/Texte/?ProjectID=51169&Sprache=en-US.

169. Innosuisse - Swiss Innovation Agency. Innosuisse – your partner for innovation. Accessed on: 11.09.2025. Available from: https://www.innosuisse.admin.ch/en.

170. Commissione di mediazione indipendente LIT. Decisione. 24.09.2024.

171. Direzione SUPSI [Letter] to: OxySuisse. SUPSI – domanda di consultare documenti e ottenere informazioni. Decisione formale debitamente motivata. Sent on: 01.10.2024

172. OxySuisse [Letter] to: Commissione cantonale per la protezione dei dati e la trasparenza. Ricorso alla decisione della Scuola universitaria professionale della Svizzera italiana (SUPSI) di rifiutare l'accesso al contrat to relativo al progetto di ricerca "Risk Identification and Prevention of Work-Related Stress Disorders (Innolink: 101.385 IP-LS)", che vede coinvolte quali partner la ditta Resilient AG, la psy-bern AG et la Philip Morris Products S.A. Sent on: 28.10.2024

173. Direzione SUPSI [Letter] to: Commissione cantonale per la protezione dei dati e la trasparenza. Risposta. Sent on: 13.12.2024

174. OxySuisse [Letter] to: Commissione cantonale per la protezione dei dati e la trasparenza. Replica alla risposta della Scuola universitaria professionale della Svizzera italiana al ricorso di OxySuisse. Sent on: 14.01.2025

175. Direzione SUPSI to: Commissione cantonale per la protezione dei dati e la trasparenza. Duplica°[Letter]. Sent on: 03.02.2025

176. ZHAW. TEDD Competence Centre - Tissue Engineering for Drug Development and Substance Testing. Accessed on: 11.09.2025. Available from: https://www.zhaw.ch/de/lsfm/forschung/chemie-und-biotechnologie/competence-centre-tedd.

177. Consulting Agreement. Basel (Switzerland): Research Center Clinical Neuroimmunology and Neuroscience Basel and Japan Tobacco Inc.; 2021. [Document received via FoI law]. Available from: https://transparencyandtruth.ch/files/docs/20210621-UNIT-USBAS-Contract-JPJ-with-RC2NB-Consulting-agreement.pdf

178. Bergvall N, Sfikas N, Chin P, Tomic D, Von Rosenstiel P, Kappos L. Efficacy Of Fingolimod In Pre-Treated Patients With Disease Activity: Pooled Analyses Of FREEDOMS and FREEDOMS II (P3.174). Neurology. 2014;82(10_supplement):P3.174. Available from: https://www.neurology.org/doi/10.1212/WNL.82.10_supplement.P3.174.

179. Kappos L, Fox R, Burcklen M, Freedman M, Hennessy B, Stos A, et al. Analysis of Post-treatment Relapse Activity in the Phase 3 OPTIMUM Study of Ponesimod Compared with Teriflunomide (P1-1.Virtual). Neurology. 2022;98(18_supplement):553. Available from: https://www.neurology.org/doi/10.1212/WNL.98.18_supplement.553.

180. Kuhle J, Leppert D, Comi G, De Stefano N, Kappos L, Freedman MS, et al. Serum neurofilament light chain correlations in patients with a first clinical demyelinating event in the REFLEX study: a post hoc analysis. Ther Adv Neurol Disord. 2024;17:17562864241239101. Available from: https://journals.sagepub.com/doi/10.1177/17562864241239101

https://journals.sagepub.com/doi/pdf/10.1177/17562864241239101.

181. Kappos L [Email]. RE_ Interessenskonflikte. Sent on: 23.01.2025

182. Hamano S, Yoshimizu T, Mori M, Iida A, Yamashita T. Characterization of pathological stages in a mouse model of progressive multiple sclerosis. Neuroscience Research. 2024;204:46–57. Available from: https://linkinghub.elsevier.com/retrieve/pii/S0168010224000233.

183. Japan Tobacco International JTI. JT Group sustainability strategy. 2024. Available from: https://www.jt.com/investors/results/integrated_report/report/2023/sustainability/strategy/index.html.

184. Japan Tobacco International JTI. Pharmaceuticals. Accessed on: 11.09.2025. Available from: https://www.jt.com/about/division/pharma/index.html.

185. Japan Tobacco International JTI. Integrated Report 2023. 2023. Available from: https://www.jt.com/investors/results/integrated_report/pdf/2023/integrated2023_E_all.pdf.

186. LinkedIn Page of Manuel C. Peitsch. Accessed on. Available from: https://www.linkedin.com/in/manuelpeitsch/?originalSubdomain=ch.

187. UniBAS LR [Email]. AW: [EXTERN] AW: Anforderung von Dokumenten. Sent on: 25.09.2024

188. SIB Swiss Institute of Bioinformatics. Who we are. Accessed on: 11.09.2025. Available from: https://www.sib.swiss/about/who-we-are.

189. SIB Swiss Institute of Bioinformatics. Our national bioinformatics network. Accessed on: 11.09.2025. Available from: https://www.sib.swiss/about/who-we-are.

190. Apple R [Email] to: Lebon L. TR: Institut suisse de bioinformatique et PMI. Sent on: 30.07.2021

191. Spécialiste en communication FNS [Email]. RE: Demande relative aux conflits d'intérêts avec le secteur privé. Sent on: 04.10.2024

APPENDIX 3

List of joint scientific publications identified between Swiss academic institutions and tobacco companies

No	Academic institution	Company	Collaboration no.	Year	Bibliographical references	University researcher	Tobacco company employee
1	Eawag	Philip Morris	1	2020	Li RA, Zupanic A, Talikka M, Belcastro V, Madan S, Dörpinghaus J, et al. Sys-tems Toxicology Approach for Testing Chemical Cardiotoxicity in Larval Zebrafish. Chemical Research in Toxicology. 2020;33(10):2550–64. Available from: https://pubs.acs.org/doi/10.1021/acs.chemrestox.0c00095.	Li, R. [1], Zupanic, A., Von Berg, C.	Li, R., Talikka, M., Belcastro, V., Szostak, J., Martin, F.,Peitsch, M.C., Hoeng, J.
2	Eawag	Philip Morris	1	2021	Li RA, Talikka M, Gubian S, Vom Berg C, Martin F, Peitsch MC, et al. Systems Toxicology Approach for Assessing Developmental Neurotoxicity in Larval Zebrafish. Front Genet. 2021;12:652632. Available from: https://www.frontiersin.org/articles/10.3389/fgene.2021.652632/full.	Li, R.A., Vom Berg, C., Zupanic, A.	Li, R.A., Talikka, M., Gubian, S., Martin, F., Peitsch, M. C., Hoeng, J.
3	Empa	Imperial Brands	4	2019	Martuzevicius D, Prasauskas T, Setyan A, O'Connell G, Cahours X, Julien R, et al. Characterization of the Spatial and Temporal Dispersion Differences Between Exhaled E-Cigarette Mist and Cigarette Smoke. Nicotine & Tobacco Research. 2019;21(10):1371–7. Available from: https://academic.oup.com/ntr/article/21/10/1371/5040053.	Setyan, A.	O'Connell, G., Cahours, X., Julien, R., Colard, S.

[1] En gras, les personnes à la fois affiliées à la haute école et à l'entreprise de tabac.

No	Academic institution	Company	Collaboration no.	Year	Bibliographical references	University researcher	Tobacco company employee
4	ETH	Philip Morris	8	2023	Jiang Y, Mingard C, Huber SM, Takhaveev V, McKeague M, Kizaki S, et al. Quantification and Mapping of Alkylation in the Human Genome Reveal Single Nucleotide Resolution Precursors of Mutational Signatures. ACS Cent Sci. 2023;9(3):362–72. Available from: https://pubs.acs.org/doi/10.1021/acscentsci.2c01100. Jiang Y, Mingard C, Huber SM, Takhaveev V, McKeague M, Kizaki S, et al. Correction to "Quantification and Mapping of Alkylation in the Human Genome Reveal Single Nucleotide Resolution Precursors of Mutational Signatures". ACS Cent Sci. 2024;10(2):487–. Available from: https://pubs.acs.org/doi/10.1021/acscentsci.3c01597. Mingard C, Battey JND, Takhaveev V, Blatter K, Hürlimann V, Sierro N, et al. Dissection of Cancer Mutational Signatures with Individual Components of Cigarette Smoking. Chemical Research in Toxicology. 2023;36(4):714–23. Available from: https://pubs.acs.org/doi/10.1021/acs.chemrestox.3c00021.	Jiang, Y., Mingard, C., Huber, S. M., Takhaveev, V., McKeague, M., Kizaki, S., Schneider, M., Ziegler, N., Hürliman n, V., Sturla, S. J.	Hoeng, J., Sierro, N. Ivanov, N.V.
5	ETH	Philip Morris International	2	2023	Mingard, C., Battey, J. N., Takhaveev, V., Blatter, K., Hurlimann, V., Sierro, N., Ivanov N.V. & Sturla, S. J. (2023). Dissection of cancer mutational signatures with individual components of cigarette smoking. *Chemical Research in Toxicology*, *36*(4), 714-723. https://pubs.acs.org/doi/pdf/10.1021/acs.chemrestox.3c00021	Mingard, C., Takhaveev, V., Blatter, K., Hurliman n, V., Sturla, S. J.	Battey, J. N., Sierro, N., Ivanov N.V.
6	ETH	Philip Morris	9	2020	David G, Parmentier EA, Taurino I, Signorell R. Tracing the composition of single e-cigarette aerosol droplets in situ by laser-trapping and Raman scattering. Sci Rep. 2020;10(1):7929. Available from: https://www.nature.com/articles/s41598-020-64886-5 ; https://www.nature.com/articles/s41598-020-64886-5.pdf.	David, G., Parmentier, E. A., Signorell, R.	Taurino, I.
7	ETH	Philip Morris	9	2020	David G, Parmentier EA, Taurino I, Signorell R. Assessment of the Chemical Evolution of E-Cigarette Droplets: Highlights of Analytical Science in Switzerland. Chimia. 2020;74(9):733. Available from: https://www.chimia.ch/chimia/article/view/2020_733.	David, G., Parmentier, E. A., Signorell, R.	Taurino, I.
8	UniBE	Philip Morris	13	2023	Gsell M, Bulliard X, Schorderet Weber S, Xiang Y, Constant S, Steiner S, et al. Inactivation of SARS-CoV-2 on salt-coated surfaces: an in vitro study. Arch Microbiol. 2023;205(7):272. Available from: https://link.springer.com/10.1007/s00203-023-03614-9; https://link.springer.com/content/pdf/10.1007/s00203-023-03614-9.pdf.	Gsell, M.	Schorderet Weber, S., Xiang, Y., Steiner, S., Peitsch, M. C., Hoeng, J., & Stan, A.

No	Academic institution	Company	Collaboration no.	Year	Bibliographical references	University researcher	Tobacco company employee
9	Unifr	Philip Morris	18	2023	Khachatryan L, Xiang Y, Ivanov A, Glaab E, Graham G, Granata I, et al. Results and lessons learned from the sbv IMPROVER metagenomics diagnostics for inflammatory bowel disease challenge. Sci Rep. 2023;13(1):6303. Available from: https://www.nature.com/articles/s41598-023-33050-0; https://www.nature.com/articles/s41598-023-33050-0.pdf.	Avot, B., Falquet, L.	Khachatryan, L., Xiang, Y., Stan, A., Battey, J., Lo Sasso, G., Boue, S., Ivanov, N. V., Peitsch, M. C., Hoeng, J., Sierro, N., Poussin, C.
10	Unifr	Philip Morris	19	2021	Salzberger T, Cano S, Abetz-Webb L, Afolalu E, Chrea C, Weitkunat R, et al. Addressing traceability of self-reported dependence measurement through the use of crosswalks. Measurement. 2021;181:109593. Available from: https://linkinghub.elsevier.com/retrieve/pii/S0263224121005674.	Weitkunat R.	Afolalu E., Chrea C.
11	Unifr	Philip Morris	19	2024	Afolalu EF, Salzberger T, Abetz-Webb L, Cano S, Weitkunat R, Rose JE, et al. Development and initial validation of a new self-report measure to assess perceived dependence on tobacco and nicotine products. Sci Rep. 2024;14(1):10098. Available from: https://www.nature.com/articles/s41598-024-60790-4.	Weitkunat R.	Afolalu E., Chrea C.
12	UniNE	Philip Morris	21	2022	Ouadi S, Sierro N, Goepfert S, Bovet L, Glauser G, Vallat A, et al. The clove (Syzygium aromaticum) genome provides insights into the eugenol biosynthesis pathway. Commun Biol. 2022;5(1):684. Available from: https://www.nature.com/articles/s42003-022-03618-z. Ouadi S, Sierro N, Goepfert S, Bovet L, Glauser G, Vallat A, et al. Author Correction: The clove (Syzygium aromaticum) genome provides insights into the eugenol biosynthesis pathway. Commun Biol. 2025;8(1):101. Available from: https://www.ncbi.nlm.nih.gov/pubmed/39837917.	Ouadi, S., Glauser, G., Vallat, A., Kessler, F.	Ouadi, S., Sierro, N., Goepfert, S., Bovet, L., Peitsch, M. C., Ivanov, N. V.
13	UniNE	Philip Morris	21	2023	Ouadi S, Sierro N, Kessler F, Ivanov NV. Chromosome-scale assemblies of S. malaccense, S. aqueum, S. jambos, and S. syzygioides provide insights into the evolution of Syzygium genomes. Front Plant Sci. 2023;14:1248780. Available from: https://www.frontiersin.org/articles/10.3389/fpls.2023.1248780/full.	Ouadi, S., Kessler, F., Ivanov, N. V.	Ouadi, S., Sierro, N., Ivanov, N. V.

No	Academic institution	Company	Collaboration no.	Year	Bibliographical references	University researcher	Tobacco company employee
14	UniNE	Philip Morris	21	2024	Dutertre Q, Guy PA, Sutour S, Peitsch MC, Ivanov NV, Glauser G, et al. Identification of Granatane Alkaloids from Duboisia myoporoides (Solanaceae) using Molecular Networking and Semisynthesis. J Nat Prod. 2024;87(8):1914–20. Available from: https://pubs.acs.org/doi/10.1021/acs.jnatprod.4c00304.	Dutertre, Q., Sutour, S., Glauser, G., von Reuss, S.	Dutertre, Q., Guy, P., Peitsch, M. C., Ivanov, N. V.,
15	FHNW	Philip Morris	23	2022	Specioso G, Bovard D, Zanetti F, Maranzano F, Merg C, Sandoz A, et al. Apical Medium Flow Influences the Morphology and Physiology of Human Proximal Tubular Cells in a Microphysiological System. Bioengineering. 2022;9(10):516. Available from: https://www.mdpi.com/2306-5354/9/10/516.	Specioso, G., Dalcanale, F., Suter-Dick, L.	Bovard, D., Zanetti, F., Maranzano, F., Merg, C., Sandoz, A., Titz, B., Hoeng, J., Renggli, K

APPENDIX 4

List of documents obtained via Freedom of Information laws

Haute école	Entreprise	No. Collaboration	Année	Type de document obtenu
Eawag	Philip Morris	1	2016	Research & Development Agreement
			2019	Amendment N 1 to Research and Development Agreement
			2019	Amendment N 2 to Research and Development Agreement
			2020	Amendment N 3 to Research and Development Agreement
EPFL	Philip Morris	2	2019-2024	Internship agreement template Master's project agreement template List of internships and master's projects completed at PM
Empa	Philip Morris	3	2019	Order confirmation
		5	2019	Confidentiality Agreement
		6	2019	Confidentiality Agreement
		7	2020	Order confirmation
ETH	Philip Morris	8	2017	Research Agreement
		9	2018	Research Agreement
		10	2024	Confidentiality Agreement (incomplete) Confidentiality Agreement (complete)
PSI	Philip Morris	11	2022	Mutual Confidentiality Agreement
Université de Berne	Philip Morris	12	2019-2020	Exchange of letters relating to the financing of the workshop
		13	2020-2023	Exchange of emails between the researcher and PM
Universität Luzern	Swiss Cigarette	14	2020	Study report „Die externen Kosten des Tabakkonsums in der Schweiz Eine Schätzung für das Jahr 2015“
Université de St Gall	Philip Morris	15	2018-2021	Leadership training. Event programme from 22 January 2020 (with PMI speaker) Invoice to PMI for aperitif on 24 January 2018 Invoice to HSG for lecture (with Alexander Stöckel)

				Start-up days. Event programme from 10 February 2021 Agreement for lecturers at the Executive MBA-HSG 2021 Agreement for lecturers at the Executive MBA-HSG 2022
	Japan Tobacco Interna-tional	16	2022	Service agreement
Université de Neuchâ-tel	Philip Morris	21	2017	Research Agreement
			2021	PhD thesis Supervision agreement
HES-SO / HEPIA	Philip Morris	24	2021	Confidentiality Agreement
SUPSI / Innosuisse	Philip Morris	27	2022	Funding Agreement
Universi-tätspital Ba-sel	Japan Tobacco Interna-tional	29	2021	Consulting Agreement

APPENDIX 5

List of formal documents

Haute école	Collaboration concernée	Émetteur du document	Receveur du document	Date	Type de document et lien
UniLU	14	OxySuisse	Integrationsbeauftragte de l'Université de Lucerne	11.3.2025	Letter from OxySuisse to Prof. Michel with appendixes
HSG	15-17	HSG	OxySuisse	27.06.2025	«Auskunftsbegehren nach Öffentlichkeitsgesetz vom 8./11. April 2024 -Schriftliche Auskunft der Universitat St.Galien HSG zu vertraglichen Beziehungen zu Marktteilnehmenden der T abak- und Nikotinbranche»
		HSG	OxySuisse	8.8.2024	«Anschlussanfrage vom 18. Juli 2024 betreffend Einblick in Vertrage (nach Auskunft der Universitat St.Galien HSG zu Beziehungen zu Marktteilnehmenden der Tabak- und Nikotinbranche vom 27. Juni 2024»
FHNW	22-23	Beauftragte für Öffentlichkeit und Datenschutz (ÖDB)	FHNW	10.07.2024	«Stellungnahme ÖDB betr. Herausgabe von Verträgen zwischen der FHNW und Tabakunternehmen»
		Beauftragte für Öffentlichkeit und Datenschutz (ÖDB)	FHNW	26.11.2024	«Abschluss der Vermittlung. Herausgabe eines ForschungsvertraijeS zwischen der FHNW und einem Tabakunternehmen»
		FHNW	OxySuisse	3.12.2024	«Ihr Herausgabegesuch betreffend Forschungsverträge mit Tabakfirmen – Verfügung»
		OxySuisse	Beschwerdekommission FHNW	23.12.2024	«Beschwerde gegen die Verfügung der FHNW, Vertrage mit Tabakunternehmen nicht herauszugeben»
		Dufour Advokatur (FHNW)	Beschwerdekommission FHNW	12.03.2025	«Stellungnahme » FHNW
		OxySuisse	Beschwerdekommission FHNW	22.04.2025	Replik
		Dufour Advokatur (FHNW)	Beschwerdekommission FHNW	06.06.2025	Duplik
		Beschwerdekommission FHNW	OxySuisse Direktionspräsident FHNW	13.08.2025	Entscheid von 13. August 2025
		Direktionspräsident FHNW	OxySuisse	15.01.2026	« Ihr Herausgabegesuch betreffend Forschungsvertrage mit Tabakfirmen – Verfügung »
		Affaire en cours			

HEPIA (HES-SO)	24	Préposé à la transparence (GE)	HEPIA et Oxy-Suisse	25.03.2025	« Demande d'accès à un contrat conclu entre la HES-SO Genève et une entreprise de tabac. Recommandation du 24 mars 2025 »
		HES-SO Genève	OxySuisse	07.04.2025	« Décision du Directeur général ad interim de la Haute école spécialisée de Suisse occidentale – Genève du 7 avril 2025 »
		OxySuisse	Chambre administrative de la Cours de justice du Canton de Genève	24.4.2025	« Recours sur la base de la Loi sur l'information du public, l'accès aux documents et la protection des données personnelles (LIPAD) »
		Préposé à la transparence (GE)	Chambre administrative de la Cours de justice du Canton de Genève	5.5.2025	« Cause A/1439/2025 MGL LIPAD OXY SUISSE c/ HES-SO »
		HES-SO Genève	Chambre administrative de la Cours de justice du Canton de Genève	27.05.2025	Observations
		OxySuisse	Chambre administrative de la Cours de justice du Canton de Genève	4.07.2025	Réplique
		Chambre administrative de la Cours de justice du Canton de Genève	OxySuisse et HES-SO Genève	22.07.2025	Arrêt du 22 juillet 2025 ATA/786/2025
EHL (HES-SO)	25	OxySuisse	Autorité de protection des données et de droit à l'information du canton de Vaud	29.4.2025	« Recours contre le refus de l'EHL de donner accès aux contrats liant l'école à l'industrie du tabac »
		EHL	Autorité de protection des données et de droit à l'information du canton de Vaud	28.5.2025	Détermination sur le Recours d'OxySuisse c/ EHL Hospitality Business School (EHL HBS)
		Autorité de protection des données et de droit à l'information du canton de Vaud	OxySuisse and EHL	18.11.2025	Décision du 18 novembre
		EHL	Cour de droit administratif et public du Tribunal cantonal	18.12.2025	Recours formé par-devant la Cour de droit adminsitratif et public du Tribunal cantonal par EHL contre la décision de l'Autorité de proteciton des données et de droit à l'information du 18 novembre 2025
		MERKT& associés (Oxy-Suisse)	Cour de droit administratif et public du Tribunal cantonal	05.02.2026	Réponse
		Affaire en cours			

SUPSI	27	SUPSI	OxySuisse	01.10.2024	“Decisione formale debitamente motivata”
		Commissione di mediazione indipendente	OxySuisse et SUPSI	24.09.2024	Conclusione della mediazione
		OxySuisse	Commissione cantonale per la protezione dei dati e la trasparenza	28.10.2024	“Ricorso alla decisione della Scuola universitaria professionale della Svizzera italiana (SUPSI) di rifiutare l'accesso al contratto relativo al progetto di ricerca "Risk Identification and Prevention of Work-Related Stress Disorders (Innolink: 101.385 IP-LS)", che vede coinvolte quali partner la ditta Resilient AG, la psy-bern AG et la Philip Morris Products S.A.”
		SUPSI	Commissione cantonale per la protezione dei dati e la trasparenza	13.12.2024	“Risposta”
		OxySuisse	Commissione cantonale per la protezione dei dati e la trasparenza	14.01.2025	“Concerne: Replica alla risposta della Scuola universitaria professionale della Svizzera italiana al ricorso di OxySuisse”
		SUPSI	Commissione cantonale per la protezione dei dati e la trasparenza	03.02.2025	“Duplica”
		Affaire en cours			