

## Guidance to auditor(s):

This document is intended to provide structured assistance to conduct the audit. To fit that purpose it contains key questions related to each standard clause. It shall not be part of the audit report.

Clause	Details	Yes	No	Comments/Evidence
1	Leadership (core)			
1.1	Leadership commitment on water stewardship			
1.1.1	Has the organisation signed and published a statement related to his water stewardship commitment that includes all of the elements listed in core criteria 1.1?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>PMB (Philip Morris Brasil Industria e Comercio Ltda) has a sustainability commitment published at their webpage and local newspaper.</p> <p><b>Commitment at Global PMI webpage (in English):</b>  <a href="https://www.pmi.com/sustainability/pmi-and-the-environment">https://www.pmi.com/sustainability/pmi-and-the-environment</a></p> <p>“We’re committed to responsible, sustainable water management: Water scarcity is a global issue linked with climate change. We’re committed to managing this important resource responsibly. In 2010, we set a goal of reducing water consumption in our manufacturing facilities by 20% per unit of product by 2015, and we beat that target, achieving a 24% reduction. We did that by following the 3R Concept – Reduce, Reuse, Recycle – in our manufacturing operations around the world.</p> <p>We’re now expanding our water programs by first assessing current and future water-related risks more broadly across our value chain. These risks include water scarcity and water quality in tobacco growing regions, flood risk in major tobacco warehouse locations and ports, and water demand in cities where we have manufacturing facilities.</p> <p>We have also become member of the Alliance for Water Stewardship to better understand how to conserve the watersheds where we operate, and we have registered our factory in Brazil with the intention to implement the AWS standard and reach certification.</p> <p><b>Commitment at Brazil market webpage (in English and Portuguese):</b>  <a href="https://www.pmi.com/markets/brazil/en">https://www.pmi.com/markets/brazil/en</a></p> <p>“We also intend to achieve the four principles of water stewardship and we have registered our factory in Santa Cruz do Sul to become certified to the AWS standard.”</p> <p><b>Commitment published at local newspaper of Santa Cruz do Sul, of 10<sup>th</sup> February 2018 (in portuguese):</b></p> <p>It explained the commitment to sustainability and announced the AWS audit to be conducted by SGS from 28<sup>th</sup> February to 2<sup>nd</sup> March at factory PMB of Santa Cruz do Sul. It encouraged also the stakeholders to get involved in the certification and contact the auditor.</p>

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				<p><b>Commitment at <u>Integrated Management System (IMS) Manual</u> (in portuguese):</b></p> <p>Clause 5.1 of the manual, indicates that the top management is committed with the responsible water resources management, water quality, legal compliance and protection of relevant environmental areas (such as IWRAs). This is approved by the Operational Director of Brazil, Alejandro Okroglic, who is the top manager for the site applying to the certification.</p> <p><b>AWS Commitment statement (in portuguese):</b></p> <p>This statement was prepared covering all the requirements of clause 1.1 of the standard. It is signed by the Operations Director for the factory Santa Cruz do Sul and issued on the 28<sup>th</sup> February 2018. It was publicly available at the entry/lobby of the factory site where the public can access.</p> <p><b>Commitment at communication panels posted within the factory (in portuguese):</b></p> <p>The <u>communication page</u> includes an overview of the AWS standard, the benefits and the process of certification.</p>
1.2.1	Has the organisation elaborated, agreed upon and discloses a water stewardship policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>PMB's Operational Director has signed the "<u>Integrated Management System Policy</u>" Revision 05, document number RD 063. issued the 05<sup>th</sup> February 2018 in Portuguese and English. This policy includes H&amp;S, Quality, Sustainability, Environment, Water Stewardship and other topics. Part 3 of this policy is about Water Stewardship, as follows: "The company is committed to responsible water stewardship. To achieve this, with total transparency, it involves stakeholders and promotes water use in a sustainable way – through good water governance, sustainable water balance, good water quality and preservation of important water-related areas." A pdf version signed is linked at the PMB webpage.</p> <p>Furthermore, the policy, at chapter 2 of Sustainability and Environment includes a commitment to legal compliance: "In its operations, the company prevents environmental impacts and accidents, and complies with applicable environmental legislation and standards. The company is continuously working to implement a sustainable development system, carefully using natural resources, managing solid waste, liquid effluents and atmospheric emissions, and controlling the storage and transportation of chemicals."</p>
<b>2</b>	<b>Water challenges (core)</b>			<b>Comments/Evidence</b>
2.1.1	Site boundaries (map)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have the document "<u>1-Planta limites Unidade II</u>" which is a map showing the facilities buildings, the boundaries and the area which is 415 759.45 m2, with the registration number 31.264. It shows the neighbours which are:</p> <ul style="list-style-type: none"> <li>A minor water stream to the north, with the neighbour AFUDBRA (Association of tobacco producers of Brazil) across.</li> </ul>

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				<ul style="list-style-type: none"> <li>the surrounding streets to the east and south,</li> <li>a neighbour to the west, who is a private land of an individual</li> </ul> <p>They have the document “1-Civil U2 master” which is a detailed plant diagram that draws internally each of the buildings of the facility.</p> <p>Furthermore, at the IMS Manual it is explained the scope of the management system, and all the processes and activities involved, which is also a requirement of ISO 14001 and OHSAS 18001.</p>
2.1.2	Name and location of sources of water (immediate and ultimate)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The internal document “Diretriz AWS” (AWS Guideline) has a satellite map of the facility, where it was marked the boundaries and the key locations:</p> <ul style="list-style-type: none"> <li>Wastewater discharge points</li> <li>Municipal supply point with water meter</li> <li>Groundwater wells (3)</li> <li>Septik tank (1)</li> <li>Septik tank – connect with WWTP (3)</li> </ul> <p>The municipal water provider is CORSA who treats water of Pardinho river.</p> <p>The groundwater wells are coded by the local body that grants the licenses. The 3 groundwater wells are tubular. The water is from the “Formación Geológica Santa Maria” which belongs to the “Sistema Aquífero Guaraní” (Guarani aquifer). This aquifer is located among several countries:</p> <ul style="list-style-type: none"> <li>Central-south of Brazil,</li> <li>Paraguay,</li> <li>Uruguay</li> <li>North of Argentina</li> <li>East of Bolivia</li> </ul> <p>These information about the Aquifer is at the document “Relatório etapa A – Comitê Bacia Pardo” prepared in 2006 by a consultant company. It is available at the Comitê Pardo webpage <a href="http://www.comitepardo.com.br">www.comitepardo.com.br</a></p>
2.1.3	Name and location of effluent discharges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The same document “Diretriz AWS” is used for effluent discharges.</p> <p>The effluents of the site are treated in an Aerobic / Anaerobic WWTP which includes physico-chemical primary, secondary and tertiary steps. Then, when the water achieves the regulatory thresholds, it can be released to the water stream.</p> <p>They have the license for this purpose and the water stream recognized by its geography coordinates. This water stream is the affluent “Arroio das Pedras” (stream of the stones).</p>

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				<p>The water stream “Arroio das Pedras” is not connected upstream with any river, as it is practically formed by rainwater and discharge from farms, industrial and residential areas.</p> <p>Downstream, the “Arroio das Pedras” continues to flow for around 8 km until it discharges to the “Rio Pardo”. Then, the Rio Pardo is an affluent to the “Rio Pardo” which later provides to other rivers within the Rio Grande do State. The final point is the Atlantic Ocean at the Brazil coast.</p> <p>The septic tanks are either connected to the WWTP or are isolated and emptied by a waste management contractor and disposed off-site at regulated facilities six-monthly.</p>
2.1.4	Description or map of catchment (s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have the document “<u>Bacia Hidrográfica do Rio Pardo</u>” (Pardo river catchment). This document is published by the “Comité Pardo” which is the management committee for the Rio Pardo catchment. It has a full map of the catchment, including all the rivers and water streams. It shows also the sub-catchments and key information. It focuses on superficial water. Nevertheless, the Rio Pardo catchment is one of the contributors to Guarani aquifer replenishment.</p> <p>Note that PMB does not have any withdrawal from the water streams or rivers itself, as it is indirectly at this catchment because of the aquifer use and replenishment. Similarly, the effluents are not discharged directly to the rivers, but slowly infiltrated to the underground.</p>
2.2.1	Identification of stakeholders and their water challenges (list of stakeholders, prior engagement and their water challenges)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The site prepared an excel spreadsheet “<u>Partes Interessadas</u>” (interested parties), that is for their integrated management system (including water), listing each stakeholder, classified as internal/external, and the reasons for their inclusion and the issues related to them. These are:</p> <ul style="list-style-type: none"> <li>• PMB Management Areas, Workers and Visitors</li> <li>• PMI (Corporate)</li> <li>• Local community</li> <li>• Suppliers and contractors</li> <li>• Tobacco growers</li> <li>• Local authorities</li> <li>• FEPAM (state environmental agency)</li> <li>• Brazilian regulators and authorities</li> <li>• Certification bodies</li> <li>• Firefighters</li> <li>• Unions of tobacco sector</li> <li>• Consumers</li> <li>• Universities</li> <li>• Indigenous communities</li> <li>• Neighbouring industry</li> <li>• NGOs</li> <li>• Direct clients (supermarket, shop, distributor, etc)</li> </ul>

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				<p>They prepared a spreadsheet for AWS “<u>Matriz de participacao</u>”. Each stakeholder is listed. Then, it has a column for their water challenges for each stakeholders and/or sub-stakeholder. Next column details the prior engagement actions proposed and/or taken by PMB.</p> <p>Each of the water challenges is then evaluated for their legitimacy, urgency and consolidation stage.</p>
2.2.2	Site sphere of influence (how the stakeholders are within the sphere of influence).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The “Diretriz AWS” document, chapter 3.1.4 describes the site’s sphere of influence as per AWS guidance, aligning to each of the stakeholders identified.</p> <p>At the “Diretriz AWS” document, it is also explained that for identifying the neighbour industry, the boundary is 1 km surrounding the site that uses underground water. As a result, they prepared a matrix for the stakeholder identification and assessment. For each stakeholder, it is determined their level of Power and Influence. As a result, there is an action proposed for each stakeholder.</p> <p>The evaluation is high, medium or low for each criterion (power and influence).</p>
2.3.1	Catchment data (catchment plan, public initiatives and/or public goals for the site)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The “Diretriz AWS” document, chapter 3.1.1 describes the catchment, the users and the population.</p> <p>“<b>Relatório etapa A – Comitê Bacia Pardo</b>” is the catchment plan prepared for the River Pardo Committee, which is a committee that includes members of the government, unions, industry, agriculture, academia, representatives of the communities, etc. PMB currently is not member of this Committee, however, has a joint venture with more than 50% shares with a tobacco seed company “Profigen” that has a member in this committee.</p> <p>This public report includes a catchment plan and significant initiatives and water-related policy goals. These are organized in a timeline of 12-year plan detailing the economic investments needed for each action.</p> <p>According to Relatório etapa A, the Pardo River Basin availability varies related to spatial locations (sub river basins). Areas with more human activities represent higher risk on water quality and quantity. The critical sub river basin is middle and lower portion of the Basin. Some general patterns of concerns related to River Basin users are classified as critical, middle or lower. The most critical points highlights are the poor management of protect areas, ciliary forest deficit and banks erosion followed by inadequate soil uses, considered as middle critical point.</p> <p>Relatorio etapa A points out that the River Basin future trends are strongly related to structural and not-structural actions of River Basin Stakeholders.</p>

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2.3.2	Water governance for the catchment: Water legal and regulatory requirements, including water and water use rights	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have a legal consultant “IUSNATURA” that provides a webportal with all the applicable legislation for environmental and H&amp;S. In this webportal, it can be searched by topic, theme, or specific regulation.</p> <p>For water, it has the following sub-categories:</p> <ul style="list-style-type: none"> <li>• Water resource</li> <li>• Groundwater</li> <li>• Water for beaches (recreational)</li> <li>• Potable water</li> <li>• Water Pollution</li> </ul> <p>For effluents, it has the following sub-category:</p> <ul style="list-style-type: none"> <li>• Liquid effluents</li> </ul> <p>At the portal, each of the regulations has an overview, the pdf document and the application for PMB.</p>
2.3.3	Water balance for the catchment (surface water, ground water, other)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have the document “2.3.3 Gráfico dos pocos (hyrographs)” which has a diagram for each of the 3 underground wells showing the data of weekly water level for the last 10 years (c1 well and well Quadra de Tennis) and 3 years (Cast Leaf well). The data shows that the water level is relatively stable through the years.</p> <p>The site uses 85% of underground water, which is for production / operational purpose, and it is reused in toilets</p> <p>With regards to the water catchment of Rio Pardo, the document “<b>Relatório etapa A – Comitê Bacia Pardo</b>” at chapter 3.3.2 “water balance based in consumptions” explains the catchment calculations based on the temporality which is the Dry season and Wet season. The study includes the superficial water, as well as the return underground water.</p> <p>The results of the study indicate that for the catchment, the water balance is sustainable most of the year, but for the area PBI where Santa Cruz do Sul is located, it is under significant deficit concentrated in the summer months of December &amp; January.</p> <p><b>Observation:</b> There is a gap of 13 years between the Relatorio etapa A and the actual project which should be taking in account when analysing the actual availability situation of Pardo River Basin availability</p> <p>Note that the municipal water supplier Corsa withdraw water from the Rio Pardinho catchment, so the municipal water use at the site, depends of this catchment.</p> <p>Note that only 15% of the water use of the site is of Corsa. The use is for the food preparation and dish washing,</p>

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				human use, etc.
2.3.4	Water quality for the catchment: sewerage discharge, run-off, other)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have the monitoring water quality results of each of the 3 underground water wells. They have a matrix “<b>Medicao e Monitoramento</b>” where they summarize all the legal requirements, responsibilities, frequency and parameters to be analysed.</p> <p>The reports for the government of 10<sup>th</sup> January 2018 for the 3 underground water wells were reviewed which explain the parameters and the consumption.</p> <p>On march, 2005, data of the “<b>Relatório etapa A – Comitê Bacia Pardo</b>”, Pardo River Basin availability was in balance although water quality already represented a concern for basin users.</p>
2.3.5	Water related areas for the catchment: identification of the areas and description of current status and trends	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>“<b>Relatório etapa A – Comitê Bacia Pardo</b>” identifies 6 IWRAs for the Pardo Catchment, describing the status at the time of the study (2005) and conclusions on future general perspectives.</p> <p>“Diretriz AWS”, chapter 3.1.2 describes the IWRAs. It lists the same 6 IWRAs with their current area in hectares. Of them, only 2 are within Santa Cruz do Sul region, which are:</p> <ul style="list-style-type: none"> <li>• Cinturao verde de Santa Cruz do Sul (forest area)</li> <li>• Parque Natural Municipal da Gruta do Indio (recreational park)</li> </ul> <p>During the Audit, it was visited the “Cinturao verde de Santa Cruz do Sul” and the “Parque Natural Municipal da Gruta do Indio”. The forest area is a habitat for vegetation and fauna. The Recreational Park includes waterfalls and it is a meeting place for the community.</p> <p>At this field visit, the auditor was accompanied by the PMB water team, the LEAF team, and the consultants, and were guided by the council representatives. The council is implementing a project to prevent the cattle to pollute the water streams as well as minimizing the agriculture nearby, promoting the growth of the native species. This has the objective to protect the riparian areas of the water streams, avoid erosion and enhance resilience. PMB recently joined as member of this project in 2018.</p> <p>A tobacco farmer who is already part of this project was visited and interviewed, and he confirmed that the council constructed the barriers to avoid the cattle entering to the protected areas. Also, they confirmed that they received the fees offered by the council to be part of the implementation of the project. As the farms are privately owned, and were established prior to the laws of protection of areas close to the water streams, farmers have to be approached for a voluntary participation as they are contributing with their own land to protect the water streams.</p>

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2.3.6	Infrastructure for the catchment: available information on current and projected sufficiency of water to meet the needs of the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>“Relatório etapa A – Comitê Bacia Pardo” provides information on current or projected sufficiency of water to meet the needs of the catchment.</p> <p>Chapter 2.4 includes the problems related to water resources and the exposure to extreme events such as floods and drought.</p>
2.4.1	Water data for the site: water stewardship and incident response plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have updated their Integrated Management System Manual to also include the water stewardship, and it was supported with the document created “Directriz AWS”. Furthermore, they created another document “<u>Plano de Contingencia de Agua</u>” which is for incidents response.</p>
2.4.2	Water data for the site: water balance (volumetric balance of water input and output)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The water balance for Unit II was conducted in February 2018 by the environmental consultancy SANITEC. The results were that the entries were mostly from the 3 underground wells and the municipal water, as the tobacco leaf had a very low humidity when it arrives to the site.</p> <p>The total entries are 73041 T/y. Of these, 71290 T/y were because of water withdrawals and 1751 T/y were the humidity at tobacco leaf.</p> <p>For outputs, the total is 71775 T/y, where 41794 T/y leaves as vapour because of the heating at the tobacco manufacturing. 27649 T/y is the WW treated, and 323 T/y leaves with the solids of the WW. 2009 T/y are embedded in the final products (cigarettes, tobacco processed).</p> <p>The difference is 1266.77 T/y, which is -1.76% of the total. As an overall the value is not material as it is less than 5%.</p>
2.4.3	Water data for the site: water quality (direct and outsourced water effluent and also possible pollution sources)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>For the water effluents, they have a program in a matrix “<u>Medicao e Monitoramento</u>” (Measuring and Monitoring) as this is a legal requirement. It also includes some voluntary testing. Some tests are conducted in-house and some tests are independently conducted by third parties.</p> <p>Septic tank sludge is collected and disposed through an external company approved by government. Hazardous effluents (such as WWTP solids) are also collected by approved government companies.</p>
2.4.4	Water data for the site: water quality (inventory of chemicals stored on site that are possible causes of water pollution)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have a procedure for chemicals which is also used for ISO 14001 and OHSAS 18001 “<u>Cadastro e Rotulagem de Productos Quimicos</u>”.</p> <p>They have a list of all the chemicals used on site at the intranet. Prior to be purchased, they need to be approved the first time by the environment, health &amp; safety area. MSDS are available for each chemical, and also all the requirements of storage and use are to be fulfilled.</p>
2.4.5	Water data for the site: On-site identified	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They don't have any IWRA on-site

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	water related areas			
2.4.6	Water data for the site: water related costs, revenues and quantification of social, environmental and economic value generated by the site to the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have prepared the spreadsheet “<u>Costo de Agua</u>”. This includes the following:</p> <ul style="list-style-type: none"> <li>• Cost of Municipal water use (CORSIA)</li> <li>• Monitoring (water testings and calibration)</li> <li>• Electricity for the water pumps</li> <li>• Tanks cleaning</li> </ul> <p>Separately, they have the costs of:</p> <ul style="list-style-type: none"> <li>• Chemicals used for WWT</li> <li>• WWT operational costs</li> </ul> <p>It has been prepared a document matrix “Value Generated” which describes each of the 3 pillars values generated (Economic, environmental and social values) either qualitative or quantitative, for each of the actions associated with the targets.</p>
2.5.1	Indirect water use: list primary inputs with their associated (annual) water use and, if possible, the origin of the water	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have prepared the document “PMB Indirect Water Matrix”. There, it is identified the 2 main which are:</p> <ul style="list-style-type: none"> <li>• Tobacco growers (suppliers), which are distributed among 3 states of the south of Brazil</li> <li>• Tobacco processing (outsourced service). This is conducted by another tobacco international company at their own facility which is in the same town as PMI.</li> </ul> <p>At the matrix, the specific regions are detailed and their estimated water footprint values (green, blue and grey). Those values were taken from the webpage of the Water Footprint Network. This is multiplied by the annual m3, providing the total water use.</p>
2.5.2	Indirect water use: list of outsourced services that consume or affect water quality. List estimated annual withdrawals and quality data.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	See 2.5.1 that explained the outsourced service.
2.6.1	List of shared water challenges that affect the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>“<b>Relatório etapa A – Comitê Bacia Pardo</b>” Chapter 2.4 includes a matrix with that lists the shared water challenges per region of the water catchment. These are 17 water challenges associated with water balance, water quality, water related areas and water/land use. They have been evaluated as high, medium and low and therefore, prioritized accordingly. The matrix has been added to the “Diretriz AWS” document.</p>
2.7.1	Site risks and opportunities: list of site water related risks and actions to address the challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have the document “<u>Risco</u>” (Risk Evaluation) which is a matrix for water risks for the site. These are regarding water use, the water pollution, water restrictions, water quality, fines or sanctions, loss of water licences, low performance on water, and others. Each of these risks is evaluated by probability, historic events, severity, costs involved and reputation.</p>

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				If the risk is higher than a threshold, there is a mitigation plan and after the mitigation actions it is revaluated for the remaining risks.
2.7.2	Site risks and opportunities: list water related opportunities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have the document “<u>Oportunidade</u>” which is a matrix for Opportunities for the site and stakeholders, evaluating the probability, historic events, costs involved and benefits which are potential improvements for:</p> <ul style="list-style-type: none"> <li>• Business expansion,</li> <li>• Legal compliance</li> <li>• Internal improvement</li> <li>• Reputation</li> </ul> <p>If the final evaluation is over a threshold, the opportunity is implemented through a management plan.</p>
2.7.3	Site risks and opportunities: analysis of potential savings/value creation that could result from actions to address the challenges. Look at the actions in the context of water quality, water related areas, water governance, etc.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The risks matrix and opportunities matrix include a column for “valor economizado”.</p> <p>At this same matrix, there is a section for value creation, which includes a column for each of the 3 pillars: environmental, social and economical</p>
<b>3</b>	<b>Stewardship strategy and plan (core)</b>			<b>Comments/Evidence</b>
3.1.1	Evidence of a system that periodically evaluates compliance with legal and regulatory requirements in criteria 2.3, together with names of those responsible.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have a legal consultant “IUSNATURA” that provides a webportal with all the details applicable legislation.</p> <p>It also has a system for verifying compliance using life questions and with the ability to upload evidences.</p> <p>Furthermore, this legal consultant conducts a yearly internal legal compliance audit to the site. This is also a requirement of ISO 14001.</p> <p>It was provided the last legal compliance audit. N° 163/17 of 12<sup>th</sup> May 2017. The audit was conducted during 5 days by an IUSNATURA auditor. All the findings were reviewed and only 1 was related to water. These was about potabilization for internal use for cleaning and other uses. The finding was classified as minor by the legal expert.</p>
3.2.1	Stewardship strategy that contains water challenges within the catchment and risks for the site together with the site responses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have a strategy “<u>Compelling Business Needs - CBN</u>” for most sites of the world in PMI that is a diagram with KPIs associated. This document is the business strategy and is updated yearly.</p> <p>The 2018 CBN includes the objective to the on the best factories of the world in PMI which needs to rank as the top 5 in the indicators. One of these indicators is the “sustainability, water and energy”. As a result, the mandate of sustainable water management is aligned with the strategy of the site which is “<u>Objectives, Goals, Strategies and Measurements</u>” that for 2018 has the overall objective of implementing and certifying AWS.</p>

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				<p>Then, the document “<u>Estratégia e Plano de ação AWS – 2018</u>” (Strategy and Action Plan AWS 2018) is developed. This includes:</p> <ul style="list-style-type: none"> <li>• water challenges of the catchment,</li> <li>• water risks &amp; opportunities</li> <li>• goals,</li> <li>• actions,</li> <li>• results expected,</li> <li>• persons responsible and</li> <li>• timeline.</li> </ul>
3.2.2	Stewardship plan that contains:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The document “<u>Estratégia e Plano de ação AWS – 2018</u>”, as explained in the previous question, is AWS action plan has the targets, actions, expected outcomes, persons responsible and timeframe.</p>
a)	List of targets (as per criteria 2.7) and how continuous improvement and best practice are achieved. The targets need to be SMART	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The targets were reviewed and they are:</p> <ul style="list-style-type: none"> <li>• <b>Specific</b> as they are focusing on their own topics</li> <li>• <b>Measurable</b> as they will be measured by completion of the activity,</li> <li>• <b>Achievable</b> as the financial resources and competencies necessary to support the targets are reviewed prior to approving them</li> <li>• <b>Relevant</b> as they focus on AWS certification</li> <li>• <b>Time-bound</b> with a month due date for completion</li> </ul>
b)	Proposed actions to achieve the targets and names of individuals responsible for each	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The actions planned and the names of individuals responsible for each are detailed</p>
c)	A budget for the proposed actions with a cost benefit analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have a “<u>Presupuesto</u>” (budget) for investment projects. Budget for lower costs targets are approved by the EHS manager.</p> <p>At the action plan, there is also a column for the benefits that are quantitative and qualitative and are aligned to the 4 outcomes of water stewardship.</p>
d)	Links to the desired results in terms of risks/opportunities, water stewardship outcome and shared water challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Each of the targets is associated with their respective challenge / risk or opportunity. Then, each target is associated any of the 4 AWS outcomes. The content of the action plan was reviewed and there were benefits related to the 4 outcomes.</p>
3.3.1	Evidence of responsiveness and resilience to water related risks embedded in the site's incident response plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have prepared the document “<u>Plano de Contingencia de Agua</u>” of 7<sup>th</sup> February 2018. This is a very complete responsive plan for water related risks. They identified and describe how to respond and be resilient to:</p> <ul style="list-style-type: none"> <li>• water shortage of municipal water,</li> <li>• underground water polluted,</li> <li>• water infrastructure breakage.</li> </ul>

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				<p>Note that flood is a low risk at the zone, therefore, there was no need to prepare a plan for floods. A hypsometric map of Santa Cruz do Sul was shown to demonstrate the risk zones for flooding.</p> <p>Also, they have preventive maintenance for pipelines, tanks, and other water infrastructure at the site for avoiding any potential incident.</p>
3.4.1	Evidence of notification to relevant catchment authority of the intention of the site to contribute to the objectives of the catchment plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The 6<sup>th</sup> February 2018, the PMB water team had a meeting with the Santa Cruz Municipality and CORSAN (municipal water supplier). There, it was informed the AWS certification process, the water related issues, CORSAN projects, PMB projects and future plans related to water.</p> <p>A letter summarizing the meeting, signed by the representative of Santa Cruz Municipality, CORSAN and PMB was shown as evidence, as well as pictures of the meeting at CORSAN office.</p> <p>A similar meeting was conducted with the Veracruz municipality the same day, and signed accordingly. Another meeting took place the 14<sup>th</sup> February 2018 at the University of Santa Cruz with the Comité de Bacia do Rio Pardo (Pardo River catchment committee).</p>
<b>4</b>	<b>Implementation of the water stewardship plan</b>			
4.1.1	Evidence of compliance legal and regulatory requirements with regards to water balance, water management and Important Water related areas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The water licenses for each of the 3 underground water wells were shown at the audit. They were issued by “Secretaria do Meio Ambiente – Departamento de Recursos Hídricos” of the Rio Grande do Sul state. It includes the ratio threshold for each of them in m3/day. The licences details are:</p> <ul style="list-style-type: none"> <li>N° 1562 / 2012, of 27<sup>th</sup> Sept 2012 for 168m3/d</li> <li>N° 508 / 2004, of 12<sup>th</sup> August 2004 for 128m3/d</li> <li>N° 507 / 2012, of 12<sup>th</sup> August 2004 for 280m3/d</li> </ul> <p>Since the start of 2018, there is a new law for Brazil to register the water licenses through input of the authorized water volume of extraction per water well. This is a new tool of the government to control and manage better the licenses, as well as for traceability. The site showed the records that on 31/01/2018 they entered the data and there is a confirmation letter from the “Secretaria do Ambiente e Desenvolvimento Sustentável” of Rio Grande do Sul (local environmental agency).</p> <p>For the municipal water CORSA which is a public company of the local government, they receive monthly invoices which validates that they are authorized for the water use.</p> <p>For water management, they have an operation license N° 07073/2017 which applies for the WWTP. Chapter 3 of this license is for liquid effluents treatment and specifies the threshold parameters for waste water quality prior to</p>

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				<p>discharge to water bodies.</p> <p>As they are not located in a IWRA, they do not need a license associated to that topic.</p>
4.1.2	Evidence of efforts to provide safe drinking water and sanitation where stakeholders have an unmet human right	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A The local communities have access to safe drinking water and sanitation either with effluents to the public supplier or septic tanks.
4.2.1 and 4.2.2	Evidence that the site water balance targets are met. If in a water scarcity situation, also evidence that there is a continuous decrease in water withdrawals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>A detailed water balance study has been made recently, at the start of 2018. Therefore, the targets achievement were more associated with the 2017 targets, these being:</p> <ul style="list-style-type: none"> <li>• Use of waste water treated effluents at the toilets: confirmed at the site visit</li> <li>• Use of the cooling towers water for cleaning at operations: at the site visit, the cooling towers were visited and found operative</li> <li>• Rainwater control to avoid infiltration into the waste water network, in order to reduce the amount of waste water treated and chemicals used: At the site visit, the WWTP and chemical storage were visited in order to confirm efficient operation</li> </ul>
4.2.3	Only in scarcity situations, evidence of no net increase in water scarcity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, as there is no water scarcity situation detected
4.3.1	Evidence that shows that water quality targets are met	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have a document “Planilha Medicao e Monitoramento” which is a monitoring and measurement matrix. It details in each column: type of water, what is monitored, the location, frequency, area responsible, analysis/testing to be undertaken, and associated regulation.</p> <p>Test results checked at the audit were all compliant with maximum permissible thresholds.</p> <p>It is monitored: 3 underground wells, process water, municipal water entry (several parametres), water tanks, water stream (before and after release), waste water treatment effluent, and others.</p> <p>The main water input is through the 3 underground water wells, for which it is tested: coliforms, iron, chloride, hardness, ph, total dissolved solids, inorganic substances (plumb, fluoride and nitrates), alkalinity and conductivity. The tests were conducted independently by the “Instituto de qualidade ambiental” and results of the 3 underground wells were provided:</p> <ul style="list-style-type: none"> <li>• Test result N° 3034/17 of 08<sup>th</sup> November 2017</li> <li>• Test result N° 3032/17 of 07<sup>th</sup> November 2017</li> <li>• Test result N° 3033/17 of 08<sup>th</sup> November 2017</li> </ul> <p>The municipal water is stored in tanks, for which it is tested sixmonthly: coliforms and sterichia coli. The tests were conducted independently by the “Instituto de qualidade ambiental” and results of the water quality were provided. It was sampled the results of one of the tanks:</p>

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				<ul style="list-style-type: none"> <li>Test result N° 0536/18 of 26<sup>th</sup> February 2018</li> </ul> <p>The water output is the effluent treated at the waste water treatment plant, for which it is tested: aluminium, coliforms, colour, DBO5, CDO, phosphorous, ammonia, total nitrogen, odour, oils, solids, surfactants, foam, floating material, temperature and pH. The tests were conducted independently by the “Instituto de qualidade ambiental” and results were provided:</p> <ul style="list-style-type: none"> <li>Test result N° 0316/18 of 09<sup>th</sup> February 2018</li> </ul>
4.3.2	For water quality stressed catchments only: evidence of continual improvement or best practice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, but for improvement with tobacco farmers, see 4.6.1
4.3.3	For water quality stressed catchments only and where the site wishes to increase effluent levels of water quality parameters: evidence of no net degradation in water quality in the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, but for improvement with tobacco farmers, see 4.6.1
4.4.1	Evidence that targets for the Important Water related Areas have been met	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, but for improvement with tobacco farmers, see 4.6.1
4.4.2	Where Important Water Related Areas is a shared water challenge, evidence that best practice are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, but for improvement with tobacco farmers, see 4.6.1
4.5.1	Evidence of the site's on-going efforts to contribute to good catchment governance (evidence of coordination and cooperation with catchment management authorities)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>During the audit, it was visited the University of Santa Cruz where it is based the Leader of the Committee of “Rio Pardo Catchment”. At the meeting, it was also present the previous leader and one lead teacher / researcher of the committee. Through the discussions, it was evident that PMI have had previous engagement with them, and also that they have been willing to cooperate in the governance of the catchment. PMB advised that they can disclose the water data that they have collected over 10 years, as an aid to update the status of the Rio Pardo catchment.</p> <p>Also, PMB offered to provide opportunities to students to research at PMB either within the plant or at the farms.</p> <p>Furthermore, PMB has the plan to create an “environmental school” in collaboration with the stakeholders</p>
4.5.2	Only for weak water governance catchments: evidence of continual improvement/best practice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A
4.6.1	Evidence that site product suppliers and water related service providers have been contacted and are taking actions to contribute to the water stewardship outcomes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The site product suppliers that are critical are the tobacco growers as it is the key raw material for production, and the outsourced tobacco processor.</p> <p><u>Tobacco Growers:</u></p> <p>They have the tobacco growing in Paraná 19%, Santa Catarina 29% and Rio Grande do Sul 52%. The growers have 17% of tobacco area in average, the rest is other products. They have more than 6000 tobacco producers. To cover this large scope, PMB has 50 technical advisors that conduct around 6 visits per year per farm. They implemented GAP (good agriculture practices) and</p>

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				<p>“Sustainable tobacco programme” conformed by more than 200 tobacco companies, but in Brazil is all called GAP.</p> <p>The GAP includes 3 pillars: Labour, environment and social. The environmental Pillar includes protection of water resources and land pollution.</p> <p>When the technical advisors identify a critical problem to any of the topics covered, they raise a “prompt action” request, such as direct water pollution or affection to water resources environmental areas.</p> <p>There is a program for training and awareness about good practices called “Mas Campo”, such as application of pesticides and agrochemicals, containers cleaning, PPE correct use, OHS, etc. Around 8,000 people were trained. It was estimated that it helped farmers to reduce 24% water use in average.</p> <p>They implemented with other tobacco producers, a program for collection of the empty chemical containers. The program has more than 15 years of existence.</p> <p>With the support of the “South Pole Group” NGO, they have developed a Water Local Risk Assessment. The criteria are: availability of water, flooding, and other criteria.</p> <p>Also, they implemented a collaborative program with all the tobacco farmers to construct small restricted areas for storage of their own agrochemicals and pesticides. These were especially design for their needs, with the view to comply the national regulation of Brazil for all types of industry (norma regulatoria 31)</p> <p>During the audit, it was visited a tobacco farm where LEAF was implemented. The tobacco grower confirmed all activities explained by the LEAF managers. At the farm, it was checked the chemical cabinet, and they are still in process of constructing the cage with containment. At this same farm, it was confirmed that the rain is the water source for the agriculture and that no irrigation is undertaken. The tobacco grower also explained about the training that LEAF team conducted and showed his training certificate of correct use of pesticides “Mas Campo” program. At the time of the visit, the harvest was finalized, so other crops were available (corn, beans, etc) and fruits. Nevertheless, at the farm the drying of the tobacco leaves and preparation for supplying to PMI was taking place, so the tobacco dried tobacco leaves were available.</p> <p><u>Outsourced tobacco processor:</u> The PMB water team visited the outsourced tobacco processor on the 16<sup>th</sup> November 2017 to explain the process of AWS certification, water management of the outsourced tobacco processor and their projects/programs related to water. Issues related with the Rio Pardo catchment were also discussed. Minutes of the meeting</p>

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				were provided during the audit.
4.7.1	List of actions to ensure WASH on site	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They conduct a monthly water quality test of the CORSA water input which is the only source used for human consumption at the site. Records were shown of the sample of October 2017.</p> <p>Also, there is an annual test of potability conducted independently by the “Instituto de qualidade ambiental” and results were provided, and conclusions say it was compliant with the regulations:</p> <ul style="list-style-type: none"> <li>Test result N° 3635/17 of 07<sup>th</sup> February 2018, as the sample was taken 21<sup>st</sup> December 2017.</li> </ul> <p>During the site visit, it was confirmed that the workers, have access to safe water, sanitation and hygiene, as this is also a requirement of the federal regulation for factories in Brazil.</p>
4.8.1	Evidence and list of key owners of the water infrastructure and content of message that has been conveyed related to the site risks and shared water challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A as they do not have shared water infrastructure. All the infrastructure is only of PMB (3 underground wells and the WWTP). The municipal water infrastructure is of CORSAN which is a government company
<b>5</b>	<b>Evaluation (core) “against the actions taken in the implementation of the plan”. Expectation of such an evaluation at least annually. For the first implementation, look for evidence that these indicators are included in the plan.</b>			
5.1.1	Post implementation data and discussion on performance (water risk)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>They have prepared a draft document called “Water Stewardship” – “Relatório de performance de água – PMB”, Manufatura Santa Cruz do Sul.</p> <p>The section “Síntese de desempenho” provides the results of the performance 2018 against 2017 and the projected reduction of more than 2% of the site water use. Also, it is shown that the site water used reduced in 30% from 2010 to 2017, through water reuse and other projects.</p> <p>Also, they prepared a benchmark with other manufacturing industries (tobacco, tea and chocolate). It shows graphics and key information. It explains the control and management of the water resources and provides the results of the water balance study in a graphic way.</p>
5.1.2	Total amount of water related costs, cost saving and value creation with regards to the actions of criteria 3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have annually a <u>Management Review Meeting</u> for ISO 14001. Last one was conducted in September 2017. This also include the water related topics. Next meeting will include the review of the 2018 water related cost, savings and value creation
5.1.3	Updated data for indicator 2.4.7 on catchment shared value creation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Through the Management Review Meeting
5.2.1	Evidence of evaluation of water related	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Through the Management Review Meeting

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	emergencies and extreme events (effectiveness of preventive and corrective measures) and inclusion of lessons learnt in the updated action plan			
5.3.1	Feedback and commentaries from stakeholders on the site water stewardship performance and factor input in the updated action plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Through the Management Review Meeting
5.4.1	Update of the plan with the inputs from indicators 5.1.1, 5.1.2, 5.2.1, 5.3.1. Update does not apply for the first implementation/audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, but it will be through the Management Review Meeting
<b>6</b>	<b>Disclosure and communication of performance (core)</b>			
6.1.1	Disclosure and public availability of summary related to the general governance structure of the site's management with names of those accountable for compliance with water related laws and regulations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<p>They have prepared a draft document called "Water Stewardship" – "Relatório de performance de água – PMB", Manufatura Santa Cruz do Sul to be disclosed after certification is granted.</p> <p><b>Minor CAR 01:</b> It was not yet conducted the disclosure, communication and public availability of:</p> <ul style="list-style-type: none"> <li>summary related to the general governance structure of the site's management with names of those accountable for compliance with water related laws and regulations</li> <li>summary of site's water stewardship results against the targets</li> <li>efforts to address shared challenges and report on actions taken to help address these challenges and engage stakeholders, including public sector agencies</li> <li>a list of any site water compliance violation together with the corrective action implemented to prevent further occurrence.</li> </ul>
6.2.1	Disclosure of summary of site's water stewardship results against the targets			
6.3.1	Disclosure and public availability of efforts to address shared challenges and report on actions taken to help address these challenges and engage stakeholders, including public sector agencies			
6.4.1	Document and make available a list of any site water compliance violation together with the corrective action implemented to prevent further occurrence.			
6.5.1	Evidence of awareness related initiatives at site level with dates of communications and, if possible, level of awareness	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The site had provided awareness sessions to the workers. The method was the "Dialogo de Seguranca de EHS" which are H&amp;S and Environmental talks of approximately half an hour with all the workers of PMB. Topics covered were:</p> <ul style="list-style-type: none"> <li>AWS certification</li> <li>New Policy of Integrated Management System, including the addition of water topics</li> <li>Responsibilities for each worker</li> <li>Water use and efficiency.</li> </ul> <p>Records of the attendees and signatures were shown of the sessions of 20, 21, 22, 23 and 24/02/2019</p> <p>Furthermore, the notice boards have communications related to water stewardship and the strategy. It was also posted a list of Q&amp;A regarding the AWS certification.</p>

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