Alliance for Water Stewardship Assessment Report

Prepared for British American Tobacco Turkey – Samsun

Prepared by: SGS

SGS Ref.: 20211221

Version: 1

Date: 21st January 2022

REPORT DETAILS

REFERENCE	20211221
CERTIFICATE No	SGS2022_AWS0006
REPORT TITLE	**ALLIANCE FOR WATER STEWARDSHIP ASSESSMENT REPORT**
DATE SUBMITTED:	21st January 2022
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STATUS	FINAL
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1 EXECUTIVE SUMMARY

The scope of services covers the conformity assessment in compliance with the AWS International Water Stewardship Standard Standard Version 2.0 for British American Tobacco Turkey – Samsun (hereinafter referred to as BAT Turkey – Samsun).

The assessment has been completed in compliance with AWS Certification requirements, Version 2.0, December 2019.

From 21st to 22th December 2021, SGS Polska and SGS Turkey (hereinafter referred to as "SGS") conducted a remote compliance assessment of the facilities and activities in the scope of certification for compliance with the AWS standard. A total of two findings were raised during the course of the audit process, and they were all categorized as observations.

Given the document review undertaken, verification of evidence and site visit inspections performed by Lead Auditor, SGS recommends that British American Tobacco Turkey – Samsun (BAT Turkey – Samsun) is awarded AWS Core Certified status with a surveillance audit interval of annual frequency.

2 SCOPE OF ASSESSMENT

The scope of services covers the conformity assessment in compliance with the AWS International Water Stewardship Standard Version 2.0 for British American Tobacco Turkey – Samsun (hereinafter referred to as BAT Turkey – Samsun).

The assessment was conducted during 2 days remotely, from 21st December till 22nd December 2021, with a team of a Lead Auditor AWS from SGS Poland (Gabriela Procyk) and 1 Auditor from SGS Turkey (Elif Saritas), and 1 additional day for preliminary review and local expert review.

The audit interviews were held at BAT Turkey over two days remotely, following the safety rules due to the COVID-19 outbreak, including interviews to stakeholders (Egemen Seven – Area Senior Engineering Manager (Internal), Bekir Alptekin – Area Utility Manager (Internal), Kübra Küçük – Envirovmental Engineer (External), Prof. Dr. Gülfem Bakan – Academic Member at 19 Mayıs University (External), Tolga Erel – 19 Mayıs Municipality Envirovmental Protection and Control Manager (External), Ahmet Akgül – BAT Operator (Internal) and performing a virtual visit to the factory. BAT Turkey – Samsun provided the requested supporting documentation as evidence. SGS provided feedback on observations and findings raised during the closing meeting of the audit on the 22nd December 2021.

Figure 1 BAT Turkey – Samsun site boundaries (Google Earth)

3 STAKEHOLDER ANNOUNCEMENT AND CONSULTATION

Following the AWS Certification Requirements, before the on-site conformity assessment, SGS prepared a stakeholder announcement on 21st November 2021, which stated BAT Turkey – Samsun intention to pursue AWS certification. Besides submitting to AWS for publication on the AWS website, the stakeholder announcement was also displayed on the BAT's social media – WhatsApp and LinkedIn.

The stakeholder consulting meeting was held remotely in 21st December 2021. Personnel interviewed during Stakeholder Consultation Meeting was listed below:

- Egemen Seven – Area Senior Engineering Manager (Internal),
- Bekir Alptekin – Area Utility Manager (Internal),
- Kübra Küçük – Envirovmental Engineer (External),
- Prof. Dr. Gülfem Bakan – Academic Member at 19 Mayıs University (External),
- Tolga Erel – 19 Mayıs Municipality Envirovmental Protection and Control Manager (External),
- Ahmet Akgül – BAT Operator (Internal).

All stakeholders during this interview answered on questions about their contact with BAT Turkey – Samsun, risk and opportunities related to water and chances that they see because of cooperation with BAT Turkey – Samsun in water management area.

4 DESCRIPTION OF CATCHMENT

BAT Turkey – Samsun catchment area has been identified, in more detail, as an area covering the area covering part of the territory of the Lower Kizilirmak Sub-basin. The catchment area also identifies the territory on which the site is reliant upon for water and that could be influenced either direct or indirectly by the site's activity.

BAT Turkey – Samsun receives water mainly from the Dam on the Kizilirmak River which is ventilated, filtrated, chlorinated and supplied by SASKI (Samsun Su ve Kanalizasyon İdaresi Genel Müdürlüğü). BAT Turkey – Samsun also has 2 water wells. Water from them is used for irrigation and utility purposes. About 60 – 70 % of the water (eg. process wastewater) in BAT Turkey – Samsun is reused, after treated in an on-site WWTP.

In terms of the wastewater (rainwater, domestic wastewater), it is also managed by SASKI (Samsun Su ve Kanalizasyon İdaresi Genel Müdürlüğü) and discharged to the municipal sewage system and then to the municipal wastewater treatment plant. The final receiver is Black Sea. The treated sewage is discharged to a depth of 23.5 m at a distance of approx. 2.45 km.

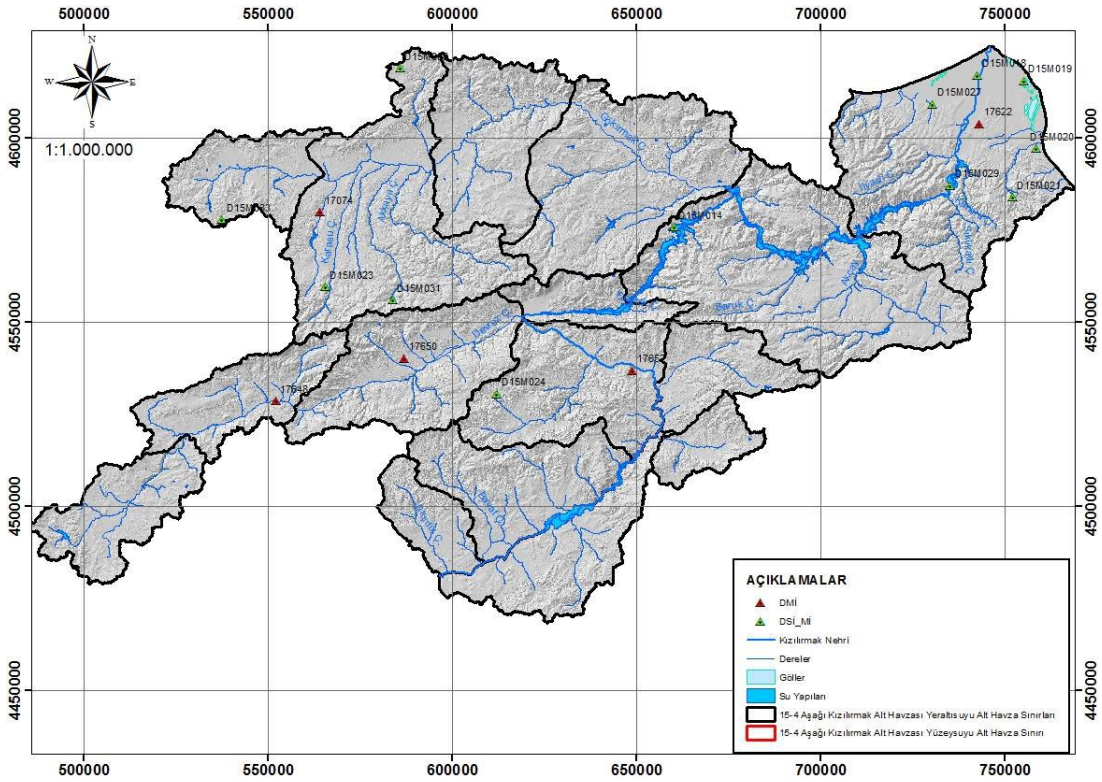


Figure 2 The Lower Kızılırmak Sub-basin catchment area

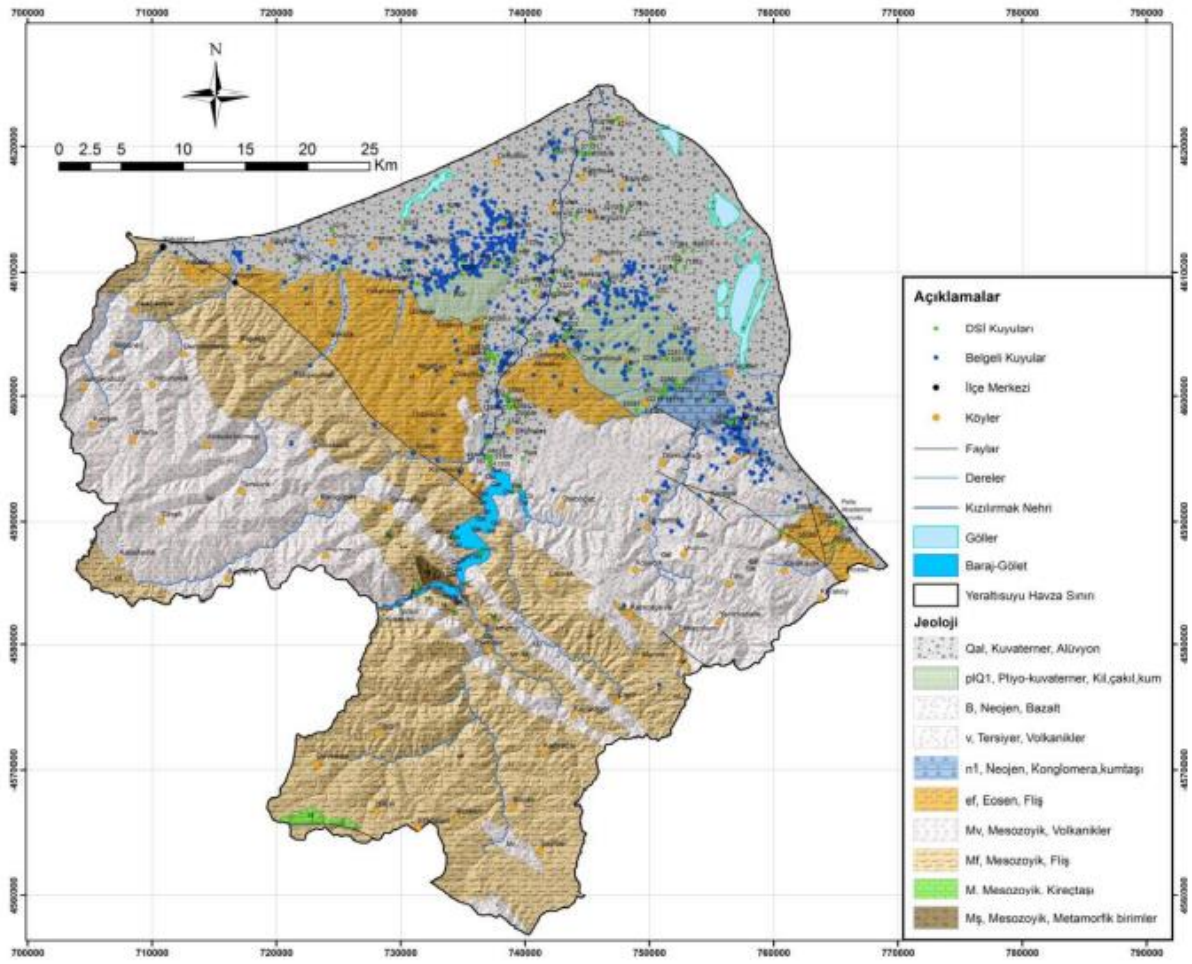


Figure 3 BAT Turkey – Samsun catchment area

The Kızılırmak Delta is located approximately 1 km from the factory site. Kızılırmak Delta has an area of 56,000 hectares, of which 12,000 hectares is in wetland regime. Having different habitats such as sea, river, lake, reeds, marsh, meadow, pasture, forest, dune and agricultural areas, the delta has a uniquely important biological diversity. On the eastern side, the open water area and marshy land is about 10,000 ha. On the western side, the lakes and the marsh-reed land around them are approximately 1,400 ha. The fact that it is one of the wetlands on the Black Sea coast that has partially preserved its natural character increases the importance of the delta even more. The natural habitats in the delta are the eastern wetlands where Liman, Balık, Uzun, Cernek, Gıcı and Tatlı lakes are located, and the western wetlands where Karaboğaz and Mülk Lake are located. Natural Protected Area and Wildlife Development Area are protected by protection status. Horbor Stream passes 1 km north of the factory site and Engiz Stream passes 840 m south.

5 SUMMARY OF SHARED WATER CHALLENGES

BAT Turkey – Samsun identified shared water challenges and water initiatives which are listed below.

In cooperation with SASKI (Samsun Su ve Kanalizasyon İdaresi Genel Müdürlüğü) BAT identified below shared water challenges:

1. Protection and sustainability of existing water resources;
2. Establishment/development of new water resources for the decreasing water resources due to global warming and for solving the drinking and utility water problems of the district centers and districts that have recently joined the service area;
3. Purification of water in a healthy and high quality way;
4. Delivering water to users in a healthy and high quality manner;
5. Rehabilitation of stream areas;

Table 1 Water initiatives

Main Title	SUBHEADING	Responsible	Human Resources	Outputs	Tracking Method	Target Status	Time	Benefit	CAPEX/ REVEX – Burk
Global -Regional Sustainability Meetings	5-year Water Plans CAPEX Plans Water Roadmap Resource Requirement Good Practices Global Days Event Calendar Awareness	Regional Sustainability Manager	Global Ops Team	2-sustainable water balance	3-month Credit 360 data records E-mail Global Public Folders	2021-2025 5-year Water Plans-In progress	01-gru-21	Social Operational Environmental Cost	Samsun CAPEX: 23 M TL
Stakeholder Analysis	Determination of Stakeholders Communication Matrix	Samsun Ops EHS Manager	AWS Management Organization	2-sustainable water balance	Stakeholder Analysis and Compliance Obligation Communication Matrix	N/A	N/A	Social Environmental	N/A
Indirect Water Use	Stakeholder impact on important water areas Stakeholder Water use good practices	Samsun Ops EHS Manager	Competent human resources	2-sustainable water balance	Purchasing Processes Water Usage List	-	01-gru-21		
Providing water rights information to			AWS Management		Objective Target Table	Objective Target Table	01-gru-21	Social Operational	-

Main Title	SUBHEADING	Responsible	Human Resources	Outputs	Tracking Method	Target Status	Time	Benefit	CAPEX/ REVEX – Burk
traditionally disadvantaged groups such as indigenous communities, women, children and the elderly.	Information and awareness, good practices	Samsun Ops EHS Manager	Organization Stakeholders	5-Water and sanitation for everyone	Stakeholder Meetings Project Calendar	Stakeholder Meetings Project Calendar		Environmental Cost	
Important water-related areas, infrastructure water management	Projects related to SASKİ 2020-2024 Strategic Plan Kizilmak Basin -Basin Protection Action Plan Samsun Forest And Water Works Action Plan and good practices	Samsun Ops EHS Manager	AWS Management Organization Stakeholders	4- Protection of important water-related areas	Water Management Monitoring	Objective Target Table Stakeholder Meetings Project Calendar	-	Social Environmental	NGO Revex: 100,000 SASKI Treatment Plant Restructuring: 300K Euros Related Groups Training Cost
SWOT Analysis Risk – Opportunity Analysis	Examination of the impact of Samsun factory on the basin by SWOT analysis method	Samsun Ops EHS Manager	AWS Management Organization Stakeholders	1.Good water management	Process Based Risk Opportunity Assessment Water Management Swot Analysis	Process Based Risk Opportunity Assessment Water Management Swot Analysis	01-gru-21	Social Operational Environmental	SASKI Treatment Plant Restructuring: 300K Euros
Purpose and Goal Management	Mission, Vision, Policy SWOT, AWS Standard, Transfer of water rights to relevant groups, NGOs evaluated within the scope of good and best practices created and established goals and goals	Samsun Ops EHS Manager	Competent human resources	2-sustainable water balance	Objective Target Table	Objective Target Table	01-gru-21	Environmental Cost	NGO Revex: 100,000 Related Groups Training Cost
Policy and Commitment	Drafting policy within the scope of AWS standard clauses and mission vision; Running the AWS system in partnership with existing Environmental Management Standards Under AWS standard, 1.good water quality, 2.sustainable water balance, 3. good water quality, 4. protection of	Samsun Ops EHS Manager	Competent human resources	2-sustainable water balance	BAT website	Objective Target Table	01-gru-21	Environmental	NA

Main Title	SUBHEADING	Responsible	Human Resources	Outputs	Tracking Method	Target Status	Time	Benefit	CAPEX/ REVEX – Burk
	water-related areas, 5. water and sanitation for all and compliance with legal Regulations								
Measuring and Improving	Using the Enercon DMS system, which is a global project, periodically follow-up and take the necessary measures in case of deviation from the target	Samsun Ops EHS Manager	Competent human resources	1.Good water management	Daily meetings, 3-month data entry and Level 4 monitoring system ENERCON, YGG	Continues	01-gru-21	Environmental Cost	
Control of Good Water Quality	Periodic chemical physical measurements Water Condition in the basin for good water quality Water control procedure, Water quality good practices	Samsun Ops EHS Manager	AWS Management Organization Stakeholders	3.Good water quality	Incoming water quality, monthly measurements, water quality are monitored every two months. Regular Stakeholder Meetings	Continues	01-gru-21	Social Cost Environmental	REVEX: 500 TL / test
Control of Water Balance and Water Usage List	Water use in BAT Ops areas, water recycling opportunities and input-output analysis of the water used, Water balance good practices	Samsun Ops Manager	AWS Management Organization	3-Good water quality	Changing processes New investments	Continues	01-gru-21	Environmental Cost Operational	CAPEX/REVEX: 23 M TL
Water Sanitation and Hygiene Analyses - Water Quality Monitoring Process-WASH	Control of the quality of water used and drunk in BAT areas, sampling, myctobiological analysis of water dispensers Legionella Testing, Hygiene Management Process, Covid Safe Production Certification Process, WASH processes good practices	Samsun Ops Manager	Competent human resources	5-Water and sanitation for everyone	Monthly	Continues	01-gru-21	Social Cost Environmental	REVEX : 1000 TL / including test washing
Legal Legislation and Other Requirements Management Process	-	Samsun Ops Manager	AWS Management Organization	2-sustainable water balance	Legal legislation and other requirements monitoring table	Continues	01-gru-21	Environmental Social	-
Emergency Management	-				Business Continuity Procedure	Continues	01-gru-21	Environmental Cost	-

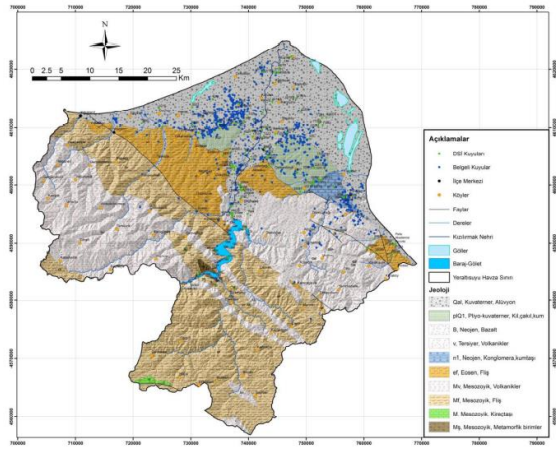
Main Title	SUBHEADING	Responsible	Human Resources	Outputs	Tracking Method	Target Status	Time	Benefit	CAPEX/ REVEX – Burk
		Regional Security Manager	Competent human resources	2-sustainable water balance	Emergency Stop Management Procedure Debris Prevention, Control and Cleaning Procedure			Operational Social	
Corrective Preventive Activity	Defined within the scope of corrective preventive activity procedure	Samsun Ops Manager	Competent human resources	2-sustainable water balance	Corrective Preventive Activity Procedure	Continues	01-gru-21	Environmental Cost Operational Social	-

6 INDICATORS CHECKLIST

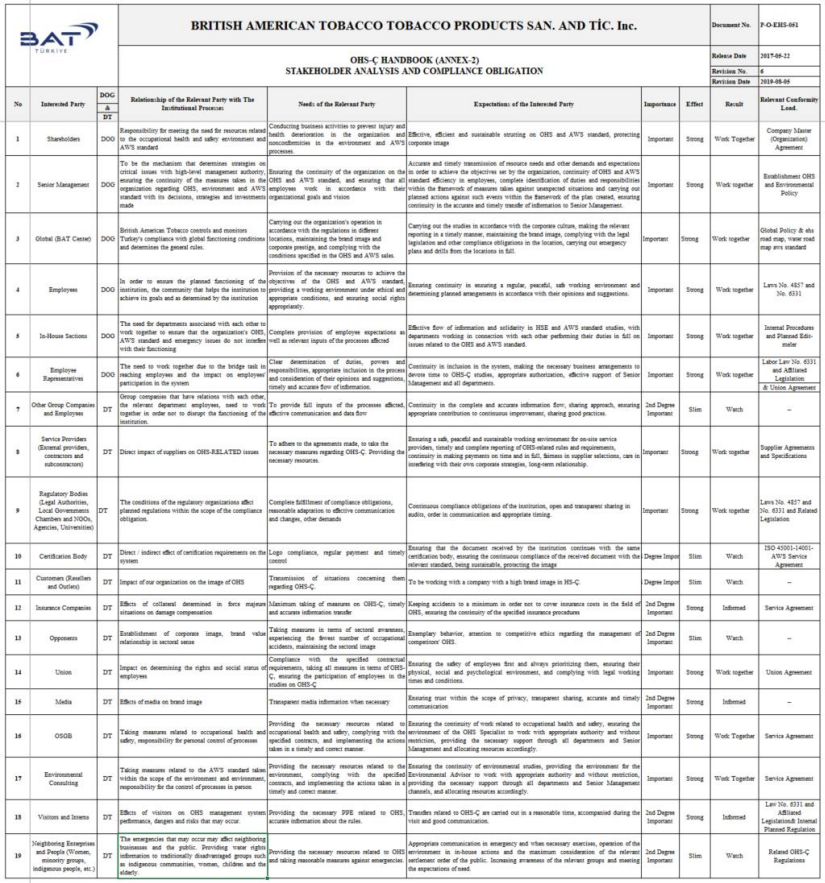
As per the requirement set out in the AWS certification requirements it was prepared a checklist of all the CORE AWS indicators with the relevant reviewed evidence provided by BAT Thika GLT and the indicator with which it is associated. The checklist was aligned to the clauses / indicators of the AWS standard Version 2.0.

Table 2 Evidence reviewed by SGS against each CORE AWS indicator

Clause	Details	Yes	No	Comments/Evidence
1	GATHER AND UNDERSTAND			
1.1	Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.			
1.1.1	**The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:** **- Site boundaries;** **- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;** **- Any water sources providing water to the site that are owned or managed by the site or its parent organization;** **- Water service provider (if applicable) and its ultimate water source;** **- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;** **- Catchment(s) that the site affect(s) and is reliant upon for water.**	☒	☐	Within the framework the AWS Policy, the company defined as the scope of the public commitment to respect AWS "the area under its control/influence". BAT Turkey - Samsun boundaries delimitate the entire area over which the site has control and includes the built area as well as the green lands associated to the facility. The site boundary map is presented below.  BAT Turkey – Samsun receives water from: - 2 wells (to irrigate green areas and for utility purposes) - Dam on the Kizilirmak River which is ventilated, filtrated, chlorinated and supplied by SASKI (Samsun Su ve Kanalizasyon İdaresi Genel Müdürlüğü)

				About 60 – 70 % of the water (eg. process wastewater) in BAT Turkey – Samsun is reused, after treated in an on-site WWTP. The wastewater (rainwater, domestic wastewater) is also managed by SASKI (Samsun Su ve Kanalizasyon İdaresi Genel Müdürlüğü) and discharged to the municipal sewage system and then to the municipal wastewater treatment plant. The final receiver is Black Sea. BAT Turkey – Samsun catchment area has been identified, in more detail, as an area covering the area covering part of the territory of the Lower Kizilirmak Sub-basin. The catchment area also identifies the territory on which the site is reliant upon for water and that could be influenced either direct or indirectly by the site's activity. 
1.2	Understand relevant stakeholders, their water-related challenges, and the site's ability to influence beyond its boundaries.			
1.2.1	**Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: - Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people; - Consider the physical scope identified, including stakeholders, representative of**	☒	☐	BAT Turkey – Samsun has identified and listed stakeholders (all relevant groups covered). The scope of their participation was also agreed.

the site's ultimate water source and ultimate receiving water body or bodies;
- Provide evidence of stakeholder consultation on water-related interests and challenges;
- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;
- Identify the degree of stakeholder engagement based on their level of interest and influence.



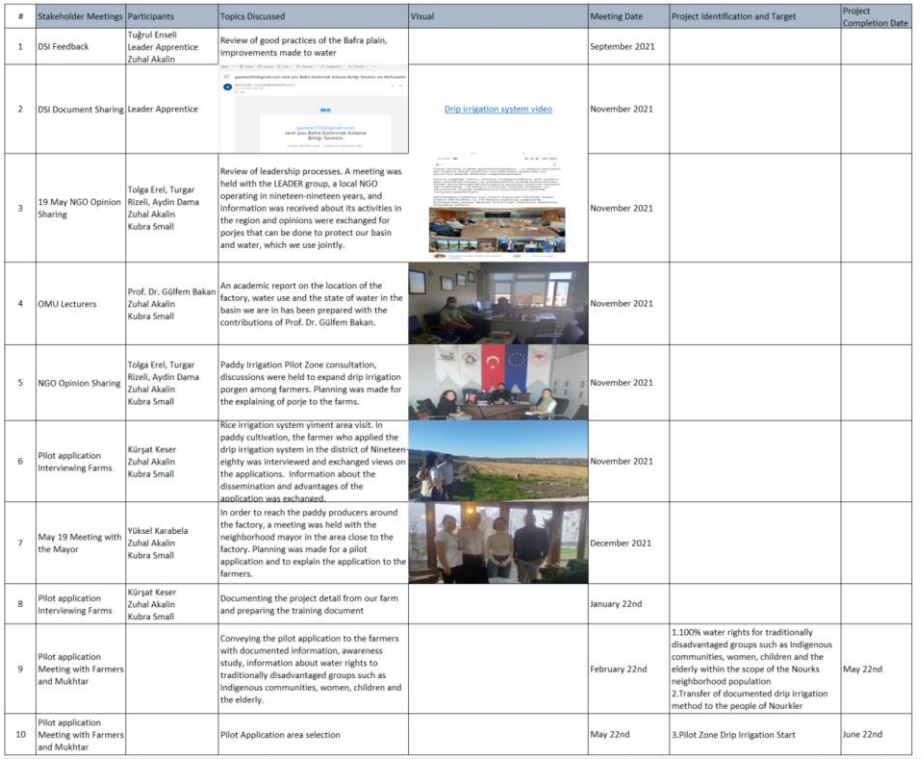
BRITISH AMERICAN TOBACCO TOBACCO PRODUCTS SAN. AND TİC. Inc.

OHS-Ç HANDBOOK (ANNEX-2)
STAKEHOLDER ANALYSIS AND COMPLIANCE OBLIGATION

Document No.	P-O-EHS-001
Release Date	2017-05-22
Revision No.	6
Revision Date	2019-08-06

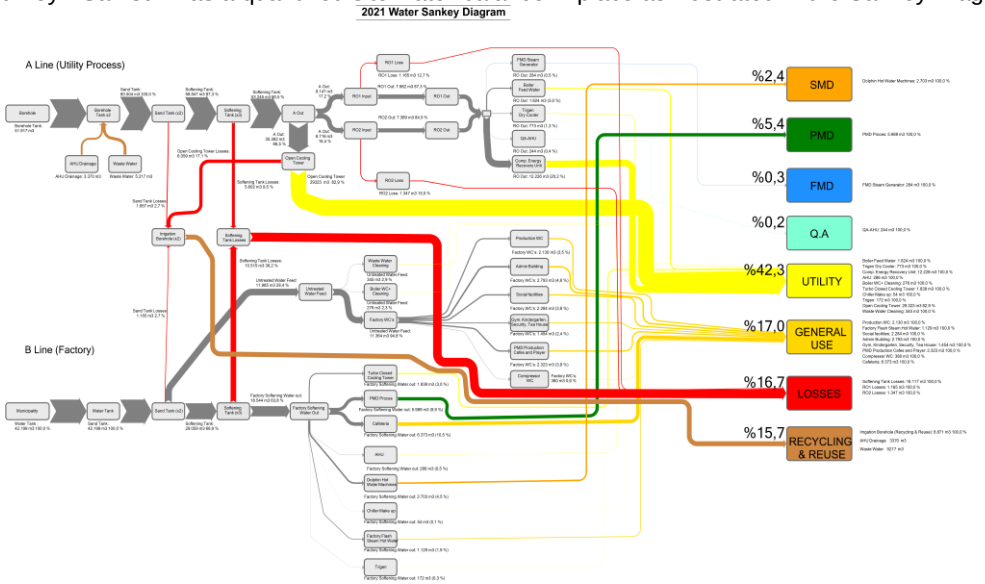
No	Interested Party	DOG A DT	Relationship of the Relevant Party with The Institutional Process	Need: of the Relevant Party	Expectation: of the Interested Party	Importance	Effect	Result	Relevant Conformity Load.
1	Shareholders	DOO	Responsibility for meeting the need for resources related to the occupational health and safety environment and AWS standard	Conducting business activities to prevent injury and health deterioration in the organization and nonconformities in the environment and AWS processes.	Effective, efficient and sustainable ensuring on OHS and AWS standard, protecting corporate image	Important	Strong	Work Together	Company Master (Organization) Agreement
2	Senior Management	DOO	To be the mechanism that determines strategies on critical issues with high-level management authority, ensuring the continuity of the measures taken in the organization regarding OHS, environment and AWS standard with its decisions, strategies and investments made	Ensuring the continuity of the organization on the OHS and AWS standard, and ensuring that all employees work in accordance with their organizational goals and vision	Accurate and timely transmission of resource needs and other demands and expectations in order to achieve the objectives set by the organization, continuity of OHS and AWS standard efficiency in employees, complete identification of duties and responsibilities within the framework of measures taken against unexpected situations and carrying out planned actions against such events within the framework of the plan created, ensuring continuity in the accurate and timely transfer of information to Senior Management.	Important	Strong	Work together	Establishment OHS and Environmental Policy
3	Global (BAT Center)	DOO	British American Tobacco controls and monitors Turkey's compliance with global functioning conditions and determines the general rules.	Carrying out the organization's operation in accordance with the regulations in different locations, maintaining the brand image and corporate prestige, and complying with the conditions specified in the OHS and AWS sales.	Carrying out the studies in accordance with the corporate culture, making the relevant reporting in a timely manner, maintaining the brand image, complying with the legal legislation and other compliance obligations in the location, carrying out emergency plans and drills from the locations in fall.	Important	Strong	Work together	Global Policy & sho road map, waste road map aws standard
4	Employees	DOO	In order to ensure the planned functioning of the institution, the community that helps the institution to achieve its goals and as determined by the institution	Provision of the necessary resources to achieve the objectives of the OHS and AWS standard, providing a working environment under ethical and appropriate conditions, and ensuring social rights appropriately.	Ensuring continuity in ensuring a regular, peaceful, safe working environment and determining planned arrangements in accordance with their opinions and suggestions.	Important	Strong	Work together	Laws No. 4857 and No. 6331
5	In-House Sections	DOO	The need for departments associated with each other to work together to ensure that the organization's OHS, AWS standard and emergency issues do not interfere with their functioning	Complete provision of employee expectations as well as relevant inputs of the processes affected	Effective flow of information and solidarity in HSE and AWS standard studies, with departments working in connection with each other performing their duties in full on issues related to the OHS and AWS standard.	Important	Strong	Work together	Internal Procedures and Planned Edit-meter
6	Employee Representatives	DOO	The need to work together due to the bridge task in reaching employees and the impact on employees' participation in the system	Clear determination of duties, powers and responsibilities, appropriate inclusion in the process and considerations of their opinions and suggestions, timely and accurate flow of information.	Continuity in inclusion in the system, making the necessary business arrangements to devote time to OHS-Ç studies, appropriate authorization, effective support of Senior Management and all departments.	Important	Strong	Work together	Labor Law No. 6331 and Affiliated Legislation & Union Agreement
7	Other Group Companies and Employees	DT	Group companies that have relations with each other, the relevant department employees, need to work together in order not to disrupt the functioning of the institution.	To provide full inputs of the processes affected, effective communication and data flow	Continuity in the complete and accurate information flow, sharing approach, ensuring appropriate contribution to continuous improvement, sharing good practices.	2nd Degree Important	Slim	Watch	–
8	Service Providers (External providers, contractors and subcontractors)	DT	Direct impact of suppliers on OHS-RELATED issues	To adhere to the agreements made, to take the necessary measures regarding OHS-Ç. Providing the necessary resources.	Ensuring a safe, peaceful and sustainable working environment for on-site service providers, timely and complete reporting of OHS-related rules and requirements, continuity in making payments on time and in full, fairness in supplier selections, care in interfering with their own corporate strategies, long-term relationship.	Important	Strong	Work together	Supplier Agreements and Specifications
9	Regulatory Bodies (Legal Authorities, Local Governments, Chambers and NGOs, Agencies, Universities)	DT	The conditions of the regulatory organizations affect planned regulations within the scope of the compliance obligation.	Complete fulfillment of compliance obligations, reasonable adaptation to effective communication and changes, other demands	Continuous compliance obligations of the institution, open and transparent sharing in audits, order in communication and appropriate timing.	Important	Strong	Work together	Laws No. 4857 and No. 6331 and Related Legislation
10	Certification Body	DT	Direct / indirect effect of certification requirements on the system	Logo compliance, regular payment and timely control	Ensuring that the document received by the institution continues with the same certification body, ensuring the continuous compliance of the received document with the relevant standard, being sustainable, protecting the image	Degree Impor	Slim	Watch	ISO 45001-14001-AWS Service Agreement
11	Customers (Resellers and Outlets)	DT	Impact of our organization on the image of OHS	Transmission of situations concerning them regarding OHS-Ç.	To be working with a company with a high brand image in HS-Ç.	Degree Impor	Slim	Watch	–
12	Insurance Companies	DT	Effects of collateral determined in force majeure situations on damage compensation	Maximum taking of measures on OHS-Ç, timely and accurate information transfer	Keeping accidents to a minimum in order not to cover insurance costs in the field of OHS, ensuring the continuity of the specified insurance procedures	2nd Degree Important	Strong	Inthread	Service Agreement
13	Opponents	DT	Establishment of corporate image, brand value relationship in sectoral sense	Taking measures in terms of sectoral awareness, experiencing the fewest number of occupational accidents, maintaining the sectoral image	Exemplary behavior, attention to competitive ethics regarding the management of competitors' OHS.	2nd Degree Important	Slim	Watch	–
14	Union	DT	Impact on determining the rights and social status of employees	Compliance with the specified contractual requirements, taking all measures in terms of OHS-Ç, ensuring the participation of employees in the studies on OHS-Ç.	Ensuring the safety of employees first and always prioritizing them, ensuring their physical, social and psychological environment, and complying with legal working times and conditions.	Important	Strong	Work together	Union Agreement
15	Media	DT	Effects of media on brand image	Transparent media information when necessary	Ensuring trust within the scope of privacy, transparent sharing, accurate and timely communication	2nd Degree Important	Strong	Inthread	–
16	OSGB	DT	Taking measures related to occupational health and safety, responsibility for personal control of processes	Providing the necessary resources related to occupational health and safety, complying with the specified contracts, and implementing the actions taken in a timely and correct manner.	Ensuring the continuity of work related to occupational health and safety, ensuring the environment of the OHS Specialist to work with appropriate authority and without restriction, providing the necessary support through all departments and Senior Management and allocating resources accordingly.	Important	Strong	Work Together	Service Agreement
17	Environmental Consulting	DT	Taking measures related to the AWS standard taken within the scope of the environment and environment, responsibility for the control of processes in person	Providing the necessary resources related to the environment, complying with the specified contracts, and implementing the actions taken in a timely and correct manner.	Ensuring the continuity of environmental studies, providing the environment for the Environmental Advisor to work with appropriate authority and without restriction, providing the necessary support through all departments and Senior Management channels, and allocating resources accordingly.	Important	Strong	Work Together	Service Agreement
18	Visitors and Interns	DT	Effects of visitors on OHS management system performance, dangers and risks that may occur.	Providing the necessary PPE related to OHS, accurate information about the rules.	Transfers related to OHS-Ç are carried out in a reasonable time, accompanied during the visit and good communication.	2nd Degree Important	Strong	Inthread	Law No. 6331 and Affiliated Legislation& Internal Planned Regulation
19	Neighboring Enterprises and People (Women, minority groups, indigenous people, etc.)	DT	The emergencies that may occur may affect neighboring businesses and the public. Providing water rights information to traditionally disadvantaged groups such as indigenous communities, women, children and the elderly.	Providing the necessary resources related to OHS and taking reasonable measures against emergencies.	Appropriate communication in emergency and when necessary exercises, operation of the environment in in-house actions and the maximum consideration of the relevant settlement order of the public. Increasing awareness of the relevant groups and meeting the expectations of need.	2nd Degree Important	Slim	Watch	Related OHS-Ç Regulations

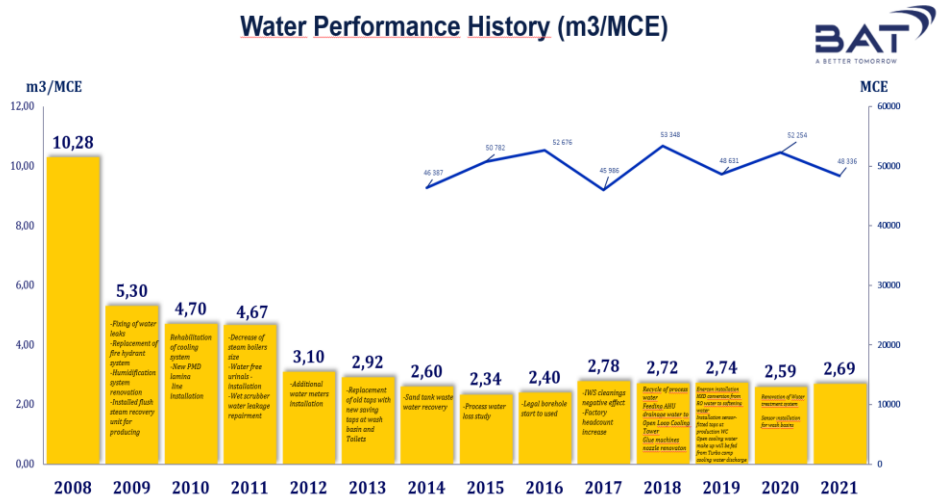
The evidence of communication with stakeholders (emails, face to face meetings, communication with employees, etc.) was provided.

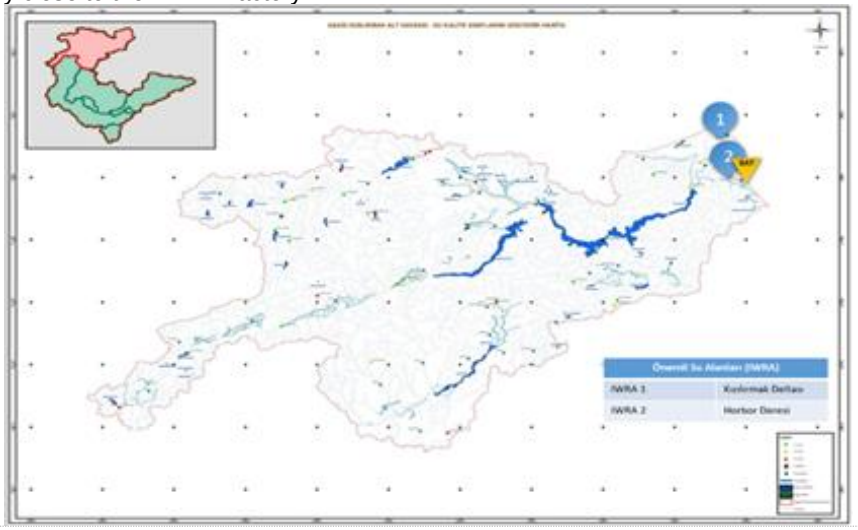
				

#	Stakeholder Meetings	Participants	Topics Discussed	Visual	Meeting Date	Project Identification and Target	Project Completion Date
1	DSI Feedback	Tuğrul Enseli Leader Apprentice Zuhal Akalin	Review of good practices of the Bafra plain, improvements made to water		September 2021		
2	DSI Document Sharing	Leader Apprentice		Drip irrigation system video	November 2021		
3	19 May NGO Opinion Sharing	Tolga Erel, Turgar Rizeli, Aydin Dama Zuhal Akalin Kubra Small	Review of leadership processes. A meeting was held with the LEADER group, a local NGO operating in nineteen-nineteen years, and information was received about its activities in the region and opinions were exchanged for porjes that can be done to protect our basin and water, which we use jointly.		November 2021		
4	OMU Lecturers	Prof. Dr. Gülfem Bakan Zuhal Akalin Kubra Small	An academic report on the location of the factory, water use and the state of water in the basin we are in has been prepared with the contributions of Prof. Dr. Gülfem Bakan.		November 2021		
5	NGO Opinion Sharing	Tolga Erel, Turgar Rizeli, Aydin Dama Zuhal Akalin Kubra Small	Paddy Irrigation Pilot Zone consultation, discussions were held to expand drip irrigation porgen among farmers. Planning was made for the explaining of porje to the farms.		November 2021		
6	Pilot application Interviewing Farms	Kürşat Keser Zuhal Akalin Kubra Small	Rice irrigation system yiment area visit. In paddy cultivation, the farmer who applied the drip irrigation system in the district of Nineteen-eighty was interviewed and exchanged views on the applications. Information about the dissemination and advantages of the application was exchanged.		November 2021		
7	May 19 Meeting with the Mayor	Yüksel Karabela Zuhal Akalin Kubra Small	In order to reach the paddy producers around the factory, a meeting was held with the neighborhood mayor in the area close to the factory. Planning was made for a pilot application and to explain the application to the farmers.		December 2021		
8	Pilot application Interviewing Farms	Kürşat Keser Zuhal Akalin Kubra Small	Documenting the project detail from our farm and preparing the training document		January 22nd		
9	Pilot application Meeting with Farmers and Mukhtar		Conveying the pilot application to the farmers with documented information, awareness study, information about water rights to traditionally disadvantaged groups such as indigenous communities, women, children and the elderly.		February 22nd	1.100% water rights for traditionally disadvantaged groups such as Indigenous communities, women, children and the elderly within the scope of the Nourks neighborhood population 2.Transfer of documented drip irrigation method to the people of Nourkler	May 22nd
10	Pilot application Meeting with Farmers and Mukhtar		Pilot Application area selection		May 22nd	3.Pilot Zone Drip Irrigation Start	June 22nd

1.2.2	**Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.**	☒	☐	The degree of influence between BAT Turkey – Samsun and its stakeholders has also been identified.
1.3	Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.			
1.3.1	**Existing water-related incident response plans shall be identified.**	☒	☐	BAT Turkey – Samsun has the Anti-pollution control and cleaning procedure and the Pollution Response Plan. The procedure and plan identifies the activities performed against any leakages and responsibilities of people in case of any spillage or leakage.

1.3.2	**Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped.**	☒	☐	BAT Turkey – Samsun provided the site water balance based on the records of the data from the internal metering. The total water balance in period from 2020 December till 2021 October is summarized below: – Total Water Withdrawn – 96 854 m^3 – Total Water Discharged – 26 815 m^3 – Grid Water from Municipality – 42 088 m^3 – Borehole Usage – 56 695 m^3 – Net irrigation consumption – 2 043 m^3 – Bottle water consumption – 113,6 m^3
1.3.3	**Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.**	☒	☐	BAT Turkey - Samsun has a quantified site water balance in place as illustrated in the Sankey Diagram.  BAT Turkey – Samsun is conducting also monitoring of annual water consumption and variances in water usage rates.

				
1.3.4	**Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.**	☒	☐	BAT Turkey – Samsun provided the Water and Wastewater Management Procedure, which includes a water and wastewater analysis schedule, as well as a file for monitoring the results of the chemical and microbiological parameters analysis of incoming and outgoing water (rainwater and cooling water).
1.3.5	**Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.**	☒	☐	BAT Turkey – Samsun has provided a map for potential pollution sources and the location of spill-kits.

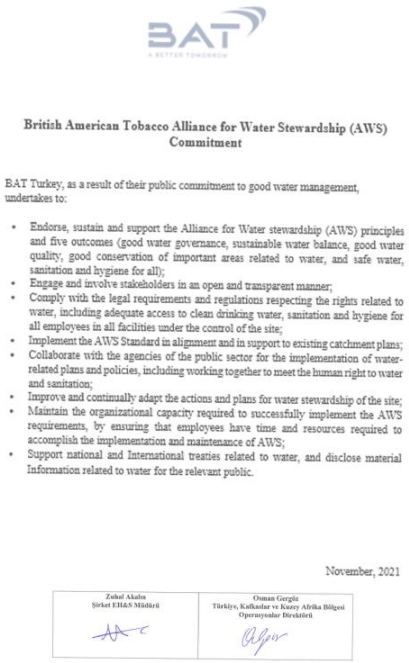
				
1.3.6	**On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.**	☒	☐	BAT Turkey – Samsun has identified and mapped two IWRAs: - Kizilirmak River Delta - Harbor Creek Both are very close to the BAT's Factory. 
1.3.7	**Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or**	☒	☐	In order to calculate the water related costs for BAT Turkey – Samsun, the following were considered:

	economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.			2021 January / February / March / April / May / June / July / August / September / October / November / December Water Bills: 29 550,00 TL / 33 183,00 TL / 25 435,00 TL / 42 712,00 TL / 29 400,00 TL / 23 098,00 TL / 51 632,00 TL / 44 514,00 TL Water Softening Expenses: 161 342,00 TL Demijohn: 8 140,00 TL / 4 961,00 TL / 5 973,00 TL / 4 378,00 TL / 5 874,00 TL / 9 163,00 TL Water Preparation Energy Cost: 1 957,78 TL / 1 027,43 TL / 902,84 TL / 567,11 TL / 1 100,24 TL / 1 767,67 TL / 12 071,09 TL / 14 405,86 TL / 10 253,27 TL Plumbing Maintenance Cost (clean water+dirty water+gray wate: 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL / 1 500,00 TL AAT Operating Costs - Staff Salary: 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL / 13 200,00 TL PAC-17 TEM: ₺ 13 170,00 FOAM WEARER'S SAFE: ₺ 3 158,11 PAC-17,LIQUID KOSTIC: ₺ 29 064,00 ANYOLIK POTENTIAL: ₺ 1 721,75 FILTER PRESS PLATE: ₺ 3 920,00 MBR CARTRIDGE REPRESENTATIVE: ₺ 40 635,00 WASTE ARRHYTHMIC PLANT TEST KIT: ₺ 11 025,00 PAC-17: ₺ 16 014,00 MBR CARTRIDGE: ₺ 46 350,00 PAC-17-IBS-CASH: ₺ 15 826,70 Garden Irrigation: - / - / - / - / - / - / - / - / - / - / - / - / - BAT Turkey – Samsun has also identified social, economic and environmental water-related value generated by the site.
1.3.8	**Levels of access and adequacy of WASH at the site shall be identified.**	☒	☐	BAT Turkey – Samsun's management is committed to the provision of adequate and suitable water, hygiene and sanitation facilities and resources to all its worker groups.
1.4	Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.			
1.4.1	**The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.**	☒	☐	BAT Turkey – Samsun has identified their main raw material suppliers, but no supplier is located in their catchment area. All raw material suppliers are managed globally.
1.4.2	**The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.**	☒	☐	BAT Turkey - Samsun has identified service providers which use the embedded water (ISS, BP, SHELL, PETROL OFİSİ) and their water consumption was quantified for the proportion of goods/ services purchased by the BAT). **OBS01.** An indirect assessment of water use should be prepared deeper and indirect water users should be more involved in water-cooperation with BAT as they are BAT's stakeholders.
1.5	Gather water-related data for the catchment, including: water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH			
1.5.1	**Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.**	☒	☐	BAT Turkey – Samsun has identified water resource management, catchment plans, water-related public policies and strategies eg.: – Samsun Provincial Infrastructure and Transportation Action Plan (2018 - 2023), – Preparation of Basin Protection Action Plans-Kizilirmak Basin - Tübitak Mam Çevre Enstitüsü (Ç.E.), – SASKI General Directorate 2020-2024 Strategic Plan.
1.5.2	**Applicable water-related legal and regulatory requirements shall be identified, including**	☒	☐	BAT Turkey – Samsun has provided a list of legislative document and legal requirements regarding water management. This document is updated once a year.

	legally-defined and/or stakeholder-verified customary water rights.			
1.5.3	**The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.**	☒	☐	BAT Turkey – Samsun has quantified the catchment water-balance based on the following documents: – Preparation of Basin Protection Action Plans-Kizilirmak Basin - Tübitak Mam Çevre Enstitüsü (Ç.E.); – Water status in the Kizilirmak Basin, prepared by Dr. Kübra Küçük;
1.5.4	**Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.**	☒	☐	BAT Turkey – Samsun has identified water quality of the catchment based on the document prepared by Dr. Kübra Küçük – Water status in the Kizilirmak Basin. BAT Turkey – Samsun ha salso provided the analysis results for the seawater quality at the discharge point of the treated waste water from the municipal WWTP.
1.5.5	**Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.**	☒	☐	BAT Turkey – Samsun has identified the status of the IWRAs based on the document prepared by Dr. Kübra Küçük – Water status in the Kizilirmak Basin. Both of IWRAs are very close to the BAT's Factory. - Kizilirmak River Delta - Harbor Creek **OBS02.** BAT Turkey – Samsun should consider investigating more initiatives related to IWRAs in which BAT could participate.
1.5.6	**Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.**	☒	☐	BAT Turkey – Samsun has identified the water related infrastructure on the catchment area based on the following documents: – Samsun Provincial Infrastructure and Transportation Action Plan (2018 - 2023); – Preparation of Basin Protection Action Plans-Kizilirmak Basin - Tübitak Mam Çevre Enstitüsü (Ç.E.); – SASKI General Directorate 2020-2024 Strategic Plan.
1.5.7	**The adequacy of available WASH services within the catchment shall be identified.**	☒	☐	BAT Turkey – Samsun has identified and provides WASH services to its employees. WASH services in the catchment area are covered by SASKI.
1.6	Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.			

1.6.1	**Shared water challenges shall be identified and prioritized from the information gathered.**	☒	☐	BAT Turkey – Samsun in cooperation with SASKI has identified the following shared water challenges: – Protection and sustainability of existing water resources; – Establishment/development of new water resources for the decreasing water resources due to global warming and for solving the drinking and utility water problems of the district centers and districts that have recently joined the service area; – Purification of water in a healthy and high quality way; – Delivering water to users in a healthy and high quality manner; – Rehabilitation of stream areas;
1.6.2	**Initiatives to address shared water challenges shall be identified.**	☒	☐	BAT Turkey – Samsun has identified and supported initiatives to address shared water challenges. They are included in its Water Stewardship Plan.
1.7	Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.			
1.7.1	**Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.**	☒	☐	BAT Turkey – Samsun has provided SWOT analysis as well as the Process Based Risk and Opportunity Evaluation Form to identify and understand its water related risks and opportunities.
1.7.2	**Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.**	☒	☐	
1.8	Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.			
1.8.1	**Relevant catchment best practice for water governance shall be identified.**	☒	☐	BAT Turkey – Samsun has identified relevant catchment best practices for water government which are listed below: – Water stewardship strategy & plan is in place and will be periodically updated with new resilient and responsive actions and initiatives in the following implementation years; – Engaging with SASKI and other relevant stakeholders to promote water stewardship; – Supporting, participating and or partnering in shared water challenges; – Sharing best practices with other affiliates;
1.8.2	**Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.**	☒	☐	BAT Turkey – Samsun has identified best pratices for water balance which are listed below: – Investing in water efficiency projects to reduce water use (eg. water recycling/reuse); – Site water balance has been identified and quantified; – Water monitoring for consumption is in place and water-related KPI are available for tracking; – Water savings actions are periodically measured and evaluated; – Water use anomaly detection system is in place (Enercon DMS);
1.8.3	**Relevant sector and/or catchment best practice for**	☒	☐	BAT Turkey – Samsun has identified best pratices for water quality which are listed below:

	water quality shall be identified, including rationale for data source.			– Water quality control strategies are in place for incoming water and outgoing water (rainwater and cooling water); – The Anti-pollution control and cleaning procedure and the Pollution Response Plan in place; – Water-related Risk Assessment has been conducted and mitigation actions have been identified;
1.8.4	**Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.**	☒	☐	BAT Turkey – Samsun has identified best pratices for site maintenance of IWRA, which are related to strategic documents: – Samsun Forest And Water Works Action Plan; – Preparation of Basin Protection Action Plans-Kizilirmak Basin - Tübitak Mam Çevre Enstitüsü (Ç.E.); – SASKI General Directorate 2020-2024 Strategic Plan; **OBS02.** BAT Turkey – Samsun should consider investigating more initiatives related to IWRAs in which BAT could participate.
1.8.5	**Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.**	☒	☐	BAT Turkey – Samsun has identified best pratices for site provision of equitable and adequate WASH services, which are listed below: – Control of the quality of water used and drunk in BAT areas; – Sampling, myctobiological analysis of water dispensers; Legionella Testing; – Hygiene Management Process; – Covid Safe Production Certification Process;
2	COMMIT AND PLAN			
2.1	Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.			
2.1.1	**A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:** **- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes** **- That the site implementation will be aligned to and in support of existing catchment sustainability plans**	☒	☐	BAT Turkey – Samsun's for Water Stewardship Commitment exists and has been endorsed by Osman Gergöz who is the Operational Director as well as Zuhal Akalm who is EH&S Manager.

	- That the site's stakeholders will be engaged in an open and transparent way **- That the site will allocate resources to implement the Standard.**			 **British American Tobacco Alliance for Water Stewardship (AWS) Commitment** BAT Turkey, as a result of their public commitment to good water management, undertakes to: • Endorse, sustain and support the Alliance for Water stewardship (AWS) principles and five outcomes (good water governance, sustainable water balance, good water quality; good conservation of important areas related to water, and safe water, sanitation and hygiene for all); • Engage and involve stakeholders in an open and transparent manner; • Comply with the legal requirements and regulations respecting the rights related to water, including adequate access to clean drinking water, sanitation and hygiene for all employees in all facilities under the control of the site; • Implement the AWS Standard in alignment and in support to existing catchment plans; • Collaborate with the agencies of the public sector for the implementation of water-related plans and policies, including working together to meet the human right to water and sanitation; • Improve and continually adapt the actions and plans for water stewardship of the site; • Maintain the organizational capacity required to successfully implement the AWS requirements, by ensuring that employees have time and resources required to accomplish the implementation and maintenance of AWS; • Support national and International treaties related to water, and disclose material Information related to water for the relevant public. November, 2021 Zuhal Akalın, Şirket EH&S Müdürü — Osman Gergöz, Türkiye, Kafkaslar ve Kuzey Afrika Bölgesi Operasyonlar Direktörü The commitment is avialable on BAT Turkey – Samsun's website.
2.2	Develop and document a process to achieve and maintain legal and regulatory compliance.			
2.2.1	**The system to maintain compliance obligations for water and wastewater management shall be identified, including:** **- Identification of responsible persons/positions within facility organizational structure** **- Process for submissions to regulatory agencies.**	☒	☐	BAT Turkey – Samsun's has implemented the process to maintain compliance obligations for water and wastewater management. Monitoring of legal requirements is carried out by the EH&S department. There is a list of requirements updated periodically. The positions of those accountable to maintain and manage water and wastewater conformities is available in the Anti-pollution control and cleaning procedure and the Pollution Response Plan. No water-related emergency incidents nor major compliance violations have been registered for BAT Turkey – Samsun.
2.3	Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.			
2.3.1	**A water stewardship strategy shall be identified that defines the overarching mission, vision,**	☒	☐	The water stewardship strategy and the water stewardship plan has been developed by BAT Turkey – Samsun and maintained. The responsive and resilient Water Stewardship Strategy Plan has been created

	and goals of the organization towards good water stewardship in line with this AWS Standard.			in response to the identified risks and opportunities and includes also links to other related files eg. 2021-2025 5-year Water Plans e.t.c. The Water Stewardship lan has been shown in chapter 5 and includes main goals related to: – Global – Regional Sustainability Meetings – Stakeholder Analysis – Indirect Water Use – Providing water rights information to traditionally disadvantaged groups such as indigenous communities, women, children and the elderly – Important water-related areas, infrastructure water management – SWOT Analysis / Risk – Opportunity Analysis – Purpose and Goal Management – Policy and Commitment – Measuring and Improving – Control of Good Water Quality – Control of Water Balance and Water Usage List – Water Sanitation and Hygiene Analyses - Water Quality Monitoring Process – WASH – Legal Legislation and Other Requirements Management Process – Emergency Management – Corrective Preventive Activity
2.3.2	**A water stewardship plan shall be identified, including for each target:** **- How it will be measured and monitored** **- Actions to achieve and maintain (or exceed) it** **- Planned timeframes to achieve it** **- Financial budgets allocated for actions** **- Positions of persons responsible for actions and achieving targets** **- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.**	☒	☐	
2.4.1	Demonstrate the site's responsiveness and resilience to respond to water risks			
2.4.1	**A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.**	☒	☐	BAT Turkey – Samsun has the following documents that it uses as a guide on how to respond to its water related risks: • Anti-pollution control and cleaning procedure; • Pollution Response Plan;
3	IMPLEMENT			
3.1	Implement plan to participate positively in catchment governance.			
3.1.1	**Evidence that the site has supported good catchment governance shall be identified.**	☒	☐	BAT Turkey – Samsun has been involved in a number of initiatives and activities aimed at supporting good water governance. These include: • Partnering with SASKI in water related activities and events • Paying water permit license fees • Paying water bills • Stakeholder engagement aimed at understanding water related challenges and issues in the catchment • Sharing of water related information with other BAT affiliates • Participating in meetings on water management within the catchment e.g. with farmers, NGOs, institutions and Ondokuz Mayıs University

				• Engaging with SASKI in highlighting water related issues that need to be addressed
3.1.2	**Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.**	☒	☐	BAT Turkey – Samsun has not identified any other water rights applicable in its water context. Engagement with SASKI revealed that there are no cultural, social or religious water access rights within the catchment area.
3.2	Implement system to comply with water-related legal and regulatory requirements and respect water rights.			
3.2.1	**A process to verify full legal and regulatory compliance shall be implemented.**	☒	☐	BAT Turkey – Samsun has implemented a process to verify full legal and regulatory compliance (as shown in point 2.2.1). The legal compliance is confirmed and no legal compliance deviations have been detected. There were also no water related incidents.
3.2.2	**Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.**	☒	☐	SASKI is responsible for ensuring respect the water rights of others.
3.3	Implement plan to achieve site water balance targets.			
3.3.1	**Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.**	☒	☐	BAT Turkey – Samsun has implemented the following site water balance improvement activities, included in the responsive and resilient Water Stewardship Strategy Plan, to improve water balance targets: • Investing in water efficiency projects to reduce water use (eg. water recycling/reuse); • Site water balance has been identified and quantified; • Water monitoring for consumption is in place and water-related KPI are available for tracking; • Water savings actions are periodically measured and evaluated; • Water use anomaly detection system is in place (Enercon DMS); • Training of personnel on how to save water; • Meetings and trainings for local farmers;
3.3.2	**Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.**	☒	☐	
3.3.3	**Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.**	☒	☐	BAT Turkey – Samsun has confirmed no re-allocation of water to social, cultural or environmental needs.
3.4	Implement plan to achieve site water quality targets.			
3.4.1	**Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.**	☒	☐	BAT Turkey – Samsun has implemented the following site water quality activities included in the responsive and resilient Water Stewardship Strategy Plan: • Water quality control strategies are in place for incoming water and outgoing water (rainwater and cooling water); • The Anti-pollution control and cleaning procedure and the Pollution Response Plan in place; • Water-related Risk Assessment has been conducted and mitigation actions have been identified;

3.4.2	**Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.**	☒	☐	SASKI supplies and guarantees potable water quality in line with legislative requirements. BAT Turkey – Samsun is also planing to support SASKI in modernisation WWTP.
3.5	Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.			
3.5.1	**Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.**	☒	☐	BAT Turkey – Samsun is providing the trainings for farmers to improve water consumption and water quality on the IWRA's. BAT Turkey – Samsun is also supporting SASKI initiatives. **OBS02.** BAT Turkey – Samsun should consider investigating more initiatives related to IWRAs in which BAT could participate.
3.6	Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control.			
3.6.1	**Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.**	☒	☐	BAT Turkey – Samsun has implemented the following WASH-related actions included in the responsive and resilient Water Stewardship Strategy Plan: • Control of the quality of water used and drunk in BAT areas; • Sampling, myctobiological analysis of water dispensers; Legionella Testing; • Hygiene Management Process; • Covid Safe Production Certification Process;
3.6.2	**Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for Indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.**	☒	☐	In accordance to legal and regulatory requirements BAT Turkey – Samsun has not violated human rights to safe water and sanitation. All agreements and permits with SASKI regarding potable water provision and waste water discharge are available on site.
3.7	Implement plan to maintain or improve indirect water use within the catchment.			
3.7.1	**Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.**	☒	☐	BAT Turkey – Samsun's raw material suppliers have been mapped and information on their water use has been requested by Global Team. No raw material supplier is located within BAT Turkey – Samsun's catchment area.

3.7.2	**Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.**	☒	☐	BAT Turkey – Samsun has identified service providers which use the embedded water (ISS, BP, SHELL, PETROL OFİSİ) and they have been informed of BAT's commitment to good water management in line with the AWS standard. **OBS01.** An indirect assessment of water use should be prepared deeper and indirect water users should be more involved in water-cooperation with BAT Turkey – Samsun as they are BAT's stakeholders.
3.8	Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.			
3.8.1	**Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.**	☒	☐	BAT Turkey – Samsun cooperates with SASKI which is the owner of the water related infrastructures that supply water to BAT. Throughout AWS certification journey, BAT Turkey – Samsun has contacted with SASKI and is planning to support the modernisation of WWTP.
3.9	Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.			
3.9.1	**Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.**	☒	☐	BAT Turkey – Samsun's actions and projects related to the achievement of the 5 AWS outcomes have been: – described and explained in the responsive and resilient Water Stewardship Strategy Plan – evaluated in the evaluation of the responsive and resilient Water Stewardship Strategy Plan
3.9.2	**Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.**	☒	☐	
3.9.3	**Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.**	☒	☐	
3.9.4	**Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.**	☒	☐	
3.9.5	**Actions towards achieving best practice related to targets in terms of WASH shall be implemented.**	☒	☐	
4	EVALUATE			
4.1	Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.			
4.1.1	**Performance against targets in the site's water stewardship plan and the contribution to achieving**	☒	☐	BAT Turkey – Samsun has evaluated their Site's responsive and resilient Water Stewardship Strategy Plan, the value/benefits generated from its performance and also how the plan has contributed to achieving the 5 AWS Outcomes.

	water stewardship outcomes shall be evaluated.			
4.1.2	**Value creation resulting from the water stewardship plan shall be evaluated.**	☒	☐	
4.1.3	**The shared value benefits in the catchment shall be identified and where applicable, quantified.**	☒	☐	
4.2	Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.			
4.2.1	**A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.**	☒	☐	BAT Turkey – Samsun has not registered any significant water-related emergency incidents. BAT Turkey – Samsun has the procedure in case of any emergency incidents – Building Evacuation-Natural Disaster-Svere Weather Events Plan (OPS). BAT Turkey – Samsun has not been exposed to major water-related emergency incidents and/or extreme environmental events.
4.3	Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.			
4.3.1	**Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.**	☒	☐	BAT Turkey – Samsun has provided the evidences of their efforts in consulations with stakeholders as shown in point 1.2.1. From the feedback BAT identified also challenges that they can support or partner with various stakeholders e.g. farmers and SASKI.
4.4	Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.			
4.4.1	**The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.**	☒	☐	BAT Turkey – Samsun has declared that the responsive and resilient Water Stewardship Strategy & Plan will be subjected to continual improvements and integrations, due to a regular data collection, progressive monitoring, evaluation and periodical update. This will ensure a positive progress in BAT's water stewardship. So far, the evaluated outcome can be summarized as follows: – As required by the V 2.0 Standard, all 5 AWS outcomes have been fulfilled – Water stewardship actions and efforts are being effective in mitigating water risks, decreasing shared water challenges and creating beneficial values for the local territory – Successful strategies and/or best management practices have emerged/been implemented – Stakeholder engagement efforts have been well-received – Many actions/projects are still ongoing and will be evaluated in 2022
5	COMMUNICATE & DISCLOSE			

5.1	Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.			
5.1.1	**The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.**	☒	☐	BAT Turkey – Samsun water-related internal governance has been disclosed both internally and externally in the organizational chart. 
5.2	Communicate the water stewardship plan with relevant stakeholders.			
5.2.1	**The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.**	☒	☐	The water stewardship plan has been communicated to the site leadership team for their visibility and appreciation to align on what targets have been achieved and learnings for inclusion in 2022 targets and budget allocation. It was a part of Environmental Sustainability Update meeting.
5.3	Disclose annual site water stewardship summary, including the relevant information about the site's annual water stewardship performance and results against the site's targets.			
5.3.1	**A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.**	☒	☐	BAT Turkey – Samsun has developed a summary of the water stewardship goals and achievements and published in their ESG Report 2020 in chapter Innovating for Water Stewardship. The report is published on website and shared with relevant stakeholders.
5.4	Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges; engagement with stakeholders; and co-ordination with public-sector agencies.			
5.4.1	**The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.**	☒	☐	BAT Turkey – Samsun's water related challenges and efforts made to address the challenges has also been included in the ESG Report 2020 and published on website.

5.4.2	**Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.**	☒	☐	BAT Turkey – Samsun has provided the evidences of their efforts in engaging stakeholders as shown in point 1.2.1.
5.5	Communicate transparency in water-related compliance: make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences.			
5.5.1	**Any site water-related compliance violations and associated corrections shall be disclosed.**	☒	☐	BAT Turkey – Samsun did not record any water related compliance violation that hence no corrective actions were undertaken during the review period. No water related compliance violations that may pose a significant risk and threat to human or ecosystem health were recorded during this period.
5.5.2	**Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.**	☒	☐	
5.5.3	**Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.**	☒	☐	

7 AUDIT FINDINGS

7.1 MAJOR NONCONFORMANCES

During the course of the audit non major non-conformances were raised.

7.2 MINOR NONCONFORMANCES

Non minor non-conformances were raised during the audit process.

7.3 OBSERVATIONS

Two observations were raised during the audit which are only to be considered as improvement opportunities. No action is necessary during this audit period but these issues would most likely come under scrutiny during a surveillance audit scenario.

Table 3: Observations identified during the AWS surveillance audit process

No.	Type	Ref.	Details
OBS01	Observation	1.4.2 3.7.2	An indirect assessment of water use should be prepared deeper and indirect water users should be more involved in water-cooperation with BAT Turkey – Samsun as they are BAT's stakeholders.
OBS02	Observation	1.5.5 1.8.4 3.5.1	BAT Turkey – Samsun should consider investigating more initiatives related to IWRAs in which BAT could participate.

8 SUMMARY

In reviewing the body of evidence presented by British American Tobacco Turkey – Samsun it is apparent that a considerable quantity of effort and work has been put into the preparation for the audit for Alliance for Water Stewardship Certification. Non major and minor non-conformances has been identified.

9 OPPORTUNITIES FOR IMPROVEMENT

During this audit for British American Tobacco Turkey – Samsun against the AWS Standard V2.0, two observations were raised:

- OBS01 – An indirect assessment of water use should be prepared deeper and indirect water users should be more involved in water-cooperation with BAT Turkey – Samsun as they are BAT's stakeholders.
- OBS02 – BAT Turkey – Samsun should consider investigating more initiatives related to IWRAs in which BAT could participate.

10 CONCLUSIONS AND RECOMMENDATIONS

Given the review of evidence produced and audit performed at British American Tobacco Turkey – Samsun, SGS recommends that British American Tobacco Turkey – Samsun is awarded AWS Core Certified status with a surveillance audit interval of annual frequency.