Alliance for Water Stewardship Core Assessment Report

Prepared for BAT Korea- Sacheon

(AWS-000419)

Prepared by: SGS

SGS Pakistan Ref.: 5014504

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Date: February 11, 2022

REPORT DETAILS

AWS REFERENCE	AWS-000419
CLIENT REFERENCE	BAT Korea-Sacheon
REPORT TITLE	**ALLIANCE FOR WATER STEWARDSHIP CORE ASSESSMENT REPORT**
DATE SUBMITTED:	February 11, 2022
CLIENT:	BAT Korea Sacheon Factory Yacheon-ri 889, Sanam-myeon, Sacheon, 52530
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STATUS	**Final**
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1 EXECUTIVE SUMMARY

The scope of services covers the core assessment of water use in compliance with the AWS International Water Stewardship Standard (Version 2.0) for BAT Korea-Sacheon. The assessment has been completed in compliance with the AWS Certification requirements, Version 2.0 dated March 2019.

BAT Korea-Sacheon is located at Yacheon-ri 889, Sanam-Myeon, Sacheon, 52530, in South Korea.

On December 20 - December 21, 2021, SGS-Pakistan Pvt. Ltd. (hereinafter referred to as "SGS") conducted the Remote Core assessment for BAT Korea- Sacheon's facilities and activities with regard to certification to the AWS Standard (Version 2.0).

There were Six minor non-conformances raised during the course of the audit process.

BAT Korea-Sacheon responded to the findings raised with root cause analysis and action plans. Our review confirmed that all corrective action plans are acceptable.

Given the review of evidence provided and the remote site visit performed at BAT Korea-Sacheon, SGS recommends that BAT Korea-Sacheon be awarded the AWS Core Certified status with a surveillance audit interval of annual frequency.

2 SCOPE OF ASSESSMENT

The scope of services covers the core assessment of water use in compliance with the AWS International Water Stewardship Standard (Version 2.0) for BAT Korea-Sacheon, Yacheon-ri 889, Sanam-Myeon, Sacheon, 52530, in South Korea. The assessment has been completed in compliance with the AWS Certification requirements, Version 2.0 dated March 2019.

BAT Korea-Sacheon Factory currently produces Manufacturing and Packing of Tobbaco Sticks, cigarettes and the heat-not-burn Neostiks for use with BAT's HNB device Glo.

A pre-assessment for BAT Korea-Sacheon facilities and activities with regard to certification to the AWS Standard (Version 2.0) was performed by Ali Hashim, the AWS certified auditor from SGS-Paistan Pvt. Ltd. (hereinafter referred to as "SGS") on March 04-05, 2021. During the pre-assessment, SGS conducted an remote audit that covered water supply facilities, electroplating workshop, chemical warehouse, hazardous waste storage, wastewater treatment facilities, online monitoring devices installed for treated effluent, employees' canteen and dormitories, personnel interviews and document reviews. Findings were raised during the pre-assessment process. BAT Korea-Sacheon responded that corrective actions will be taken to successfully close all findings raised at pre-assessment stage and before commencement of conformity assessment.

On December 20 - December 21, 2021, SGS conducted conformity assessment remote visit of BAT Korea-Sacheon facilities and activities with regard to certification to the AWS Standard (Version 2.0).

Table 2.1 includes details on SGS audit team.

Table 2.1 SGS Audit Team

Audit Team		Qualifications/Experience
Ali Hashim	Lead Auditor (SGS-Pak)	AWS certified auditor, M.Sc. Applied Chemistry with more than 15 years experience as Water expert in water chemistry, wet analysis, environmental monitoring, environmental impact assessment (EIA), treatment of wastewater, solid waste and hazardous waste anagement, carbon footprinting, Health & Safety Compliance. Project Manager & Skilled trainer in Environmnet, Health & Safety, in performing environmental and social risk assessment in line with the WB, ADB standards.
KU Kevin	Local Expert	SGS Korea Co.Ltd Knowledge Solution Auditor

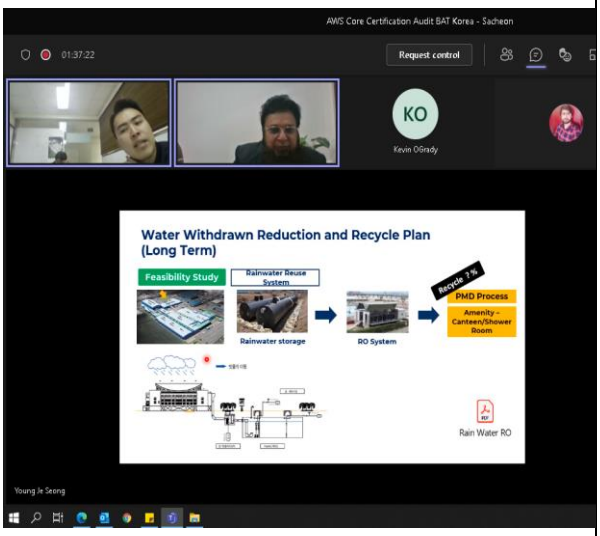
Paula Sofía Gómez Geras	Technical Review Manager	Department of Sustainability and Climate Change Castile and León.

During the remote assessment, SGS auditor spent 3 hrs on stakeholder consultation meetings and 1.0 day virtual visit of BAT Korea-Sacheon installations and reviewing activities and documents. Interviews with personnel were also carried out.

BAT Korea-Sacheon provided most of the requested supporting documentation as evidence whilst on remote. Outstanding documentation was forwarded on via email. SGS provided initial feedback on the gaps between BAT Korea-Sacheon's current management and the level required by the standard during the closing meeting of the remote assessment on December 21, 2021. BAT Korea-Sacheon responded that corrective actions will be taken to successfully close all findings raised.

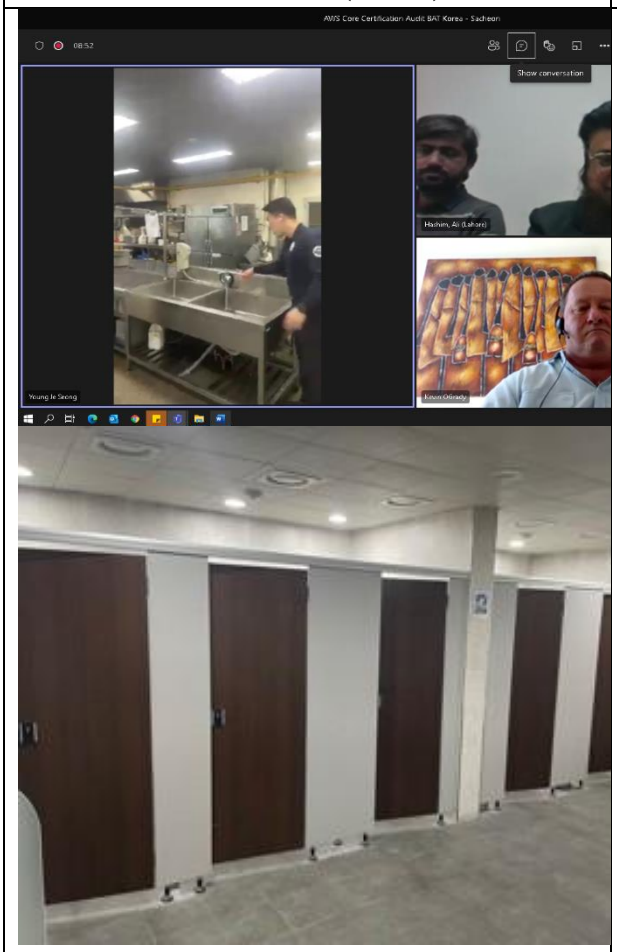
Table 2.2 includes pictures taken while on-site by Client And Virtual Assesment by SGS.

Table 2.2 Photos from BAT Korea-Sacheon Site Assessment Remotely.

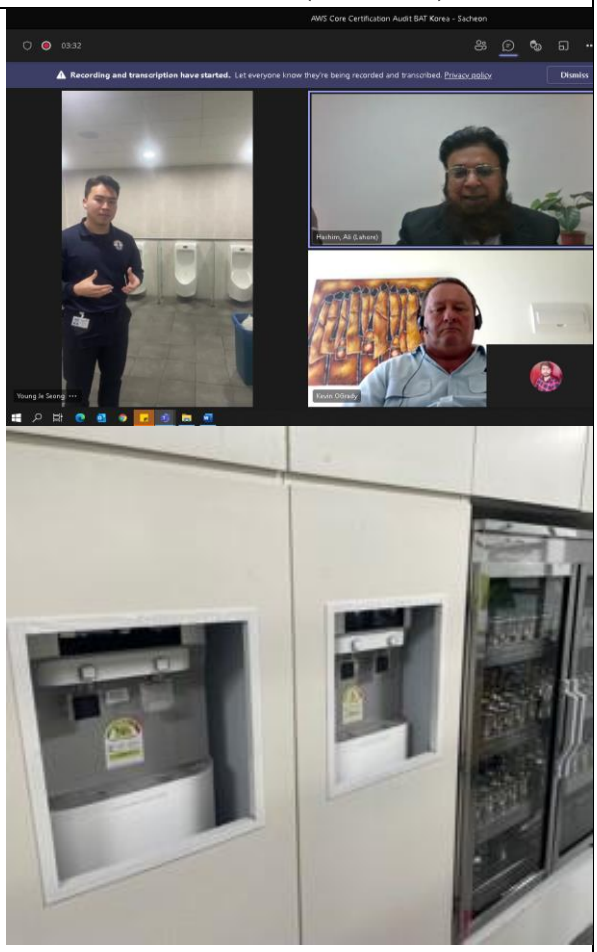
	
Documents Review at BAT Korea-Sacheon	**WASH Services (Hand Wash Area)**

WASH Services (Kitchen)

WASH Services(Wash Room)

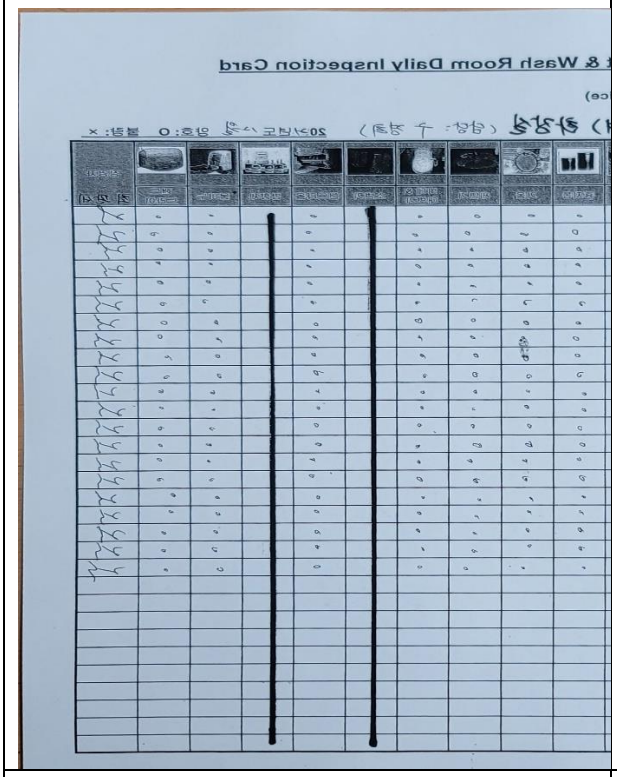


Worker's Bathroom

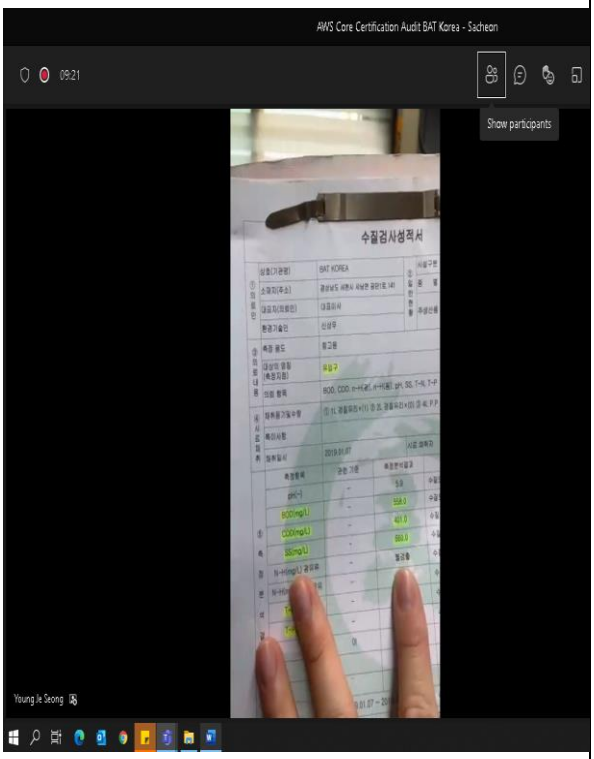


Drinking Water Facility

	
Canteen Area	**Coocking Area (BAT Korea- Sacheon)**
	
Water Softner	**Chiller**
	
Cooling Tower	**Fire Pump**



Toilet Inspection Sheet



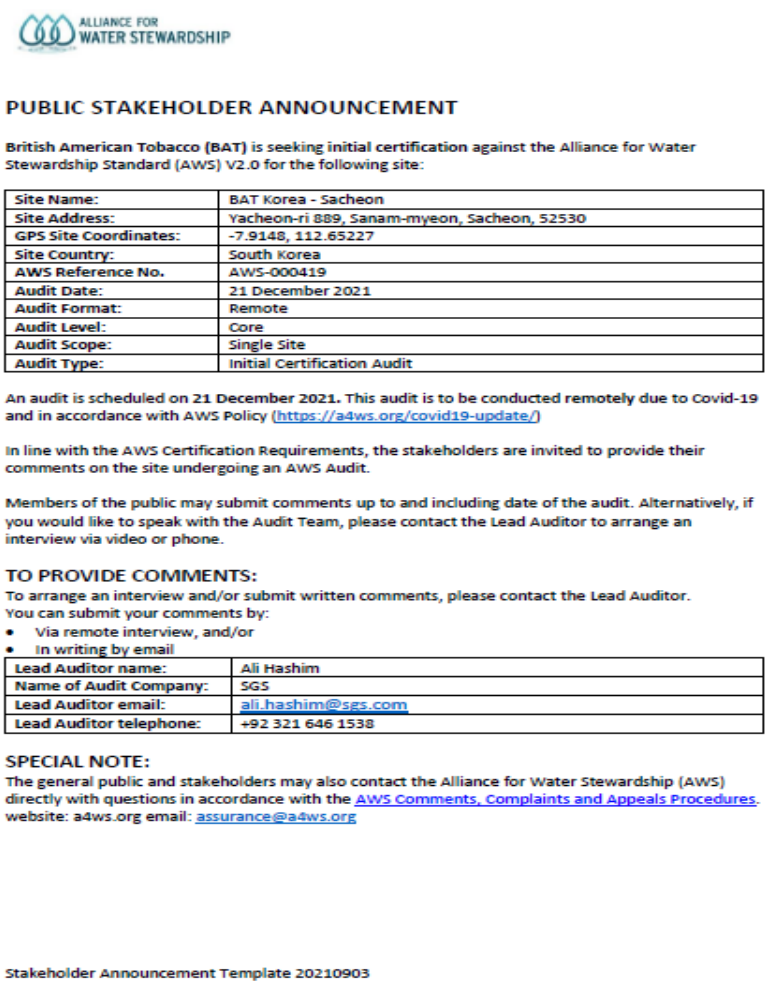
COD & BOD Report of Waste Water

BATKM Water Tank

3 STAKEHOLDER ANNOUNCEMENT AND CONSULTATION

Following the AWS Certification Requirements, before the remote conformity assessment, SGS prepared a stakeholder announcement on November 05, 2021, which stated BAT Korea-Sacheon's intention to pursue AWS certification. Besides submitting to AWS for publication on the AWS website, the stakeholder announcement was posted to various departments to participate in stakeholders' meeting and also displayed on BAT Korea-Sacheon's website.

https://a4ws.org/wp-content/uploads/2021/11/AWS-000419-BAT-Korea-Sacheon-2021-Stakeholder-Announcement.pdf



ALLIANCE FOR WATER STEWARDSHIP

PUBLIC STAKEHOLDER ANNOUNCEMENT

British American Tobacco (BAT) is seeking initial certification against the Alliance for Water Stewardship Standard (AWS) V2.0 for the following site:

Site Name:	BAT Korea - Sacheon
Site Address:	Yacheon-ri 889, Sanam-myeon, Sacheon, 52530
GPS Site Coordinates:	-7.9148, 112.65227
Site Country:	South Korea
AWS Reference No.	AWS-000419
Audit Date:	21 December 2021
Audit Format:	Remote
Audit Level:	Core
Audit Scope:	Single Site
Audit Type:	Initial Certification Audit

An audit is scheduled on **21 December 2021.** This audit is to be conducted remotely due to Covid-19 and in accordance with AWS Policy (https://a4ws.org/covid19-update/)

In line with the AWS Certification Requirements, the stakeholders are invited to provide their comments on the site undergoing an AWS Audit.

Members of the public may submit comments up to and including date of the audit. Alternatively, if you would like to speak with the Audit Team, please contact the Lead Auditor to arrange an interview via video or phone.

TO PROVIDE COMMENTS:

To arrange an interview and/or submit written comments, please contact the Lead Auditor.
You can submit your comments by:

- Via remote interview, and/or
- In writing by email

Lead Auditor name:	Ali Hashim
Name of Audit Company:	SGS
Lead Auditor email:	ali.hashim@sgs.com
Lead Auditor telephone:	+92 321 646 1538

SPECIAL NOTE:

The general public and stakeholders may also contact the Alliance for Water Stewardship (AWS) directly with questions in accordance with the AWS Comments, Complaints and Appeals Procedures. website: a4ws.org email: assurance@a4ws.org

Stakeholder Announcement Template 20210903

Image 3.1
Information Disclosure posted to various Departments

During the conformity remote assessment, SGS held a stakeholder consultation meeting. Table 3.1 presents the personnel interviewed.

Table 3.1 Personnel Interviewed during Stakeholder Consultation Meeting

Organization		Personnel Interviewed
Fishery Union	External Stakeholder	Jeong Cheol Seo
Sacheon City Water Supply & Drain Office		Yong Hyon Park
Industrial Complex Management Office		Hyu Seung Jung
Sabg-rok Embiro (Waste Water Treatment)		Kyoung II Seo
Hayan	Internal Stakeholder	Sang In Yun
Amcor		Gwang Sub Lim
SCM (BAT Employee)		Sung Man An

The stakeholders' meeting was held on the morning of 21st December 2021 in BAT Korea-Sacheon's auditorium remotely during audit conducted by SGS (Ref.; Photos attached). All participants gave a high appraisal to BAT Korea-Sacheon's efforts for its water stewardship.

According to Mr. Jeong Cheonl seo, official from Fishery Union Sacheon, Korea expecting the BATKM as they are stepping up for the things (water management) that the government doesn't step up for. Also added that, contamination of water is big problem and Govt is taking strict action on this issue.

Mr. Yong Hyon Park from Sacheon City Water Supply & Drain Office , confirmed to establishing the regulations to prevent any leakages of water, at this moment The Ministry of Environment and city offices are consulting for any possible actions to be taken.

Based on Mr. Kyoung II Seo, official from Sabg-rok Embiro (Waste Water Treatment)., the stable level of incoming waste water is very important, however there is no other special issue operating the waste

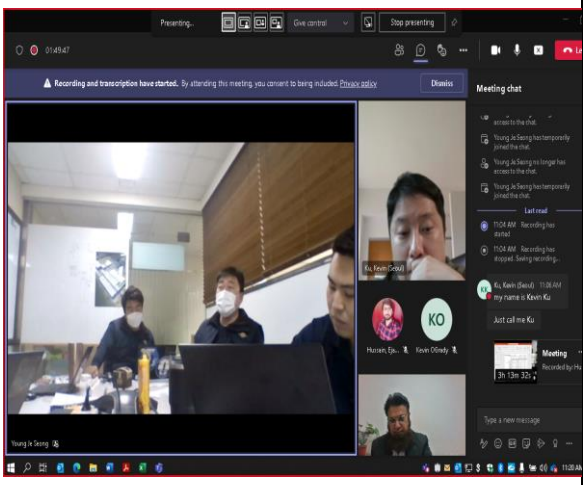
water treatment center. In addition,there is possibility of contamination of Ocean because there are very close to ocean. He also mentioned positive side as they can use sea water for industrial and gardening usage.

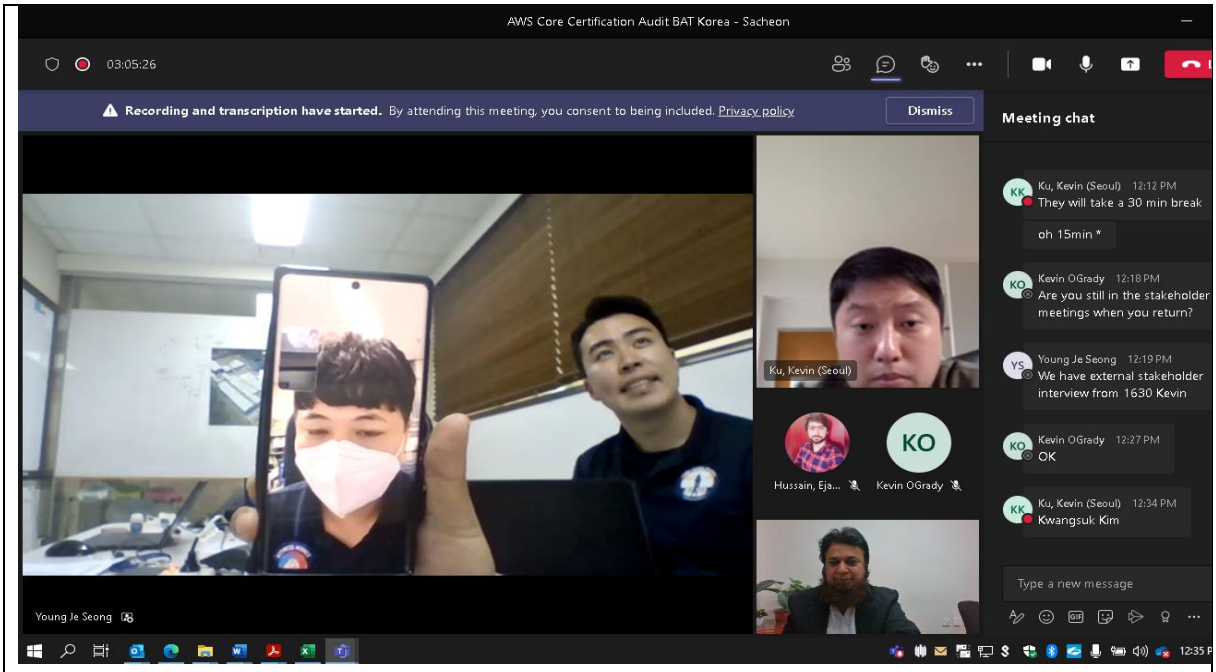
Mr. Sang In Yun from Hayan (Contractor) expressed his deep appreciation towards BAT Korea-Sacheon for recycling of about 25-30% waste water which adds upto 30,000 tons a year. And he said he will coorporate to train the people for proper use of water.

Mr. Gwang Sub Lim from Amcor (Supplier) recommended that there should be system of water management and it is to be implemented. In addintion, he wants to know more about waste water treatment and water supply process.

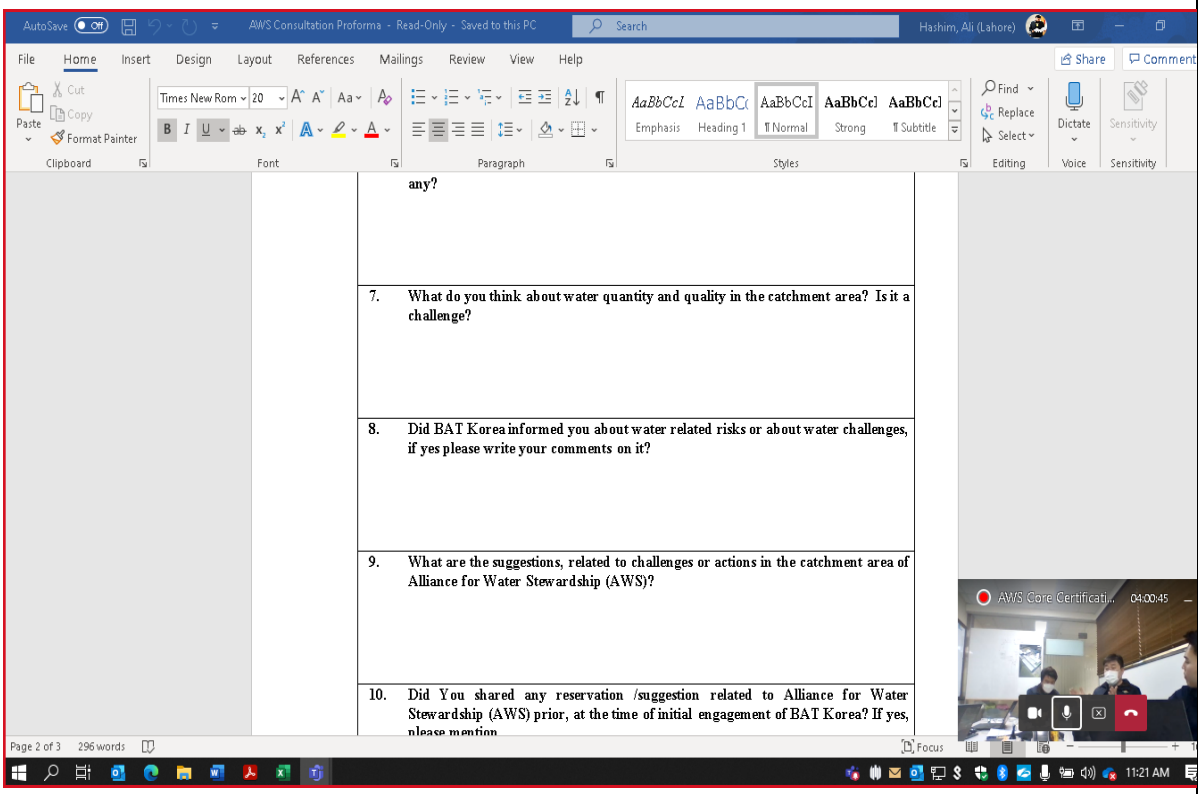
Mr. Sung Man An from SCM (BAT Employee) shared that the issue related to water demand is very serious and the globe is fighting against water issue. It is very important to let employees know and get them pay attention to water management. He also highlight the positive things that BATKM is doing like improvement of water related equipment including RO system and toilets water system.

Photolog show the stakeholders' consultation meeting.

	
Stakeholder Interview	**Stakeholder Interview**



Stakeholder Consultation



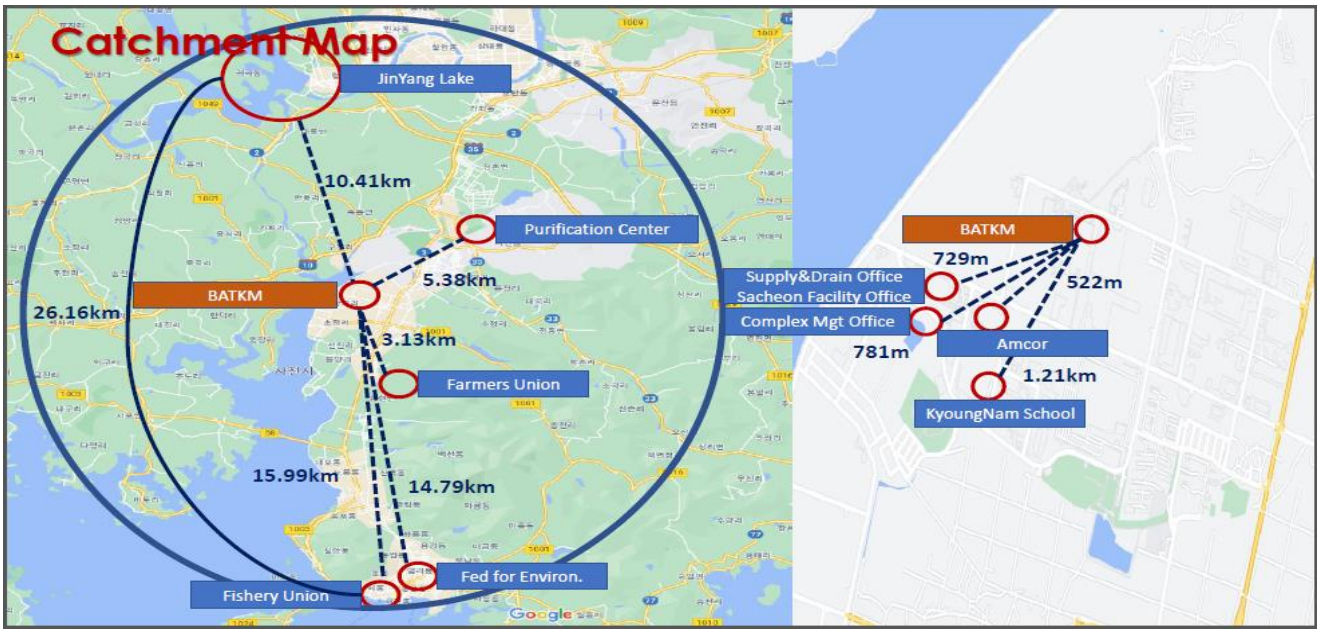
Briefing of Stakeholder Consultation Form During Remote Audit

Photolog 3.4: SGS Auditor Introducing the Requirements of AWS Standard

4 DESCRIPTION OF CATCHMENT

Jinyang Lake is a reservoir covering portions of Jinju and Sacheon in Gyeongsangnam-do, South Korea. The water surface covers approximately 29 km². It was formed in 1970, by the construction of a dam where the Gyeongho and rivers join to form the Nam River. Most of the Jinju side of the lake is a city park, which was established in 1998. The area has become a popular local attraction, with hotels, restaurants, a small zoo, and the amusement park. Jinyang Lake, like several other regions in the Nakdong River basin, is home to a population of endangered European otters.

The catchment area defined by Factory is given in below map.



Total area of BAT Korea-Sacheon factory is 106,047.6m^3, That contains floor ratio area of 54.35%. Total Building area is 57,636.50m^3.

Figure 4.2 BAT Korea-Sacheon Factory Area

The following Figure 4.3 shows the site boundaries with entry point of water supply and discharge points of wastewater.

Figure 4.3 Site Boundaries with Wastewater Treatment Plant

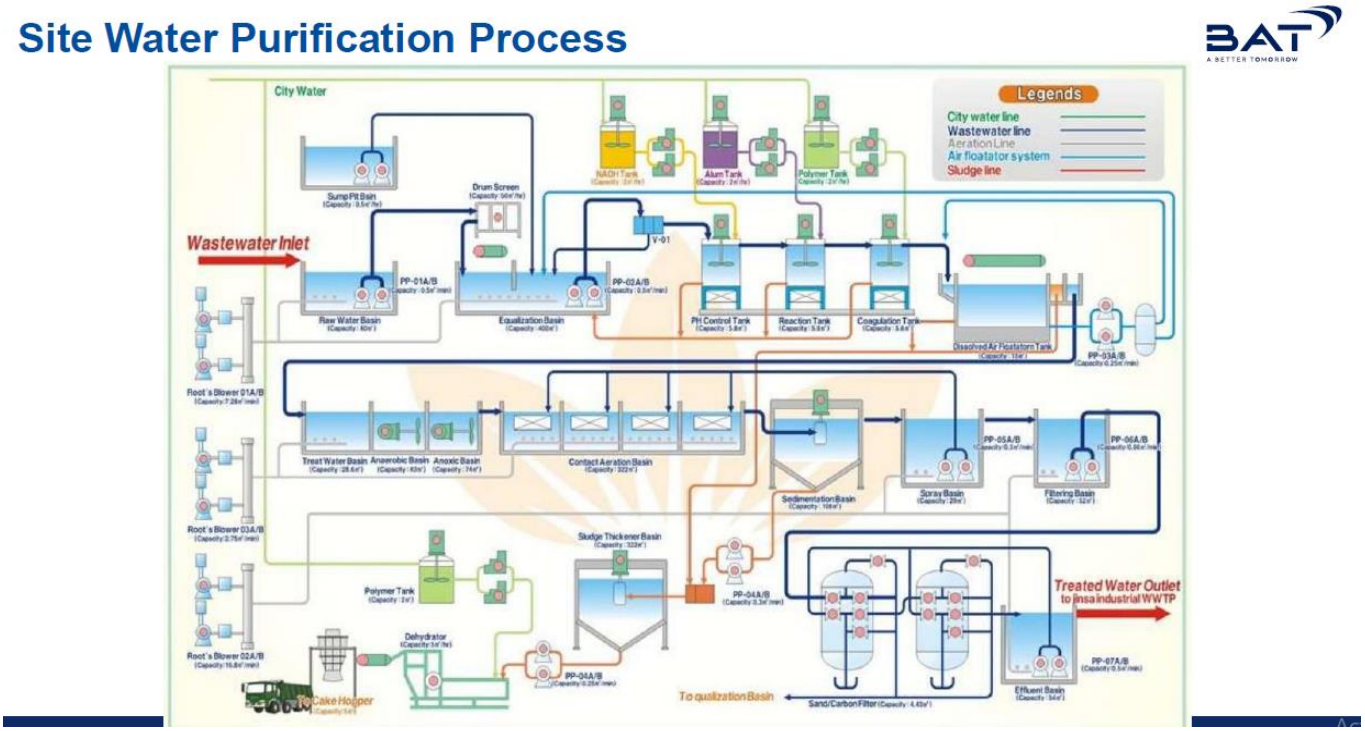


Figure 4.4: Site Wter Purification Process

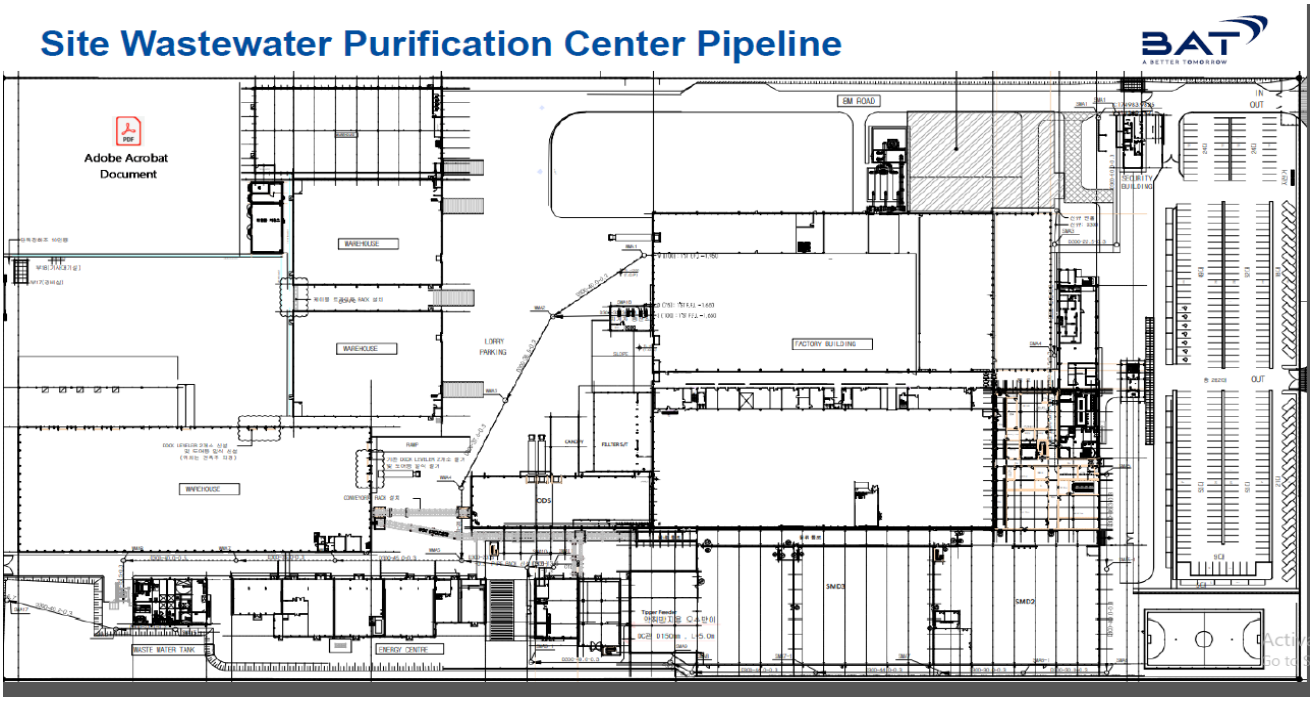


Figure 4.5: Waste Water Pipeline

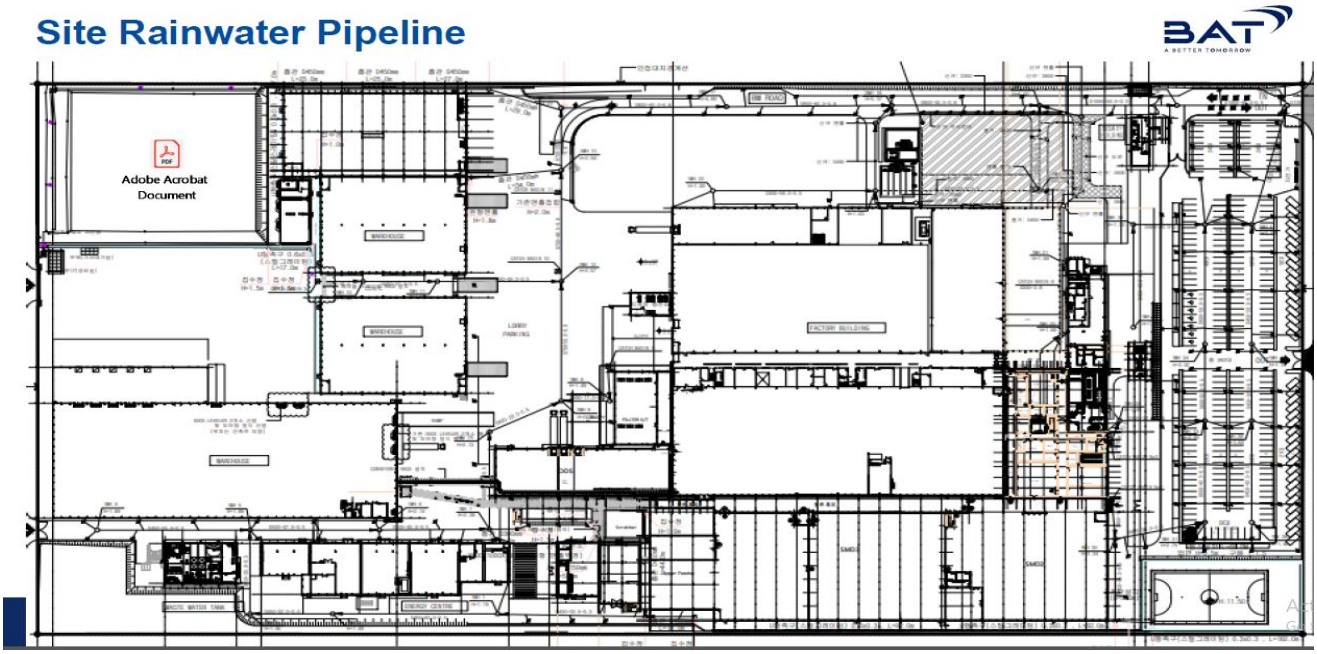


Figure 4.6: Rain Water Pipeline

5 SUMMARY OF SHARED WATER CHALLENGES

BAT Korea-Sacheon has identified general shared challenges in the catchment and these are listed in Table 5.1.

Table 5.1.Detailed Shared Water Challenges for BAT Korea-Sacheon

Challenges	Catchment-Level Management	Site-Level Management	Priority
Water balance and discharge quality	K-Water and other industry including fishing and farming IWRA Neighbors	On site management of water usage and quality of discharged water after on site waste water treatment	**High**
Flood Issues	K-Water to consider the Impacts on waste water and environment including the ocean.	Cooperation in plan for flood discharge Understand the impact of flood Take part in forums that fight against flood impact	**Med**
Impacts of climate change	Long term planning done through extensive consultations with relevant Government organizations, agencies, and external experts.	Stay informed Participate in forums that consider climate change	**Low**
Catchment and river management	Water Quantity and Quality and health of bodies	Take part in joint initiatives like river cleaning activities	**HIGH**
Common industry water challenges	Different industries present different challenges	the local Jinsa Industrial Complex	**HIGH**
Environmental concerns	Environmental groups have concerns about impact (not just BATKM) on		**HIGH**

	the balance of nature species protection, water and air pollution and the impacts of climate change	Take part in environmental forums eg. Sacheon Federation of Environment Movement	

* Associated Government Authorities including national and local People's Governments, national and local environmental protection departments, national and local water affairs departments, etc.

6 INDICATORS CHECKLIST

6.1 CORE AWS INDICATORS

As per the requirement set out in the Section 2.11.3.1 of the AWS Certification Requirements, the following table 6.1 presents all the CORE AWS indicators with the relevant reviewed evidence provided by BAT Korea-Sacheon.

Table 6.1 Evidence Reviewed by SGS Against Each CORE AWS Indicator

Clause	Details	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.	The physical scope of the site is mapped, including the regulatory landscape and zone of stakeholder interests. 02 Rainwater discharge points and 01 wastewater discharge point is identified. K water company is only source to provide the Fresh water and ultimate water source. (Ref: Sect 1.1 Site Physical Scope).
1.2	**Understand relevant stakeholders, their water-related challenges, and the site's ability to influence beyond its boundaries**.	

Clause	Details	Comments/Evidence
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 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.	Stakeholders and their water-related challenges are identified. The process used for stakeholder identification is identified. (Ref: Sect 1.2 Stakeholder Consultation).
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.	Current and potential degree of influence between site and stakeholder is identified as per AWS standard. (Ref: Sect 1.2 Stakeholder Consultation).
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.	Water-related incident response plan is identified. (Ref: 1.3.1. Water-related Incident Response Plan)
1.3.2	Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped.	Site water balance, including inflows, losses, storage, and outflows are identified and mapped

Clause	Details	Comments/Evidence
		(Ref: 1.3.2Inflow, Discharge, Losses Map, Water Storage)
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.	Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, are quantified. (Ref: 1.3.3 Inflow, Discharge, Losses Map, Water Storage).
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.	Water quality of the site's water source(s), effluent and receiving water bodies is identified. Maximum quality reports are in Korean language and verify by our local expert. 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 is quantified (Ref: 1.3.4. Site Water Quality).
1.3.5	Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.	Potential sources of pollution identified are mapped, including chemicals used or stored on site (Ref: 1.3.5 Identification and detail of pollution sources)
1.3.6	On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.	On-site Important Water-Related Areas are identified and mapped, including a description of their status including Indigenous cultural values. (Ref: 1.3.6. On-Site IWRA).
1.3.7	Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be	Annual water-related costs and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site are identified

Clause	Details	Comments/Evidence
	identified and used to inform the evaluation of the plan in 4.1.2.	(Ref: 1.3.7. Water Related Cost, Revenue, water related Value).
1.3.8	Levels of access and adequacy of WASH at the site shall be identified.	Levels of access and adequacy of WASH at the site is identified. (Ref: 1.3.8. Access to WASH).
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 uses of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.	There is no indirect water use on site that impacts on the catchment. (Ref: Sect 1.4 Data on the Site's Indirect Water Usage).
1.4.2	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.	The embedded water use of outsourced services is not available. (Ref: Sect 1.4 Data on the Site's Indirect Water Usage).
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.	Water governance initiatives are identified. (Ref: 1.5.1 Water Governance Initiatives) Observation # 01: Catchment plan(s), water-related public policies, and relevant goals to help inform site of possible opportunities for water stewardship collective action are not identified.
1.5.2	Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.	Applicable water-related legal and regulatory requirements are identified.

Clause	Details	Comments/Evidence
		(Ref: 1.5.2 Applicable Water related Laws (Land and Infrastructure) & 1.5.2 Applicable Water related Legal and Regulatory Requirements)
1.5.3	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.	The catchment water-balance, scarcity, annual, and seasonal, variance are identified. Jinyang Lake Water Balance with Seasonal Variance is available. (Ref: 1.5.3 Catchment Water Balance (Annual, Seasonal))
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.	Water quality, including physical, chemical, and biological status, of the catchment is identified. Water-related challenge, annual and seasonal, high and low variances are identified. (Ref: 1.5.4 Catchment Water Quality (Annual, Seasonal))
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.	Important Water-Related Areas are identified, (Ref: 1.5.5 Catchment IWRA) Observation # 02: IWRA maps and threats to people or the natural environment, using scientific information and through stakeholder engagement are not identified.
1.5.6	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.	Existing water-related infrastructure is identified. (Ref: 1.5.6 Water related Infrastructure). mNC 1:

Clause	Details	Comments/Evidence
		Planned water-related infrastructure is not identified.
1.5.7	The adequacy of available WASH services within the catchment shall be identified.	The adequacy of available WASH services within the catchment is identified. (Ref: 1.5.7 Catchment WASH & 1.5.7 WASH)
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.	Shared water challenges are identified. (Ref: 1.6.1~1.6.2 Share Water Challenge and Initiatives).
1.6.2	Initiatives to address shared water challenges shall be identified.	Initiatives to address shared water challenges are identified. (Ref: 1.6.1~1.6.2 Share Water Challenge and Initiatives).
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.	Water risks faced by the site are identified, and prioritized. (Ref: 1.7.1 Water Risks).
1.7.2	Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.	Water-related opportunities are identified. (Ref: 1.7.2 Water-Related Opportunities).
1.8	**Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.**	

Clause	Details	Comments/Evidence
1.8.1	Relevant catchment best practice for water governance shall be identified.	Relevant catchment best practice for water governance are identified (Ref: 1.8.5 Best Practices in Catchment Area).
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.	Relevant sector and/or catchment best practice for water balance are identified. (Ref: 1.8.2 Best Practice for Water Balance)
1.8.3	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.	Catchment best practice for water quality are identified. (Ref: 1.8.3 K-Water Water Quality Management)
1.8.4	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.	Best practices for site maintenance of Important Water-Related Areas are identified. (Ref: 1.8.4 Best Practic for IWRA Maintenance)
1.8.5	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.	Catchment best practice for site provision of equitable and adequate WASH services are identified. (Ref: 1.8.5 Best Practices in Catchment Area)
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	Signed and publicly disclosed site statement is identified. (Ref: 2.1.1 AWS Policy).

Clause	Details	Comments/Evidence
	- That the site implementation will be aligned to and in support of existing catchment sustainability plans - That the site's stakeholders will be engaged in an open and transparent way - That the site will allocate resources to implement the Standard.	
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.	The system to maintain compliance obligations for water and wastewater management is identified (Ref: 2.1.1 AWS Policy). Observation # 03: Process for submissions to regulatory agencies is not available.
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, and goals of the organization towards good water stewardship in line with this AWS Standard.	A water stewardship strategy is identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship. (Ref: 2.3.1~2.3.2 AWS Plan)
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	Water stewardship plan shall be identified, including for each target. (Ref: 2.3.1~2.3.2 AWS Plan)

Clause	Details	Comments/Evidence
	- 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	**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.	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies is identified. (Ref: 2.4.1 Resilience to Risk Response).
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.	Site supported good catchment governance are identified, (Ref: 3.1.1~3.1.2 Catchment Governance (AWS Plan)) mNC 2: Evidences that the site has supported good catchment governance are not provided.
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.	Measures identified to respect the water rights of others including Indigenous peoples is identified. (Ref: 3.1.1~3.1.2 Catchment Governance (AWS Plan) & 3.1.2 Stakeholder Consultation)

Clause	Details	Comments/Evidence
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.	A process to verify full legal and regulatory compliance is identified (Ref3.2.1 Process to Verify Full Legal and Regulatory Compliance) Observation # 04: Evidence of implementation of process is not provided.
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.	Water rights of legal and regulatory requirements are identified. (Ref: Sect 3.2 Water Related Legal and Regulatory Requirements and Respect Water Rights).
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.	Status of progress towards meeting water balance targets set in the water stewardship plan is identified (Ref: 3.3.1 Water Master Plan & Withdrawn, Recycle Glide Path).
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.	Annual targets to improve the site's water use efficiency are identified. (Ref: Sect 3.3 Implement Plan for Water Balance Target). Observation # 05: Implementation evidence is not provided.
3.3.3	Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.	NA (No re-allocation of water). (Ref: Audit interview).

Clause	Details	Comments/Evidence
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.	Status of progress towards meeting water quality targets set in the water stewardship plan are identified (Ref: Sect 3.4 Implement Plan for Water Quality Target & AWS Plan).
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.	Water quality improvement to achieve best practice for the site's effluent is identified. (Ref: Sect 3.4 Implement Plan for Water Quality Target).
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.	List on Site Important Water related Area is available. (Ref: Sect 3.5 Implement Plan for Improvement and Maintenance of IWRA)
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.	Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite is identified. (Ref: Sect 3.6 Implement Plan for access to WASH. Observation # 06: Wash plan is identified in WASH Metrix, but evidence is not provided.

Clause	Details	Comments/Evidence
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.	Site is not impinging on the human right to safe water and sanitation of communities. (Ref: Sect 3.6 Implement Plan for access to WASH).
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.	There is no indirect water being used in BATKM premises and Catchment. (Ref: Sect 3.7 Implement Plan for Indirect Water Use within the catchment).
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.	There is no indirect water being used in BATKM premises and Catchment. (Ref: Sect 3.7 Implement Plan for Indirect Water Use within the catchment).
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.	Evidence of engagement, and the key messages relayed is identified. (Ref: Sect 3.8 Implement Plan for Shared Water Related Infrastructure)
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.	Actions towards achieving best practice, related to water governance, are provided.

Clause	Details	Comments/Evidence
		(Ref: Sect 3.9 Continual Improvement).
3.9.2	Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.	Actions towards achieving best practice, related to targets in terms of water balance is implemented. (Ref: 3.9.2 Evidence of Implementation of Best Practice for Water Balance)
3.9.3	Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.	Actions towards achieving best practice, related to targets in terms of water quality is implemented (Ref: 3.9.3 Discharge Water Quality Test)
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.	mNC 3: Actions towards achieving best practice, related to site's maintenance of IWRA are not provided.
3.9.5	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.	Actions towards achieving best practice related to WASH are provided. (Ref: Sect 3.9 Continual Improvement)
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 water stewardship outcomes shall be evaluated.	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes are evaluated (Ref: Sect 4.1 Site Performance).
4.1.2	Value creation resulting from the water stewardship plan shall be evaluated.	Value creation resulting from the water stewardship plan is evaluated. (Ref: Sect 4.1 Site Performance).

Clause	Details	Comments/Evidence
		mNC 4: Social and environmental value creation not identified.
4.1.3	The shared value benefits in the catchment shall be identified and where applicable, quantified.	mNC 5: The shared value benefits in the catchment are not identified.
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.	BATKM didn't have any water-related emergency incidents in last 10 years A written annual review and root-cause analysis of the year's emergency incident and response to the incident(s) is evaluated. (Ref: Sect 4.2 Water Related Emergency Incident Impact).
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.	Consultation efforts with stakeholders on the site's water stewardship performance is identified (Ref: Sect 4.3 Stakeholder Consultation).
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.	mNC 6: The site's water stewardship plan is not modified, and changes are not identified.
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.**	

Clause	Details	Comments/Evidence
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.	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations is disclosed. (Ref: 5.1.1 BAT Korea On-Site Policy & Emergency Contacts) (Ref: 5.1.1, 5.3.1, 5.4.1 Sacheon Chamber of Commerce & Industry)
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 is communicated to relevant stakeholders. (Ref: 5.2.1 Stakeholder Consultations Presentation).
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.	A summary of the site's water stewardship performance, including quantified performance against targets, is disclosed. (Ref: 5.3.1 BAT Korea Water Master Plan & Withdrawn, Recycle Glide Path)
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.	The site's shared water-related challenges and efforts made to address these challenges are disclosed. (Ref: 5.4.1 BAT Korea Water-related Challenges and Efforts)
5.4.2	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies is identified. (Ref. 5.4.2 Stakeholder Consultation (Evidence) & 5.2.1 Stakeholder Consultations Presentation)
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.**	

Clause	Details	Comments/Evidence
5.5.1	Any site water-related compliance violations and associated corrections shall be disclosed.	No such incident available
5.5.2	Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.	No such incident available
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.	No such incident available

7 AUDIT FINDINGS

Minor Non-Conformances

Six minor non-conformities were raised during the remote audit process. They were considered partially meeting the AWS Core criterion requirement, and some small adjustments were requested to make to the documentation in order to be considered fully compliant. The following table 7.1 shows the details of the minor non-conformities and required new information.

Table 7.1 Minor Non-Conformities Raised during the AWS Audit Process

No.	Type	Ref.	Details	Response by BAT Korea-Sacheon	Relevant References
1	Minor Non-Conformance	01MINCAR	Indicator 1.5.6 Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events. *Planned water-related infrastructure is not identified.*	On 10 February 2022, BAT Korea provided a corrective action plan for 01 MINCAR, which consisted of: Root analysis: Auditor pointed out that there is no planned water-related infrastructure identified. However, there is no planned water-related infrastructure in BAT Korea catchment area, and this was confirmed by K-Water, the water supplier and infrastructure manager in Korea. In addition, information on infrastructure is not revealed to the public. Corrective actions: BAT Korea will gather infrastructure	REF065: Response to Finding 01MINCAR

No.	Type	Ref.	Details	Response by BAT Korea-Sacheon	Relevant References
				information through stakeholder consultations and research by Dec of 2022. In addition, document referred is planned on-site IWRA. BAT Korea is planning on installing additional Reverse Osmosis System on-site. Implementation deadline: 01 December 2022/ **Before next surveillance audit.**. **Based on review, the corrective action plan is acceptable.**	
2	Minor Non-Conformance	2MINCAR	Indicator 3.1.1 Evidence that the site has supported good catchment governance shall be identified. *Evidences that the site has supported good catchment governance are not provided.*	On 10 February 2022, BAT Korea provided a corrective action plan for 02 MINCAR, which consisted of: Root analysis: BAT Korea has promised and expressed its commitment and support to relevant government organizations including K-Water, and private institutions including Fishery Union, and Sacheon Federation for Environment. However, there has been no event that BAT Korea worked with them. This is due to COVID-19. Corrective actions: BAT Korea provides evidences of support	REF066: Response to Finding 02MINCAR

No.	Type	Ref.	Details	Response by BAT Korea-Sacheon	Relevant References
				and collaboration by 1st of Dec. 2022. Implementation deadline: : 01 December 2022/**Before next surveillance audit.** **Based on review, the corrective action plan is acceptable.**	
3	Minor Non-Conformance	3MINCAR	Indicator 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. *Actions towards achieving best practice, related to site's maintenance of IWRA are not provided.*	On 10 February 2022, BAT Korea provided a corrective action plan for 03 MINCAR, which consisted of: Root analysis: Auditor pointed out there is no action towards achieving best practice related to maintenance of IWRA. Corrective actions: BAT Korea will implement inspection list for on-site IWRA and implement for stable operation and maintenance of IWRA. Implementation deadline: 01 December 2022/ **Before next surveillance audit.**. **Based on review, the corrective action plan is acceptable.**	REF067: Response to Finding 03MINCAR
4	Minor Non-Conformance	4MINCAR	Indicator 4.1.2 Value creation resulting from the water stewardship plan shall be evaluated.	On 10 February 2022, BAT Korea provided a corrective	REF068: Response to Finding 04MINCAR

No.	Type	Ref.	Details	Response by BAT Korea-Sacheon	Relevant References
			Social and environmental value creation not identified.	action plan for 04 MINCAR, which consisted of: Root analysis: Auditor pointed out there is no social and environmental value creation identified. There is no social or environmental value evaluated because there is none. Corrective actions: BAT Korea will evaluate social or environmental value when occurs and record & reveal it. Implementation deadline: 01 December 2022/ **Before next surveillance audit.**. **Based on review, the corrective action plan is acceptable.**	
5	Minor Non-Conformance	5MINCAR	Indicator 4.1.3 The shared value benefits in the catchment shall be identified and where applicable, quantified. *The shared value benefits in the catchment are not identified.*	On 10 February 2022, BAT Korea provided a corrective action plan for 05 MINCAR, which consisted of: Root analysis: Auditor pointed out that there is no shared value benefit identified. There is no shared value benefit identified and evaluated. Corrective actions: BAT Korea will evaluate shared value	REF069: Response to Finding 05MINCAR

No.	Type	Ref.	Details	Response by BAT Korea-Sacheon	Relevant References
				benefits in the catchment occurs and record & reveal it. Implementation deadline: 01 December 2022/ **Before next surveillance audit.**. **Based on review, the corrective action plan is acceptable.**	
6	Minor Non-Conformance	6MINCAR	Indicator 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. *The site's water stewardship plan is not modified, and changes are not identified.*	On 10 February 2022, BAT Korea provided a corrective action plan for 06 MINCAR, which consisted of: Root analysis: BAT Korea's data is not sufficient to modify AWS plan. Corrective actions: BAT Korea will evaluate and modify AWS plan when sufficient actions are taken and data is compiled. Implementation deadline: : 01 December 2022/ **Before next surveillance audit.**. **Based on review, the corrective action plan is acceptable.**	REF070: Response to Finding 06MINCAR

8 SUMMARY

Based on the review of documents presented by **BAT Korea-Sacheon** the remotely interviews with **BAT Korea-Sacheon's** managers and employees, the interview with local stakeholders, and the remote site reconnaissance, **BAT Korea-Sacheon** has paid great attention to its water stewardship. A considerable quantity of effort and work has been put into the preparation for the audit of AWS certification.

There was no major non-conformities and six minor non-conformities were raised during the remote audit process. They were considered partially meeting the AWS Core criterion requirement, and some small adjustments were requested to make to the documentation in order to be considered fully compliant. **BAT Korea-Sacheon** has provided SGS acceptable corrective action plans to address all major and minor non-conformities. We will further ascertain their compliance to the AWS Standard when performing the surveillance assessement in 2022.

9 OPPORTUNITIES FOR IMPROVEMENT

This is the initial core conformity assessment for **BAT Korea-Sacheon** against the AWS Standard, and more attention is paid to the documented plan and implementation to date. Less focus was placed on the evaluation of **BAT Korea-Sacheon's** performance against the indicators as this was the first year of operation under the intention of conformity to the AWS Standard. Therefore, it allows for many areas for improvement going forward.

Besides the follow-up of implementation of corrective action plans to address all major and minor non-conformities, the future audits will additionally evaluate **BAT Korea-Sacheon's** performance against the AWS Standard indicators and how this is monitored and presented as compliance. Thus, **SGS recommends** that **BAT Korea-Sacheon** develop practicable ways to monitor its performance against the AWS Standard indicators, and keep relevant records in anticipation of future audits.

Observations for Improvement were made during the audit, these are to be considered as areas for improvement which will be reviewed in future surveillance audit. Below are the area for the improvement.

1.5.1 OBS 1: Water governance initiatives are identified. (Ref: 1.5.1 Water Governance Initiatives) Observation # 01: Catchment plan(s), water-related public policies, and relevant goals to help inform site of possible opportunities for water stewardship collective action are not identified.

1.5.5 OBS 2: Important Water-Related Areas are identified, (Ref: 1.5.5 Catchment IWRA) Observation # 02: IWRA maps and threats to people or the natural environment, using scientific information and through stakeholder engagement are not identified.

2.2.1 OBS 3: The system to maintain compliance obligations for water and wastewater management is identified (Ref: 2.1.1 AWS Policy). Observation # 03: Process for submissions to regulatory agencies is not available.

3.2.1 OBS 4: A process to verify full legal and regulatory compliance is identified (Ref3.2.1 Process to Verify Full Legal and Regulatory Compliance) Observation # 04: Evidence of implementation of process is not provided.

3.3.2 OBS 5: Annual targets to improve the site's water use efficiency are identified. (Ref: Sect 3.3 Implement Plan for Water Balance Target). Observation # 05: Implementation evidence is not provided.

3.6.1 OBS 6: Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite is identified. (Ref: Sect 3.6 Implement Plan for access to WASH. Observation # 06: Wash plan is identified in WASH Metrix, but evidence is not provided.

10 CONCLUSIONS AND RECOMMANDATIONS

The organization has demonstrated effective involve of its management system and is capable of achieving its policy objectives, as well as the intended results of the respective management system.

Given the evidence review and the virtual site inspections performed, **SGS recommends** that, based on the results of this audit, **BAT Korea- Sacheon Factory (AWS 000419) is awarded AWS Core Certification with yearly surveillance audits.**

11 REFERENCES

REF001: 1.1 Site Physical Scope

REF002: 1.2 Stakeholder Consultation

REF003: 1.3.1. Water-related Incident Response Plan

REF004: 1.3.2. Inflows, Losses, Storage, Outflow

REF005: 1.3.3. Site Water Balance

REF006: 1.3.4. Site Water Quality

REF007: 1.3.5 Sources of Contamination

REF008: 1.3.6. On-Site IWRA

REF009: 1.3.7. Water Related Cost, Revenue, water related Value

REF010: 1.3.8. Access to WASH

REF011: 1.4 Data on the Site's Indirect Water Usage

REF012: 1.5.1 Water Governance Initiatives

REF013: 1.5.2 Applicable Water related Laws (Land and Infrastructure

REF014: 1.5.2 Applicable Water related Legal and Regulatory Requirements

REF015: 1.5.3 Catchment Water Balance

REF016: 1.5.4 Catchment water Quality

REF017: 1.5.5 Catchment IWRA

REF018: 1.5.6 Water related Infrastructure

REF019: 1.5.7 Catchment WASH

REF020: 1.6.1~1.6.2 Share Water Challenge and Initiatives

REF021: 1.7.1 Water Risks

REF022: 1.7.2 Water-Related Opportunities

REF023: 1.8.5 Best Practices in Catchment Area

REF024: 2.1.1 AWS Policy

REF025: 2.3.1~2.3.2 AWS Plan

REF026: 2.4.1 Resilience to Risk Response

REF027: 3.1.1~3.1.2 Catchment Governance (AWS Plan)

REF028: 3.1.2 Stakeholder Consultation

REF029: 3.2.1 Process to Verify Full Legal and Regulatory Compliance

REF030: 3.2 Water Related Legal and Regulatory Requirements and Respect Water Rights

REF031: 3.3 Implement Plan for Water Balance Target

REF032: 3.4 Implement Plan for Water Quality Target &

AWS Plan

REF033: 3.5 Implement Plan for Improvement and Maintenance of IWRA

REF034: 3.6 Implement Plan for access to WASH

REF035: 3.7 Implement Plan for Indirect Water Use within the catchment

REF036: 3.8 Implement Plan for Shared Water Related Infrastructure

REF037: 3.9 Continual Improvement

REF038: 3.9 Continual Improvement

REF039: 4.1 Site Performance

REF040: 4.2 Water Related Emergency Incident Impact

REF041: 4.3 Stakeholder Consultation

REF042: 5.2.1 Stakeholder Consultations Presentation

REF043: 5.4.2 Stakeholder Consultation (Evidence)

REF044: 1.2.2 Stakeholder Database

REF045: 1.8.2 Best Practice for Water Balance

REF046: 1.8.3 Best Practice for Water Quality

REF047: 1.8.4 Best Practice for IWRA Maintenance

REF048: 5.1.1 BAT Korea On-Site Policy & Emergency Contacts

REF049: 5.3.1 BAT Korea Water Master Plan & Withdrawn, Recycle Glide Path

REF050: 5.4.1 BAT Korea Water-related Challenges and Efforts

REF051: 1.3.2~1.3.3 Inflow, Discharge, Losses Map, Water Storage

REF052: 1.3.2~1.3.3 Inflow, Discharge, Losses Map, Water Storage

REF053: 1.3.4, 3.9.3 Discharge Water Quality Test (Folder)

REF054: 1.3.5 Identification and detail of pollution sources

REF055: 1.3.6. On-Site IWRA

REF056: 1.3.7. Cost for Water-related Activities

REF057: 1.5.3 Catchment Water Balance (Annual, Seasonal)

REF058: 1.5.4 Catchment Water Quality (Annual, Seasonal)

REF059: 1.5.6. Planned On-Site IWRA

REF060: 1.7.1 Water Risks

REF061: 3.3.1 Water Master Plan & Withdrawn, Recycle Glide Path

REF062: 3.5.1 Best Practice for IWRA Maintenance

REF063: 3.9.2 Evidence of Implementation of Best Practice for Water Balance

REF064: 1.3.4, 3.9.3 Discharge Water Quality Test (Folder)

REF065: Response to Finding 01MINCAR

REF066: Response to Finding 02MINCAR

REF067: Response to Finding 03MINCAR

REF068: Response to Finding 04MINCAR

REF069: Response to Finding 05MINCAR

REF070: Response to Finding 06MINCAR