Alliance for Water Stewardship Core Assessment Report

Prepared for BAT Bangladesh - Dhaka

(AWS-000442)

Prepared by: SGS

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1 EXECUTIVE SUMMARY

The scope of services covers the core conformity remote assessment of water use in compliance with the AWS International Water Stewardship Standard (Version 2.0) for BAT Bangladesh - Dhaka (hereinafter referred to as "BAT Bangladesh- Dhaka"). The remote assessment has been completed in compliance with the AWS Certification requirements, Version 2.0 dated March 2019.

BAT Bangladesh - Dhaka is manufacturing high quality and well-established international cigarette brands. Current brands are Benson & Hedges, John Player Gold Leaf, John Player Series, Capstan, Star, Royals, Derby, Pilot and Hollywood which are positioned in four segments in the Bangladesh cigarette market. BAT Bangladesh - Dhaka located at New DOHS Road, Mohakhali, Dhaka, 1206 in Bangladesh.

On December 26 - December 27, 2021, SGS-Pakistan Pvt. Ltd. (hereinafter referred to as "SGS") conducted the remote conformity assessment for for BAT Bangladesh - Dhaka's facilities and activities with regard to certification to the AWS Standard (Version 2.0). A total of nine (09) findings were raised during the course of the remote audit process and they were categorized as 03 minor non-conformities and 6 observations.

BAT Bangladesh-Dhaka 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 Bangladesh, SGS recommends that BAT Bangladesh-Dhaka 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 conformity remote assessment of water use in compliance with the AWS International Water Stewardship Standard (Version 2.0) for BAT Bangladesh - Dhaka is located at Bangladesh New DOHS Road, Mohakhali, Dhaka, 1206. The assessment has been completed in compliance with the AWS Certification requirements, Version 2.0 dated March 2019.

BAT Bangladesh - Dhaka manufacturing high quality and well-established international cigarette brands. Current brands are Benson & Hedges, John Player Gold Leaf, John Player Series, Capstan, Star, Royals, Derby, Pilot and Hollywood which are positioned in four segments in the Bangladesh cigarette market. BAT Bangladesh - Dhaka located at New DOHS Road, Mohakhali, Dhaka, 1206 in Bangladesh.

A pre-assessment for BAT Bangladesh 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 December 14-15, 2020. During the pre-assessment, SGS conducted a 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.

On December 26 - December 27, 2021, SGS conducted core conformity assessment remote visit of BAT Bangladesh’s facilities and activities with regard to certification to the AWS Standard (Version 2.0).

Table 2.1 includes details on SGS remote 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.

Mohammad Zakir Hossain Khan	Local Expert	Manager - Environment, Health and Safety With Ph.D. in Culture and Industry Management, M.Phil. in Environmental Science. Experienced professional worked as SGS Lead Auditor having expertise in Environmental Audits, Inspection Of Effluents Treatment Plant, ETP Designs, Water Consumption Survey& Occupational Health and Safet
Paula Sofia Gomez Geras	Technical Review Manager	Department of Sustainability and Climate Change

During the virtual assessment, SGS auditor spent 3 hrs on stakeholder consultation meetings and 1.0 day inspecting BAT Bangladesh-Dhaka's installations and reviewing activities and documents. Interviews with personnel were also carried out.

BAT Bangladesh- Dhaka provided most of the requested supporting documentation as evidence whilst remotely. Outstanding documentation was forwarded via email. SGS provided initial feedback on the gaps between BAT Bangladesh's current management and the level required by the standard during the closing meeting of the remote assessment on December 27, 2021. BAT Bangladesh responded that corrective actions will be taken to successfully close all findings raised.

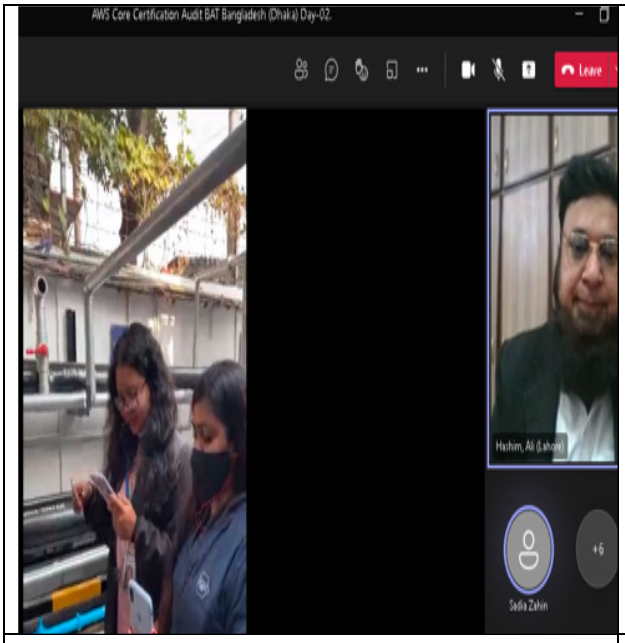
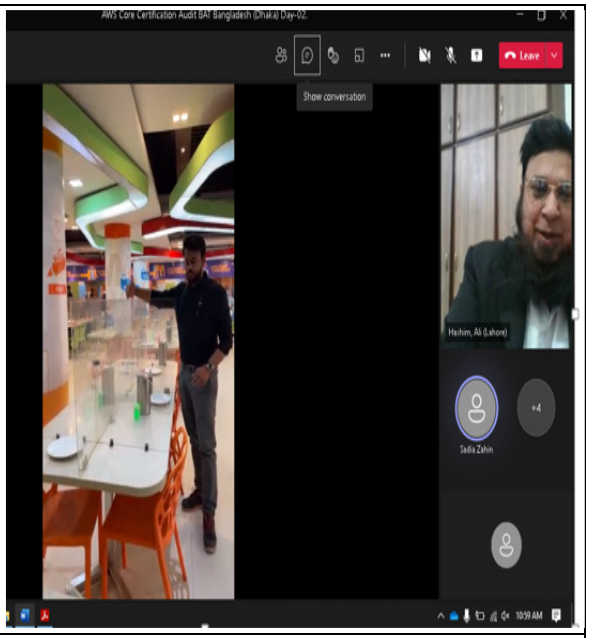
Table 2.2 includes pictures taken while on-site and during remote assesment.

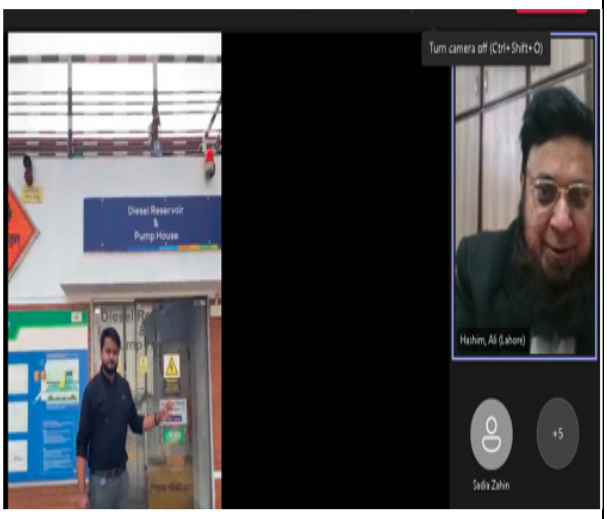
Table 2.2 Photos from BAT Bangladesh- Dhaka Site

	
ETP Pipeline at BAT Bangladesh-Dhaka	**ETP Plant at BAT Bangladesh-Dhaka**

	
Sewage Treatment Plant	**RO Plant Area at BAT Bangladesh- Dhaka**
	
RO Unit At BAT Bangladesh- Dhaka	**Boiler Area At BAT Bangladesh- Dhaka**

	
Cooling Tower At BAT Bangladesh- Dhaka	**Boiler Condensate Return**
	
Flocculation Tank At BAT Bangladesh- Dhaka	**Automatic Sludge Press Machine**

	
Water Discharge Pipelines	**Canteen Area (BAT-Dhaka)**
	
Overhead Tank 90000 Liters Capacity	**Water Discharge Pump Outlet**

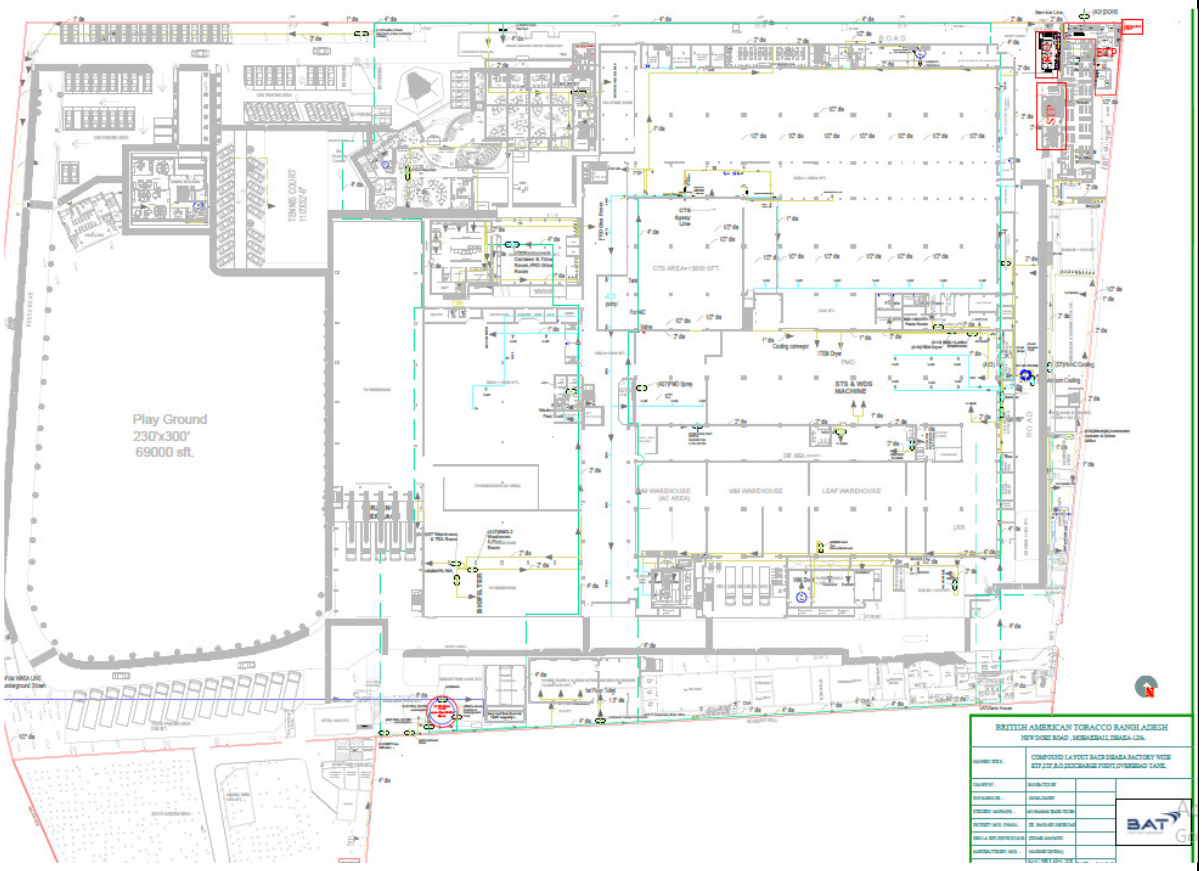
	
Biofilter At BAT Bangladesh-Dhaka	**Pressure Filter Tank ETP**
	
Diesel Reservior & pump house	**Interviews During remote Audit at BAT Dhaka**

Treated Water for Gardening

Treated Water for Cleaning Purpose

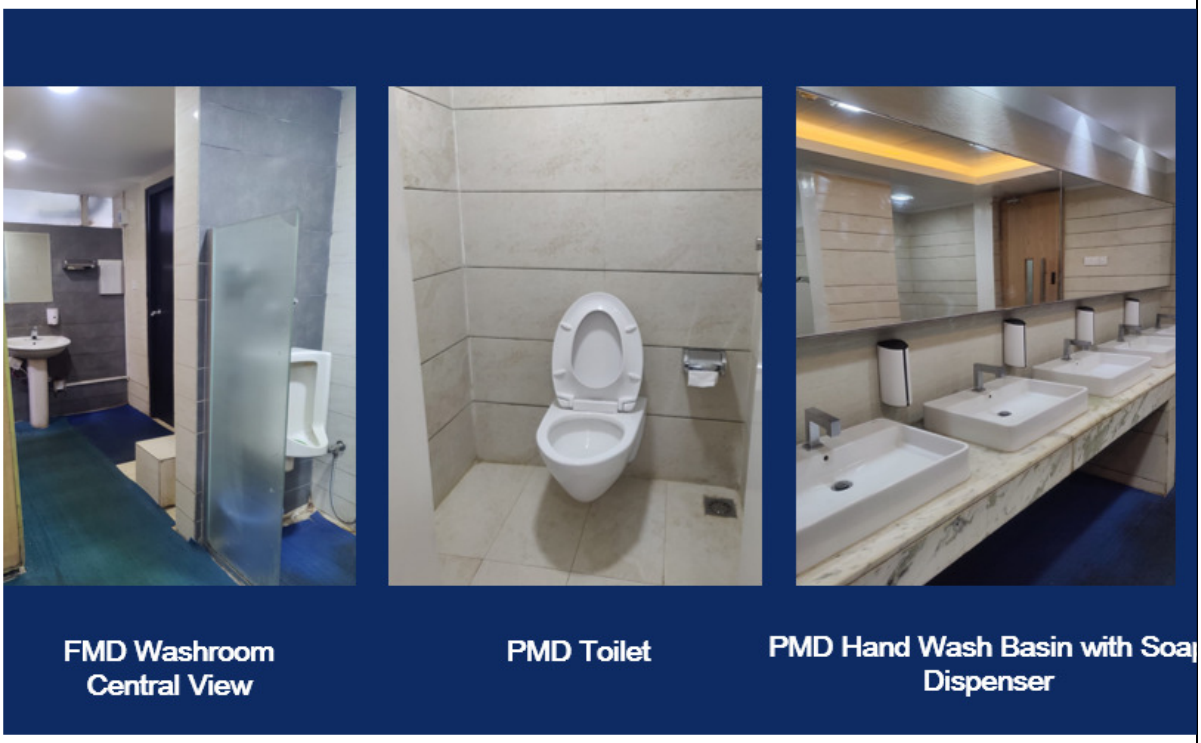
Treated Water Using in Cooling Tower

Water tank area Flowmeter

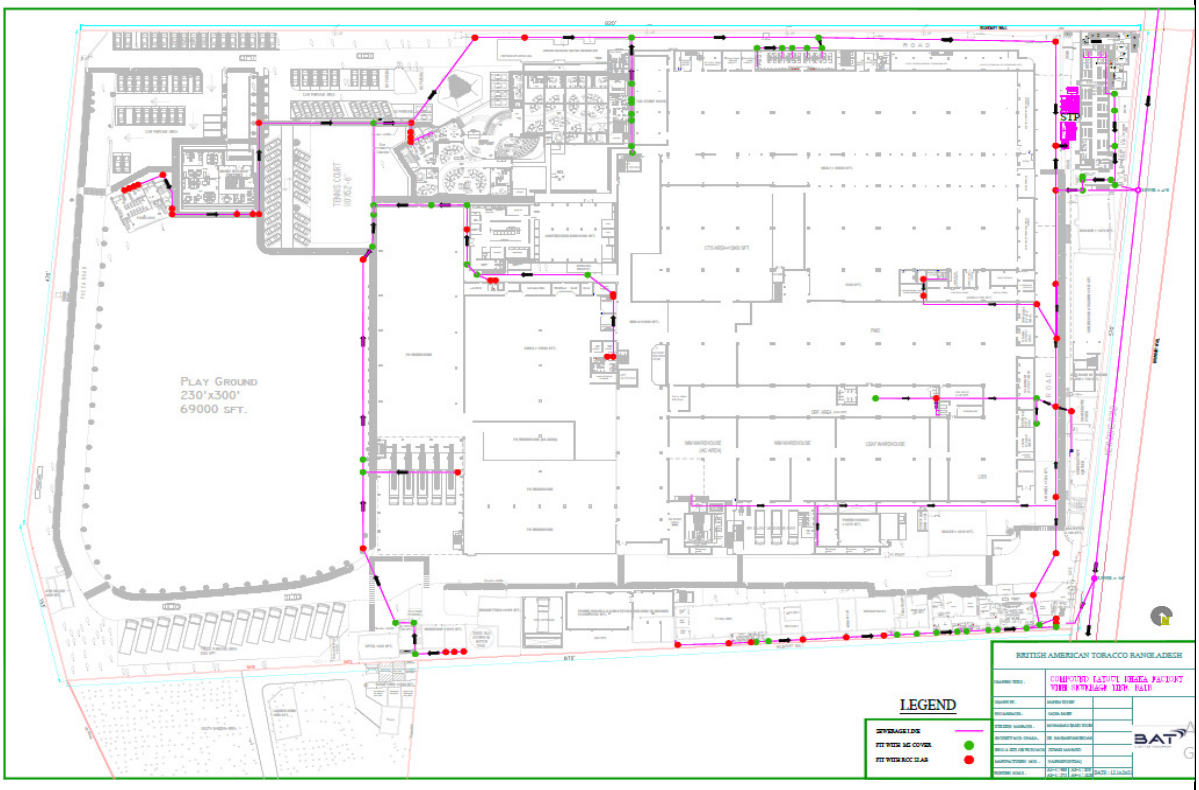


Important water related structure

WASH Drinking water Facility



Employees washrooms WASH Facilities



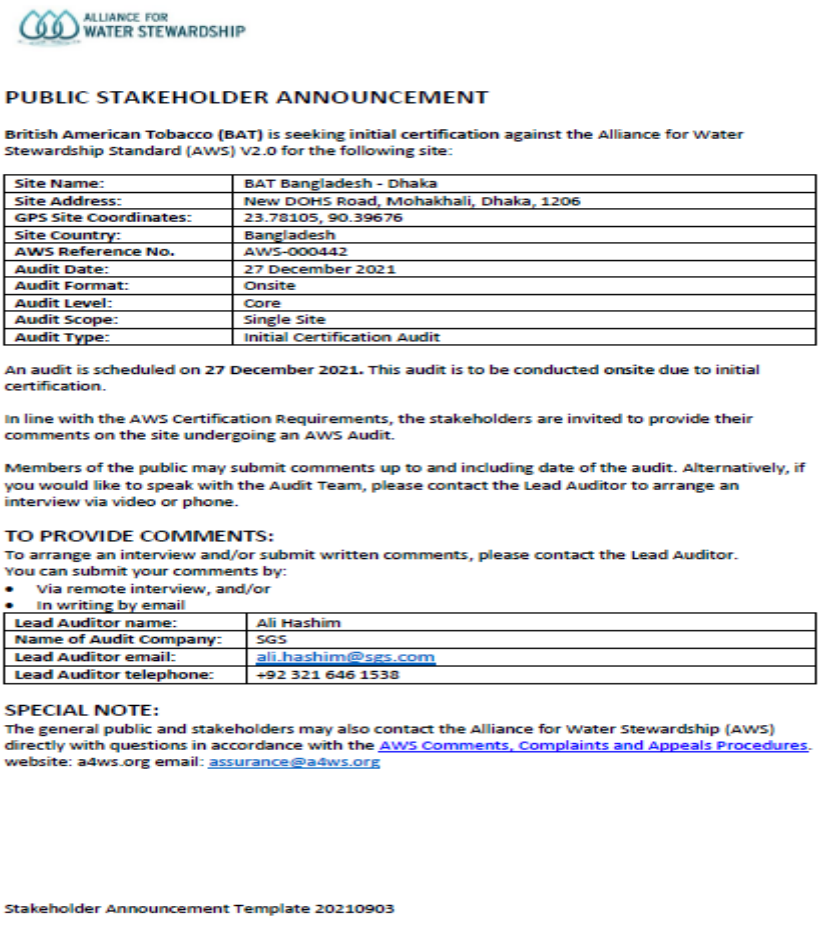
Sewerage line lay out

Internal Energy & Water Related Workshop by BAT Bagladesh-Dhaka

3 STAKEHOLDER ANNOUNCEMENT AND CONSULTATION

Following the AWS Certification Requirements, before the remote conformity assessment, SGS prepared a stakeholder announcement on November 11, 2021, which stated BAT Bangladesh's intention to pursue AWS certification. Besides submitting to AWS for publication on the AWS website, the stakeholder announcement was posted to various department to participate in stakeholders' meeting and also displayed on BAT Bangladesh's website.

https://a4ws.org/wp-content/uploads/2021/11/AWS-000442-BAT-Bangladesh-Dhaka-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 Bangladesh - Dhaka
Site Address:	New DOHS Road, Mohakhali, Dhaka, 1206
GPS Site Coordinates:	23.78105, 90.39676
Site Country:	Bangladesh
AWS Reference No.	AWS-000442
Audit Date:	27 December 2021
Audit Format:	Onsite
Audit Level:	Core
Audit Scope:	Single Site
Audit Type:	Initial Certification Audit

An audit is scheduled on **27 December 2021.** This audit is to be conducted onsite due to initial certification.

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

During the remote core conformity 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
Water Ion Exchange Bangladesh	**Internal Stakeholders**	Mr. Md. Abu Sayem
Dexterous Engineering Services		Mr. Md. Habibur Rahman
M/S Globe Enterprise		Mr. Md. Kamruzzaman
Navana Limited	**External Stakeholders**	Mr. Md. Nafis Bin Islam
Sena Kalyan Sangstha - SKS		Ms. Engr. Nazifa Tabassum
Bengal Meat Processing Industries		Mr. Md. Rezaul Karim (Shameem)

The stakeholder's virtual meeting was held on the morning of 27th December 2021 in BAT Bangladesh- Dhaka's auditorium during audit conducted by SGS . All participants gave a high appraisal to BAT Bangladesh's efforts for its water stewardship.

According to Mr. Md. Abu Sayem, official from Water Ion Exchange Bangladesh, important risk to catchment area is sewerage water from residential area. Awareness to people regarding water management is required.

Mr. Md. Habibur Rahman from Dexterous Engineering Services expressed his deep appreciation towards BAT Bangladesh- Dhaka's for taken a historic approach to engage and grow interest among stakeholders on water manegment.

Based on Mr. Md. Kamruzzaman, official from M/S Globe Enterprise good engagement from BAT Bangladesh- Dhaka, they gave regular communication and awareness session on good water governance. According to him industries should intall waste water treatment plants and also recycle water whenever possible.

Mr. Md. Nafis Bin Islam from Navana Limited, shared that BAT Bangladesh- Dhaka has successfully iniated & installed good water stewardship practices. Water Recycling and proper treatment of waste water is most important step for recovery of catchment area. In addition, water quantity is cuurently not the burning issue rather quality maintenance should be most prioritized.

Ms. Engr. Nazifa Tabassum from Sena Kalyan Sangstha - SKS mentioned that they will raised awareness on using water efficiently to the local community. In addition the AWS awareness

session by BAT Bangladesh- Dhaka was very informative with many new learnings , previously data related to water quality was unavailable.

Mr. Md. Rezaul Karim (Shameem) from Bengal Meat Processing Industries shared his words water quantity and quality are big challeges for companies and citizen of the area. Industries should install effluent treatment plants for resuse of water.

Briefing of AWS to Stakeholders by BAT Bangladesh-Dhaka

Stakeholders Group Photo with BAT Bangladesh-Dhaka Team

4 DESCRIPTION OF CATCHMENT

Dhaka City is the capital city of Bangladesh and one of the fastest growing megacities in the world performing key role as economic and politic hub. Currently, around 20 million people lives in Dhaka. Without some exception, land use type of Dhaka city is mixed, consists of residential, commercial and industrial categories. In most cases, the water bodies inside Dhaka city and the peripheral rivers receive wastewater from domestic and industrial sources without prior treatment.

Three seasons are generally recognized in Dhaka: a hot, muggy summer from March to June; a hot, humid and rainy monsoon season from June to November during which more than 85% of the total annual rainfall occurs; and a moderately cold, dry winter from December to February. The beginning of the rainy season varies from year to year; heavy rains may commence anywhere between mid-April and early June and may end anywhere between the end of September and mid-November. Usually, winter season is dry with occasional rains. The summer season is considered from March-April. During summer, the air becomes hot with very low humidity. The water quality in a water body is heavily dependent on seasonal variations. For instances, during dry seasons water quality get worsened due to low flow (minimum rainfall). In contrary, the water quality is better compared to that during dry seasons due to dilution of wastewater with fresh water from heavy rainfall during wet seasons.

Figure 4.1: BAT Bangladesh- Dhaka Catchment Details

The Buriganga river flows past the southwest outskirts of the capital city, Dhaka. It originates from Turag River at Aminbazar of Savar district and falls into Dhaleswari river at Kunda Union of Keraniganj Upazila of Dhaka District. The reach length is around 29 Km.

During rainy seasons, Buriganga plays vast role in carrying significant portion of storm water from the city. As per the drainage study for Dhaka city carried out in 2016, the drainage system of Dhaka city was divided into seven subcatchments. The storm water of five subcatchments drains into Buriganga.

Bangladesh Water Development Board (BWDB) has two Water Level (WL) measuring stations which are nearby Dhaka city. SW 302 is near Amin bazar bridge and SW 42 is at Mill Barrack. BWDB measures continuous WL at these two points. Water Level (WL) data for station SW302 has been collected from BWDB. Historical WL (1996-2020) suggest highest WL at SW302 was 7.97mPWD in September 1998 (during 1998 flood). The minimum WL of 0.62mPWD was found in March 1996. The average WL at station SW302 is 3.13mPWD. Water Level (WL) data for station SW42 has been collected from BWDB. Historical WL (1996-2020) suggest highest WL at SW42 was 7.24mPWD in September 1998 (during 1998 flood). The minimum WL of 0.52mPWD was found in February 2020. The average WL at station SW42 is 2.81mPWD.

Figure 4.2: Buriganga River

The Banani Lake Starting near the Banani Graveyard in North and then passing through Banani, Gulshan, karail, Mohakhali, Niketon and finally meet with the Hatirjheel lake near Police Plaza, the Banani lake has a length of around 3.55 Km. Its width varies from place to place however, the highest width of the lake around 115m in the northern side of Bir Uttam AK Khandakar Road, Mohakhali. The Banani lake is playing important role from the aesthetic, economic, recreational and storm water management point of view. From aesthetic

considerations, the lake has increased the beauty of Banani Model Town area. It has become a recreational hotspot due to the Boat transport and other relevant amenities. The most important purpose served by the Lake is its retention capacity of stormwater. The lake receives runoff from Banani, Gulshan, Karail slum, Mohakhali and Niketon areas. The sewerage system of these area is directly connected with the lake. Moreover, solid waste dumping in the lake is regular practice since there are some floating business (like, restaurant, hawking different street foods etc.) just besides the lake. As a result, the water quality gets deteriorated, and DoE has already declared the lake as an Ecologically Critical Area.

During rainy seasons, Banani Lake plays vast role in carrying significant portion of storm water from the central part of the city. The average water level during 2021 rainy season is 4.42m.

Figure 4.3: Banani Lake

Gulshan Lake is the northernmost lake in a chain of water bodies (Gulshan Lake, Hatirjheel, Begunbari Khal, Balu River and Sitalakhya River) of increasing pollution from north to south. Gulshan Lake has crossed three roads - Madani Avenue (near Gulshan-1), Bayzid road (near Shahjadpur) and Gulshan-Badda link road. There is a gate at the interface of the Lake with Hatirjheel near Shooting Club, which restricts the regular flow of water towards downstream. Flow from Gulshan Lake then meets the combined flows of Banani Lake and Mohakhali drainage channel at Hatirjheel. The combined flow moves eastward through Begunbari Khal/ Hatirjheel, which is one of the main drainage channels of Dhaka city. The Begunbari Khal-Hatirjheel system, stretching from behind the Sonargaon Hotel to Rampura bridge, drains

about 30 km2 of Dhaka city. Along the way, it drains the crowded parts of the city, including Tejgaon, Mohakhali, Karwan Bazar, Panthapath, Banani-Gulshan, Green Road, and Farmgate area. Beyond Rampura Bridge, the Begunbari Khal flows eastward, eventually meeting Norai Khal-Balu River system, which finally discharges into Sitalakhya River.

Water level data for rainy season (August-September) of 2021 suggest the maximum water level is 4.70mPWD and minimum water level is 4.0mPWD. The average water level during 2021 rainy season is 4.42m.

Figure 4.4: Gulshan Lake Dhaka

The area of **Hatirjheel stretches** from Sonargaon Hotel in the south to all the way to Banasree in the north. The place is surrounded by Tejgaon, Gulshan, Badda, Rampura, Banasree, Niketon, and Maghbazar. The Hatirjheel project was first initiated in 2007 with an estimated site area of 302 acres. Hatirjheel has importance from many perspectives. First, it connects a different important location of the city which have both residential and commercial significances. Secondly, this place has its own recreational and aesthetic value. Moreover, a big number of people uses this route to move from one place to another in Dhaka. Since it is opened to public in 2010 it has become one of the most notable places in Dhaka, and hence, turned into one of the most favorite recreational places for the city dwellers and tourists. Since congested buildings permeate most of Dhaka, leaving few open places for people to feel the fresh air, Hatirjheel attracts the city dwellers with its abundant fresh air. Bus and water taxi

services are available for transport within the area. At night, lights of different hues illuminate the entire Hatirjheel, especially on the bridges.

Water level data for rainy season (August-September) of 2021 suggest the maximum water level is 4.70mPWD and minimum water level is 4.0mPWD. The average water level during 2021 rainy season is 4.42m.

Figure 4.5: Hatirjheel stretches

5 SUMMARY OF SHARED WATER CHALLENGES

BAT Bangladesh- Dhaka 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 Bangladesh- Dhaka

Sr.No	Shared Water Challeges	Reason for Inclusion	Effect By BAT-Dhaka	Initiative to Address the Challeges	Impact
01	Water consumption for manufacturing	Responsible for using water from same catchments	Improving cultural awareness on water	Reevaluatinng and improving the existing sustainability plan to further reduce extent of ground water usage and include recycling efforts. Introducing ETP to the company's manufacturing facilities. Reusing water from ETPs to flush toilets. Participating in collborative effort with	Low

				other manufacturing companies in water conservation pactices.	
02	Water consumption for food manufacturing Waste water disposal	Responsible for releasing discharge to the same catchments	Improving cultural awareness on water	Install STP for waste water disposal to prevent discharging polluted water into natural catchments. Treating water from manufacturing plants using ETP. Evaluating scopes of recycling water within office facilities.	High
03	Water consumption for food manufacturing Waste water disposal	Responsible for using water from same catchments	Improving cultural awareness on water	Evaluating a rainwater harvesting module to decrease the consumption of groundwater as this places them in high impact. Altering the packaging of products	High

				to ensure consumers that the product does not need to bewashed again, thus saving water per consumer.	
04	Water consumption for Service process	Responsible for using water for car wash	Improving cultural awareness on water	Evaluating sawdust and alum as ways to treat waste water before discharging. Investing in foam washing and high pressure nozzles for water pipes to reduce quantity of water used.	Medium
05	Managing water demand & encouraging water conservation practices	Responsible for using water from same catchments	Improving cultural awareness on water	Investing in rainwater harvesting to replace groundwater in toilet flushes whenever possible. Raising awareness about water scarcity and the	Medium

				pollution crisis within the community.	
06	Water consumption for hospital management Waste water disposal	Responsible for releasing discharge to the same catchments	Improving cultural awareness on water	Collaboratin with other health care services within the community for joint effort in water stewardship. Considering ETPs to recycle water wherever possible. Not discharging biowaste and hazardous waste into community water catchments or soil.	High
07	Depletion of water level by not collecting rainwater via rain water harvesting plants in housing projects	Responsible for taking care of the environment related issues including water	Giving the support for water distribution	Encouraging future establishments to integrate rainwater harvesting into their plans. Raising awareness about groundwater level	Medium

				depletion and households' contribution to the crisis.	
08	Depletion of water level by not collecting rainwater via rain water harvesting plants in housing projects	Responsible for taking care of the environment related issues including water	Assure maintain proper laws regarding water and environment	Starting the process of integrating ETPs into their industrial concerns. Considering rainwater harvesting for SKS Tower which has significant daily footfall. Since there are no efforts for water stewardship in place currently, SKS will start by studying their water consumption and usage practices to come up with a feasible plan. Considering rainwater	Medium

				harvesting for future establishments.	
09	Depletion of water level by using unplanned and ground water directly without considering rainwater harvesting plans	Responsible for Using water for fire fighting	Assuring proper fire drill and safety measures	Considering rainwater harvesting to reduce usage of groundwater for cases of fire. Investing in foam suppresants. Encouraging citizens to integrate rainwater harvesting in their homes and offices so they can fight small cases of fire, sustaibably. Using ETP and STP to reuse wastewater for fire fighting.	Medium
10	Properly following the laws related to environment and water	Responsible for taking care of the environment related	Assure maintain proper laws regarding water and environment	Introducing strict clauses about unlawful water usage and wastage by	Medium

		issues including water		individuals, organizations and corporations. Regularly treating water in catchments and re-releasing them. Raising awareness about water crises and water borne diseases.	

11	Depletion of water level by using unplanned and ground water directly without considering rainwater harvesting plans	Responsible for taking care of the environment related issues including water	Assure maintain proper laws regarding water and environment	Integrating programs about the water crisis in all school curriculums under Dhaka Cantonment Board. Ensuring there are penalties put in place for individuals and organizations that misuse and are found to mistreat water. Treating and cleaning all catcments under the jurisdiction of cantonment board.	Medium
12	Safe Drinking water	Community level engagement is important to ensure water rights for the indigenous peoples.	DF will create the team of LEX and EHS for the PROBAHO project	110 PROBAHO plants are installed to address safe drinking water facility for the community people across the network and more needs	High

				through the call center to be identified and addressed by BAT Bangladesh.	

* 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 Bangladesh- Dhaka.

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.	Physical scope of the site including site boundaries and catchment detail is mapped. Site coordinates have been mentioned. (23.7812607315036, 90.39669943897238, AREA: 7.78 Acres) Water related infrastructure including, piping network has been shared. Rainwater outlet from the factory is mentioned on the map. (Ref: 1.1.1 Site Physical Scope) The site primarily relies on groundwater for most of its water requirements which is being extracted from two tube wells (02qty). One discharge point (from Wastewater Treatment Plant & rain/storm water) has also been identified and mapped inside the site boundary. Continuous water supply of WASA is also available as alternate in case of water unavailability. Effluent discharge point is marked on the site layout map.

Clause	Details	Comments/Evidence
		(Ref: 1.1.1 Compound layout with drain line)
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 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 stakeholders are Transcom, Danish, Bengal Meat Processing Industries, NAVANA/ Honda Service Centre, Retired Armed Force Officers' Welfare Association, Bangladesh (RAOWA)", Universal Medical College and Hospital, Mohakhali DOHS Parishad, Sena Kalyan Shangstha (SKS), Bangladesh Fire Service and Civil Defence, Bangladesh Water Development Board, Dhaka Cantonment Board and Community (Ref: 1.2.1 Stakeholder and Shared Challenges). Evidence of stakeholder consultation on water-related interests and challenges are provided (Ref: Stakeholder Detail and Shared Water Challenges for DF)
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 degree of influence between site and stakeholder is identified. 1. Danish 2. Bengal Meat Processing Industries 3. Universal Medical College and Hospital" are mentioned as significant stakeholders, considering the site's ultimate water source and ultimate receiving water body for wastewater.
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 emergency response plan).

Clause	Details	Comments/Evidence
1.3.2	Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped.	Inlet: Two (02) main tube wells and WASA Line is identified. Outlet: Rainwater discharge point is marked on the map. Total effluent quantity is identified. Site water balance including inflows, storage and outflows is identified. Water withdrawn is 188,927m3/year, water used is mentioned as 188,927 m3/year, water recycled is 37,807.00, water discharged is 56,656.50 and water loss is mentioned as 4,649.85 m3/year (3%). (Ref: 1.3.2 Site Water Balance)
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 are identified. Indication of annual variance in water usage rates, are quantified. Water-related challenge an indication of annual high and low variances is quantified. (Ref: 1.3.3 Annual Variance). (Ref: 1.3.3 Quantification of Annual Seasonal variance)
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), canteen tap water, deep well water, ETP inlet and outlet, Fire Hydrant, RO Plant, STP etc. is quantified. (Ref: 1.3.4 Site Water Quality). Receiving water bodies is quantified and mapped. (Ref: 1.3.4 Manpping & Quantification of Receving Water Body) mNC # 1: It´s necessary to develop what specific water-related challenges there are, indication of annual, seasonal, high and low variances is not quantified.
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 are identified and mapped. (Ref: 1.3.5 Pollution Sources)

Clause	Details	Comments/Evidence
1.3.6	On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.	Onsite important water related areas have been identified as Discharge pumps, Overhead Tank, RO, STP & ETP. (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 identified and used to inform the evaluation of the plan in 4.1.2.	Annual water-related costs are identified. Cost for payment for water experts, salaries of water related staff, data collection, technical studies, stakeholder engagement activities, external communications and staff trainings, amount spent on energy for the heating and cooling of water, payments to government for water-related matters, community investment costs are identified. (Ref: 1.3.7 Water Related Costs).
1.3.8	Levels of access and adequacy of WASH at the site shall be identified.	Levels of access and adequacy of WASH at site have been identified during virtual site visit. (Ref: 1.3.8 WASH Services)
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.	The embedded water use of primary inputs, including quantity and quality is identified. (Ref: 1.4 Indirect Water Use). Observation 01: It would recommendable to study deeply the level of water risk within the site's catchment associated with embedded water.
1.4.2	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.	No embedded water use of outsourced services used on site. (Ref: Audit Interview)

Clause	Details	Comments/Evidence
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 including catchment plan(s), water-related public policies, and major publicly led initiatives under way is identified. (Ref:1.5.1 Water Governance Initiatives)
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. Latest approval from legal authority for tube well, boilers, Environmental Clearance is found as documentary evidence. (Ref: 1.5.2 Legal Requirement).
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 is quantified, including quality and indication of annual seasonal, variance. (Ref: 1.5.3 Catchment Water Balance).
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 is identified. (Ref: 1.5.4 Catchment Water Quality). Observation # 02: It would be recommendable a more detailed description about the 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.
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 and mapped as Buriganga, Hatirjheel, Mohakhali DOHS, Arjatpara, Tejgaon. Threats to people or the natural environment is identified. (Ref: 1.5.5 Catchment IWRA).

Clause	Details	Comments/Evidence
		Stakeholder engagement in IWR area in catchment is found. (Ref: 1.5.5 Engagement in IRW Areas)
1.5.6	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.	Existing and planned water related infrastructures have been identified as Begunbari Storm Water Diversion System, Fakirapool Water Tank, Chandnighat Water Treatment Plant, Kamlapur & Rampura, Storm Water Pumping Station, Rampura Storm Water, Pumping Station, Gopibagh Water Pump Station, Saidabad Water, Treatment Plant (SWTP), Drinkwell Water ATM (Ref: 1.5.6 Existing and Planned Infrastructure).
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 Services)
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 identified and prioritized. (Ref: 1.6.1 Shared Water Challenges).
1.6.2	Initiatives to address shared water challenges shall be identified.	Initiative to address shared water challenges is identified. (Ref: 1.6.2 Initiatives for Shared Water Challenges)
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 is identified, and prioritized, including likelihood and severity of impact within a given timeframe, business impact. (Ref: 1.7.1 Water Risks to Site) Observation # 03: It´s recommended to include the quantification of potential costs in addition.

Clause	Details	Comments/Evidence
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 is 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.**	
1.8.1	Relevant catchment best practice for water governance shall be identified.	Relevant catchment best practice for water governance is identified. (Ref: 1.8.1 Catchment Best Practice for Governance).
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 best practice for water balance, water efficiency & less total water use has been identified. (Ref: 1.8.2 Catchment Best Practice for Water Balance). Observation # 04: It´s recommended to conduct more regularly training of workers and awareness sessions on efficient water balance practices for stakeholders and community.
1.8.3	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.	Best practice for site water quality is available. (1.3.4 Water Quality Reports)
1.8.4	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified. (Ref: 1.8.4 Catchment Best Practice for IWRA).
1.8.5	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.	Provision of equitable and adequacy of WASH at site and catchment area have been identified. (Ref: 1.8.5 Catchment Best Practice for WASH & Dhaka City WASH Facility).

Clause	Details	Comments/Evidence
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 - That the site's stakeholders will be engaged in an open and transparent way - That the site will allocate resources to implement the Standard.	Signed and publicly disclosed site statement is identified and displayed. (Ref: 2.1 AWS Policy)
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.	System to maintain compliance obligations for water and wastewater management is identified including: - Identification of responsible persons/positions within facility organizational structure. (Ref: 2.2 Legal Compliance) Process for submissions to regulatory agencies is identified. (Ref: SOP for tracking identification and implementation of legal and other requirements or any submission to regulatory agencie_v3)

Clause	Details	Comments/Evidence
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.	Water stewardship strategy overarching mission, vision, and goals of the organization towards good water stewardship is identified. (Ref: 2.3 Water Strategy).
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.	Water stewardship plan is identified which specify each target and its mission, vision, strategy, goals, budget and AWS 5 Outcomes. (Ref: 2.3 Water Strategy & Water Stewardship Plan DF).
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 Emergency Response) (Ref: 2.4.1 Operation procedure for Collapse of Structure)
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.	Evidence that the site has supported good catchment governance is identified.

Clause	Details	Comments/Evidence
		(Ref: 3.1.1 Good Governance). Opportunity for Improvement: Water quality of catchment area is not quite good. More efficient efforts at larger scale required from site and stakeholders to improve overall quality of water in the catchment area.
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 to respect the water rights of other including indigenous people are identified. BAT Bangladesh Launched in 2009, Probaho now provides 530,000 liters everyday through 110 filtration plants in some of the many rural areas of Bangladesh which are affected by arsenic-contaminated water. The initiative touches the lives of 260,000 every day. (Ref: 3.1.2 Water Rights of Locals).
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.	Process to confirm legal and regulatory compliances is present and implemented as per procedure. (Ref: 3.2.1 Water Legal Rights)
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 to respect the water rights of others including Indigenous peoples, shall be implemented (Ref: 3.2.2 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.	Water balance targets are identified. (Ref: 3.3.1 Progress towards Water Balance)
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 is implemented. (Ref: 3.3.2 Site Water Efficient Use).

Clause	Details	Comments/Evidence
3.3.3	Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.	No-allocation of water. (Ref: 3.3.3 ReAllocation of Water & Audit Interview).
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 Bangladesh follows the ECR guideline given from the local government as a mandatory requirement for ensuring the water quality Reverse Osmosis Plant 280 m3/day, ETP and STP are installed to improve the water quality and water recycling in the site processes. (Ref: 3.4.1 Progress towards Water Quality)
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 is a shared water challenge, continual improvement to achieve best practice for the site's effluent is identified. Wastewater reports are within compliance (Ref: 3.4.2 Water Quality Shared Challenge)
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.	Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas are identified. (Ref: 3.5.1 Practices to Maintain IWRA). Observation # 05: It would be recommendable to keep implementation specific evidences for IWRA maintenance.
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.	Provision of adequate access to effective sanitation, and protective hygiene (WASH) for all workers is identified. (Ref: 3.6 Implementation of WASH).

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 the human rights. Water quality reports and legal compliance has been done. (Ref: 3.4.1 Progress towards Water Quality & Remotely interviewed).
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.	No indirect water is being used at site. (Ref: Audit interview).
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 site premises and 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 with confirmation of receipt, is identified. (Ref: 3.8.1 Evidence of Engagement with Stakeholders).
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 is committed to reduce 35% of its water withdrawal against 2017 by 2030. Enabling 41% water withdrawal reduction. Rainwater harvesting through RO plant will be done in 2023 (Ref: 3.8, 3.9 Best Practices and Stakeholder's Communication).
3.9.2	Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.	Actions towards achieving best practices related to targets in terms of water balance are implemented. (Ref: 3.8, 3.9 Best Practices and Stakeholder's Communication).

Clause	Details	Comments/Evidence
3.9.3	Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.	BAT Bangladesh follows the ECR guideline given from the local government as a mandatory requirement for ensuring the water quality. Actions towards achieving best practice, related to targets in terms of water quality shall be implemented. (Ref: 1.3.4 Water Quality Reports & 3.8, 3.9 Best Practices and Stakeholder's Communication).
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 practices related to targets in terms of the site's maintenance of Important Water-Related Areas are identified and implemented. (Ref: 3.8, 3.9 Best Practices and Stakeholder's Communication).
3.9.5	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.	Action towards achieving best practice related to WASH is implemented. Responsible for Toilet and office floor cleaning. (Ref: 3.8, 3.9 Best Practices and Stakeholder's Communication).
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.	BAT is committed to reduce 35% of its water withdrawal against 2017 by 2030. Enabling 41% water withdrawal reduction. Rainwater harvesting through RO plant will be done in 2023. 30% Reuse of water withdrawn from operations in 2019, and 13% Water consumption reduction. (Ref: 4.1.1 Performance against Targets)
4.1.2	Value creation resulting from the water stewardship plan shall be evaluated.	Value creation resulting from the water stewardship plan are evaluated as AHU condensate recirculation, Vacuum water reuse, Using humidification,

Clause	Details	Comments/Evidence
		RO reject in Head office, Using RO reject in other washrooms, Level 3 metering, Using RO water in Boiler, Rainwater harvesting and their cost benefits are identified. (Ref: 4.1.2 Value Creation).
4.1.3	The shared value benefits in the catchment shall be identified and where applicable, quantified.	Shared value benefits in the catchment are identified. (Ref: 4.1.3 Shared Value Benefits). Observation # 06: Shared value benefits needs to be more clearly elaborated for best practices and AWS implementations.
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.	No Such Incident occurred (Ref: Remotely Interview).
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 are identified. (Ref: 4.3.1 Consultation Efforts).
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.	No change and no modification. (Ref: Remotely Interview)

Clause	Details	Comments/Evidence
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.	The site's water-related internal governance is published in press release. (Ref: 5.1.1 Site Governance Disclosure). mNC 2: Positions of those accountable for compliance with water-related laws and regulations is not disclosed.
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.	Water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, is communicated to relevant stakeholders. (Ref: 5.2.1 AWS Plan Communication to Stakeholders).
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.	Summary of the site's water stewardship performance is disclosed. 5.3.1 Annual AWS Summary Disclosure. mNC 3: Quantified performance against AWS targets, is not disclosed.
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.	Site's shared water-related challenges and efforts made to address these challenges shall be disclosed in various press releases, websites and annual reports.

Clause	Details	Comments/Evidence
		Millions of people in Bangladesh face scarcity of safe drinking water Due to arsenic contamination. Responding to this pressing need, BATB has taken up a project named 'Probaho' in arsenic-prone rural Communities. (Ref: 5.4.1, 5.4.2 Efforts to address Shared Water Challenges)
5.4.2	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.	Engagement with stakeholders to coordinate and support public-sector agencies is identified. (Ref: 5.4.1, 5.4.2 Efforts to address Shared Water Challenges).
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.	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

The findings raised during the audit were provided to BAT Bangladesh- Dhaka, who responded afterwards to the findings through an action plan sent to SGS for review. Once the action plan was approved by the Lead Auditor the reports were then reviewed by the Certifier.

Minor Non-Conformances

Three 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 Remote Audit Process

No.	Type	Ref.	Details	Response by BAT Bangladesh- Dhaka	Relevant References
1	Minor Non-Conformance	01MINCAR	Indicator 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. *It´s necessary to develop what specific water-related challenges there are, indication of annual, seasonal, high and low variances is not quantified.*	On 15 December 2022, BAT Bangladesh-Dhaka provided a corrective action plan for 03MINCAR, which consisted of: Root Cause: Annual seasonal variance in related catchment areas have been analyzed however it was not quantified and enough study was missing to draw a futuristic relation to water related challenges. Corrective actions: A detailed analysis to be conducted to	REF057: Response to Finding 01MINCAR

No.	Type	Ref.	Details	Response by BAT Bangladesh- Dhaka	Relevant References
				forecast and specify how annual seasonal variances are likely to impact water related challenges. Implementation deadline: 15 August 2022/ Before next surveillance audit. Based on review, the corrective action plan is acceptable.	
2	Minor Non-Conformance	02MINCAR	Indicator 5.5.1 The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed. *Positions of those accountable for compliance with water-related laws and regulations is not disclosed.*	On 15 December 2022, BAT Bangladesh-Dhaka provided a corrective action plan for 07MINCAR, which consisted of: Root Cause: The accountable personnel for compliance with water related laws and regulations was not mentioned specifically in the publicly disclosed documents/publications made previously. Corrective actions: Positions in the company who are accountable for compliance with water related laws and regulations to be specified in all	REF058: Response to Finding 02MINCAR

No.	Type	Ref.	Details	Response by BAT Bangladesh- Dhaka	Relevant References
				upcoming water related publications and disclosures. Implementation deadline: 30 November 2022/ Before next surveillance audit. Based on review, the corrective action plan is acceptable.	
3	Minor Non-Conformance	03MINCAR	Indicator 5.3.1 A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum. *Quantified performance against AWS targets, is not disclosed.*	On 15 December 2022, BAT Bangladesh-Dhaka provided a corrective action plan for 08MINCAR, which consisted of: Root Cause: During public disclosure of AWS, the intention of the certification with the objective to ensure water stewardship for the community was communicated. However the performance against AWS targets was mentioned to be the achievement of core certification and the quantified performances weren't mentioned. Corrective actions: Quantified performance by the plant against AWS targets to be communicated and disclosed in	REF059: Response to Finding 03MINCAR

No.	Type	Ref.	Details	Response by BAT Bangladesh- Dhaka	Relevant References
				future publications and community engagements. Implementation deadline: 30 November 2022/ Before next surveillance audit. Based on review, the corrective action plan is acceptable.	

8 SUMMARY

Based on the review of documents presented by **BAT Bangladesh- Dhaka,** the remote interview with **BAT Bangladesh- Dhaka's** managers and employees, the remote interview with local stakeholders, and the remote site reconnaissance, **BAT Bangladesh- Dhaka** 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.

Threre was no major non-conformities and three 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 Bangladesh- Dhaka** has provided SGS acceptable corrective action plans to address all 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 Bangladesh- Dhaka** 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 Bangladesh- Dhaka'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 minor non-conformities, the future audits will additionally evaluate **BAT Bangladesh- Dhaka's** performance against the AWS Standard indicators and how this is monitored and presented as compliance. Thus, **SGS recommends that BAT Bangladesh- Dhaka** develop practicable ways to monitor its performance against the AWS Standard indicators, and keep relevant records in anticipation of future audits. Below are the area for the improvement.

1.4.1 OBS 1: It would recommendable to study deeply the level of water risk within the site's catchment associated with embedded water.

1.5.4 OBS 2: It would be recommendable a more detailed description about the 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.

1.7.1 OBS 3: It´s recommended to include the quantification of potential costs in addition.

1.8.2 OBS 4: It´s recommended to conduct more regularly training of workers and awareness sessions on efficient water balance practices for stakeholders and community.

3.5.1 OBS 5: It would be recommendable to keep implementation specific evidences for IWRA maintenance.

4.1.3 OBS 6: Shared value benefits needs to be more clearly elaborated for best practices and AWS implementations.

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 site visit inspections performed, SGS recommends that, based on the results of this audit, BAT Bangladesh- Dhaka (AWS-000442) is awarded AWS Core Certification with yearly surveillance audits.

11 REFERENCES

REF001: Site Physical Scope

REF002: Stakeholder and Shared Challenges

REF003: Water emergency response plan

REF004: Site Water Balance

REF005: Annual Variance

REF006: Site Water Quality

REF007: Pollution Sources

REF008: On site IWRA

REF009: Water Related Costs

REF010: WASH Services

REF011: Indirect Water Use

REF012: Audit Interview

REF013: Water Governance Initiatives

REF014: Legal Requirement

REF015: Catchment Water Balance

REF016: Catchment Water Quality

REF017: Catchment IWRA

REF018: Catchment WASH Services

REF019: Shared Water Challenges

REF020: Initiatives for Shared Water Challenges

REF021: Water Risks to Site

REF022: Water Related Opportunities

REF023: Catchment Best Practice for Governance

REF024: Catchment Best Practice for Water Balance

REF025: Catchment Best Practice for IWRA

REF026: Catchment Best Practice for WASH &

Dhaka City WASH Facility

REF027: AWS Policy

REF028: Legal Compliance

REF029: Water Strategy

REF030: Water Strategy &

Water Stewardship Plan DF

REF031: Good Governance

REF032: Water Rights of Locals

REF033: Water Legal Rights

REF034: Water Rights

REF035: Progress towards Water Balance

REF036: Site Water Efficient Use

REF037: Reallocation of Water &

Audit Interview

REF038: Progress towards Water Quality

REF039: Water Quality Shared Challenge

REF040: Practices to Maintain IWRA

REF041: Implementation of WASH

REF042: Progress towards Water Quality &

Remotely interviewed

REF043: Evidence of Engagement with Stakeholders

REF044: Best Practices and Stakeholder's Communication

REF045: Best Practices and Stakeholder's Communication

REF046: Water Quality Reports

REF047: Best Practices and Stakeholder's Communication

REF048: Performance against Targets

REF049: Value Creation

REF050: Shared Value Benefits

REF051: Remotely Interview

REF052: Consultation Efforts

REF053: Site Governance Disclosure

REF054: AWS Plan Communication to Stakeholders

REF055: Efforts to address Shared Water Challenges

REF056: Efforts to address Shared Water Challenges

REF057: Response to Finding 01MINCAR

REF058: Response to Finding 02MINCAR

REF059: Response to Finding 03MINCAR