Alliance for Water Stewardship Core Assessment Report

Prepared for BAT Bangladesh Green Leaf Threshing Plant - Kushtia (AWS-000443)

Prepared by: SGS

SGS Pakistan Ref.: 5014504

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Date: February 16, 2022

REPORT DETAILS

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CERTIFICATE NUMBER	SGS2022-AWS0013
CLIENT REFERENCE	BAT Bangladesh Green Leaf Threshing Plant - Kushtia
REPORT TITLE	**ALLIANCE FOR WATER STEWARDSHIP CORE ASSESSMENT REPORT**
DATE SUBMITTED:	February 16, 2022
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1 EXECUTIVE SUMMARY

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

BAT Bangladesh Green Leaf Threshing Plant- Kushtia (Leaf Processing Plant) is located at Bangladesh Chourhas, Kushtia-7000.

On December 30 - December 31, 2021, SGS-Pakistan Pvt. Ltd. (hereinafter referred to as "SGS") conducted the remote conformity assessment for for BAT Bangladesh-Kushtia Green Leaf Threshing Plant- Kushtia's facilities and activities with regard to certification to the AWS Standard (Version 2.0). A total of eight (08) findings were raised during the course of the audit process and they were categorized as 01 minor non-conformities and 07 observations.

BAT Bangladesh- Kushtia 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 virtual site visit performed at BAT Bangladesh- Kushtia, SGS recommends that BAT Bangladesh- Kushtia 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 assessment of water use in compliance with the AWS International Water Stewardship Standard (Version 2.0) for BAT Bangladesh Green Leaf Threshing Plant- Kushtia (Leaf Processing Plant) is located at Bangladesh Chourhas, Kushtia-7000. The assessment has been completed in compliance with the AWS Certification requirements, Version 2.0 dated March 2019.

BAT Bangladesh Green Leaf Threshing Plant- Kushtia processing on Tobacco leaf.

A pre-assessment for BAT Bangladesh- Kushtia facilities and activities with regard to certification to the AWS Standard (Version 2.0) was performed by Ali Hashim, the AWS certified Lead auditor from SGS-Paistan Pvt. Ltd. (hereinafter referred to as "SGS") on December 22-23, 2020. During the pre-assessment, SGS conducted a remote audit that covered water supply facilities, 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 30 - December 31, 2021, SGS conducted core conformity assessment virtual visit of BAT Bangladesh- Kushtia'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.

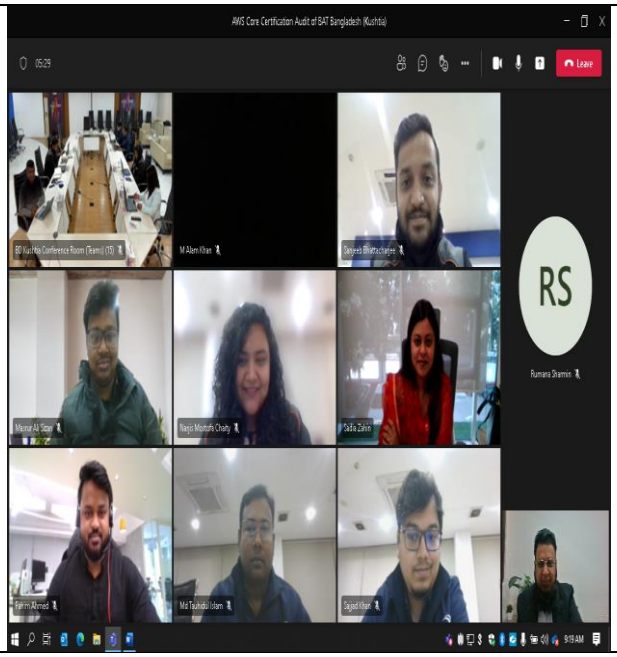
Zakir Hossain	Local Expert	Manager - Environment, Health and Safety With Ph.D. in Culture and Industry Management, M.Phil. in Environmental Science. Experienced professional worked as SGS Lead Auditor having expertise in Environmental Audits, Inspection Of Effluents Treatment Plant, ETP Designs, Water 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- Kushtia's installations and reviewing activities and documents. Interviews with personnel were also carried out.

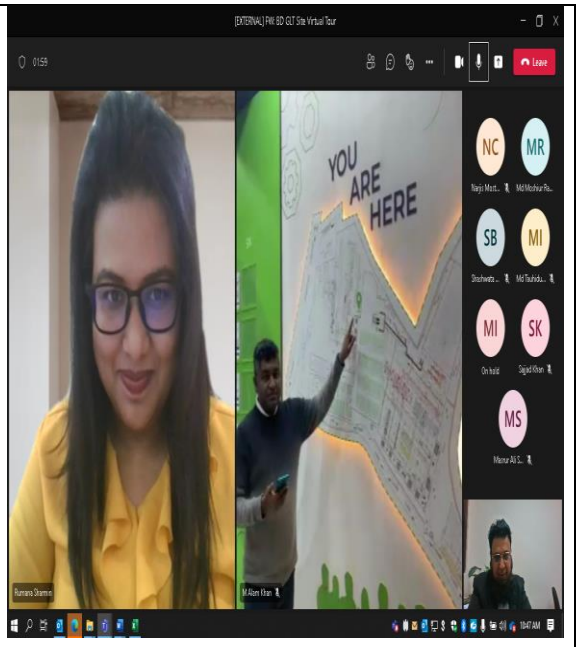
BAT Bangladesh- Kushtia provided most of the requested supporting documentation as evidence whilst remotely. Outstanding documentation was forwarded via email. SGS provided initial feedback on the gaps between BAT Bangladesh- Kushtia's current management and the level required by the standard during the closing meeting of the remote assessment on December 31, 2021. BAT Bangladesh- Kushtia 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

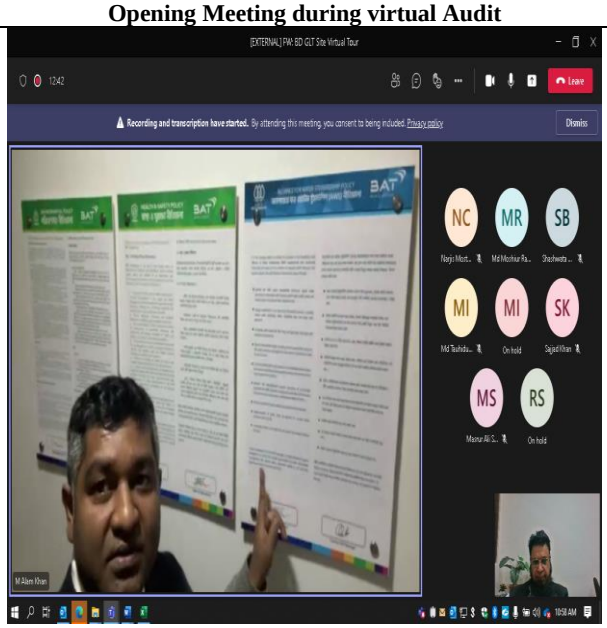
Table 2.2 Photos from BAT Bangladesh- Kushtia Site



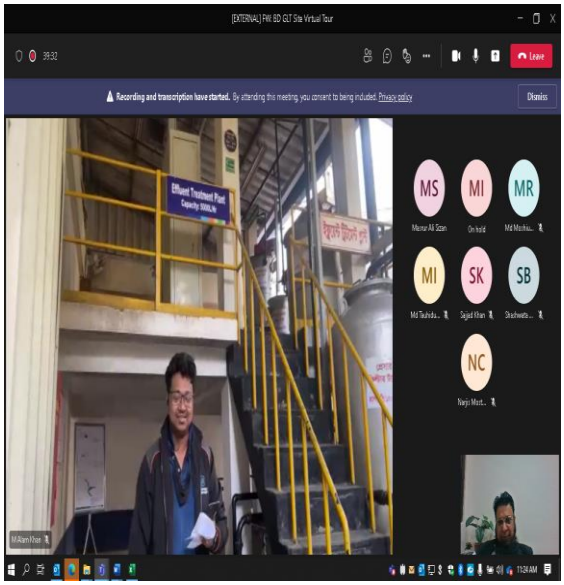
Opening Meeting during virtual Audit



Breifing on BAT-Kushtia Plant Layout



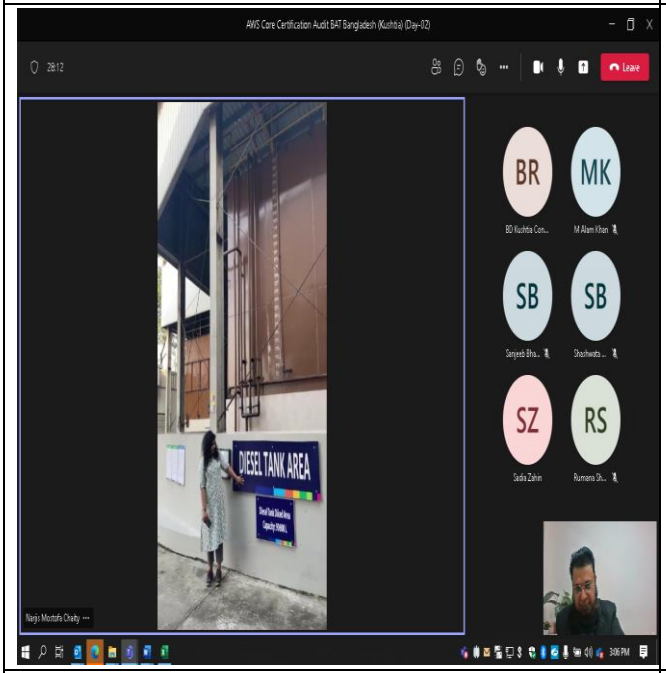
Display of AWS Policy



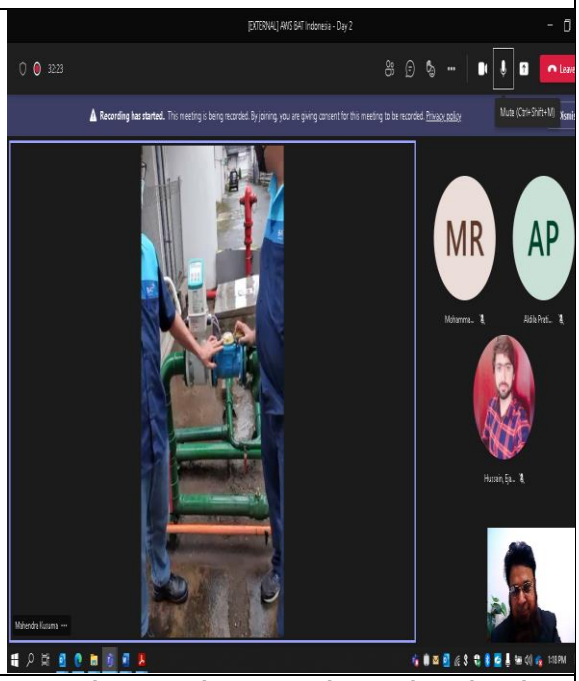
Virtual visit of ETP Plant

ETP at BAT Bangladesh- Kushtia

Water Softner Unit



Diesel Tank Area at BAT-Kushtia



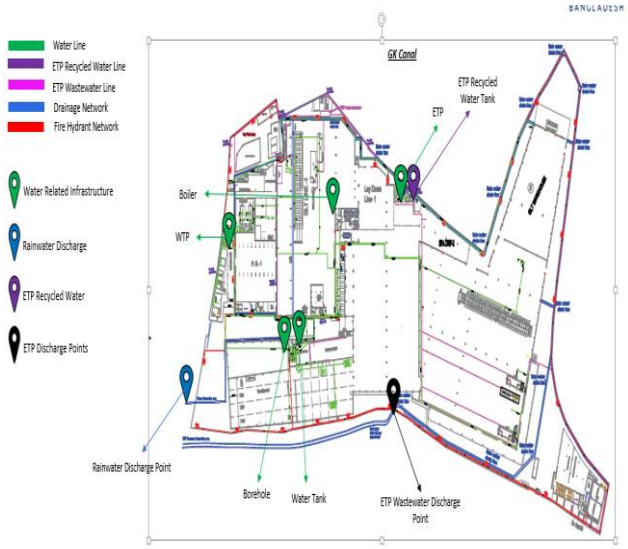
Fresh Water Line Inspection During Virtual Audit

	
Water Storage Tank	**Submersible Water Pump**
	
Water Treatment Plant (12000 Liter/hr)	**ETP Water Distribution Pupms**

	
Chemical Dozing Tank (ETP)	**ETP Discharge Water Pump**
	
ETP Recycled Water Storage Tank (Capacity 1000 L)	**Recycled Water Use for Gardening**

Boiler 12 Ton/hr

Rain Water Discharge Points

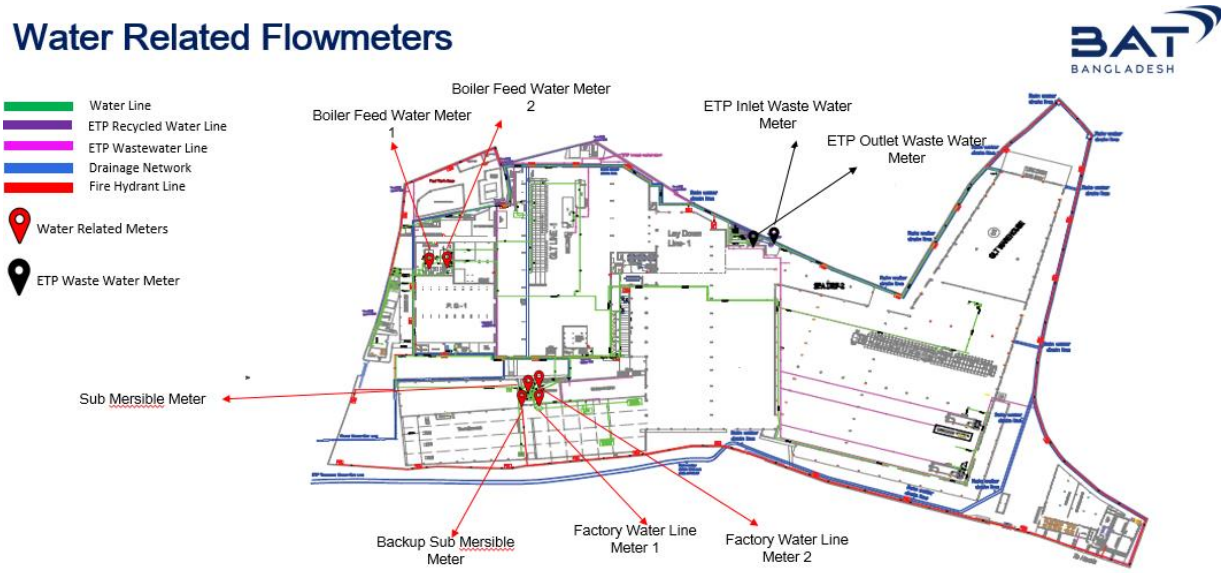


Water Related Infarastructure

Pressure Filter Tank ETP

ETP Inlet Flow Meter

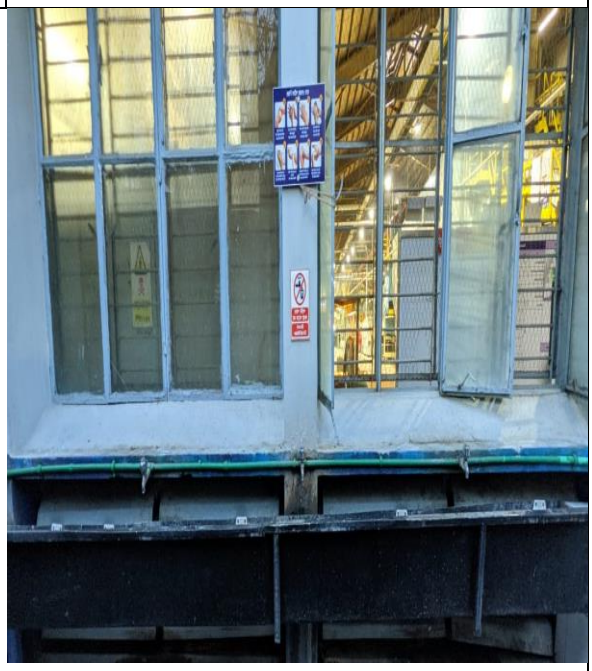
ETP Outlet Flow Meter



Water Related Flow Meters

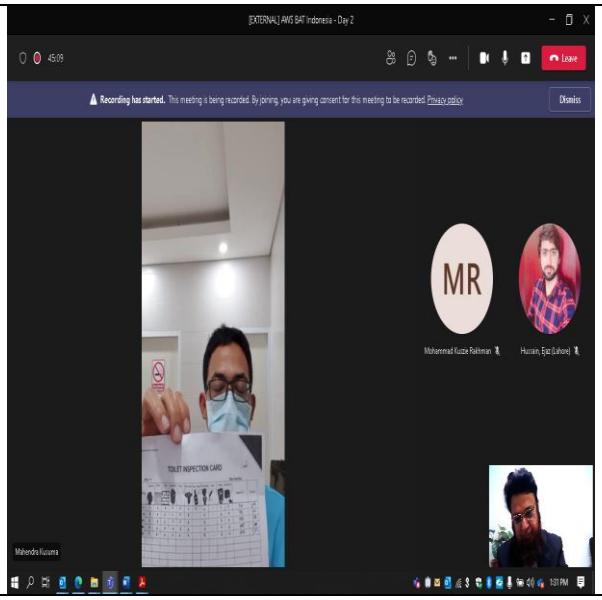
Drinking Water Dispenser

Probaho Plant at Gate 2

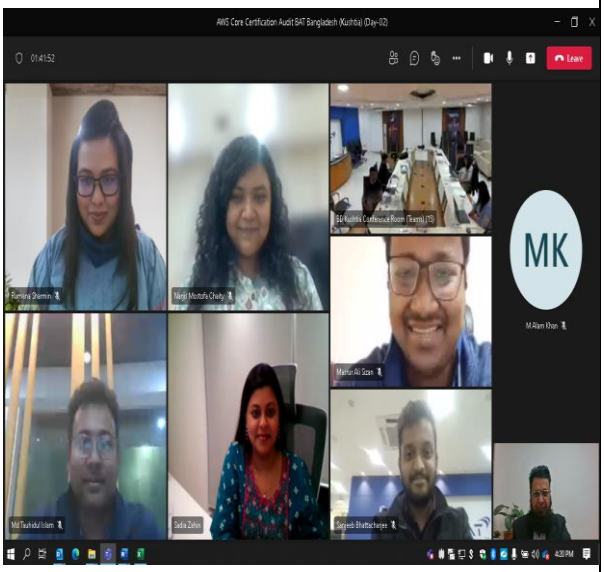


Sanitization Facility Infront of Gate 1

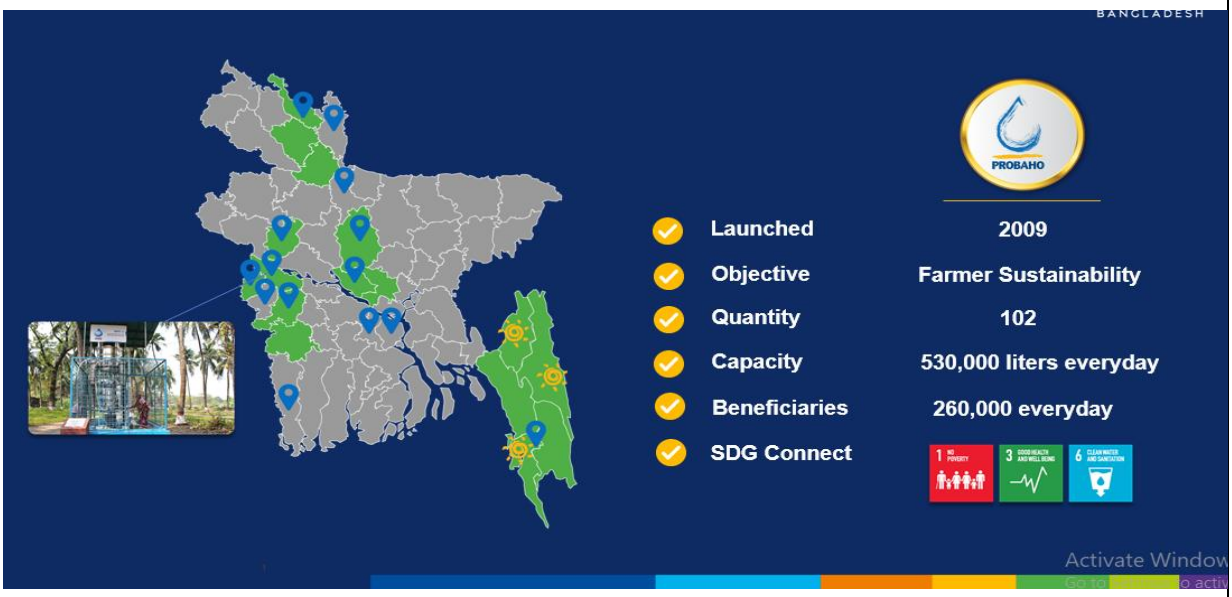
Employees WASH Facilities



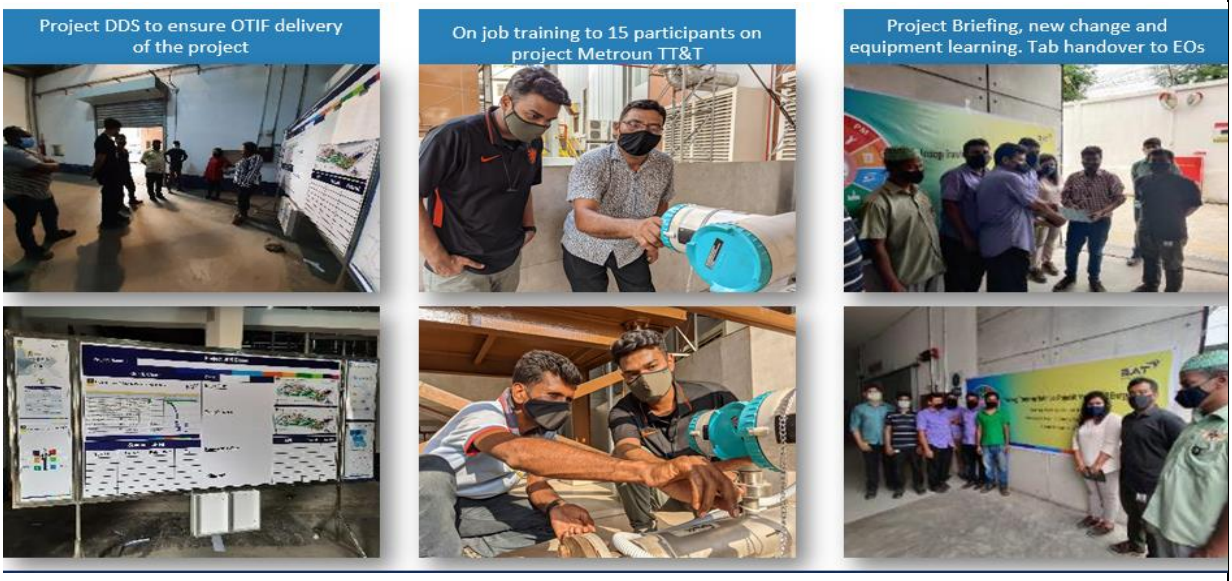
Toilet Cleaning Inspection Card



Closing Meating During Virutal Audit



Safe Drinking Water Program



Internal Water Related Trainings

	
Alternative Furrow Irrigation (Best Practice)	**Pollytubes for Irrigation**

3 STAKEHOLDER ANNOUNCEMENT AND CONSULTATION

Following the AWS Certification Requirements, before the remote conformity assessment, SGS prepared a stakeholder announcement on November 15, 2021, which stated BAT Bangladesh- Kushtia'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-Kushtia's website.

https://a4ws.org/wp-content/uploads/2021/11/AWS-000443-BAT-Bangladesh-GLTP-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 Green Leaf Threshing Plant - Kushtia
Site Address:	Green Leaf Threshing Plant, British American Tobacco Bangladesh Chourhash, Kushtia - 7000
GPS Site Coordinates:	23.88745, 89.10818
Site Country:	Bangladesh
AWS Reference No.	AWS-000443
Audit Date:	30 & 31 December 2021
Audit Format:	Onsite
Audit Level:	Core
Audit Scope:	Single Site
Audit Type:	Initial Certification Audit

An audit is scheduled on **30 & 31 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:

- Meeting with SGS audit team on-site on 31 December at 15:00 – 16:30
- 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 core conformity assessment, SGS held a virtual stakeholder consultation meeting. Table 3.1 presents the personnel virtual interviewed.

Table 3.1 Personnel Interviewed during remote Stakeholder Consultation Meeting

Organization		Personnel Interviewed
BRB Group of Industries Ltd	**External Stakeholders**	Mr. Abdul Jalil
Bangladesh Agricultural Development Corporation		Mr. Mohammad Ashraful Alam
Farmer		Mr. Md. Abdul Manna
Globe Interprise	**Internal Stakeholders**	Ms. Nadia Akhter
M/S Motiar Traders		Mr. Shipon
Mehera Traders		Mr. Masum

The stakeholder's virtual meeting was held on the morning of 31st December 2021 in BAT Bangladesh- Kushtia's auditorium during audit conducted by SGS . All participants gave a high appraisal to BAT Bangladesh- Kushtia's efforts for its water stewardship.

According to Mr. Abdul Jalil, official from BRB Group of Industries ltd, BAT Bangladesh-Kushtia has become a local model enterprise in the promotion of water stewardship. As if AWS is implemented properly, the amount of pollution in the catchment will reduse significantly. Water Quality in catchment area is not up to the mark. Yet it can be used in various way other than drinking i.e. irrigation, domestic work etc. In Addition, conserve and resue of rainwater is very important. All Industries must ensure WWTP in their factry & recycle water.

Mr. Mohammad Ashraful Alam, oficial from BAangladesh Agricultural development Corporation mentioned that AWS is an International Forum that patronizes the use of responsible water use. AWS will effectively reduce water pollution and water scarcity can be tackled with proper implementation of the standard and guidelines. The employees in my office and the farmers were made aware on the adversities of irresponsible water usage.

Mr. Md. Abdul Mannan (Farmer) shows his interest on AWS awareness session, as he wants his involvement on regular bases on this talk. In addition, he will tried to implement

techniques to reduce water use during irrigation and increased use of organic fertilizer. Also if there's a chance of rain in the weather forecast will don't irrigate the fields with pumps and underground water.

Ms. Nadia Akhter from Globe Interprise expressed her deep appreciation towards BAT Bangladesh- Kushtia, as they are actively promoting the awareness among the stakeholders and local community regarding water management . According to her suggestions the proper management of pesticides and increase of waste water recycling are important for long term conservation of catchments areas.

According to Mr. shippon official from M/S Motiar Traders, the most important risk for cathment is usage of pesticides during crop production, Water sources are not safe to drink but they can be used in irrigation . Farmers should increase the usage of organic fertilizer and pesticides.

Mr. Masum official from Mehra Traders, express his deep appreciation towards BAT Bagladesh-Kushtia, as BAT Bangladesh-Kushtia has taken the initiative to familiarize all stakeholders on AWS Standards and patronize responsible use of water. According to him, The biggest risk in the catchment area lies in the fact that untreated industrial waste and garbage waste are dumped in the environment/water sources by many industries as well as locals. More programs to aware people on responsible water use needs to be arranged.

Figure 3.1: Stakeholders Group Photo at BAT Bangladesh- Kushtia

4 DESCRIPTION OF CATCHMENT

Kushtia is one of the districts in south-western region of Bangladesh located in between 23°42' and 24°12' north latitudes and in between 88°42' and 89°22' east longitudes. The district is under Khulna division, has an area of 1,621.15 square kilometres and is bounded by Rajshahi, Natore, Pabna districts to the North, by Chuadanga, Jhenaidah districts to the South, by Rajbari District to the East, and by West Bengal and Meherpur District to the West. It is consisting of six upazilas, five municipalities, 39 wards, 70 mahallas, 61 union parishads, 710 mouzas, and 978 villages. The upazilas are Kushtia Sadar, Kumarkhali, Daulatpur, Mirpur, Bheramara and Khoksa.

There are four main river and canals within or nearby the catchment of GLTP at Kushtia . Those are Gorai River or Gorai-Madhumoti River, Kaliganga river, Kushtia main Canal and Gorai Canal. Gorai river, Kaliganga river and Kushtia main canal are perennial water source. The river Kaliganga was once a distributary of the Gorai River, however, its connectivity with the Gorai River has been restricted.

Figure 4.1: GLTP Catchment Details

The Gorai River is a major Ganges distributary. It originates from the Ganges at Talbaria, north of Kushtia town which is 19 kilometers downstream of Hardinge Bridge. The river with a length of approximately 86 km flows over Kushtia, Rajbari, Jhinaidah, Magura and Faridpur districts (BWDB, 2011). At the Sripur upazila of Magura district, it is recognized as Madhumati river and flows further downstream. The average river width is 280 m. During the low flow season (February to April), average river discharge is approximately 0.06 m3/sec,

whereas the river discharge increases to approximately 8,880 m3/sec during the high flow season (BWDB, 2011). There is flood protection embankment on its right bank protecting the Kustia district and nearby areas from river flood.

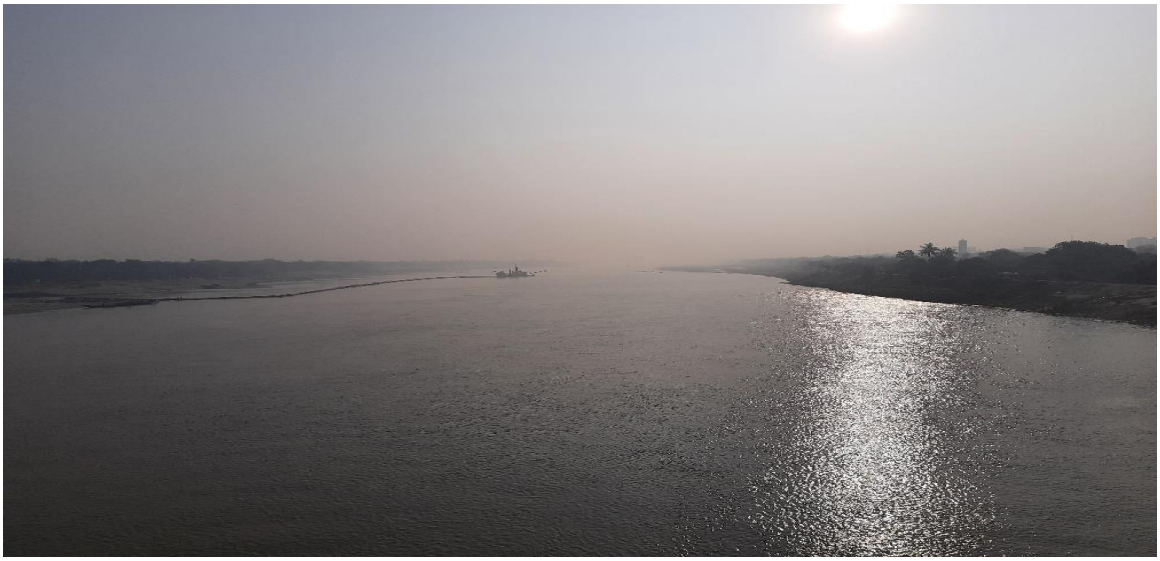


Figure 4.2: Gorai River During Dry Season

The Kaliganga river is distributary of the Ganges River but now it's connectivity with the Ganges is restricted by the flood protection embankment. The river with a length of approximately 16 km flows over Kustia and Jhenaidah districts and becomes a tributary of the Kumar River near Shailkupa of Jhinaidah district . Due to the flood protection embankment on Gorai River and construction of Kustia main canal under G-K irrigation project, its upper 4 km reach has become an enclosed water body. As a result, there is very limited flow to the lower reaches during the dry season. During the wet season the river carries flow governed by the monsoon rainfall.

Figure 4.3: Kaliganga river During Dry Season

Kushtia Main Canal is one of the three major irrigation canals constructed under the G-K irrigation project which runs over Kushtia, Jhinaidah and Magura districts. The other two major canals are known as Ganges Canal and Alomdanga canal. This canal was implemented under Phase-I of the Kushtia unit of G-K irrigation project covering an estimated irrigable area of 40,500 ha (BWDB, 1990). With a design capacity1.2 l/sec/ha, this canal can carry a maximum flow of 4 Mm3/day. However, due to the influence of Farakka barrage on the Ganges, the canal generally delivers about 60% of its design capacity.

Figure 4.4: Kushtia Main Canal During Dry Season

Gorai Canal is basically a drainage canal runs over Mirpur and Kushtia Sadar upazilas. It has an estimated length of about 8.3 km. It carries the wastewater and surface runoff from nearby areas of Kushtia sugar mills, Jagati railway station, Fulbaria road, Kanabill road, Kushtia BRI, Komlapur and Mangalbaria and discharges to the Gorai River. Discharge from this canal to the Gorai River is controlled with a regulator to keep its catchment area flood free during the wet season.

Water level observation data at this canal is not available. Topography along the route of this canal varies from 10.5 to 12 m. As the catchment area of this canal is not flood prone, the water level in this canal is estimated to be in the range of 9-10 m.

Figure 4.5: Gorai Canal During Dry Season

5 SUMMARY OF SHARED WATER CHALLENGES

BAT Bangladesh- Kushtia 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- Kushtia

Sr.No	Shared Water Challeges	Effect To GLTP Kushtia	Effect By GLTP Kushtia	Initiative to Address the Challeges	Impact
01	1. Water consumption in agro feed manufacturing 2.Threat to animal health if used Kushtia Main canal water without treatment.	Can contaminate our nearby catchments by throwing poisonous waste	Improving cultural awareness on water	1. Aware concern for not using ground water. 2.Making people aware of safe usage of water	High
02	1. Water consumption for manufacturing 2. Lack of knowledge of rainwater harvesting	Can pollute catchment areas by industrial wastage	Improving cultural awareness on water	1.Making people aware of safe usage of water 2.On-boarding on rainwater harvesting sharing best practices learnt fom DF to be	Medium

				used in their housing project	
03	1.Water consumption for manufacturing 2.Threat to human health if used for recreational, irrigation purpose and drinking & household use without treatment and disinfection	Can pollute catchment areas	Improving cultural awareness on water	Making people aware of safe usage of water	Low
04	1.Water Consumption for car wash 2. Lack of awareness of good governance	Can pollute catchment areas	Improving cultural awareness on water	1. Making people aware so they do not pollute the water sources 2. Car wash solution to introduce jet spray for car outside cleaning and reduced water use	High
05	1.Water consumption for cultivating farm land 2.Rainwater utilization is not popular among the community	Can pollute catchment areas by using pesticides	Improving cultural awareness on water	1. Making people aware of safe usage of water 2. On-boarding on	Medium

				rainwater harvesting sharing best practices learnt fom DF	
06	1.Water consumption for manufacturing 2.Threat to human health if used for recreational, irrigation purpose and drinking & household use without treatment and disinfection	Can pollute catchment area	Improving cultural awareness on water	Making people aware so they do not pollute the water sources	Low
07	Safe drinking water	Goodwill among the nearby community	Giving the support for water distribution	Making people aware of safe usage of water	High
08	1.Proper utilisation of water 2.Threat to human health if used for recreational, irrigation purpose and drinking & household use without treatment and disinfection	Give permission to use water maintaining guidekines	Assure quality water discharge from the factory	Making people aware so they do not pollute the water sources	Medium
09	Proper safety from fire hazard	Give proper guideline about fire hazard and how water can be used properly for minimizing the risk	Assuring proper fire drill and fire safety measures	Periodically perform fire drill and other joint collaborative events to ensure proper safety from fire	Medium

				hazard	
10	1.Proper safety for farm lands 2.Threat to human health if used for recreational, irrigation purpose and drinking & household use without treatment and disinfection	Give lisencing and guideline on water related issues so that nearby farmland don't have any effect for the plant	Assuring the water safety to the nearby farm land	The Ganges-Kobadak (GK) canal which is developed for irrigation purposes is just beside the BATB kushtia factory. Effluent water quality from the factory should be monitored and maintained with certain standard so that the canal does not get polluted from industrial waste.	Medium
11	Proper safety for any infrastructure making	Give lisencing for using the land and other facilities under their responsiblities	Assure maintaining the laws before making any infrastructural changes	Properly maintaining the laws regarding the infractural change or make should be monitored	Medium
12	1. Lack knowledge on waste water	Give proper guideline	Assure maintain	1. Insutrial	Medium

	treatment facility 2.Properly following the laws related to environment and water	and set limitations on how to use water and other natural resources properly	proper laws regarding water and environment	attachement of DoE representitive for capability development on the usage of ETP 2. Properly maintaining the laws regarding water and environment should be monitored	
13	Proper utilisation of water	Can misuse water by the people employed by them	Improving cultural awareness on water	.Making people aware of safe usage of water	Low

* 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- Kushtia.

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 is available, including site boundaries and catchment detail is mapped. Physical scope is covered 31.4Sq KM area. GLTP Master Layout is available. Water related infrastructure including discharge points and piping network is available. The site primarily relies on groundwater for most of its water demand extracted from on (01qty) tube well, and one is ETP discharge point & Three (03) discharge point is for rain/storm water, has been identified and mapped inside the site's boundary. Our local expert is verified the local regulation and licences as provided by the site. Site coordinates have been mentioned, (23.887508725165677, 89.10822653044181) BAT- Bangladesh- Kushtia Factory total area is 8.9 Acre. (Ref: 1.1.1

Clause	Details	Comments/Evidence
		Physical Scope.)
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. (Ref: 1.2.1 Stakeholder & Water related Challenges) The stakeholders are classified in (KNB Argo Industries Limited, Shova Pipe and Sanitary, Car Solution, Wash, Farmer, Gorai Pipe, Kushtia Pouroshova, Bangladesh Water Development Board, Bangladesh Fire Service and Civil Defence (FSCD), Bangladesh Agricultural Development Corporation (BADC), Local Government Engineering Department (LGED) and DoE.).
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.	Influence between site and stakeholder is identified. (Ref: 1.2.2 Influence between GLTP site & stakeholders).
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.	Existing water related incident response plan is identified. (Ref: 1.3.1 Water Related Emergency response plan)
1.3.2	Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped.	Site water balance identified and mapped. (Ref: 1.3.2 GLTP Site Water balance)

Clause	Details	Comments/Evidence
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.	Annual variance in water extraction is quantified and calculation is also correct. (Ref: 1.3.3 Site water balance) Site water balance identified and mapped. (Ref: 1.3.2 GLTP Site Water balance). Water-related challenges is identified. (1.2.1 Stakeholder & Water related Challenges) Observation #1: It would be recommendable to follow up the site water balance for each full year. Observation #2: It would be recommendable to include the calculations of the Rainwater.
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 sources, and effluent is monitored (Ref: 1.3.4 Water Quality) Receiving water bodies is quantified (Ref: 1.3.4 Mapping Quanitification of Receiving Water Body) mNC # 1: Water quality-related challenge was not identified (For example, tube wells) water parameters are within compliance, but may be gradually increasing over time, it will be indicating future non-compliance and risk. Such type of study or future challenges was not found. COD and BOD value are showing higher in ground water in provided test report. It may be future threat. Good Point ETP Revamping Project for reduce withdrawal of fresh water. Modification of ETP and installation of new RO are implemented for reducing freshwater

Clause	Details	Comments/Evidence
		withdrawal by increasing recycling of ETP treated water Observation #3: It´s recommendable to study the ground water parameters and surface water parameters by separately.
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 Potential sources of pollution)
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 is identified and mapped. (Ref: 1.3.6 Important Water Related Areas)
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 cost and Financial benefits of outcomes are identified. (Ref: 1.3.7 Annual Water related cost)
1.3.8	Levels of access and adequacy of WASH at the site shall be identified.	Access and adequacy of WASH at site is identified. Pictures, cleaning checklist & Washroom Cleaning PO is available. (Ref: 1.3.8 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.	Embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment is not identified.outsource. (Ref: Remotely Interview)
1.4.2	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.	Embedded water use of outsourced services is identified. (Ref: 1.4.2 Embedded water use of outsourced services).
1.5	**Gather water-related data for the catchment, including: water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH**	

Clause	Details	Comments/Evidence
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 is identified, including catchment plan, water-related initiatives under way, and relevant goals is identified to help site opportunities for water stewardship collective action. Leaf farmer's sustainability meetings conducted. Agenda is (Water requirement of crop, Water usage in a responsible manner, Optimum irrigation requirement for tobacco cultivation and frequency of water usage) On site Energy and Water Conservation Workshop 2019 conducted. (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.	Water related legal and regulatory requirement is identified. (Ref: 1.5.2 Licence Tracker & Site Management.pptx, verify by local expert)
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, and where applicable, scarcity, are quantified, including indication of annual, and where appropriate, 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 are identified. Water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and seasonal, high and low variances are identified (Ref:1.5.4 Catchments Annual Water Statistics) Observation #4: Good quality, water is suitable for all use with respect BOD and COD and at the same time "One of our catchment waters is of bad quality in terms of COD & BOD are mentioned in summary of quality report. Please correct the typographical error.
1.5.5	Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any	Important Water-Related Areas shall be identified and mapped. Important Water-Related Areas identified & mapped. Their status assessed

Clause	Details	Comments/Evidence
	threats to people or the natural environment, using scientific information and through stakeholder engagement.	including any threats to people or the natural environment, using scientific information and through stakeholder engagement (Ref. 1.5.5 Important water related areas in the catchment)
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. internal & External Water Risks are identified. Water related emergency response plan is available (Ref: 1.5.6 Existing and planned water-related infrastructure).
1.5.7	The adequacy of available WASH services within the catchment shall be identified.	Adequacy of available WASH Services within Catchment is identified in Population & Housing report. (Ministry of planning Government of the people republic of Bangladesh). (Ref: 1.5.7 Catchment WASH Detail)
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 and prioritized. Ref: (Ref: 1.6.1 Identification of Shared water challenges)
1.6.2	Initiatives to address shared water challenges shall be identified.	Initiative to address shared water challenges are identified. (Ref: 1.6.2 Initiatives to address 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 face by site are identified, (Ref: 1.7.1 Water Risk Assessment for GLTP)
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, including how the site may contribute, assessment and prioritization of potential savings, and business opportunities. (Ref 1.7.2 Water related opportunities and savings)

Clause	Details	Comments/Evidence
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.	Catchment best Practice for water governance is identified. (Ref: 1.8.1 Catchment best practice)
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.	Catchment best practice for water balance Is identified. Irrigation Best Practice: (Ref: 1.8.2 Catchment best practice) Good point: Carry water through poly sleeves from water source to the field to reduce up to 25% wastage of water. Alternate furrow Irrigation system has applied to reduce the consumption of water. Drip and sprinkler irrigation system are planned in future.
1.8.3	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.	Water quality of the site's water sources, and effluent has been monitored (Ref: 1.8.3 Water Quality) Observation 05: It would be recommendable to describe the water safety plan which approach to protect high quality water bodies and aquifers.
1.8.4	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.	Catchment best practice of maintenance of important water related area is identified. (Ref: 1.8.4 Catchments Best Practices for Maintenance of IRWA)
1.8.5	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.	Site best practice for provision of equitable and adequate WASH services identified. (Ref: 1.3.8 WASH, Ref: 1.5.7 Catchment WASH Detail)
2	**COMMIT AND PLAN**	

Clause	Details	Comments/Evidence
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 is available. (Ref. 2.1 AWS Commitment 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.	The system to maintain compliance obligations for water and wastewater management including identification of responsible persons/positions within facility organizational structure and Process for submissions to regulatory agencies are identified. (Ref: 2.2.1 Legal & Regulatory)
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 is to identification for GLTP Kushtia & water roadmap is also available. (Ref: (Ref: 2.3.2 Water road map, 2.3.2 Water Stewardship plan for GLTP Kushtia)
2.3.2	A water stewardship plan shall be identified, including for each target:	Water Stewardship plan is identified in water roadmap Ref: (Ref: 2.3.2 Water road map

Clause	Details	Comments/Evidence
	- How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.	
2.4	**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.	Water risk is identified & Water related response plan is available. (Ref: 2.4 Risk Assessment & Procedures)
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 has supported good catchment governance is identified. Ref: 3.1.1)
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 peoples are identified. BAT Bangladesh Kustia Launched in 2009, Probaho project established 102 water filtration plants to provide more than 530,000 litres of arsenic free safe drinking water to the people of arsenic-prone areas. (Beneficiary Group: Farming Communities, other households, Government institutions, community places like educational institutes and mosques etc.). (Ref: 1.3.2)
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	Process to confirm legal & regulatory compliances are present and

Clause	Details	Comments/Evidence
	implemented.	implemented as per procedure. (Ref: 2.2.1 Legal & Regulatory, Ref: 3.2.1 Environment license & Deep Tub well license)
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.	Measures identified to respect the water rights of others including Indigenous people are identified. (Ref. 3.2.2 measures identification)
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.	Progress achieving 30% Increase in Water Recycled vs 2017 & 35% Water Withdrawn Reduction vs 2017 is identified. (Ref: 3.3.1)
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.	Initiatives taken against shared water challenges have been address and relevant measures have been stated. (Ref: 1.2.1 Stakeholder & Water related Challenges) Improves site water use through water efficiency and less total water use have been implemented. (Ref: 3.3.1)
3.3.3	Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.	Not Applicable (No re-allocation of water).
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 is identified (Ref: Sect 3.4.1 Implement Plan for Water Quality Target).
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. Wastewater reports are within compliance. (Ref: 3.4.2 Water quality target and actual detail regarding site effluent ETP)
3.5	**Implement plan to maintain or improve the site's and/or**	

Clause	Details	Comments/Evidence
	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 to maintain and enhance the site important water related areas are implemented. (Ref: 3.5.1 Best Practice for site maintenance of water related areas)
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 safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite are identified. (Ref: 3.6.1 WASH)
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.	OK and verified during remote audit. BAT Bangladesh Kustia Launched in 2009, Probaho project established 110 water filtration plants to provide more than 530,000 litres of arsenic free safe drinking water to the people of arsenic-prone areas. (Ref: 3.6.2 Filtration Plant)
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.	Evidence that indirect water use targets set in the water stewardship plan is quantified. (Ref. 3.7.1 Alternate Furrow Irrigation 2021) Observation #6: Only one evidence related to indirect water use in Alternate Furrow Irrigation (AFI) system is provided, it would be recommendable to keep the total evidences for the next surveillance audit.
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.	Engagement with suppliers and service providers is identified. Actions they have taken in the catchment as a result of the site's engagement related to indirect water use is identified. (Ref: 2.3.2 Water Reduction Initiatives _ BATB Leaf Ops & Ref: 3.7.2 Suppliers list)

Clause	Details	Comments/Evidence
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 with stake holder is available. (Ref: 3.8.1 & 1.2.1 Stakeholder & Water related Challenges)
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.	Plans and updates related to water governance for catchment areas have been documented. Ref: (3.9.1 & 2.3.2 Water Reduction Initiatives _ BATB Leaf Ops)
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 are implemented. (Ref. 1.3.2)
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 are implemented. BAT Bangladesh follows the ECR guideline given from the local government as a mandatory requirement for ensuring the water quality (Ref: 1.3.4 Water Quality)
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.	Site maintenance of important water related area is identified & Implemented. (Ref: 1.8.4 Site water related Maintenance).
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. Pictures, cleaning checklist & Washroom Cleaning PO is available. (Ref: 1.8.5, 1.3.8 WASH, Ref: 3.6.1 WASH)
4	**EVALUATE**	

Clause	Details	Comments/Evidence
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: 4.1.1 Evaluation of Stewardship Outcomes GLTP)
4.1.2	Value creation resulting from the water stewardship plan shall be evaluated.	Value creation resulting through water efficiency is evaluated. (Ref: 4.1.2 Value Creation Resulting From The Stewardship Plan)
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 identified. (Ref. 4.1.3 Identification of Shared Value Benefits)
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 Stakeholders Feedback on Water Stewardship ,1.2.1 & 1.2.2 Stakeholder & Water related Challenges)
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).
5	**COMMUNICATE & DISCLOSE**	

Clause	Details	Comments/Evidence
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, including positions of those accountable for compliance with water-related laws and regulations are 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.	Consultation efforts with stakeholders on the site is identified. (Ref: 1.2.1 & 1.2.2 Stakeholder & Water related Challenges) Water stewardship plan contributes to AWS Standard outcomes are communicated to relevant stakeholders (Ref: 5.2.1 water stewardship plan cc)
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. (Ref.:5.3.1 BAT_ESG_Summary_Report_2020) Observation #7: It would be recommendable to disclose Quantified performance against AWS targets annually at a minimum.
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 have disclosed in various press releases, websites and annual reports. 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

Clause	Details	Comments/Evidence
		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. 5.4.2 Conference on Water stewardship plan and Good Water Governance with stakeholders)
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- Kushtia, 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

One minor non-conformities was 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 7.1shows 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-Kushtia	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. *Water quality-related challenge was not identified (For example, tube wells) water parameters are within compliance, but may*	On 15 February 2022, BAT Bangladesh- Kushtia provided a corrective action plan for 01MINCAR, which consisted of: Root Analysis: We test our water quality parameters on a periodic basis and take actions for parameters exceeding tolerance. For BOD and COD, values were within limit although on a higher side. So, we didn't take any immediate action	REF062: Response to Finding 01MINCAR

No.	Type	Ref.	Details	Response by BAT Bangladesh-Kushtia	Relevant References
			be gradually increasing over time, it will be indicating future non-compliance and risk. Such type of study or future challenges was not found. COD and BOD value are showing higher in ground water in provided test report. It may be future threat.	but planned for long term interventions. Corrective actions: To improve overall water quality including BOD and COD ETP revamp and RO installation project has been planned for GLT. As expected outcome of this project , water quality parameters (BOD, COD etc.) will improve further and stay well within tolerance (As per govt. approved limit). Implementation deadline: 30 March 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- Kushtia,** the remote interview with **BAT Bangladesh- Kushtia's** managers and employees, the remote interview with local stakeholders, and the virtual site reconnaissance, **BAT Bangladesh- Kushtia** 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 one minor non-conformities was 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- Kushtia** 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- Kushtia** 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- Kushtia'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-Kushtia's** performance against the AWS Standard indicators and how this is monitored and presented as compliance. Thus, **SGS recommends** that **BAT Bangladesh- Kushtia** 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.

1.3.3 OBS 1: It would be recommendable to follow up the site water balance for each full year.

1.3.3 OBS 2: It would be recommendable to include the calculations of the Rainwater.

1.3.4 OBS 3: It´s recommendable to study the ground water parameters and surface water parameters by separately.

1.5.4 OBS 4: Good quality, water is suitable for all use with respect BOD and COD and at the same time "One of our catchment waters is of bad quality in terms of COD & BOD are mentioned in summary of quality report. Please correct the typographical error.

1.8.3 OBS 5: It would be recommendable to describe the water safety plan which approach to protect high quality water bodies and aquifers.

3.7.1 OBS 6: Only one evidence related to indirect water use in Alternate Furrow Irrigation (AFI) system is provided, it would be recommendable to keep the total evidences for the next surveillance audit.

5.3.1 OBS 7: It would be recommendable to disclose Quantified performance against AWS targets annually at a minimum.

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 remote audit, BAT Bangladesh Green Leaf Threshing Plant- Kushtia (AWS-000443) is awarded AWS Core Certification with yearly surveillance audits.

11 REFERENCES

REF001: Physical Scope

REF002: Stakeholder & Water related Challenges

REF003: Influence between GLTP site & stakeholders

REF004: Water Related Emergency response plan

REF005: GLTP Site Water balance

REF006: Site water balance

REF007: GLTP Site Water balance

REF008: Stakeholder & Water related Challenges

REF009: Water Quality

REF010: Potential sources of pollution

REF011: Important Water Related Areas

REF012: Annual Water related cost

REF013: WASH

REF014: Remotely Interview

REF015: Embedded water use of outsourced services

REF016: Water governance initiatives

REF017: Licence Tracker & Site

REF018: Catchment water balance

REF019: Catchments Annual Water Statistics

REF020: Important water related areas in the catchment

REF021: Existing and planned water-related infrastructure

REF022: Catchment WASH Detail

REF023: Identification of Shared water challenges

REF024: Initiatives to address shared water challenges rt

REF025: Water Risk Assessment for GLTP

REF026: Water related opportunities and savings

REF027: Catchment best practice

REF028: Catchment best practice

REF029: Water Quality

REF030: Site water related Maintenance

REF031: Catchment WASH Detail

REF032: AWS Commitment Policy

REF033: Legal & Regulatory

REF034: Water road map

REF035: Water Stewardship plan for GLTP Kushtia

REF036: Water road map

REF037: Risk Assessment & Procedures

REF038: Legal & Regulatory

REF039: Environment license & Deep Tub well license

REF040: measures identification

REF041: Stakeholder & Water related Challenges

REF042: Implement Plan for Water Quality Target

REF043: Water quality target and actual detail regarding site effluent ETP

REF044: Best Practice for site maintenance of water related areas

REF045: Filtration Plant

REF046: Alternate Furrow Irrigation 2021

REF047: Water Reduction Initiatives _ BATB Leaf Ops

REF048: Suppliers list

REF049: Stakeholder & Water related Challenges

REF050: Water Reduction Initiatives _ BATB Leaf Ops

REF051: Site water related Maintenance

REF052: Evaluation of Stewardship Outcomes GLTP

REF053: Value Creation Resulting From The Stewardship Plan

REF054: Identification of Shared Value Benefits

REF055: Stakeholders Feedback on Water Stewardship

REF056: Stakeholder & Water related Challenges

REF057: Stakeholder & Water related Challenges

REF058: BAT_ESG_Summary_Report_2020

REF059: Response to Finding

REF060: Efforts to address Shared Water Challenges

REF061: Conference on Water stewardship plan and Good Water Governance with stakeholders

REF062: Response to Finding 01MINCAR