Alliance for Water Stewardship Assessment Report

Prepared for Santa Fe Natural Tobacco Company, subisidiary of British American Tobacco

Prepared by: SGS
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REPORT DETAILS

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DATE SUBMITTED:	16th December 2021
CLIENT:	SANTA FE NATURAL TOBACCO COMPANY 3220 Knotts Grove Road, Oxford, 27565, North Carolina. United States of America. Kelly Fie - fiek@rjrt.com
AUDIT TEAM:	15th – 16th November, 2021 Lead Assessor Ursula Antúnez de Mayolo (UA) – onsite
SIGNED:	 Ursula Antúnez de Mayolo
TECHNICAL SIGNATORY	Paula Sofia Gomez geras 09337126T PAULA SOFIA GOMEZ (C:A28345577) Digitally signed by 09337126T PAULA SOFIA GOMEZ (C:A28345577) Date: 2022.02.08 17:20:22 +01'00'
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1 EXECUTIVE SUMMARY

The scope of services covers the assessment in compliance with the AWS International Water Stewardship Standard Standard Version 2.0 for SANTA FE NATURAL TOBACCO COMPANY (SFNTC) for their Factory at Oxford, North Carolina, USA. The assessment has been completed in compliance with AWS Certification Requirements v 2.0 December 2019 and is a "full" conformity assessment.

British American Tobacco is a global organization whose subsidiaries manufacture tobacco related products. It has operations world-wide, and in USA one of their subsidiaries is SFNTC.

Given the document review undertaken, verification of evidence and on-site audit performed, SGS recommends that SFNTC is granted a certificate for a cycle of 3 years to be AWS "CORE" Certified to the Version 2.0 of the AWS standards. Next audit will be the yearly surveillance assessment.

There were 2 non-conformance raised during the course of the audit process, both minor.

2 SCOPE OF ASSESSMENT

The scope of services covers the assessment to the AWS International Water Stewardship Standard Version 2.0 (CORE Level) for SANTA FE NATURAL TOBACCO COMPANY for their Factory at Oxford, North Carolina, USA. The assessment has been completed in compliance with AWS Certification Requirements v 2.0 December 2019.

The assessment was initiated with 0.35 days off-site (preliminary review), followed by 2 days on-site visit by the Lead Auditor who also has 9 years auditing tobacco factories and farmers in North Carolina in US yearly, as well as in other countries of the world, The geographical scope has been only their factory, which is located at Oxford. The water withdrawn is from the Kerr Lake Regional Water System.

The audit was announced in 3 places:

- AWS webpage: Posted by SGS, published 8th October 2021
- Company Webpage: Uploaded by the client the 11th October 2021 https://www.reynoldsamerican.com/press/1uSuijDO6nXcVJvGXzDOQ6
- Twitter: Posted by the client, on 12th October 2021 https://twitter.com/RAI_News/status/1448021182771511304?s=20

The audit interviews were held for SFNTC and stakeholders over 2 days for the factory visit to see the operations, stormwater system & ponds inspection, check the water meters, visit to stakeholders and to the Kerr Lake Regional Water System, as well as virtual interview to farmer. SFNTC and the stakeholders provided the requested supporting documentation as evidence whilst interviewed.

The external stakeholders visited and interviewed onsite were during the audit:

- City of Henderson / Kerr Lake Regional Water System. It was visited the Water Treatment Facility, after Henderson town, northeast of Oxford, for understanding the context of the Kerr Lake water availability and quality. It was interviewed 2 different staff in the Facility, the Lab analyst and the Operator on duty.
- Tobacco Farmer of Oxford, that uses the plant´s ponds water effluent for irrigation, and to confirm the Good Agriculture Practices of the company.
- BAT Corporate, to understand the parent company approach to water stewardship.
- Furthermore, informally, it was interviewed a Henderson resident for queries about the water extraction practices in the towns.

The internal stakeholders visited and interviewed onsite were during the audit: SFNTC personnel of different areas, such as:

- Environmental, Health & Safety
- Production
- Electronics Tech for water metering and energy saving
- Quality & laboratory for water content in the raw material and product

3 PHYSICAL SCOPE AND DESCRIPTION OF CATCHMENT

The site presented a site map based on GIS. The site is in Granville County, at an industrial zone as it was designated an industrial park. It was constructed more than 10 years ago and prior to that it was a farming area. The areas marked of the property were aligned to the tax divisions of the County. They have 13 lots for the company, all contiguous, but there is one lot in the center that belongs to another company that produce pepper. The stormwater management permit is for the 2 buildings owned by SFNTC, that includes 2 small stormwater ponds beside each of the buildings. These are connected to a bigger natural pond that was on the land prior to the construction of the buildings. The natural pond waters finally lead to ""Fising Creek"". The distance between the stormwater ponds and the natural pond is 528 feet. Then, it is 353 feet from the natural pond to the Fishing Creek. The natural pond is within the land that the site owns, however, the creek is outside the boundaries. The size of the natural pond is 618 feet large and 200 feet width.

For the stormwater permits, the monitoring tests are taken at one of the stormwater ponds, as it is the "representative outfall" as both buildings have similar activity and in US it can be selected a "representative outfall".The pepper factory is not included in the stormwater permit of the SFNTC site.

The site does not have a WWTP, so the effluents go directly to the Municipality network. Similarly the pepper company, also send the effluents to the Municipality.

The water source is from the Kerr Lake Regional Water System - Interbasin transfer, and it is provided by the Municipality for the site. They do not have any groundwater wells. The ultimate water source is the Roanoke basin (Code 14-1), that then feeds into the Fishing Creek (Code 15-2). The Roanake basin flows through North Carolina and ends up in the Atlantic Ocean. The Kerr Lake Regional Water System feeds also the Fishing Creek, that is where also the stormwater of the site goes.

There are no storage tanks within the facility, as it goes directly through the piping network. Therefore, there is no testing of the water. Also, the effluents do not require to be tested, as the Municipality manages the process.

Figure 1: Site Map of the Factory at Oxford

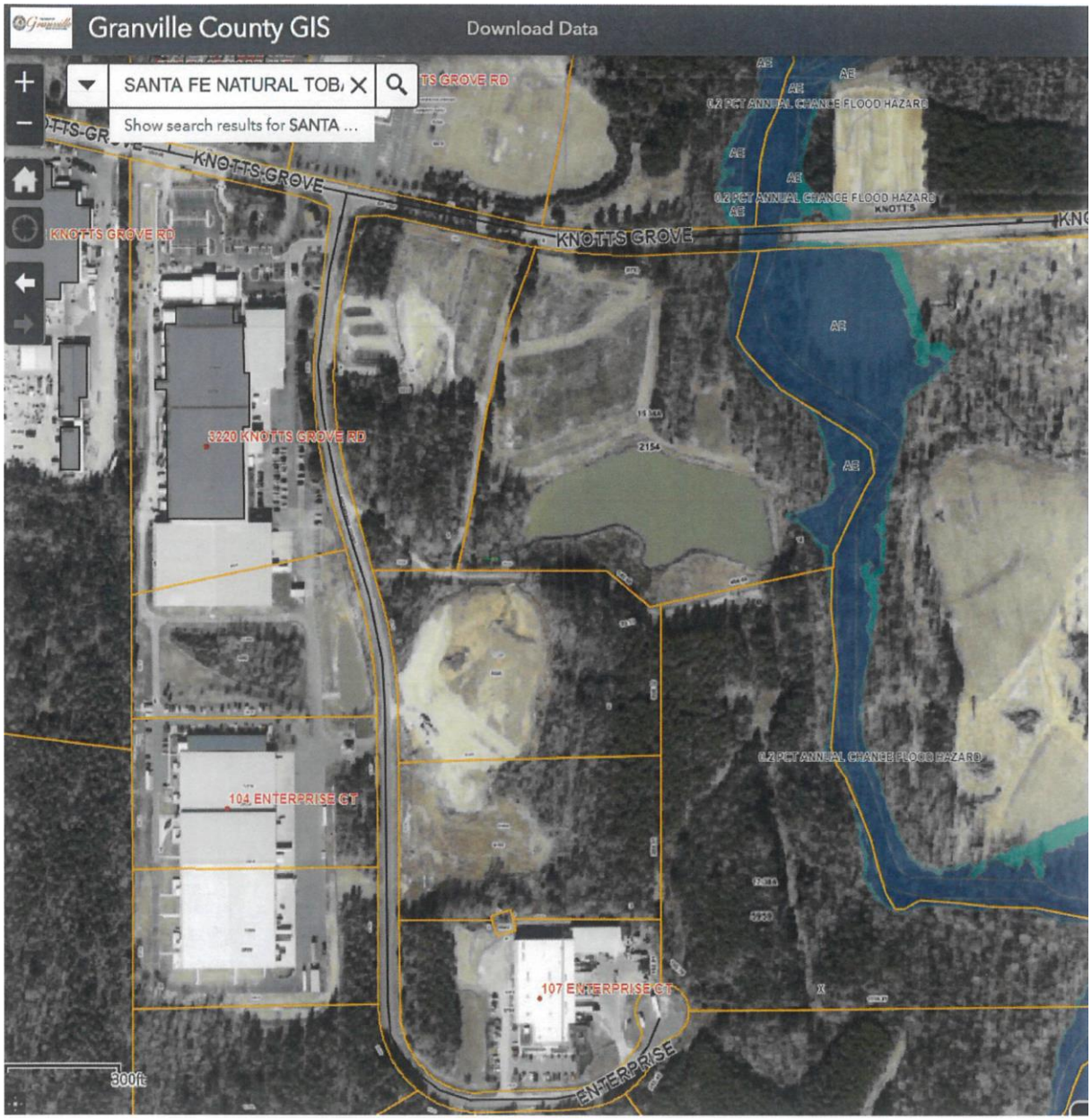


Figure 2: Scope of AWS system for Factory

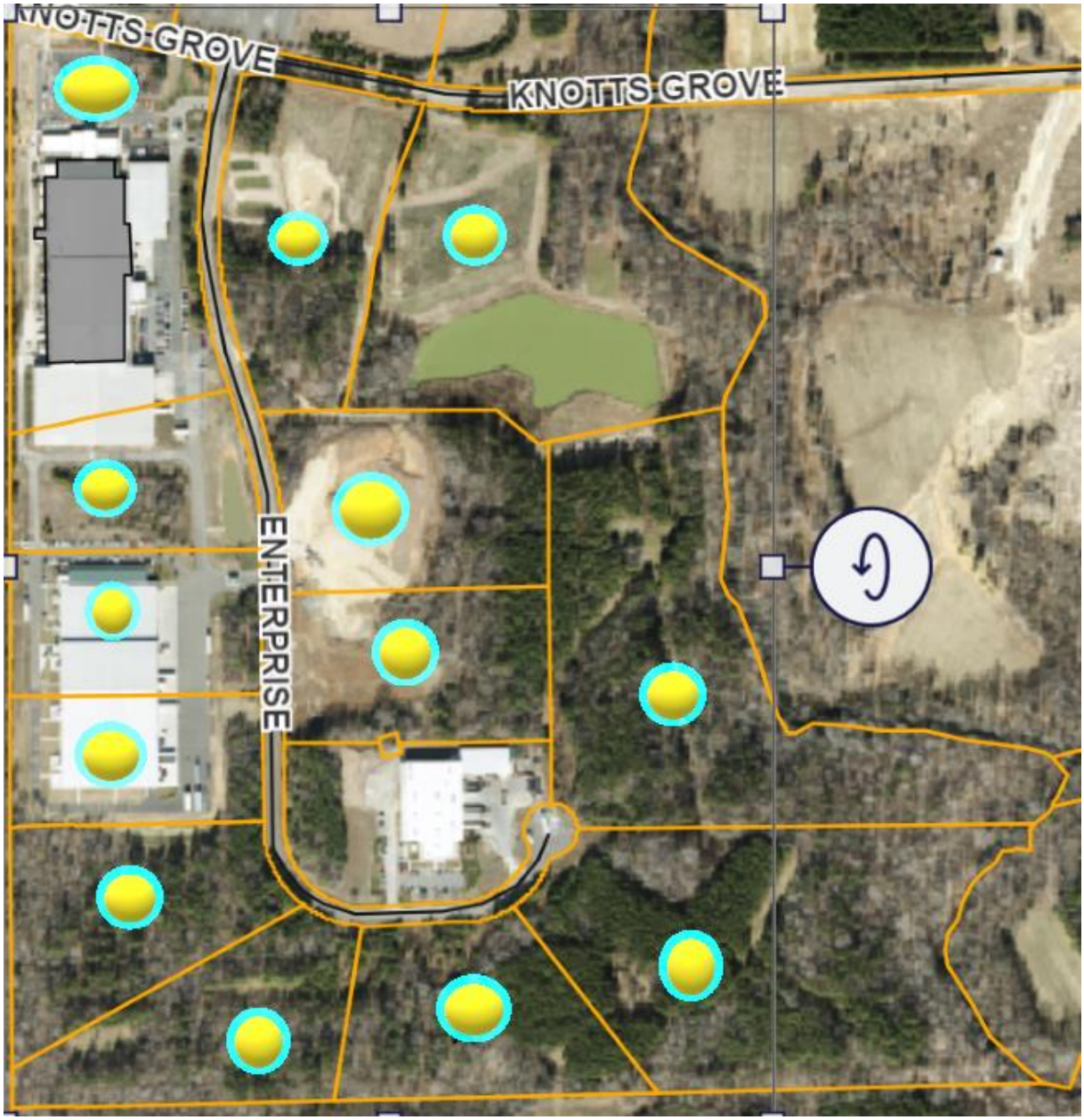


Figure 3: Kerr Lake Google Maps View https://www.google.com/maps/@36.5137721,-78.3689636,10.59z

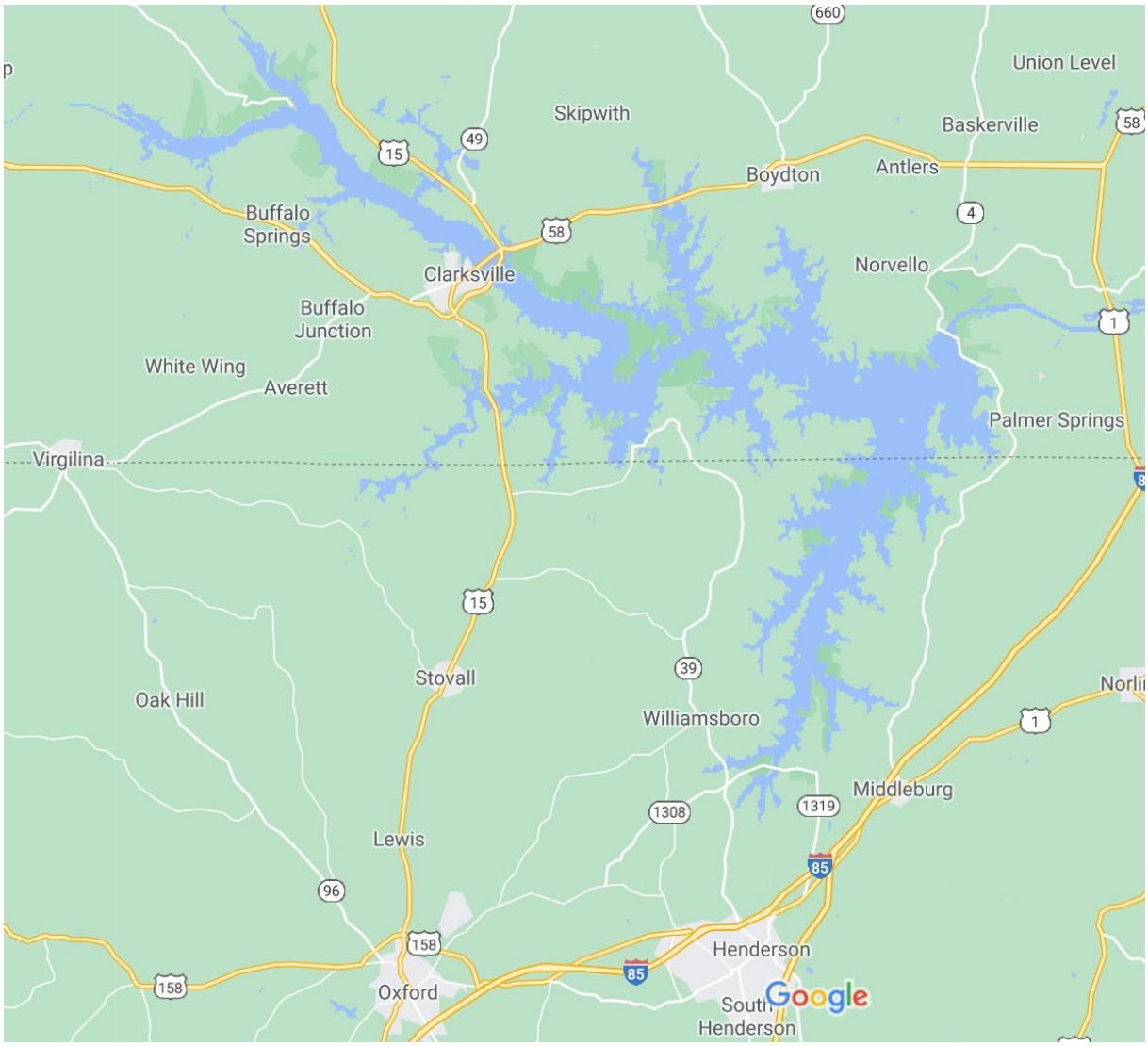


Figure 4: Kerr Lake Regional Water System Overview

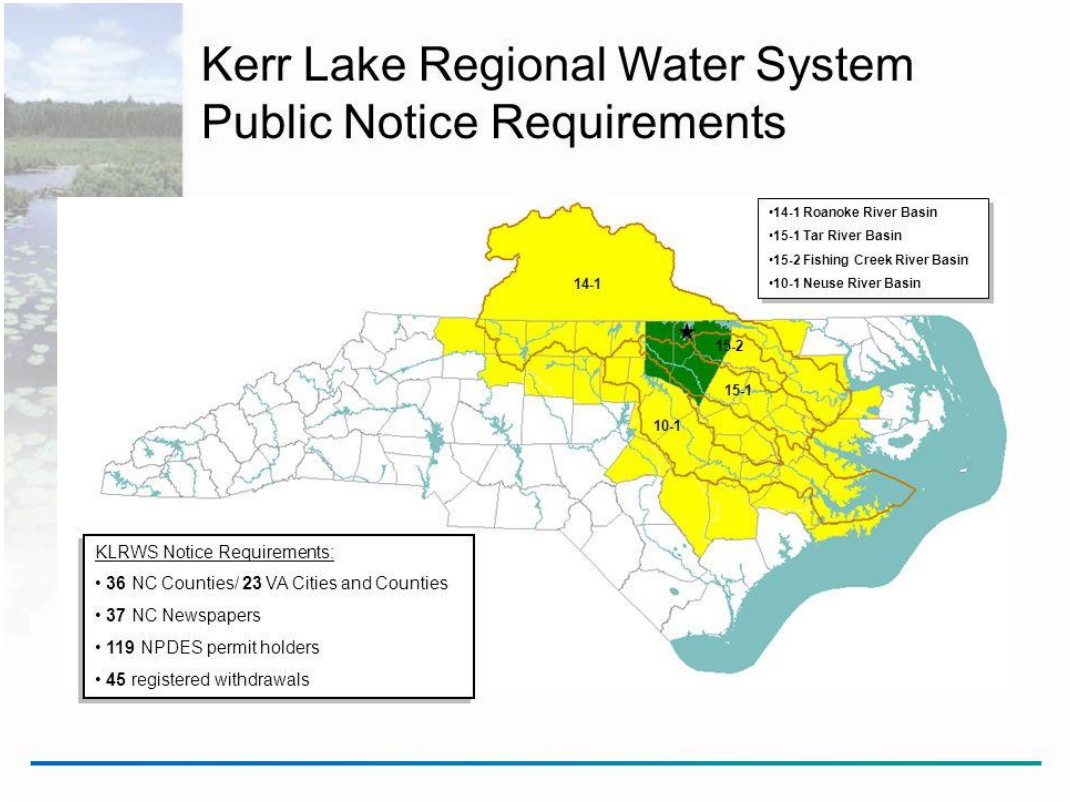
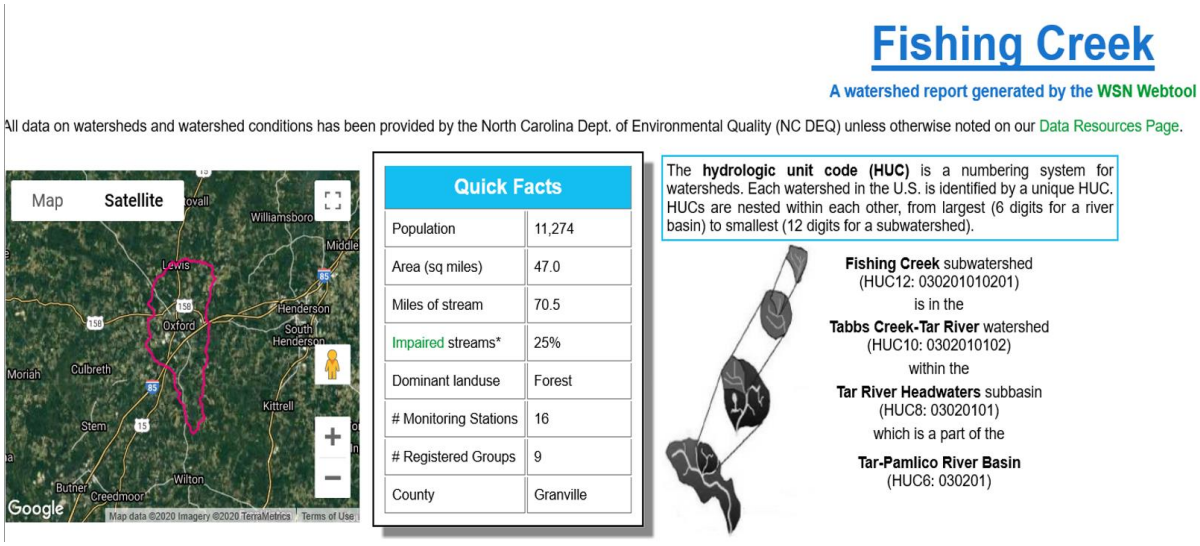


Figure 5: Fishing Creek Watershed at WSN Webtool



4 SUMMARY OF SHARED WATER CHALLENGES

The site identified and prioritized shared water challenges from the information gathered and recorded at the stakeholder matrix. The key shared water challenges idenified are:

- **Protection of Water Quality and biodiversity**, as there is regulation and expectation by the community, environmental NGO´s and shareholders of clean water that could be pollluted by excess nutrients from animal operations, littering or chemicals through agricultural run-off

- **Lower Water Availability** due to Increased water demand by urban/population growth and by climate change effects.

- **Drinking Water resources** (quantity and quality), as the community also depends on the same water source of Kerr Lake.

Through the agency reports reviewed, it was shown that in some of the creeks / rivers sections, the water quality may be a potential water challenge. Other challenges may be present on the catchment, such as wildllife, biodiversity, and recreational uses.

5 INDICATORS CHECKLIST

As per the requirement set out in the AWS certification requirements Section 2.11.3.1 it was prepared a checklist of all the CORE AWS indicators with the relevant reviewed evidence provided by SFNTC and the indicator with which it is associated. The checklists were aligned to the clauses / indicators of the AWS standard Version 2.0. See checklist as follows:

Clause	Details	Yes	No	Comments/Evidence
1	GATHER AND UNDERSTAND			
1.1	Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.			
1.1.1	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: - Site boundaries; - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; - Any water sources providing water to the site that are owned or managed by the site or its parent organization; - Water service provider (if applicable) and its ultimate water source; - Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water.	☒	☐	The site presented a site map based on GIS. The site is in Granville County, at an industrial zone as it was designated an industrial park. It was constructed more than 10 years ago and prior to that it was a farming area. The areas marked of the property were aligned to the tax divisions of the County. They have 13 lots for the company, all contiguous, but there is one lot in the center that belongs to another company that produce pepper. The stormwater management permit is for the 2 buildings owned by SFNTC, that includes 2 small stormwater ponds beside each of the buildings. These are connected to a bigger natural pond that was on the land prior to the construction of the buildings. The natural pond waters finally lead to "Fising Creek". The distance between the stormwater ponds and the natural pond is 528 feet. Then, it is 353 feet from the natural pond to the Fishing Creek. The natural pond is within the land that the site owns, however, the creek is outside the boundaries. The size of the natural pond is 618 feet large and 200 feet width. For the stormwater permits, the monitoring tests are taken at one of the stormwater ponds, as it is the "representative outfall" as both buildings have similar activity and in US it can be selected a "representative outfall".The pepper factory is not included in the stormwater permit of the SFNTC site. The site does not have a WWTP, so the effluents go directly to the Municipality network. Similarly the pepper company, also send the effluents to the Municipality. The water source is from the Kerr Lake Regional Water System - Interbasin transfer, and it is provided by the Municipality for the site. They do not have any groundwater wells. The ultimate water source is the Roanoke basin (Code 14-1), that then feeds into the Fishing Creek (Code 15-2). The Roanake basin flows through North Carolina and ends up in the Atlantic Ocean. The Kerr Lake Regional Water System feeds also

Clause	Details	Yes	No	Comments/Evidence
				the Fishing Creek, that is where also the stormwater of the site goes. There are no storage tanks within the facility, as it goes directly through the piping network. Therefore, there is no testing of the water. Also, the effluents do not require to be tested, as the Municipality manages the process.
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.	☒	☐	The document "Fishing Creek Watershed Report" shows a list of Active Groups, which are: River Guardian Foundation, Caroline Canoe Club, NC Division of Soil and Water Conservation, Use Restoration Watershed, Albemarle-Pamilco National Estuary Partnership, Resource Institure of America, EGRET (Exploring the Geographical Region and Ecosystems of the Tar-Pamlico Watershed), Wetland Solutions LLC. The mission of each Active Group is: River Guardian Foundation: Set the standard for safeguarding our lakes, rivers, and streams for present and future generations of people and wildlife. By forging partnerships, creating a strong sense of community stewardship, and building strong advocacy, research, education, and monitoring programs, we will insure pure, clean water for drinking, fishing and recreation. Carolina Canoe Club: To enjoy canoeing and kayaking, teach others to enjoy it, and help conserve our rivers NC Division of Soil and Water Conservation: The Division of Soil and Water Conservation works in cooperation with the Soil and Water Conservation Commission to protect and improve soil and water resources throughout the state. North Carolina Association of Regional Councils of Government: Provide "creative regional solutions" to relevant and emerging issues in North Carolina while providing a standard of excellence in the delivery of federal, state and regional services for our member communities. Use Restoration Watershed: Work with watershed partners to restore impaired waters, while also ensuring protective measures are in place to prevent future degradation Albemarle-Pamlico National Estuary Partnership (APNEP), Mission: Identify, protect, and restore the significant resources of the Albemarle-Pamlico estuarine system. Resource Institute: Enhance America's natural resources by restoring streams, rivers and wetlands. EGRET: The EGRET (Exploring the Geographical Region and Ecosystems of the Tar-Pamlico Watershed) lessons are designed to engage 5th grade teachers in hands-on, inquiry-based activities integrated across content areas to help them incorporate current, place-based content into

Clause	Details	Yes	No	Comments/Evidence
				the classroom, sparking student interest in conservation and environmental stewardship. Wetland Solutions LL: Wetland advocate that works with clients to achieve permitting goals while minimizing the impact to the environment. We also do work with endangered species, environmental assessments, and general environmental consulting. The site prepared a stakeholder matrix, clasiffying in their location, if it is in the watershed (Y/N) and the type which was industry, recreational, agriculture, wildlife, water provider and treatement. Also if they are Local/National or International. including the water challenges. Finally, it was listed the water related challenge or concern per stakeholder.
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.	☒	☐	Regulators have a major influence for the site. The site does not recall having any concerns related to water with other stakeholders. In the stakeholder matrix, they determined the influence / power of the stakeholder from 1 to 4, where 1 is low and 4 is high, agains the interest, also from 1 to 4. Other aspects evaluated were the methods of engagement, and the influence of the stakeholder over the site and viceversa.
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.	☒	☐	They have the incident response plan "Stormwater Pollution Prevention Plan" last updated February 2020. It includes topics of chemical spills, sediment and erosion control, management of runoff, and management. For potential fire emergencies, the site has a Fire Emergency Plan called "EAP-01 OX Emergency Action Plan", which is effective since 3rd April 2020, revision 8. It includes all the alarm system and is connected to the Local Fire stations directly. Municipality to respond with the firefighters, as the site does not have water tanks for emergency. The effluent will go through the drain to Oxford Wastewater Treatment Plant.
1.3.2	Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped.	☒	☐	They prepare a spreadsheet monthly of the water balance within the site. The inputs are the 3 water bills. The outputs are the metered points for: boiler (evaporation and increase of water content in the product) and humidification (for the facility at the roof). The differential goes through the drain that is also metered, and accounts for the water for cleaning purposes, toilets, wash facilities, losses, etc). The total input and the drainage water are reported quarerly to CR360. Also, they meter the water withdrawn from the

Clause	Details	Yes	No	Comments/Evidence
				natural pond of stormwater which is used for irrigation. Collected monthly at the CR360, and reported quarterly. The site provides the data for the global tool "2021 Goal Setting File" which tracks the environmental performance indicators. The total withdrawn of the site for 2019 was 6,518 m3. The yearly data in BAT is 1st December to 30th November. The total withdrawal is the sum of the municipality water fed, plus a small amount due to the irrigation of the green areas from the natural pond.There is no water recycling or reuse in the facilities currently. There is no measurement of the effluent to the municipality, as it is not required, because the effluent bill is based on the amount of water consumed through the municipality as well. For year 2019 it was reporte 5,970. The tool is filled quarterly and shared with the leadership team and sent to BAT for the internal tracking and global goal setting. The site fills the global tool of the Environmental Data Management "Credit 360" for their Targets KPI which tracks the environmental performance indicators. The consumption for 2019 was 6,518 m3 (1st December 2018 to 30th November 2019). The tool is filled quarterly and shared with the leadership team and sent to BAT for the internal tracking and global goal setting.
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.	☒	☐	They have data of the global tool "2021 Goal Setting File" since 2017, so they show the historics for Q1 to Q4 since to 2017 to 2020. Through the site inspection, it was confirmed that the water usage is at the demineralization plant, 2 gas boilers for heat/moisture to the tobacco, humidification at packing area, toilets and drinking fountains, kitchen. They have 3 water meters, 1 for each building. During the site visit, it was also checked the stormwater drainage system.
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.	☒	☐	For the water quality of the source is provided in the annual reports of the Municipal Water Utilities Agency provides a yearly Annual Water Quality Report from the "Kerr Lake Regional Water System". It was shown the 2019 report, that demonstrate compliance to the parameters applicable. Also it shows that there are violations in teh 2019 report. In the "Fishing Creek Watershed Report" generated by the WSN Webtool of North Carolina Departement of Environmental Quality is showing that for the section of the creek assessed it was 25% impaired due to some parameters exceeding. Therefore, there is a potential challenge for good water quality. Most of the parameters were meeting criteria, however, there are some that are exceeding criteria or that are inconcluisive. http://wsnet.renci.org/htmlNew/huc_report/index.html?huc=030201010201 For Stormwater, they provide a compliance report by parameter yearly for the NC state. They monitor twice a year. The last report to the state was of October 15th

Clause	Details	Yes	No	Comments/Evidence
				2020, that it shows that it is compliant the parameters of: Oil and grease, Total suspended solids, Ph and COD. Labs that conducted the testing are included in the report.
1.3.5	Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.	☒	☐	They have a "chemical management database" that has the information of all the chemicals on-site at any time, plus the Safety Data Sheets (SDS). At the SAP system they have the stock of each chemical.
1.3.6	On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.	☒	☐	They have a natural pond within the site that years ago was used for agriculture purposes, but now it is used only for irrigation of the green areas for the summer when rainfall is minimal. Also, the stormwater excess feeds into this pond. Also, the site advised that they do not envisage any potential significant features for the environment or biodiversity on the area. There are no indigeneous cultural values features on the site. The natural pond located within the site boundaries was mapped and it was provided pictures and explained that it is formed by stormwater and used for irrigation only. The site inspected the place on 6th May 2021 and concluded that the status is clean and functional. It is surrounded by green areas and trees. During the audit, it was visited the pond and confirmed that there are green areas and trees surrounding. So, it was not classifed as 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.	☒	☐	They prepared an excel with the water related costs considering: Utility project expenditures, permits, donations & volunteering, time invested, etc. They have the bills of the water-related costs for: Municipal Water service provider that includes the effluent management. They also have the invoices of the tests performed by the labs for the stormwater parameters. For the Social, cultural, environmental, or economic water-related value generated by the site was also included in the spreadsheet, being mostly internal staffing, improving health of the watershed, and providing clean drinking water for the employees.
1.3.8	Levels of access and adequacy of WASH at the site shall be identified.	☒	☐	For the water quality of the source is provided in the annual reports of the Municipal Water Utilities Agency provides a yearly Annual Water Quality Report from the "Kerr Lake Regional Water System". It was shown the 2020 report, that demonstrate compliance to the parameters applicable with only 2 exceptions. Also it shows that there is only one parameter that is slightly ove the limit, the TTHMs (Trihalomethanes) that standard is upt to 0.080 mg/L, but it was detected at a concentration of 0.086 mg/L. Actions were taken to improve the flushing process, as the automatic flusher was temporarily suspended and replaced by a manual. Over the years, a TTHMs can affect the health of the persons.

Clause	Details	Yes	No	Comments/Evidence
				Also, for the December 2020 sample, it was detected that there were TOCs over the limit, but then in January 2021 it was again compliant. The site has appropriate hygiene facilities, sinks, toilets, etc. This is heavily regulated in US by the Building Code and Public Health. It is dependant of the headcount of the facility. **Observation 01-2021:** Specific tests of drinking water at the point of use were not undertaken on the last years.
1.4	Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.			
1.4.1	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.	☒	☐	The primary inputs for the site are tobacco, paper products, acetate and adhesives. Some of the tobacco farmers may be in the same catchment. The other materials and packaging are normally manufactured in other catchments. Of the primary inputs, the only one that is in the catchment is some of the tobacco purchased, as a big proportion comes from other catchments or overseas. The paper products, acetate and adhesives are from other catchments. Tobacco in the state grows with the rainfall, suplemented with irrigation, depending on the weather. They prepared a spreadsheet showing the water consumption in m3/ha for flue cured tobacco and Burley tobacco, and also the water embedded on the product 12.8% and 10'% respectively. Then, it was quantified how many pounds of tobacco came from each county of North Carolina in the same catchment (granville, nash, vance, warren, franklin, edgecombe). Through the WRI aqueduct tool, it was shown that all those counties are in Low Water risk.
1.4.2	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.	☒	☐	They don´t have a canteen in the facility, only vendor machine, coffee machine and microwave ovens. The outsourced services are cleaning, security, packing operators which are already accounted for in the site calculations. Transportation of raw material and final products is also outsourced. Trucks don´t need special washing.
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	Yes	No	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.	☒	☐	The "Fishing Creek Watershed Report" generated by the WSN Webtool has the key information. This information could be further searched from: Water Conservation Plan made from Kerr Lake Regional Water System (KLRWS), 4 HUC Levels o watershed mannagment, starting by the Tar Pamlico River basin, or North Carolina Division of WaterResources (NCDWR) issued in 2016. It was prepared a document that lists and explains the water policy initiatives at a federal government EPA that are mostly related to water qualiry status.
1.5.2	Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.	☒	☐	The legal water-related framework is available at the North Carolina state information, as well as at Federal level
1.5.3	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.	☒	☐	They collected information for the Oxford Water Supply and prepared a report. For the Tar-basin impact, the provided modelled results for 2010, 2030 and 2060, with and without WSRP (Water Shortage Response Plan). Up to 2010. there were 2 years that demand was not met, and it is projected to almost 45 years in some counties if the WSRP do not go ahead. The "Fishing Creek Watershed Report" generated by the WSN Webtool has the key information. Scarcity appears not to be a challenge currently. It was also provided the “City of Rocky Mount” Water Shortage Response Plan.
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.	☒	☐	The "Fishing Creek Watershed Report" generated by the WSN Webtool has the key information. They have the 2019 water quality bi-annual report of the Henderson-Kerr Lake Regional Water System. It has information related to water quality, physical, chemical, and potential contaminant sources of the catchment. All the results were within the parameters. **Opportunity for improvement 02-2021:** The public report of Henderson-Kerr Lake does not provide biological status.
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.	☒	☐	The "Fishing Creek Watershed Report" generated by the WSN Webtool has the key information. There is some information about general issues as physiographic , geographic, and identified some stakeholders.
1.5.6	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.	☒	☐	The North Carolina state information and the The "Kerr Lake Regional Water System" and the Municipal Utilities Agency, provide the information. For extreme events they consider only overfloods.

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				Existing facilities have the Kerr Lake Drinking Water Faciltiy and the City of Oxford's WWTP processes about 3.5 million gallons of ww daily. There is also a Intebasin Transfer infrastructure to share water resources of the Kerr Lake regional water system among the city of Henderson, city of Oxford and Warren County, which involve the Tar River and the Fishing Subbasin, Roanoke River, Neuse River and others **Opportunity for improvement 03-2021:** It should be evaluated the probability in a long term basis of scarcity due to climate change
1.5.7	The adequacy of available WASH services within the catchment shall be identified.	☒	☐	For the water quality of the source is provided in the annual reports of the Municipal Water Utilities Agency provides a yearly Annual Water Quality Report from the "Kerr Lake Regional Water System".
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.	☒	☐	The site identified and prioritized shared water challenges from the information gathered and recorded at the stakeholder matrix. The key shared water challenges idenified are: - Protection of Water Quality and biodiversity, as there is regulation and expectation by the community, environmental NGO´s and shareholders of clean water that could be pollluted by excess nutrients from animal operations, littering or chemicals through agricultural run-off - Lower Water Availability due to Increased water demand by urban/population growth and by climate change effects. - Drinking Water resources (quantity and quality), as the community also depends on the same water source of Kerr Lake. Through the agency reports reviewed, it was shown that in some of the creeks / rivers sections, the water quality may be a potential water challenge. Other challenges may be present on the catchment, such as wildllife, biodiversity, and recreational uses
1.6.2	Initiatives to address shared water challenges shall be identified.	☒	☐	Initiatives to address shared water challenges were identified at the stakeholder matrix. Key initiatives are: - Certification of BAT sites before 2025 - Good Agricultural Practices GAP with tobacco farmers - Regulations and Compliance There are volunteer groups that monitor the water quality, which are the River Guardian Foundation, Use

Clause	Details	Yes	No	Comments/Evidence
				Restoration Watershed, etc. Also the Clean Water Act, section 303-D for "impaired waters" has the purpose to identify polluted waters, and ensure that there is improvements.
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 were idenfied and prioritized at the "Water Risk & Opportunities" spreadsheet. These were classified in low, medium or high. The highest ones are related to water supply contamination and disruption, and to potential regulatory breach of the site. Risks were classified in Physical, Regulatory and Reputational. Then, it explains the initiatives and actions to reduce and mitigate the risks. The "Kerr Water Control Plan Update EA 11-18-2015" report, provides information and management about the situation of the cathment. The key potential risk is floods, therefore, there is a management plan for that. For the site, the risk for flood is low because the site is not located in a flood plain. In the webpage flood.NC.gov, it was shown that the Flood Risk Profile of the location of the site is Minimal Flood Risk (Zone X).
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 opportunities for the site were idenfied and prioritized at the "Water Risk & Opportunities" spreadsheet. These were are focused on Water consumption reduction by 5% by 2022, and addressing shared water challenge stakeholder engagement activities. The "Kerr Water Control Plan Update EA 11-18-2015" report, highlights the recreational opportunities for sports and for biodiversity, such as bird-watching. For the site, there may be opportunities for water saving. Since 2017, they keep reducing the total water withdrawal from the municipality. For example, since 2016, they initiated the project of using the stormwater runoff for irrigation, rather than from the municipal water. Also they had a further improvement project in 2018 for stormwater reuse for irrigation. Furthermore, in 2013, they started a project to improve biodiversity through providing a habitat for honeybees within the site. **Observation 02-2021:** The water consumption reduction target of 5% could be more specific to reflect if it is an absolute metric (of the total site) or relative/intensity metric (by million of product)

Clause	Details	Yes	No	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.	☒	☐	It was prepared an analysis to Understand best practice towards achieving AWS outcomes for each outcome The Water Resources Group of the North Carolina States establishes a best practice for governance, as it is the regulator for the sites in the region. Furthermore, the Kerr Lake Basin publishes detailed information and also there are volunteer groups active in the region.
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.	☒	☐	The "Goal Setting File" has the information related to water use and discharge, as well as recycling / reuse, to establish the benchmark of the different tobacco sites of the world. The site fills the global tool "2021 Goal Setting File" which tracks the environmental performance indicators. There is a section for water topics, reporting: Total water withdrawn, municipal/3rd party water supplier, water intensity, water recycled and reused, etc. There is another section for water discharge, and they fill the water discharge through municipal/3rd party. The result shows: total water recycled and reused, as well as total water consumption (for example, evaporation).The tool is filled quarterly and shared with the leadership team and sent to BAT for the internal tracking and global goal setting.
1.8.3	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.	☒	☐	For water quality, they have the limits of the regulator agencies, and US is one of the strictest benchmarks in relation to water quality.
1.8.4	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.	☒	☐	Collaboration with preserving and improving IWRAs (water streams, aquifer and soil / biodiversity). This could be internally at the site or externally with initiatives of the municipality or other stakeholders.
1.8.5	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.	☒	☐	The best practice identified related to WASH would be within the site: - Provide safe water drinking facilities to all the persons on site (workers and contractors) - Provide sanitation / hygiene facilities as per local regulation. With relation to WASH in the catchment, is one of the highest ranking USA, therefore, there is no much need of

Clause	Details	Yes	No	Comments/Evidence
				the companies to support in WASH projects outside their site boundaries.
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.	☐	☒	The site has the document "Environmental Health & Safety Policies" aligned to Environmental Management system. Includes a commitment to protect natural resources, transparency and compliance to regulations. Also, that it will provide resources for implementation. The EHS policy was updated in July 2021 to include AWS commitment to implement and maintain the AWS standard accross manufacturing, incluidng water overnance and stakeholder engagement that promote water quality protections and a safe and sustainable water supply. The policy is signed by the CEO. The policy is publicly available when requested. **Minor CAR 01-2021:** Although the policy commitment is available at request, it is not as accesible to the public as if published at the webage or other means. The commitment could be more specific with regards to the 5 outcomes, as the IWRA´s and WASH are iincluded within the water quality protecton and with the H&S section from the policy, however, they are not specifically mentioned.
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 site has a legal matrix for regulatory compliance "EMS Compliance Obligations rev. 19th August 2020". It includes the stormwater regulations which is the "Stormwater permit" and shows the compliance through the permit number. Also it appears for wastewater discharges, the letter of City of Oxford, authorizing the discharge as effluent.
2.3	Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.			

Clause	Details	Yes	No	Comments/Evidence
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.	☒	☐	They prepared a document of Water Stewardship Strategy defining the mission, vision and goals of the site for good water stewardship They have several water stewardship plans, however, not yet an overall water stewardship 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.	☒	☐	They prepared the matrix "Tabular Plan SFNT" which indicates the objectives, targets, measuremet, actions, outcomes associated, budget, time frame and responsibles. The targets are related to water reduction, biodiversity, stakeholder engagement, etc. The sites have a portal where they upload the environmental plans at the form "Objectives and Target Form and Action Plan". This includes the plans related to water stewardship. In their case, they have for: 1. 5% water reduction for 2021 over 2020. 2. Water conservation on-going, using the stormwater runoff for irrigation, rather than from the municipal water (completed) 3. Improve biodiversity through providing wildlife habitat for honeybees within the site, on-going. 4. Stormwater system piping improvements (completed). 5. Irrigation water savings, as they used the stormwater for irrigation instead of the city supply (completed) Each plan, has the associated aspects, for instance: water conservation or land & wildlife stewardship
2.4.1	Demonstrate the site's responsiveness and resilience to respond to water risks			
2.4.1	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.	☒	☐	They have the incident response plan "Stormwater Pollution Prevention Plan" last updated February 2020. It includes topics of chemical spills, sediment and erosion control, management of runoff, and management. There is permit granted bu tje "State of NC Department of Environmental Quality" number NCG0600000 "To Discharge stormwater under the National Pollutant Discharge Elimination System". This permit was effective since November 1st 2018 and expires on the 31st May 2021. For potential fire emergencies, the site has a Fire Emergency Plan called "EAP-01 OX Emergency Action Plan", which is effective since 3rd April 2020, revision 8. It includes all the alarm system and is connected to the Local Fire stations directly. Municipality to respond with the firefighters, as the site does not have water tanks for emergency. The effluent will go through the drain to Oxford Wastewater Treatment Plant. For resilience, BAT Globally prepared a checklist "Climate Change Risks" that includes the site of Oxford and other sites. They filled the information for it to assess the risk for their site and for the tobacco that they source. Also, it has a description of the actions that can be taken

Clause	Details	Yes	No	Comments/Evidence
				to mitigate and the associated costs. It was last filled the 30-June 2020. **Observation 03-2021:** The Climate Change Risk Register was due for re-assessment the 30-June-2021, but as the global managers of BAT are no longer with the company, it was not requested to the sites.
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.	☒	☐	The site continues participating acivetly in the catchment governance. In 2021, they engaged with the "Watershed Riverkeeper", Donation and installations of sea bins at local communities, as well as Good agriculture practices activities with the catchment farmers The site also focus on compliance and internal activities
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.	☒	☐	N/A, as there are no indigenous groups in the area
3.2	Implement system to comply with water-related legal and regulatory requirements and respect water rights.			
3.2.1	A process to verify full legal and regulatory compliance shall be implemented.	☒	☐	There is permit granted by the "State of NC Department of Environmental Quality" number NCG0600000 "To Discharge stormwater under the National Pollutant Discharge Elimination System". The new permit is effective since July 1st 2021 and expires on the 30th June 2026. They have the system through the EMS.
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.	☒	☐	N/A, as there are no water rights of others / indigenous groups in the area
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.	☒	☐	The site has several plans for water balance improvement, through reduction of city water use. Therefore they are enhancing the use of stormwater run-off for irrigation.
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	☒	☐	N/A as water scarcity does not appear to be a challenge in the area, as explained previously in this report.

Clause	Details	Yes	No	Comments/Evidence
	applicable, reduce volumetric total use shall be implemented.			
3.3.3	Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.	☒	☐	No legally-binding documentation for the re-allocation of water to social, cultural or environmental needs
3.4	Implement plan to achieve site water quality targets.			
3.4.1	Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.	☒	☐	There are no targets of improvement as they are well below the threshold of the parameters for stormwater. During the audit, it was visited also the City of Henderson / Kerr Lake Regional Water System (Water Treatement Plant), to provide an overview of the drinking water quality and characteristics
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.	☒	☐	The site complies with the effluent regulations, therefore, they were granted their permit. **Opportunity for Improvement 01-2021:** It could be considered to understand further the effluent parameters of the site.
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.	☒	☐	They have an on-going plan for the honeybees wildlife habitat in the site. The natural pond located on the site was not classifed as IWRA, nevertheless, they monitor the natural sedimentation continues to be operative
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.	☒	☐	The Drinking Water is provided by the Utilities company of the City. Toilets and sanitary is as per regulated in the US. Observation (see previous): The reports of Drinking Water of the council, shows that the water is approved for drinking. Nevertheless, specific tests of drinking water at the point of use were not undertaken on the last years.
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	☒	☐	it does not appear to be a challenge

Clause	Details	Yes	No	Comments/Evidence
	respected, and that remedial actions are in place where this is not the case, and that these are effective.			
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 plans specific of the site, as the LEAF department manages this topic The procurement department created a checklist that is filled by every supplier as part of the "Sustainability Engagement" strategy. It is about carbon, water, waste and biodiversity. The water related questions are for stewardship,. water reduction, data sharing and AWS membership. There is also a ppt presentation of the strategy.
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.	☒	☐	See above about the suppliers checklist
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.	☒	☐	N/A as they do not have shared water infrastructure. The external water infrastructure is of the municipality, and the internal is of the site, but it is not shared.
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.	☒	☐	There is continual reporting to the agencies and regulators
3.9.2	Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.	☒	☐	BAT Global prepared a "Water Usage Road Map" matrix applicable for all sites, which has rating criteria related: System design, water treatment, maintenance, social water (canteen, irrigation), process water, utiliity water, discharge water.
3.9.3	Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.	☒	☐	There is compliance regarding water quality

Clause	Details	Yes	No	Comments/Evidence
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.	☒	☐	The sites started the water stewardship review, and therefore, they are sharing experiences among the sites.
3.9.5	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.	☒	☐	The site takes action through: - Provide safe water drinking facilities to all the persons on site (workers and contractors) - Provide sanitation / hygiene facilities as per local regulation.
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.	☒	☐	The objectives and targets are filled by the site EHS representative and goes to their annual environmental management system. The site also has the "Credit 360" tool that is for monitoring globally the water consumption and effluents. Furthermore, the site has the laboratory test results of the stormwater conducted six-monthly.
4.1.2	Value creation resulting from the water stewardship plan shall be evaluated.	☒	☐	The water stewardship plan associates includes a column for evaluation of the value created, that is for the stakeholders, the human health, the nature and for other activities to be able to continue such as industry and farming.
4.1.3	The shared value benefits in the catchment shall be identified and where applicable, quantified.	☒	☐	The financial contribution to non-for profit and participating in programs. Through these events and programs the site is providing natural capital benefits to nature and communities. Some benefits were quantified for example the water reduction that leaves available more water in the system.
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	☒	☐	The site did not have any emergency situation

Clause	Details	Yes	No	Comments/Evidence
	actions and mitigations against future incidents shall be identified.			
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.	☒	☐	The site consulted with some stakeholders about thier progress, such as River Keeper representative and Sound Rivers Inc Representative (July 2021), the regulators and Global BAT.
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.	☒	☐	The site evaluated their water stewardship Plan, and record the evaluation in one of the columns, specifying the real actions taken vs the planned, the results, and also the period/dates.
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 reports anually their performance to the regulator which is publicly available, and the accountable site staff.
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.	☒	☐	They share their information with the North Carolina regulator, and also with BAT corporate. The site reports anually their performance to the regulator which is publicly available.
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.			

Clause	Details	Yes	No	Comments/Evidence
5.3.1	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.	☐	☒	**Minor CAR 02-2021:** There is a ppt Presentation created with all the requirements of the standard (internal governance, water stewardship summary, efforts to address challenges collectively, water related-compliance, etc. This is available in sharepoint for intenal stakeholders intracompany. However, this was not released yet to external stakeholders, as they were waiting to be certified. Nevertheless, the site reports anually their performance to the regulator which is publicly available.
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.	☒	☐	They have engagement with stakeholders, however, this will be further enhanced when addressing Minor CAR 02.
5.4.2	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.			
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.	☒	☐	The regulators make public the permits granted to the facilities, therefore, their information is available transparently.
5.5.2	Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.	☒	☐	N/A as there were no water-related compliance violations.
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.	☒	☐	They did not have any water-related violation that may pose significant risk and threat to human or ecosystem health. And the site confirmed that they did not have any water-related violation on the last year.

6 AUDIT FINDINGS

The findings raised during this certification audit were provided to the site, which were observations to V2-0 of the standard.

There were 2 non-conformances raised, both minor, during the audit process. 6 observations were also identified, as per detailed below.

Table 6.1. Non-Conformances raised during the AWS audit process

N°	Type	Ref.	Details	Action Proposed by Client
1	Minor Non-Conformance	2.1.1	Although the policy commitment is available at request, it is not as accesible to the public as if published at the webage or other means. The commitment could be more specific with regards to the 5 outcomes, as the IWRA´s and WASH are iincluded within the water quality protecton and with the H&S section from the policy, however, they are not specifically mentioned	**Root Cause:** The client considered that it was sufficient to have it available at request, as for other management systems. **Action proposed by the client:** The site will coordinate with the Director & Communications Corporate department in order to update the webpage of the company to publish the policy commitment.
2	Minor Non-Conformance	5.3.1	There is a ppt Presentation created with all the requirements of the standard (internal governance, water stewardship summary, efforts to address challenges collectively, water related-compliance, etc. This is available in sharepoint for intenal stakeholders intracompany. However, this was not released yet to external stakeholders, as they were waiting to be certified. Nevertheless, the site reports anually their performance to the regulator which is pulicly available.	**Root Cause:** The client preferred to release to external stakeholder the ppt after the certification audit, in order to be sure that it was appropriate to communicate. **Action proposed by the client:** Communicate the ppt prepared.

- **Observations:**

Observation 01-2021 (clause 1.3.8): Specific tests of drinking water at the point of use were not undertaken on the last years.

Observation 02-2021 (clause 1.7.2): The water consumption reduction target of 5% could be more specific to reflect if it is an absolute metric (of the total site) or relative/intensity metric (by million of product).

Observation 03-2021 (clause 2.4.1): The Climate Change Risk Register was due for re-assessment the 30-June-2021, but as the global managers of BAT are no longer with the company, it was not requested to the sites.

7 SUMMARY

In reviewing the evidence presented by SFNTC, it was confirmed that they implemented their water stewardship system appropriatetly through the interviews and visits to the plant and the stakeholders. This was accompanied with the documentary evidence and actions to address the changes to version 2.0.

There were 2 non-conformances raised, both minor, during the audit process. Observations and Opportunities for Improvement were made during the audit, these are to be considered as areas for improvement which will be reviewed in future surveillance audit.

8 OPPORTUNITIES FOR IMPROVEMENT

- **Opportunity for improvement 01 - 2021 (clause 3.4.2):** It could be considered to understand further the effluent parameters of the site.
- **Opportunity for improvement 02 - 2021 (clause 1.5.4):** The public report of Henderson-Kerr Lake does not provide biological status.
- **Opportunity for improvement 03 - 2021 (clause 1.5.6)**: It should be evaluated the probability in a long term basis of scarcity due to climate change.

9 CONCLUSIONS AND RECOMMENDATIONS

Given the evidence reviewed and the audit performed on-site, SGS recommends that SFNTC USA gets certified for a CORE 3-year cycle version 2.0., with annual surveillance audits.

10 REFERENCES

- Commitment
- Diagrams Factory at Oxford
- Satellite map of surrounding area
- Map of catchment
- WSN Webtool
- Water Stewardhsip Strategy / Plan
- Records of engagement with stakeholders
- Emergency and Resilience plans
- Water Balance
- Credit 360 Tool
- Licenses for the site
- Monitoring records
- Other support documents