Alliance for Water Stewardship Assessment Report

Prepared for Massalin Particulares S.R.L. - Philip Morris International Argentina

Prepared by: SGS

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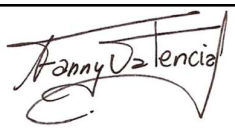
REPORT DETAILS

REFERENCE	AWS-000458
CERTIFICATE No	SGS2022-0031
REPORT TITLE	**ALLIANCE FOR WATER STEWARDSHIP ASSESSMENT REPORT**
DATE SUBMITTED:	September 23th, 2022
CLIENT:	MASSALIN PARTICULARES S.R.L. The certification is a Single Certification and include the site: • Site 1: Philip Morris International Argentina - Massalin Particulares S.R.L.
PREPARED BY:	Fanny Valencia Juscamaita – Lead Auditor SGS del Perú S.A.C. Av. Elmer Faucett 3348 Callao 1 - Perú Fanny.valencia@sgs.com Alexis Guirin – Auditor SGS Argentina Tronador 4890 9 P, CABA – Argentina Alexis.Guirin@sgs.com
SIGNED:	 Fanny Valencia Juscamaita – Auditor Líder
TECHNICAL SIGNATORY	09337126T PAULA SOFIA GOMEZ (C:A28345577) Digitally signed by 09337126T PAULA SOFIA GOMEZ (C:A28345577) Date: 2022.10.18 09:23:32 +02'00'
STATUS	Final
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1 EXECUTIVE SUMMARY

The scope of services covers the conformity assessment in compliance with the AWS International Water Stewardship Standard Version 2.0 for **Massalin Particulares S.R.L** as a subsidiary of **Philip Morris International** in Argentina, as a stated the certification is a Single Certification and include the site:

- **Massalin Particulares S.R.L. - Av. Presidente Perón 26950 (ex Av. Rivadavia), CP B1722 Merlo. Provincia de Buenos Aires – Argentina.**

The assessment has been completed in compliance with AWS Certification requirements, Version 2, December 2019. This visit was carried out as **On-site audit on June 15th and 16th; 2022.**

We visit the site, for tour installations and stakeholders' interview in this audit. SGS has not been received any voluntary feedback from stakeholders (such as complaints, claims).

Given the document review undertaken, verification of evidence and site visit inspections performed, SGS recommends that Massalin Particulares S.R.L. **is awarded AWS Core Certified status with a surveillance audit interval of annual frequency.**

A total of 01 minor non-conformance was raised during the audit process. The organization will be responded to the findings raised with appropriate root cause analysis and action plans as evidence for each, so the certification could be granted. The actions for the minor non-conformance taken will be followed-up at the first annual surveillance visit.

2 SCOPE OF ASSESSMENT

The scope of services covers the conformity assessment in compliance with the AWS International Water Stewardship Standard Version 2 for Massalin Particulares S.R.L. **for 01 site:**

- **AWS-000458 - Massalin Particulares S.R.L.**

The assessment has been completed in compliance with AWS Certification requirements, Version 2, December 2019.

The scope for the site is:

- **Production of tobacco-related products; including tobacco conditioning, filter making, cigarette making and packaging; as well as storage and dispatch processes.**

The assessment was conducted during into 2 man-days on-site, from June 15, 16; 2022. Also, we include on-site visit for tour and stakeholder's interview.

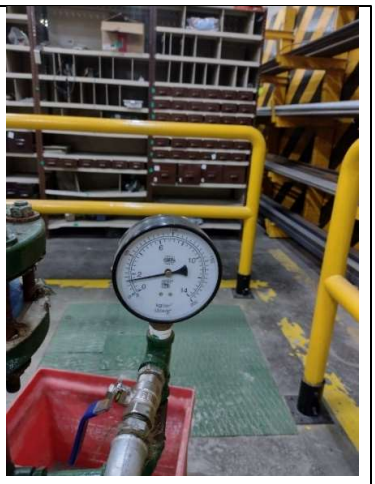
The tour site includes the visit to the catchments, discharge point, treatment water plant, waste water treatment plant, wash services; and also the site include warehouse in Av. Bicentenario 220, in the back of the production plant and into the same Business License; and all water services are from-to the principal production plant.

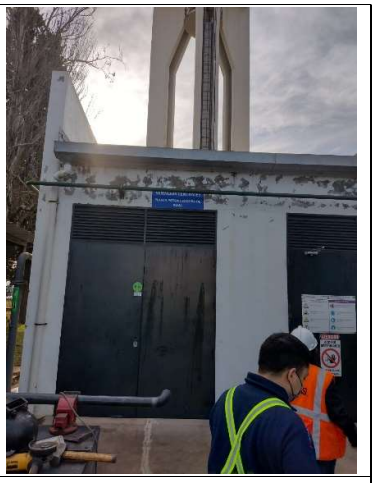
We made a 04 interview's to internal / external stakeholders defined in the stakeholder mapping.

SGS made a Risk Assessment AWS; to review the performance & maturity and location criteria.

During the visit, we can confirm the different aspects to the sites, that are evidence in the table 2.1.

Table 2.1. Visit Tour

		
Photo 1. Pump Well N°3	**Photo 2.** Flowmeter Well 3	**Photo 3.** Pressure gauge Well N°3
		
Photo 4. Pump Well N°4. Sampling point	**Photo 5.** Pump of Well N°2	**Photo 6.** Flowmeter Well 2
		
Photo 7. Bomba de Well N°1 Closed	**Photo 8** Piezometer gauges throughout the plant for monitoring	**Photo 9.** Circulation pipes Well N°2

		
Photo 10. Boiler and Reverse osmosis equipment for industrial uses	**Photo 11.** Tank for drinking water	**Photo 12.** Plant for drinking water

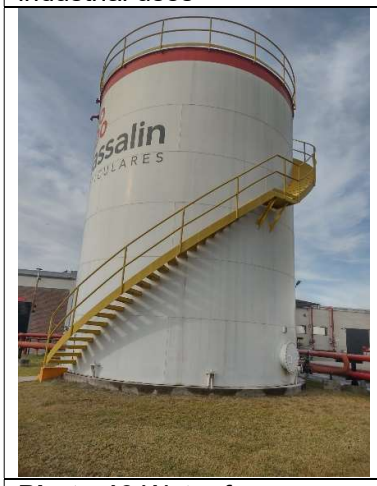



Photo 13 Water for against fire	**Photo 14.** Circulation pipes Well	**Photo 15**. Kit Antisipill
		
Photo 16. Pump Waste treatment plant	**Photo 17.** Waste treatment plant	**Photo 18.** Waste treatment plant - composting

Photo 19. Waste treatment plant - Chemical

Photo 20. Chemical Storage with protection into Waste treatment plant

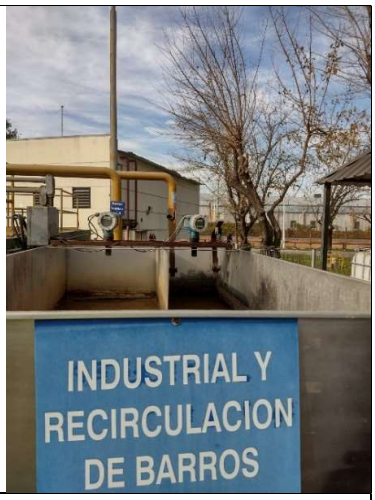


Photo 21. Waste treatment plant

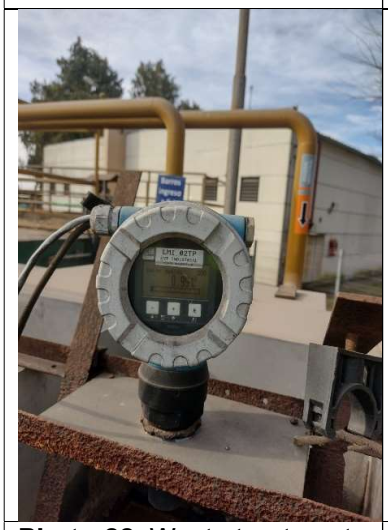


Photo 22. Waste treatment plant

Photo 23. Waste treatment plant for industrial & domestic waste water

Photo 24. Waste treatment plant for industrial & domestic waste water

Photo 25. Waste treatment plant

Photo 26. Waste treatment plant

Photo 27. Waste treatment plant

Photo 28. Effluent discharge point. “Torres” stream. It also discharges into the Pirelli stream

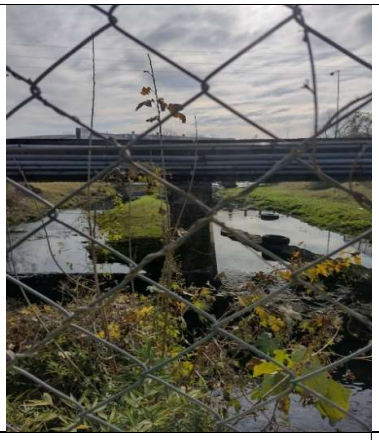


Photo 29. Effluent discharge point. “Torre” stream.

Photo 30. Camera at unloading point

Photo 31. Effluent discharge point.

Photo 32. Cooling tower

Photo 33. Fire water storage tank

Photo 34. Fuel tank with protection

Photo 35. Water purification plant.

Photo 36. Chemicals Storage into Water purification with protection

Photo 37. Water purification plant.

Photo 38. Wash into the site

Photo 39. Wash into the site

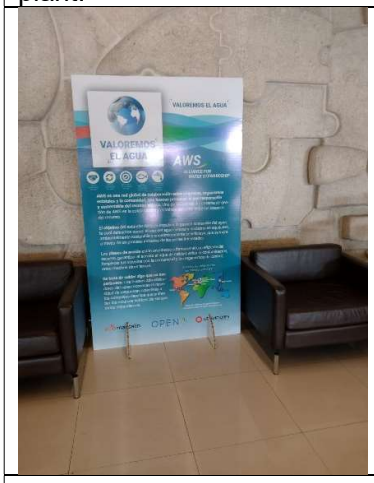


Photo 40. Commitment public into the plant

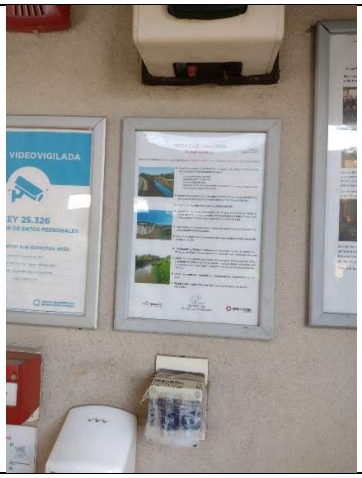


Photo 41. Commitment public into the reception of Massalin Particulares

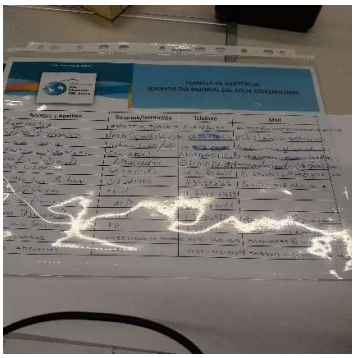


Photo 42. Commitment with the Stakeholders in meetings

Photo 43. Firewater donation for local fire company

3 DESCRIPTION OF CATCHMENT AND SITE

Catchment

The site has a 02 catchment:

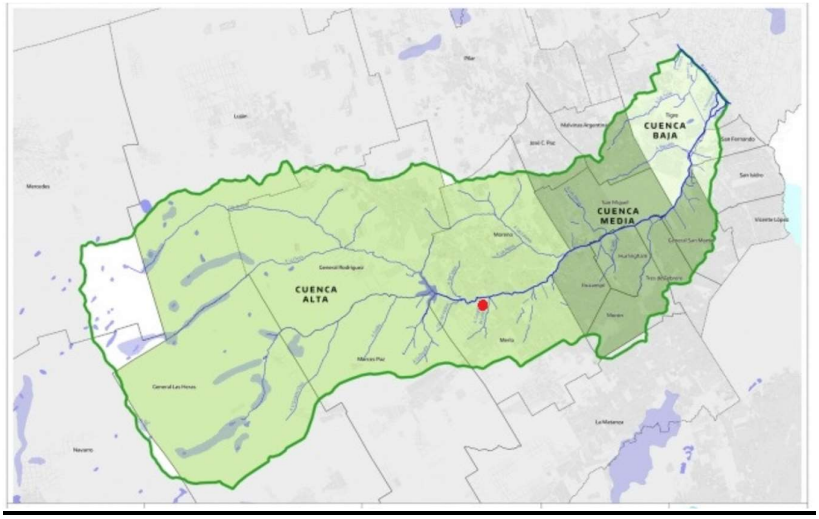
- Underground Catchment: Aquifer:
  - Aquifer Puelche
- Superficial Discharge: River
  - Torres Stream - River Reconquista

For AWS, the organization defined Catchment: River Reconquista – 1 km of influence has been determined to the Limit of the physical scope.

We presented below a map in order to identify the discharge River Reconquista and Catchment Puelche Aquifer. (Figure 3.1 and 3.2) and also a description of the catchment (from "Directriz Ver.03)

Figure 3.1. Catchment Puelche Aquifer

Figure 3.2. Discharge River Reconquista



Massalin Particulares is located in the municipality of Merlo, 58.8% of whose area belongs to the basin, being an area at risk of flooding.

River of the Reconquest: The basin of the Río de la Reconquista covers 18 districts of the Metropolitan Area of Buenos Aires (AMBA) and nearby rural areas of Argentina. The conformation of the catchment, with its division of upper catchment, middle and go down like this

Puelche aquifer: The Puelche aquifer is a freshwater reservoir confined by sand, of around 40,000,000 m³ (40 km³).

Quantity: The Reconquista River presents typical general characteristics is affected by the rainfall regime, and by the fluctuations of the Paraná River, by the tides of the Río de la Silver and by the regime of the sudestadas. Its flow can vary between 69,000 m³/day and 1,700,000 m³/day.

Quality: The Massalin Particulares plant is close to the “Paso del Rey” sampling point of Reconquista River. This can be a reference point to know the physicochemical characteristics of the water. High amounts of chlorides, phosphates, phenols and inorganic nitrogen compounds (nitrates, nitrites and ammonium) are related to the contribution of domestic sewage and, to a lesser measured, with untreated industrial discharges. The result showed the Reconquista River is losing its ability to protect aquatic life due to discharges of sewage and industrial effluents without proper treatment.

Wash Catchment

Many municipalities of the Catchment the percentage of houses with a sewage system is low. In Merlo, where located in Massalin, only 24% of the municipality has a sewage system.

Aysa is the concessionaire company for public drinking water and sewage treatment services sewers for the City of Buenos Aires and 26 districts of the Buenos Aires suburbs Due to this problem, AYSA is carrying out, together with companies that supply drinking water and sanitary services, works for the expansion of sewage networks and adaptation of the plants that purify these liquids. In addition, the COMIREC is the Committee of the basin that deals with the Reconquista River sanitation projects and major works.

Infrastructure into Site

Wells catchment

As for the water supply of the Massalin Particulares plant in Merlo, it is carried out only through 3 active wells and one deactivated well (2022), which are extracted from the Puelche Aquifer.

The conditions of the wells are:

• Well 1 Bis was carried out in 2010

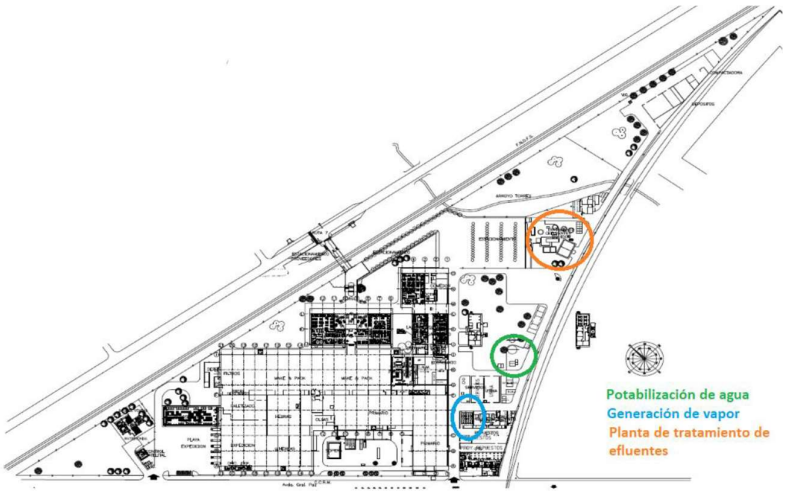
• Wells No. 2 Bis dates back to 1970

• Well No. 3 dates back to 1961

• Well No. 4 dates from 2004, currently out of service.

The monitoring plan is based on readings and recording of static and dynamic levels, frequently on a quarterly basis, in order to know the spatial and temporal evolution throughout the annual hydrological cycle.

Figure 3.3. Infrastructure



Process Water

MP has a water purification plant that works in a continuous process, performing routine maintenance and inspections with its own personnel.

The purification process has three stages:

• Arsenic sequestering process

• Osmosis

• BY-PASS

In the reverse osmosis process, the industrial water stream enters and a permeate stream and a purge exit. The residual water goes to the treatment plant.

Also, the fire protection of the plant is made up of an elevated tank with a fire reserve of 200 m3 and a tank at floor level with a capacity of 200 m3 (total fire reserve 400 m3).

Waste Water

Massalin Particulares has an Industrial Waste Water Treatment Plant that carries out the physicochemical and bacteriological treatment of the plant's sanitary and industrial effluent

Part of the treated effluent is reused in the unit, around 5%, in the cooling towers and the rest is released into the “Torres Stream”, which crosses the plant and is approximately 1.1 km from the Rio de the Reconquest, where he finally unloads.

The organization has a total flow discharged permission of effluent to the Torres stream into of 986 m3/day (made up of 336 m3/day of industrial effluent (which requires treatment) plus 274 m3/day from the sewage network and plus 376 m3/day of water rejected from the reverse osmosis process). Nowadays, for the organization, the daily values of discharged are much lower than the discharged permission of effluent.

Commitment

There is the Commit to water stewardship Version 2 - Date 02-11-2022 signed by senior management. When making the tour on the site it is observed that it has published the signed statement into the plant. Figure 3.4

Figure 3.4: Commitment of water signed by high level of organization

OPERACIONES ARGENTINA
COMPROMISO

Versión 2
Fecha 11-02-2022

Massalin Particulares, como resultado de su compromiso público para la gestión del agua, se compromete a:

- Respaldar, sostener y defender los principios y los cinco resultados de la **Alianza para la Administración del Agua**:
  - buena gobernanza del agua,
  - equilibrio hídrico sostenible,
  - buena calidad del agua,
  - conservación de áreas importantes relacionadas con el agua y agua potable,
  - saneamiento e higiene para todos;
- **Involucrarse e involucrar** a las partes interesadas de una manera abierta y transparente en programas relacionados con los recursos hídricos;
- Cumplir con los **requisitos legales y reglamentarios**;
- Respetar los derechos relacionados con el agua, incluyendo garantizar el **acceso adecuado al agua potable, el saneamiento y la higiene** para todos los trabajadores en las instalaciones bajo el control del sitio;
- Implementar el estándar AWS en alineación y apoyo a los planes existentes de **sostenibilidad de la cuenca**;
- Mejorar y adaptar continuamente las **acciones y planes de administración del agua** del sitio;
- **Implementar y divulgar** el progreso en los programas de administración del agua para lograr mejoras en los resultados de la administración del agua;
- Mantener la capacidad organizativa necesaria para implementar con éxito el **Estándar de AWS**, asegurando que los empleados tengan el tiempo y los recursos necesarios para lograr la implementación y el mantenimiento del Estándar;
- Apoyar los **tratados nacionales e internacionales** relacionados con el agua;
- **Divulgar información relevante** relacionada con el agua a las partes interesadas.

massalin PARTICULARES

Clarissa Prass
Directora de Manufactura

OPERACIONES ARGENTINA

4 SUMMARY OF SHARED WATER CHALLENGES & I IMPORTANT AREAS RELATED TO WATER

Shared challenges

Massalin Particulares has identified the shared water challenges into the "Directriz de agua Ver.03". It details the water challenges which are mainly:

- Lack of provision of drinking water (high levels of arsenic and nitrates)
- Lack of sanitation (sewer)
- Pollution by sewage effluents, industrial and chemical products
- Improper management of waste generated by industry and society - Open dumps
- Water scarcity

In addition

- Floods
- Stakeholder Consultation
- Awareness about the sustainable use of water resources

Important areas related to water

Into the site, there is not an Important areas related to water.

Only into the area of the Rio Reconquista catchment was considered for the analysis of relevant areas related to water, and Protected Areas at the National level; however, the organization identified another areas such as:

- Roger Dam.
- Protected natural area Engineer Roggero Dam.
- Reserve "Los Robles" of Moreno.
- Reconquista River Urban Nature Reserve "El Corredor", in San Miguel.
- Estancia Saavedra - Nature Reserve
- El Durazno Stream Nature Reserve
- Path of the Ribera.
- Ribera Norte Municipal Ecological Reserve
- Campo de Mayo Urban Defense Reserve

5 OBJECTIVES

There are stablish the “Plan de Acción AWS 2021 - 2022 V2” where the objectives and indicators. Into the same document, the organization where monitoring activities and the progress of the achievement of the objectives. Some objectives are the follow:

HYDRIC BALANCE

Risk Physical - Depletion of aquifers due to water extraction.

Challenge Water scarcity

- Improve the availability of water consumption data
- Reach 8% in 2023 the difference in the water balance
- Increase efficiency in the use of steam
- Improve the availability of water consumption data
- Reduced water consumption (OB2022: 3.96m3/miocig)

GOOD WATER GOVERNANCE

Risk Reputation - Perception of negative impact

Challenge Stakeholder Consultation

- Obtain information on the problems of the basin

Risk Reputation

Challenge Pollution by sewage effluents, industrial and chemical products

- 100% compliance with the effluent discharge parameters

Risk Reputation - Perception of negative impact

Challenge Awareness about the sustainable use of water resources

- 100% of communications executed in 2020
- 70% participation of contractor companies
- 1 conference per year about Water
- 100% of opportunities detected and evaluated
- Take 1 class per year

Risk Reputation - Perception of negative impact

Challenge Lack of provision of drinking water Lack of sanitation (sewers)

- 100% of awareness meetings held
- Identify and prioritize the Challenges of the Reconquista River basin

IMPORTANT AREAS

Risk Physical - Extreme natural events

Challenge Flood

- Plant 50 native trees

Risk Reputation- Perception of negative impact - Physical- Extreme natural events

- Contribute to the conservation of areas of environmental interest

Risk Physical - Contamination of the basin due to inadequate waste management

Challenge Improper management of waste generated by industry and society

- 1% of Waste to Landfill

QUALITY

Risk Physical - Contamination of the basin due to inadequate management of effluents

Challenge Pollution by sewage effluents, industrial and chemical products

- 100% compliance with the environmental monitoring plan
- 0% of non-conformities due to water management
- Ensure effluent discharge parameters
- Update 100% of the documents related to spill prevention

Risk Physical - Contamination of the basin due to inadequate waste management

Challenge Improper management of waste generated by industry and society

- 0% landfill
- Extract 50 Kg of waste
- Extract 100 Kg of waste
- Raise awareness about the impact of cigarette butts in the water

WASH

Risk Physical - Extreme natural events

Challenge Lack of provision of drinking water

- Identify users who require connection to the drinking water network
- Identify users of the AYSA network that require a connection to the sewage network

Risk Regulatory

Challenge Lack of provision of drinking water

- Ensure the quality of water for plant consumption.

6 STAKEHOLDERS & PUBLIC CONSULTATION

The stakeholder's announcement at the AWS website was updated on 04 of May, 2022, which was prior to the first visit on-site, and it was an open consultation any stakeholder to comment. However, no stakeholder communicated to SGS through this time.

The public consultation also included publicity on social media from the local auditor and has not received feedback for this process.

In addition, into the preliminary investigation, we have not been detected that the site has been the subject of any complaint or penalty fee related to water by any national authority.

During the audit, also, we performed different interview; in order to confirm their relevant interested and challenges related to water, if they recognize the person responsible for legal compliance of the related issues for Masallin Particulares, the principal objectives, advances & results of the Water Management Plan; and also the shared actions oriented at good water management. Some cases were:

- Ana Wawrzyk – Environmental Specialist - Internal Stakeholder
- Jorge Noguera - Operador de la Planta de tratamiento de aguas residuales - Internal Stakeholder
- Maria del Rocio Álvarez Fernández - Manager of Water Resources, Environment and Community Relations - Nestle - External Stakeholder
- Mariano Dangelo – Environmental and Diversification Supervisor - Sustainability Agriculture - LEAF Argentina - Internal Stakeholder
- Gustavo Rapaporte - Corporate Social Responsibility Manager - AYSA - External Stakeholder
- Marcela Álvarez - Head of the Environmental Management Career at the National University of Moreno & Marina Abruzzini - Professor at the National University of Moreno of the environmental management career - External Stakeholder
- Juliana Capace – Environmental specialist - Pirelli - External Stakeholder
- Federico Montroull - IFMS Supervisor- Internal Stakeholder
- Brito Miguel - IFMS Engineer- Internal Stakeholder
- Gliselli David - Leader Maintenance- Internal Stakeholder

7 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 the site and the indicator with which it is associated.

The Audit Checklist – AWS Standard V2.0 is into the Annex 01.

8 AWS CRITERIA FOR SINGLE-SITE:

We also review the “AWS Certification Requirements v2.0 December 2019”

Also, we show the Single-site details into the next table.

Table 8.1: Single-site Details

SUB-CODE	SITE	LOCATION	ACTIVITIES	GPS Latitude	GPS Longitude
01	Massalin Particulares S.R.L.	Av. Presidente Perón 26950 (ex Av. Rivadavia), CP B1722 Merlo. Provincia de Buenos Aires – Argentina.	production of tobacco-related products; including tobacco conditioning, filter making, cigarette making and packaging; as well as storage and dispatch processes.	**-34.66128**	**-58.74894**

9 AUDIT FINDINGS

The findings raised during the audit were provided to MASALLIN PARTICULARES, who responded afterwards to the findings through an action plan sent to SGS for review. The action plan was approved by the Lead Auditor.

Relating to this Audit

Non-conformance

As a result, 01 minor non-conformance was raised during the audit process detailed at the Table below 9.1.

Table 9.1. Current Minor Non-Conformances raised during the AWS audit process

No.	Type	Ref.	Details	Causes	Action Proposed by Client
1	Minor Non-conformity	1.2.1	The standard indicates that evidence of stakeholder consultation on water-related interests and challenges must be provided. The organization has identified its physical scope stakeholders within the basin, in the "Stakeholder Matrix" document as well as their challenges. However, there is no evidence that proof of consultation or has been identified some of the stakeholders, who may have some common interest in isolated cases. Cases: • Union of workers– Challenge: Not having enough drinking water for your needs. There is no evidence of consultation • Neighbors – Challenge Flood, water connection problem. There is no evidence of consultation • There has been no identification or evidence of consultation with firefighters, despite the organization providing water from its fire network for many years. • The nearby Schools, which may have a topic of common interest about water, have not been identified.	Although an exhaustive survey of control agencies was carried out at the provincial, municipal and basin levels. In addition, the main industries within a radius of one km around the site were mapped, as well as critical suppliers located in the basin and other parts such as the University, public service companies, etc. However, in the first instance, some of the interested parties were consulted, not including all the parties identified.	- Review the Stakeholder Matrix according to the physical scope that is based on site boundaries and the watershed or watersheds that the site affects and on which it depends for water. - Include unmapped parts, such as schools and hospitals (including vulnerable groups, women, minorities). - Include in the action plan stages of engagement with new selected parties to identify interests and challenges. - Contacting selected stakeholders (including Firefighters, Neighbors, Union, school, hospital) and preserving evidence of the consultation

Observations and Opportunities of improvement

Some observations were raised during the audit which are for future improvement, but no action is necessary during this audit period, however, these issues would most likely come under scrutiny during a surveillance audit scenario.

OBS: The organization could consider when supporting the physical scope that the organization has determined, reviewing the sub-basins or micro-catchement (hydrogeological subcatchment between Puelche aquifer and Reconquista River, static levels or another studies in order to establish a limits) in order to limit the scope. Take into account that the physical scope considers the limits of the site and the watershed(s) (1.1.1)

OI: The organization may improve a mapping for location into the site and catchments and different municipalities (1.1.1)"

OBS: The organization may consider that the ""Water Directive Ver. 3"" and ""Matrix of Stakeholders Ver. 4.29.22"" may be aligned in the Stakeholders, in the event that both are used for identification, related into the Challenges and need/expectation". See criteria 1.2.1 (Checklist_AWS Std.2_PMI Argentina_V01_Rev02)

OI: The organization can used another tools to evaluated the wash in the site, such WBCSD tool to demonstrated the level of wash in the site. During the tour and record review, there is evidence of high level of Water Supply (drinking water), Sanitation and Hygiene. (1.3.8)

OBS: Consider, to mapping the tobacco leaf producers in an overlapping way with the physical scope, limits of the site and watersheds to have greater visibility of their location. (1.4.1)

OBS: Consider, within the review of governance, include reviewing whether there are any policies regarding local water management. (1.5.1)

OI: The organization might to made as a conclusion of the review all the information to the catchment (quantity, quality, governance, wash, infrastructure) into a summary in order to link this challenges and AWS plan. (5.1) (1.5.2)

OBS: La organization might consider that the nomenclature of the Risk indicated into the "the “Directriz de agua Ver.03” will be the same into the “Plan de Acción AWS 2021 - 2022 V2” in order to made more easily to follow that. (2.3.1)

OI: The organization might consider put in dashboard separated the result of the objectives, that is different of the advance of the activities shown into the AWS Plan; in order to have a better lecture. (4.1.1) (2.3.1)

OI: The organization might consider indicated into separated column into the Plan AWS the Value creation resulting from Benefits. (4.1.2)

OI: The Standard AWS states that a summary of the results of the site's sustainable water management, including quantified results relative to goals, will be disclosed at least annually. However, partial weaknesses are evident. Although there are summary results of the actions carried out, fulfillment of objectives, among others, for the 2021 period, these results have not yet been disclosed to some external stakeholders and feedback has not been received. Case: Companies and communities. Despite this, it is evident within the organization that the progress of the AWS Management Plan has been disseminated within the "annual management review".

The organization might consider showing some dashboard to the result of each objective, easy for reading of stakeholder of AWS objectives aligned to AWS plan. (5.3.1)

OBS: The organization may consider reviewing the status into the authority of the last inspection, in order the all will be closed. (5.5.1)

10 SUMMARY

In reviewing the evidence presented by: **Massalin Particulares S.R.L**., it is apparent that a considerable quantity of effort and work has been put into the preparation for the audit for Alliance for Water Stewardship Certification.

Minor non-conformance was a situation where **Massalin Particulares S.R.L.** was considered partially compliant with the AWS baseline requirement but was required to make some improvements in order to be considered fully compliant at the next surveillance visit.

The action plan submitted to SGS in response to the findings was reviewed and evaluated for compliance to the AWS standard. All actions were accepted for implementation and the actions taken will be reviewed at the first surveillance.

Observations were made during the audit, these are to be considered as areas for improvement which will likely be reviewed in future surveillance audits, no action is required on behalf of the organization during this audit cycle.

11 CONCLUSIONS AND RECOMMENDATIONS

The organization has demonstrated effective implementation 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 in visit inspections performed and remote documentary review, SGS recommends that, based on the results of this audit, **Massalin Particulares S.R.L.** to awarded **AWS Certification Core level for the Site on a Single-site Certificate** to AWS International Water Stewardship Standard Version 2.0.

The audit frequency is recommended to be annually.

12 REFERENCES

1. Document named “Directriz de agua Ver.03”
2. Informe de Performance 2021”
3. Document named “Plan de Acción AWS 2021 - 2022 V2”
4. Document named “Resumen monitoreos de recursos hídricos”
5. Document named “Matriz legal recursos hídricos”

13 ANNEX 01: CHECKLIST

REFERENCE	CRITERIA	INDICATORS	Yes	No	EVIDENCES	NON CONFORMITIES
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 scope for the site is Production of tobacco-related products; including tobacco conditioning, filter making, cigarette making and packaging; as well as storage and dispatch processes. The principal site Massalin Particulares S.R.L. is located in Av Presidente Peron 26950 (ex Av. Rivadavia), CP B1722 Merlo. Provincia de Buenos Aires – Argentina. The site include warehouse in Av. Bicentenario 220, in the back of the production plant and into the same Business License; and all water services are from-to the principal production plant. Massalin Particulares is located in the municipality of Merlo, 58.8% of whose area belongs to the basin, being an area at risk of flooding. River of the Reconquest: The basin of the Río de la Reconquista covers 18 districts of the Metropolitan Area of Buenos Aires (AMBA) and nearby rural areas of Argentina. The conformation of the catchment, with its division of upper catchment, middle and go down like this Puelche aquifer: The Puelche aquifer is a freshwater reservoir confined by sand, of around 40,000,000 m³ (40 km³). In the document Water Directive Ver. 3, 1km of influence has been determined to the Limit of the physical scope. Infrastructure Catchement As for the water supply of the Massalin Particulares plant in Merlo, it is carried out only through 3 active wells and one deactivated well (2022), which are extracted from the Puelche Aquifer. The conditions of the wells are: • Well 1 Bis was carried out in 2010 • Wells No. 2 Bis dates back to 1970 • Well No. 3 dates back to 1961 • Well No. 4 dates from 2004, currently out of service. The monitoring plan is based on readings and recording of static and dynamic levels, frequently on a quarterly basis, in order to know the spatial and temporal evolution throughout the annual hydrological cycle. Process Water MP has a water purification plant that works in a continuous process, performing routine maintenance and inspections with its own personnel. The purification process has three stages: • Arsenic sequestering process • Osmosis • BY-PASS In the reverse osmosis process, the industrial water stream enters and a permeate stream and a purge exit. The residual water goes to the treatment plant. Also, the fire protection of the plant is made up of an elevated tank with a fire reserve of 200 m3 and a tank at floor level with a capacity of 200 m3 (total fire reserve 400 m3). Wastewater	OBS: The organization could consider when supporting the physical scope that the organization has determined, reviewing the sub-basins or micro-catchment (hydrogeological sub-catchment between Puelche aquifer and Reconquista River, static levels or another studies in order to establish a limits) in order to limit the scope. Take into account that the physical scope considers the limits of the site and the watershed(s) (1.1.1) OI: The organization may improve a mapping for location into the site and catchments and different municipalities (1.1.1)

					Massalin Particulares has an Industrial Wastewater Treatment Plant that carries out the physicochemical and bacteriological treatment of the plant's sanitary and industrial effluent Part of the treated effluent is reused in the unit, around 5%, in the cooling towers and the rest is released into the "Torres Stream", which crosses the plant and is approximately 1.1 km from the Rio de the Reconquest, where he finally unloads. The organization has a total flow discharged permission of effluent to the Torres stream into of 986 m3/day (made up of 336 m3/day of industrial effluent (which requires treatment) plus 274 m3/day from the sewage network and plus 376 m3/day of water rejected from the reverse osmosis process). Nowadays, for the organization, the daily values of discharged are much lower than the discharged permission of effluent	
1.2.	Understand relevant stakeholders, their waterrelated 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 stake-	☒	☐	In the document Water Directive Ver. 3 there are some stakeholders such as the Metallurgical Industry. Industrial dyeing, Workshop, Pirelli, etc. Likewise, there is the matrix of interested parties Ver. 4.29.22. you have the ADA, Consumers, Tobacco Producers, tobacco suppliers, contracting companies, TBA, union, Nestle, etc. Cases evaluated - Union – Challenge: Not having enough drinking water for your needs - Neighbors – Challenge: Flood basin, water connection problem: Not having enough drinking water for their needs - Municipality - Challenge: Social Media Management. Minutes of the Merlo Municipality meeting are held on 04.19.22. - COMIREC del Rio reconquers - Challenge: Social Media Management - AYSA - Challenge: Implementation of various projects for drinking water supply and sanitation - Coca-Cola projects Implemented in relation to drinking water supply and sanitation; initiatives for guided visits to the treatment plant, information on the aquifer and basin. There are Minutes 05.23.22 with Gustavo Rapaporte – Director of Corporate Social Responsibility and Public Policy Programs for Argentine water and sanitation - Pireli - Challenge: Resource depletion, stream contamination. There is 03.08.22 Letter to the supplier. Minutes of meetings Osmosis rejection of high water consumption. - Basin Committee. Challenge: RRSS, Lack of viability, accessibility and drainage, Resettlement of vulnerable families, Access to drinking water. The web and Mails of 05.16.22 were reviewed - University of Moreno – Challenge: Interest in practical research group. Meetings are held 10.05.22. The organization made a World Water Day - Commitment Water at 03.22.22. In this event, made different objectives, such us: *the organization has disclosed its AWS management plans to stakeholders *the organization made a dialogue with stakeholders	NC Minor 01/02 The standard indicates that evidence of stakeholder consultation on water-related interests and challenges must be provided. The organization has identified its physical scope stakeholders within the basin, in the "Stakeholder Matrix" document as well as their challenges. However, there is no evidence that proof of consultation or has been identified some of the stakeholders; who may have some common interest in isolated cases. Cases: • Union of workers– Challenge: Not having enough drinking water for your needs. There is no evidence of consultation • Neighbors – Challenge Flood, water connection problem. There is no evidence of consultation • There has been

		holder engagement based on their level of interest and influence.			to join efforts on water management *consultation with these interested parties of their needs	no identification or evidence of consultation with firefighters, despite the organization providing water from its fire network for many years. • The nearby Schools, which may have a topic of common interest about water, have not been identified. OBS: The organization may consider that the "Water Directive Ver. 3" and "Matrix of Stakeholders Ver. 4.29.22" may be aligned in the Stakeholders, in the event that both are used for identification, related into the Challenges and need/expectation
		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.	☒	☐	There is a matrix of interested parties Ver. 4.29.22 where the interested actors and their degree of influence are evidenced The organization has a method that allows it to assess the degree of influence of the interested party on good water governance.	N/A (No Non Conformities)
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.	☒	☐	There are emergencies such as Fire, Flood, Earthquake, Spill, etc. The MER-EHS-001 Emergency Plan Ver. 3.1 is revised. Also, the site has an emergency plan in a document "Emergency Plan and Water Resilience Ver. 0 of 09.02.22". Identified emergencies that has been reviewed: - Emergency Reduction of water availability: Dry or closure. Actions: Possible external water supply. Reduction of work shifts, food preparation and reduction of water pressure. - Emergency Water contamination: Actions: Identification of contamination point, evaluation and stop the operation In addition the organization has a "Manual procedure for effluent treatment plant MER-FYG-002 Ver. 01" In	N/A (No Non Conformities)

					case of emergencies maintenance work, the WWTP can be 2 hours of sufficiency of the system. If you have an alarm system. Also, there is a monitoring of the level of stream. It has rule color levels for blue, yellow and red alert. For any emergency, the surveillance cameras notify the emergency and heritage brigade of level is stream. Likewise, there is an emergency committee. There have been no emergency incidents during 2021 and 2022.	
		1.3.2 Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped.	☒	☐	The "2021 Water Balance" is reviewed from January to December 2021. There is an extraction of 85324.6 m3. Evaporation, firefighters, steam have been identified as outputs.	N/A (No Non Conformities)
		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.	☒	☐	The organization has developed a water balance for its management model that is reviewed In 2021, water consumption was 85,837m3 and 27,867m3 of effluent was treated. The water used in the industrial processes of Massalin Particulares comes from 4 underground water extraction wells from the Puelche aquifer. Drinking water is obtained from the mixture of a stream of demineralized water (reverse osmosis), plus the incorporation of water reduced in arsenic (arsenic reducer) and a third stream of industrial water.	N/A (No Non Conformities)

		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.	☒	☐	There is a MAR-EHS-015.F02 Matrix of environmental monitoring 2021 The results are reviewed. Evaluated cases: • Water Wells - Quarterly frequency - Result of Well No. 3 - 12.13.2021 - The parameters according to the ADA Resolution. The Evaluation is in the document "Well Water 2017-2021" It has some high values (Nitrate and arsenic). • Water Treatment Plant - Bacteriological Monitoring – Semiannual. Result in accordance with the Food Code – Registration of the Toxicological Research Center – 09.22.2021 • Monthly frequency effluent - Registration of the Toxicological Research Center - 02.12.21- Result. Parameter in high level (P). There is Corrective action No. 3563 for process improvement. There is no seasonal variation and comply with the with the maximum permissible limits of the national legislation	N/A (No Non Conformities)
		1.3.5 Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.	☒	☐	Possible sources of contamination have been identified in the Map of possible sources of contamination into the site. For example Special RRSS tanks and effluent plant. The areas of osmosis, waste water treatment, and other has cement floors and a contingency kit. In the tour, we confirm this infrastructure	N/A (No Non Conformities)
		1.3.6 On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.	☒	☐	Into the site, there are not an Important area related to water.	N/A (No Non Conformities)
		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.	☒	☐	There is a document "True cost of water tool Merlo" with the costs related to water and the applicable social, economic and environmental value. This includes Monitoring, electricity, maintenance, Tax fixed rate, personal and others. There is a cost ratio of 2.85 U$D / m3	N/A (No Non Conformities)

		1.3.8 Levels of access and adequacy of WASH at the site shall be identified.	☒	☐	During the tour and record review, there is evidence of high level of Water Supply (drinking water), Sanitation and Hygiene. There reviewed: *Hygienic services cleaning checklist for June 2022 *Latest monitoring report on drinking water that meets legal requirements	OI: The organization can used another tools to evaluated the wash in the site, such WBCSD tool to demonstrated the level of wash in the site. During the tour and record review, there is evidence of high level of Water Supply (drinking water), Sanitation and Hygiene.
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 outsourced 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.	☒	☐	There are various suppliers and Contractors such as: FJA, Secco, etc. There is the document "List of local suppliers". In addition, there are suppliers of leaf, which are mainly outside the limits of the Reconquista River. Case reviewed: ANCOR Paperboard Material Suppliers and Manufacturers. Water abstraction in the same aquifer Puelche - Medium-Low risk level.	OBS: Consider, to mapping the tobacco leaf producers in an overlapping way with the physical scope, limits of the site and watersheds to have greater visibility of their location. (1.4.1)
		1.4.2 The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.	☒	☐	There are various suppliers and Contractors such as: FJA, Secco, etc. There is the document "List of local suppliers". No outsourced services into the same catchment or scope	N/A (No Non Conformities)
1.5.	Gather water-related data for the catchment, including: water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH.	1.5.1 Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.	☒	☐	Governance Catchment: Massalin Particulares has identified into the "Directrix de agua Ver.03". The initiatives identified are: *COMIREC and *AYSA - Planes to wash infrastructure There is a Challenge of this topic, because there is no recent studies of the catchments and near to the area in order to have more information. Also the Governance plans or initiatives are few and only refers to a regulatory items.	OBS: Consider, within the review of governance, include reviewing whether there are any policies regarding local water management. (1.5.1)
		1.5.2 Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights...	☒	☐	There is the legal requirements procedure ARG-SIG-016 Legal requirements and other subscribers Ver. 06 - 06.18.2018 In addition, there are the tracking records: • Matrix ARG-SIG-016 F01 • Matrix ARG-SIG-016 F02 Follow-up control sheet • Matrix ARG-SIG-016 F03 Some examples of identification review: Law 11720 - OPDS - Certificate of environmental suitability Law 25,688 - SayDS - Uses of Water Decree 351/1979 Resolution MTEySS 523/1995 –	OI: The organization might to made as a conclusion of the review all the information to the catchment (quantity, quality, governance, wash, infrastructure) into a summary in order to link this

					SRT - Analysis of Water for consumption Decree 2009/1960, Decree 3970/1990, Resolution 504/2019 – ADA - Effluents	challenges and AWS plan. (5.1)
		1.5.3 The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.	☒	☐	Quantity: Catchment: Massalin Particulares has identified into the "Directriz de agua Ver.03". The Reconquista River presents typical general characteristics is affected by the rainfall regime, and by the fluctuations of the Paraná River, by the tides of the Río de la Silver and by the regime of the sudestadas. Its flow can vary between 69,000 m³/day and 1,700,000 m³/day.	N/A (No Non Conformities)
		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.	☒	☐	Quality: Catchment: Massalin Particulares has identified into the "Directriz de agua Ver.03". The Massalin Particulares plant is close to the "Paso del Rey" sampling point of Reconquista River. This can be a reference point to know the physicochemical characteristics of the water. High amounts of chlorides, phosphates, phenols and inorganic nitrogen compounds (nitrates, nitrites and ammonium) are related to the contribution of domestic sewage and, to a lesser measured, with untreated industrial discharges. The result showed the Reconquista River is losing its ability to protect aquatic life due to discharges of sewage and industrial effluents without proper treatment.	N/A (No Non Conformities)
		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.	☒	☐	IWRA: Massalin Particulares has identified into the "Directriz de agua Ver.03". Only into the area of the Rio Reconquista catchment was considered for the analysis of relevant areas related to water, and Protected Areas at the National level; however, the organization identified another areas such as: • Dam Roger dam. • Protected natural area Engineer Roggero Dam. • Reserve "Los Robles" de Moreno. • Reconquista River Urban Nature Reserve "El Corredor", in San Miguel. • Estancia Saavedra - Nature Reserve • El Durazno Stream Nature Reserve • Path of the Ribera. • Ribera Norte Municipal Ecological Reserve • Campo de Mayo Urban Defense Reserve	N/A (No Non Conformities)

		1.5.6 Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.	☒	☐	Catchment: Massalin Particulares has identified into the "Directriz de agua Ver.03". infrastructure such as: Irrigation systems Flood control Bypass or pumping works	N/A (No Non Conformities)
		1.5.7 The adequacy of available WASH services within the catchment shall be identified.	☒	☐	Wash Catchment: Massalin Particulares has identified into the "Directriz de agua Ver.03". Many municipalities of the Catchment the percentage of houses with a sewage system is low. In Merlo, where located in Massalin, only 24% of the municipality has a sewage system. Aysa is the concessionaire company for public drinking water and sewage treatment services sewers for the City of Buenos Aires and 26 districts of the Buenos Aires suburbs Due to this problem, AYSA is carrying out, together with companies that supply drinking water and sanitary services, works for the expansion of sewage networks and adaptation of the plants that purify these liquids.	N/A (No Non Conformities)
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.	☒	☐	Massalin Particulares has identified the shared water challenges into the "Directriz de agua Ver.03". It details the water challenges which are mainly: • Lack of provision of drinking water (high levels of arsenic and nitrates) • Lack of sanitation (sewer) • Pollution by sewage effluents, industrial and chemical products • Improper management of waste generated by industry and society • Open dumps In addition • Floods • Excessive population growth • Diseases related to lack of sanitation (e.g. hepatitis, gastroenteritis and diarrhea) • High percentage of population with Unsatisfied Basic Needs (UBN) The organization priorities those into High, medium and low.	N/A (No Non Conformities)
		1.6.2 Initiatives to address shared water challenges shall be identified.	☒	☐	Some Initiatives to address shared water challenges *Establish a participation strategy with AYSA and local companies *Influence and motivation of AWS	N/A (No Non Conformities)
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	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.	☒	☐	There is a matrix of risks and opportunities of Ver.5 • Risk: Discharge of untreated effluents due to general WWTP failures – High risk – Actions: Monitoring • Flood Risk – Actions: emergency plan	N/A (No Non Conformities)

	management plans and/or the issues and future risk trends identified in 1.6.	1.7.2 Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.	☒	☐	There is a matrix of risks and opportunities of Ver.5 • Opportunity: Reduce water consumption in the plant as part of the PMI policy – AWS Policy Dissemination Actions • Opportunity: Transformation of organizational culture – Actions Communication campaigns • Opportunity: to replace the fire network to reduce water leaks – Actions: The construction of the new fire network is evidenced	N/A (No Non Conformities)
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.	☒	☐	The organization has a list of best practices from other PMI affiliates. For example: World Water Day	N/A (No Non Conformities)
		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 organization has a list of best practices from other PMI affiliates. For example: Reuse of water use Reducing the amount of water in the bathrooms	N/A (No Non Conformities)
		1.8.3 Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.	☒	☐	The organization has a list of best practices from other PMI affiliates. For example: Hardness Reduction Water Treatment Ionization	N/A (No Non Conformities)
		1.8.4 Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.	☒	☐	The organization has a list of best practices from other PMI affiliates. For example: Brazil the Guardian of the Waters Preservation of areas - Rio Grande	N/A (No Non Conformities)
		1.8.5 Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.	☒	☐	The organization has a list of best practices from other PMI affiliates. For example: Installation of biodigesters in Mexico	N/A (No Non Conformities)
REFERENCE	**CRITERIA**	**INDICATORS**	**YES**	**NO**	**EVIDENCES**	**NON CONFORMITIES**

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.	☒	☐	There is the Commit to water stewardship Version 2 - Date 02-11-2022 signed by senior management. When making the tour on the site it is observed that it has published the signed statement into the plant and web https://www.pmi.com/resources/docs/default-source/argentina-files/compromiso-aws-2022.pdf?sfvrsn=93849fb7_2, that included the commitments such as: * Endorse, sustain and defend the principles and the five results of the Alliance for Water Stewardship *Engage and engage stakeholders in an open and transparent in programs related to water resources; *Comply with legal and regulatory requirements; *Respect rights related to water, including guaranteeing the adequate access to safe drinking water, sanitation and hygiene for all workers at facilities under the control of the site; *Engage and engage stakeholders in an open and transparent in programs related to water resources; *Comply with legal and regulatory requirements; *Respect rights related to water, including guaranteeing the adequate access to safe drinking water, sanitation and hygiene for all workers at facilities under the control of the site; *Disclose relevant water-related information to parties interested. *Among others	N/A (No Non Conformities)
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.	☒	☐	It is verified into the Document named "Matrix legal recourses hídrics". The organization has an evaluation process, where the person in charge with the legal area delivers the various reports to the ministry and other authorities. Responsible for compliance and presentation to regulators: Mayara Vieira – Sustainability Manager and Ana Wawrzyk – Environmental Specialist Principal Some examples review: Law 11720 - OPDS - Certificate of environmental suitability Law 25,688 - SayDS - Uses of Water Decree 351/1979 Resolution MTEySS 523/1995 – SRT - Analysis of Water for consumption Decree 2009/1960, Decree 3970/1990, Resolution 504/2019 – ADA - Effluents	N/A (No Non Conformities)

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.	☒	☐	There are stablish the “Plan de Acción AWS 2021 - 2022 V2” where the objectives and indicators. Into the same document, the organization where monitoring activities and the progress of the achievement of the objectives. Main Objective: Reduce 40% of water consumption from 2018 to 2022. Into the plan, some objectives are as follows: HYDRIC BALANCE Risk Physical - Depletion of aquifers due to water extraction. Challenge Water scarcity • Improve the availability of water consumption data • Reach 8% in 2023 the difference in the water balance • Increase efficiency in the use of steam • Improve the availability of water consumption data • Reduced water consumption (OB2022: 3.96m3/miocig) GOOD WATER GOVERNANCE Risk Reputation - Perception of negative impact Challenge Stakeholder Consultation • Obtain information on the problems of the basin Risk Reputation Challenge Pollution by sewage effluents, industrial and chemical products • 100% compliance with the effluent discharge parameters Risk Reputation - Perception of negative impact Challenge Awareness about the sustainable use of water resources • 100% of communications executed in 2020 • 70% participation of contractor companies • 1 conference per year about Water • 100% of opportunities detected and evaluated • Take 1 class per year Risk Reputation - Perception of negative impact Challenge Lack of provision of drinking water Lack of sanitation (sewers) • 100% of awareness meetings held • Identify and prioritize the Challenges of the Reconquista River basin IMPORTANT AREAS Risk Physical - Extreme natural events Challenge Flood • Plant 50 native trees Risk Reputation- Perception of negative impact - Physical- Extreme natural events • Contribute to the conservation of areas of environmental interest Risk Physical - Contamination of the basin due to inadequate waste management Challenge Improper management of waste generated by industry and society • 1% of Waste to Landfill QUALITY Risk Physical - Contamination of the basin due to inadequate management of effluents Challenge Pollution by sewage effluents, industrial and chemical products • 100% compliance with the environmental monitoring plan • 0% of non-conformities due to water management • Ensure effluent discharge parameters	OBS: The organization might consider that the nomenclature of the Risk indicated into the "the “Directriz de agua Ver.03” will be the same into the “Plan de Acción AWS 2021 - 2022 V2” in order to made more easily to follow that. (2.3.1) OI: The organization might consider put in dashboard separated the result of the objectives, that is different of the advance of the activities shown into the AWS Plan; in order to have a better lecture. (4.1.1) (2.3.1)

					• Update 100% of the documents related to spill prevention Risk Physical - Contamination of the basin due to inadequate waste management Challenge Improper management of waste generated by industry and society • 0% landfill • Extract 50 Kg of waste • Extract 100 Kg of waste • Raise awareness about the impact of cigarette butts in the water WASH Risk Physical - Extreme natural events Challenge Lack of provision of drinking water • Identify users who require connection to the drinking water network • Identify users of the AYSA network that require a connection to the sewage network Risk Regulatory Challenge Lack of provision of drinking water • Ensure the quality of water for plant consumption	
		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..	☒	☐	In addition, the document "Plan de Acción AWS 2021 - 2022 V2" is shown where it is detailed for each type of result and objectives activities, responsible parties, schedules. Into the audit, we made a sampling of an some objetives for each AWS outcome. Cases evaluated: HYDRIC BALANCE • Objective and Goal: Reach 8% in 2023 the difference in the water balance • Goal: Reduction of water consumption – Goal for 2022 of 3.96m3/cigarettes • Deadlines and responsible • Actions proposed o There is condensate recovery. o Plan for new flowmeters if there were flowmeters o Carry out the diagnosis of efficiency of the steam network Q2 of 2022 GOOD WATER GOVERNANCE • Objective and Goal: 100% of the awareness meetings held • Deadlines and responsible parties: In Q2 2022, execute the World Water Day meetings. • Actions proposed: World Water Day communication campaigns, Increased awareness of contractor employees. IMPORTANT AREAS • Objective and Goal: Plant 50 native trees • Goal: Goal. For Q2 2021 planting of 50 native trees. For the Q2 of 2022 planting of 50 native trees • Deadlines and responsible: Q1 and Q2 - Responsible for General Services and Municipality of Merlo • Actions proposed. Planting of native trees by 2021 QUALITY • Objective and Goal: 0% waste to landfill • Deadlines and responsible General Services • Actions proposed o Improve the segregation of common waste – Seek treatment for Q1 of 22. WASH • Objective and Goal: Identify users who require connection to the drinking water network • Deadline: Identification in Q3 of 2022 • Deadlines and responsible parties: PMI and AYSA	N/A (No Non Conformities)

					• Actions proposed: Identification, together with AYSA, of the connection needs in the communities	
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.	☒	☐	The site has a plan, where include activities to mitigate or adapt to identified water risks, developed in a document "Emergency Plan and Water Resilience Ver. 0 of 09.02.22	N/A (No Non Conformities)
REFERENCE	**CRITERIA**	**INDICATORS**	**YES**	**NO**	**EVIDENCES**	**NON CONFORMITIES**
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.	☒	☐	We review evidence of the implement of the objectives identified into "Plan de Acción AWS 2021 - 2022 V2" GOOD WATER GOVERNANCE • Objective and Goal: 100% of the awareness meetings held • Evidence reviewed: Minutes of the World Water Day Campaigns meeting on 03.22.2022. There is training for contractors Case 06.14.22 from Endress, Atos, etc., which includes water management issues and objectives	N/A (No Non Conformities)
		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.	☒	☐	It was possible to identify that the site respects the right and access to the sector's water resource	N/A (No Non Conformities)
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.	☒	☐	It was possible to show that the organization has a method that allows it to verify compliance with laws regarding water resources, into the Legal Matrix In the case of monitoring, the evaluation with the regulatory values, area into the document "Evaluation is in the document "Well Water 2017-2021" We review some evidence of Comply regulatory requirements. Cases: • Water Wells - Quarterly frequency - Result of Well No. 3 - 12.13.2021 • Water Treatment Plant - Bacteriological Monitoring – Semiannual. Registration of the Toxicological Research Center – 09.22.2021 • Monthly frequency effluent - Registration of the Toxicological Research Center - 12.02.22	N/A (No Non Conformities)

		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.	☒	☐	It was possible to show that the organization ensures the right to water for all the communities in its area of influence.	N/A (No Non Conformities)
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.	☒	☐	We review evidence of the implement of the objectives identified into "Plan de Acción AWS 2021 - 2022 V2" HYDRIC BALANCE • Objective and Goal: Reach 8% in 2023 the difference in the water balance • Evidence reviewed o The flowmeters of the well with their respective calibrations of 05.17.22 and 04.24.22 are evidenced. o For set. 2022 both diagnostics of Steam used must be closed (Q2 and Q3) o There is a study and an action plan for the steam network. Inspection report of steam trap parks from 23.02.20221 to 2022	N/A (No Non Conformities)
		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.	☒	☐	The organization identified a challenge a •Water scarcity The different action details to AWS Plan, focus into reduce the quantity of water in order to focus the water scarcity	N/A (No Non Conformities)
		3.3.3 Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified	☒	☐	The organization has all the permits to use its wells and Environmental Certified required by the national authority	N/A (No Non Conformities)
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.	☒	☐	We review evidence of the implement of the objectives identified into "Plan de Acción AWS 2021 - 2022 V2" QUALITY • Objective and Goal: 0% waste to landfill • Evidence reviewed o Specialized segregation is carried out between the different types of RRSS for recycling o By March 2022 only 0.53% was sent to landfill, February 2022 0.74%.	N/A (No Non Conformities)

		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 organization identified a challenge a •Improper management of waste generated by industry and society - Open drumps The actions before details about to reduce the waste to landfill help to minimized that and has a good management of this by recycling.	N/A (No Non Conformities)
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.	☒	☐	We review evidence of the implement of the objectives identified into "Plan de Acción AWS 2021 - 2022 V2" IMPORTANT AREAS • Objective and Goal: Plant 50 native trees • Evidence reviewed: the evidence of the Plantations of June 2021 and that it is native is reviewed.	N/A (No Non Conformities)
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.	☒	☐	It was possible to identify that the site has access to potable water. Also we review the Monitoring of Drinking Water (• Water Treatment Plant - Bacteriological Monitoring – Semiannual. Registration of the Toxicological Research Center – 09.22.2021). During the tour and record review, there is evidence of high level of Water Supply (drinking water), Sanitation and Hygiene. There reviewed: *Hygienic services cleaning checklist for June 2022 This includes the availability of sinks, urinals, toilets with permanent water supply; as well as soap, paper towels for hands. We review evidence of the implement of the objectives identified into "Plan de Acción AWS 2021 - 2022 V2" WASH • Objective and Goal: Identify users who require connection to the drinking water network • Evidence reviewed: Meetings with AYSA for said evaluation	N/A (No Non Conformities)
		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.	☒	☐	It was possible to identify the rights for Indigenous and local communities are being respected. There is no claims. Sanitation and drinking water company that is responsible for the provision of water and services to the surrounding population	N/A (No Non Conformities)

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.	☒	☐	A indirect water use targets set is Replicate LEAF Risk Assessment for supplier that would be near to the catchment for Q4 2022	N/A (No Non Conformities)
		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	☒	☐	There is the document "List of local suppliers". In addition, there are suppliers of leaf in Argentina. Case reviewed: ANCOR Paperboard Material Suppliers and Manufacturers. Engaged actions: Sending and signing of the commitment in the Day of the water. Communications to verify the amount of water used (Mail of 05.31.22)	N/A (No Non Conformities)
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.	☒	☐	It was observed that the organization has generated communications with its interested parties, however, the companies and authorities did not acknowledge receipt. We review for example. Mail to ODS in May and June 2022.	N/A (No Non Conformities)
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.	☒	☐	The organization implemented a good practice into governance. Example: Help into different classes into Lujan University in order to study of water problem in the area, and involve & promote a new vision of design new alternative to address water issues	N/A (No Non Conformities)
		3.9.2 Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.	☒	☐	The organization implemented a good practice into water balance by Osmosis plant. Implementation improves the efficiency of the osmosis plant, and within the interviews a stakeholder is interested in PMI sharing this experience to improve the process.	N/A (No Non Conformities)
		3.9.3 Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.	☒	☐	The organization are in process to implement a good practice in quality. The organization is evaluating the possibility to reduce some compound into the effluents, into wastewater treatment	N/A (No Non Conformities)

		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 organization implemented a good practice into maintenance of Important Water-Related Areas. There is evidence of the process of Implementation process of the Superhero project that focuses on the care of protected areas and the environment	N/A (No Non Conformities)
		3.9.5 Actions towards achieving best practice related to targets in terms of WASH shall be implemented.	☒	☐	The organization are in process to implement a good practice in wash. The organization is evaluating whether to make different donations of wash infrastructure according to the various assessments of needs.	N/A (No Non Conformities)
REFERENCE	**CRITERIA**	**INDICATORS**	**YES**	**NO**	**EVIDENCES**	**NON CONFORMITIES**
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.	☒	☐	There are stablish the "Plan de Acción AWS 2021 - 2022 V2" where the objectives and indicators. Into the same document, the organization where monitoring activities and the progress of the results of targets achievement of the objectives. The supports of the evidence of the activities of the objectives established by the organization are reviewed Cases reviewed: HYDRIC BALANCE • Objective and Goal: Reach 8% in 2023 the difference in the water balance • Measurement: o By week 22 of a 46% recovery. It started with a 21% recovery. o Monitoring of water consumption in 2022. GOOD WATER GOVERNANCE • Objective and Goal: 100% of the awareness meetings held • Measurement: Executed 100% IMPORTANT AREAS • Objective and Goal: Plant 50 native trees • Measurement: For Q2 2021, 75 trees will be completed. For Q2 2022 it is still in process QUALITY • Objective and Goal: 0% waste to landfill • Measurement: Average annual value is less than 0.65% to landfill WASH • Objective and Goal: Identify users who require connection to the drinking water network • Measurement: In Process	OI: The organization might consider put in dashboard separated the result of the objectives, that is different of the advance of the activities shown into the AWS Plan; in order to have a better lecture. (4.1.1) (2.3.1)
		4.1.2 Value creation resulting from the water stewardship plan shall be evaluated.	☒	☐	There are stablish the "Plan de Acción AWS 2021 - 2022 V2" where the objectives and the organization where monitoring Value creation resulting from the water stewardship Cases evaluated: HYDRIC BALANCE • Objective and Goal: Reach 8% in 2023 the difference in the water balance • Value creation resulting Increase water availability GOOD WATER GOVERNANCE	OI: The organization might consider indicated into separated column into the Plan AWS the Value creation resulting from Benefits. (4.1.2)

					• Objective and Goal: 100% of the awareness meetings held • Value creation resulting Reduction of water extraction and effluent treatment costs IMPORTANT AREAS • Objective and Goal: Plant 50 native trees • Value creation resulting Afforestation to prevent flooding. QUALITY • Objective and Goal: 0% waste to landfill • Value creation resulting Increased awareness of stakeholders WASH • Objective and Goal: Identify users who require connection to the drinking water network • Value creation resulting Reduce the risk of waterborne diseases. Improve Life Quality	
		4.1.3 The shared value benefits in the catchment shall be identified and where applicable, quantified.	☒	☐	There are stablish the "Plan de Acción AWS 2021 - 2022 V2" where the objectives and the organization where monitoring shared value benefits from the water stewardship Cases evaluated: HYDRIC BALANCE • Objective and Goal: Reach 8% in 2023 the difference in the water balance • Benefits Reduced risk of aquifer depletion due to water extraction GOOD WATER GOVERNANCE • Objective and Goal: 100% of the awareness meetings held • Benefits Increased awareness of employees and contractors. Increased availability of water IMPORTANT AREAS • Objective and Goal: Plant 50 native trees • Benefits: Increased water availability, Reduced costs related to flood losses, Reduced risk of flooding QUALITY • Objective and Goal: 0% waste to landfill • Benefits Reduced environmental impact WASH • Objective and Goal: Identify users who require connection to the drinking water network • Benefits Reduced environmental impact	No Non Conformity
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.	☒	☐	There have been no incidents in the period reviewed	No Non Conformity

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.	☒	☐	There is a consultation with the stakeholders of the organization. This is a first year of the implementation.	No Non Conformity
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.	☒	☐	This is the first year of managing AWS. With the dissemination of the results, feedback will be collected and the plan will be updated for the next period.	No Non Conformity
REFERENCE	**CRITERIA**	**INDICATORS**	**YES**	**NO**	**EVIDENCES**	**NON CONFORMITIES**
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.	☒	☐	Communications have been made by various means: face-to-face meetings, groups on social networks, conferences. Positions of those accountable for compliance with water-related laws and regulations is Mayara Vieira – Sustainability Manager and Ana Wawrzyk – Environmental Specialist	No Non Conformity
5.2.	Communicate the water stewardship plan with relevant stakeholders.	5.2.1 The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.	☒	☐	The organization made a World Water Day - Commitment Water at 03.22.22. In this event, made different objectives, such us: *the organization has disclosed its AWS management plans to stakeholders *the organization made a dialogue with stakeholders to join efforts on water management *consultation with these interested parties of their needs There is training for contractors Case 06.14.22 from Endress, Atos, etc., which includes water management issues and objectives During the audit 2022, we made this Interviews to stakeholders Ana Wawrzyk – Environmental Specialist - Internal Stakeholder 1. Challenges: Communication in the interested parties 2. Challenges: Reliable and accessible information about the basin Wastewater Treatment Plant Operator - Internal Stakeholder	No Non Conformity

					1. Objectives: maintain the operability of the plant and that the discharge values are within the permissible limits 2. Actions: Monitoring of the operation through the various forms Maria del Rocio Álvarez Fernández - Manager of Water Resources, Environment and Community Relations - Nestle - External Stakeholder Some comments: 1. Actions Monitoring and information are carried out and good practices are shared awareness with the community 2. Actions Workshop on best practices and water management – reverse osmosis and osmosis recovery 3. Challenges: The level of arsenic, which is outside the Alimentary Code 4. Challenges: Communication in the Municipality of Moreno / Toluan – Social Media Management Mariano Dangelo – Environmental and Diversification Supervisor - Sustainability Agriculture - LEAF Argentina - Internal Stakeholder Some comments: 1. Actions: Leaf Water Risk Assessment. There are projects in Salta, Misiones. 2. Actions: There are different risk studies such as the Global Risk Assessment in 2016 and 2017 and the Local Risk Assessment in 2018-2019. 3. Actions: There are topics such as water quality and wash. Objective in 2030 that 100% of producers and workers have access to safe water and it is access to producers and workers. 4. Actions: There is a NEA Pilot: work with suppliers (environmental report and certificate of environmental suitability). In 2021, 79 of 136 interventions were made to suppliers with activities such as protection of water reservoirs. In addition, a collection by GIS and data photography to be able to verify the slopes of the producers that are not protected. As well as encouraging the change from a conventional irrigation system to a drip system Gustavo Rapaporte - Corporate Social Responsibility Manager - AYSA - External Stakeholder Some comments: 1. Topic of interest: Joint initiatives in the concession area with various industries such as Cocacola, Breweries, etc. 2. Topic of interest: Placing water in debate - High school program to approach the debate about water 3. Topic of interest: There is an objective of 3,000 links for this year 2022. 4. Topic of interest: World Bank loan of 30,000 sewers Marcela Alvarez - Head of the Environmental Management Career at the National University of Moreno & Marina Abruzzini - Professor at the National University of Moreno of the environmental management career - External Stakeholder 1. Topics of interest: Lines of research in Sustainability 2. Topics of interest: Promote the student experience in Massalin 3. Topics of interest: Rio Reconquista research within the Environmental Studies Program Juliana Capace – Pirelli - External Stakeholder	

					1. Challenge: Objective to reach a consumption of 8m3/ton and currently it is 55m3/ton 2. Topics of interest: Learn about the good practice of PMI - Reverse Osmosis - increased efficiency 3. Challenge: Effluent discharge to the same stream as PMI 4. Actions: Hold meetings and water projects that include the maintenance and project manager 5. Actions: Stream cleaning	
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.	☒	☐	We review the "Performance Report 2021" where the management review in July 2022. This report includes the result of the principal objectives, water infrastructure, projects Leaf, AWS commitment, and other. There is evidence the organization has a internal direction meeting in order to spread this results (internal stakeholders), and monthly report to the monitoring report to the High Direction and headquarters	OI: The Standard AWS states that a summary of the results of the site's sustainable water management, including quantified results relative to goals, will be disclosed at least annually. However, partial weaknesses are evident. Although there are summary results of the actions carried out, fulfillment of objectives, among others, for the 2021 period, these results have not yet been disclosed to some external stakeholders and feedback has not been received. Case: Companies and communities. Despite this, it is evident within the organization that the progress of the AWS Management Plan has been disseminated within the "annual management review". The organization might consider showing some dashboard to the result of each objectives, easy for reading of stakeholder of AWS objectives aligned to AWS plan. (5.3.1)

5.4.	Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges; engagement with stakeholders; and coordination with public-sector agencies.	5.4.1 The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.	☒	☐	The site shared water-related challenges and efforts by various means: face-to-face meetings with the Stakeholders (Pirelli, Nestle) & conferences (Water Word Day). The organization shared a Success story to face a challenge: Condensate recovery - osmosis plant to reduce water consumption; that can help for some companies in order to address some particular challenges.	No Non Conformity
		5.4.2 Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.	☒	☐	There is a efforts to communications by various means: face-to-face meetings with the Stakeholders in order to engage about the Water Topic. Also, into these meeting, get contact with public-sector agencies such AISA, Public Universities, and others who are interested into this topic. In the other hand, we are evidence the organization made efforts (letters and mails) to get touch with another public agencies (such ODS) to have information; but they do not received answer.	No Non Conformity
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.	☒	☐	There have been no fines or claims about the water. There has been no emergency. The organization has a some inspection (expedient 2436-30283) by the authority routine but have not generated any fine. We review that expedient.	OBS: The organization may consider reviewing the status into the authority of the last inspection, in order the all will be closed. (5.5.1)
		5.5.2 Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.	☒	☐	There have been no fines or claims about the water. There has been no emergency.	No Non Conformity
		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.	☒	☐	There have been no fines or claims about the water. There has been no emergency.	No Non Conformity