CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000340

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **BAT Nigeria - Ibadan**
Address: 1, Tobacco way, Oluyole Local Government Area, Ibadan, 20001, Ibadan, NIGERIA
Contact Person: Kolapo Bolade
AWS Reference Number: AWS-000478
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2022-Dec-15
Validity of certificate: 2025-Dec-15

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Initial Audit
Audit Start Date: 2022-Sep-12
Lead Auditor: Olalekan Emmanuel Akinwe

Audit team participants:
Warrick Stewart, Observer

Site Participants:
Kolape Bolade, Sustainability Manager
Gabriel Osiki, Sustainability Manager
Cynthia Okafor, Engineering Manager
Albert Orenge, Other
Valentine Ebikade, Sustainability Manager
Toluwalope Ige, Engineering Manager

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000340

ADDITIONAL INFO

Summary of Audit Findings: A total number of 25 findings were raised during the certification audit, 11 major non-conformities, 12 minor non-conformities, and 2 observations.

The major non-conformities must be closed out within 90 days of the report report being released. The minor non-conformities must be closed out within 12 months and by the time of the next surveillance audit.

The audit team recommends certification of BAT Ibadan at Core level, subject to the major and minor non-conformities being closed out within the specified time-frames.

CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

The Client has successfully resolved the major non-conformities and submitted the corrective action plan addressing all findings.

Scope of Assessment: The scope of services covered the initial certification audit to assess conformity of the British America Tobacco (BAT) site in Ibadan Oyo state Nigeria against the AWS International Water Stewardship Standard Version 2.

The British American Tobacco Factory is located adjacent to the Lagos Ibadan highway, which passes through Ogun State from Lagos State. The site is located close to the border between Ogun State and Oyo state around at 7°18'36.5"N and 3°52'18.3"E in Oluyole Local Government.

Through this manufacturing hub, the site produces and export its products to 14 markets in West and Central Africa (Ghana, Cameroun, Mali, Burkina Faso, Guinea Bissau, Cote d'Ivoire, Niger, Benin, Togo, Gambia, Guinea Conakry, Equatorial Guinea, Gabon, Liberia) with Nigeria as the manufacturing hub. The site is certified to ISO 9001:2015.

The audit was conducted on-site from 12 - 15 September 2022. The on-site site visit included document review (assessment of documents developed by BAT) for planning, implementation, evaluation and communication of AWS. A site tour was conducted of the factory. Some of the areas visited included the site's water sources (boreholes), water storage and treatment sections, primary and secondary processing/production departments, the chemical store, WASH facilities, IWRAs on site, waste water treatment plant, fuel storage areas, forklift maintenance areas, and effluent discharge point (currently not in use). Interviews were held with three key stakeholders (catchment authority, host community, and supplier).

The following external stakeholders were interviewed during the audit: National Environmental Standard and Regulations Enforcement Agency (NESREA): Mr. Obagiri Toyin Durotimi (Oyo state coordinator) and Mr. Olusola Olorunfemi (Assistant state coordinator); Aba-Opa community (BAT Host community): Mr. Rauf Wole and Olokooba Kosikoro; and SKAJ &U Nigeria Limited: Mr. Ajayi Olarewaju (a supplier to BAT).

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	2
Minor	12
Major	11

FINDING DETAILS

Finding No:	TNR-001662
Checklist Item No:	1.2.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	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.
Findings:	The site did not provide information on the process undertaken to identify stakeholders. Clarity was not provided as to why some stakeholders have been included as relevant and some excluded (e.g., no neighbours were identified as stakeholders). No evidence was provided of stakeholder consultation on water-related interests and challenges.
Corrective action:	"The document titled: BAT Stakeholder Analysis & Engagement Plan shall be reviewed accordingly and updated. The stakeholder identification process shall be identified and aligned with the AWS Stakeholder analysis matrix (Impact vs Interest analysis). Neighbours e.g: Nampak Packaging would be captured in the document stated above. Evidence of stakeholder consultation on water-related interests and challenges shall be appropriately documented and relevant stakeholders engaged as per audit finding."

Finding No:	TNR-001559
Checklist Item No:	1.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	Existing water-related incident response plans shall be identified.
Findings:	BAT has identified water-related incident response which are addressed in its factory emergency response, business continuity plan, and EHS manual. These plans cover drought and pollution, amongst others, but not flooding response.
Corrective action:	BAT Nigeria shall update document titiled: BAT Emergency Response Plan - NG.02. OP.07.08.30 to capture "flooding" as part of its potential emergencies likely to occur and document a response plan accordingly.

Finding No:	TNR-001901
Checklist Item No:	1.3.6
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.
Findings:	The site did not document the current status of the storm pit.
Corrective action:	"Document title: BAT Catchment Area & IWRAs (Ibadan Final.xls) (Tab Name: Catchment & Site IWRAs) shall be reviewed and updated as per audit finding. Storm Water Pit Status: Adequately maintained storm pit, with Storm water pit management plan (including that of the Dirt inlet and Gate)"

Finding No:	TNR-001517
Checklist Item No:	1.4.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.
Findings:	Primary inputs are tobacco leaves which are imported from the UK. BAT requested details of the quantity, quality and level of water risk from their suppliers, but no response has been received from the supplier yet.
Corrective action:	Follow up via email with primary inputs (Tobacco leaves) suppliers for their water abstraction, consumption, quality, quantity, governance, level of risk, etc

Finding No:	TNR-001902
Checklist Item No:	1.5.1
Status:	Open
Finding level:	Observation
Due date:	2023-Sep-12
Checklist item:	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.
Findings:	As new water-related governance initiatives emerge in the catchment, this must be documented (e.g. initial/new catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals).
Corrective action:	"BAT Nigeria Ibadan Factory's governance structure is in place to address this observation and there is continous communication with concerned key stakeholders on environment-related governance initiatives. BAT Nigeria - Sustainability department to document evidences of communication with relevant stakeholders on new and emergeing iniatives and polices within the catchment."

Finding No:	TNR-001903
Checklist Item No:	1.5.6
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The condition and potential exposure to extreme events of this infrastructure was not specified. The site is required to have an understanding of the state of the infrastructure within the catchment.
Corrective action:	Document title: BAT Borehole Register to be modified to capture all existing and planned onsite water related infrastructure; their conditions and potential exposure to extreme events. All required information as per audit finding shall be consolidated into a single register for the site for clarity and understanding: These informations are captured in the underlisted documents: BAT Borehole Register SD123 (Water Disribution)-Hydant_wastewater_sprinkler Domestic Water Treatment Diagram Waste_water_treatment_plant_layout etc Also, as regards the catchment infrastructure, BAT will identify the condition of these IWRAs such as Dam (e.g. Asejire) or River (e.g Odo-ona), pumping station at the local authorities waterworks, Wells around the host community areas. We will assess their condition and the exposure to extreme events such as drought, flooding, pollution (such as oil or chemical spill) or other natural disaster. A report would be documented for this indicator

Finding No:	TNR-001560
Checklist Item No:	1.6.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	Shared water challenges shall be identified and prioritized from the information gathered.
Findings:	BAT did not clearly show/identify current shared water challenges with identified stakeholders in the catchment.
Corrective action:	Document has been Reviewed and updated - : "BAT Shared Water Challenges and initiatives": clearly identifying current shared water challenges with identified stakeholders in the catchment. - (Ogun - Oshun River Basin). This document shall contain document version control number and date

Finding No:	TNR-001905
Checklist Item No:	1.8.3
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.
Findings:	Additional opportunities to improve water quality through implementation of best practice should be identified, particularly due to the various sources of pollution within the catchment.
Corrective action:	Additional Opportunities for the improvement of catchment water quality through best practices shall be identified and implemented as per audit finding.

Finding No:	TNR-001906
Checklist Item No:	1.8.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.
Findings:	No best practice for site maintenance of Important Water-Related Areas in the catchment were identified.
Corrective action:	"All information of the sites best practice on maintenance of its IWRAs have been identified: Borehole Maintenance Report BAT Jan. 2021 HKCL Completion Report for Borehole Maintenance etc The best practice for catchment IWRA shall be determined in consultation with stakeholders and public agencies and implemented"

Finding No:	TNR-001758
Checklist Item No:	2.1.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	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.
Findings:	The commitment does not include site implementation being aligned to and in support of existing catchment sustainability plans. The site advised that there are currently no catchment sustainability plans in existence for the area, but the commitment needs to include this provision nonetheless in the event that such plans are developed.
Corrective action:	AWS Policy to be revised to capture the sites support and alignment with existing/planed catchment sustainablity plans.

Finding No:	TNR-001561
Checklist Item No:	2.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	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.
Findings:	The plan does not specify any targets for implementation, only the applicable unit of measurement for monitoring. Budgets for implementation are also not specified.
Corrective action:	"BAT water stewardship targets to be reviewed and updated as per requirement of the standard. The progress of the targets and their value creation identified and tracked accordingly, as well as the budget for implementation"

Finding No:	TNR-001907
Checklist Item No:	2.4.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.
Findings:	Despite the plan specifying various site and catchment-level risks and site-based management measures, none of the proposed management measures will address any catchment level risks.
Corrective action:	Document title: BAT Water Risks, Opportunities & Mitigation Plans has been reviewed and updated by BAT Nigeria and with relevant stakeholders to align suitable measures addressing catchment level risks identified.

Finding No:	TNR-001908
Checklist Item No:	3.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.
Findings:	BAT is progressing in meeting its set target on water balance as shown in the ESG Update. However, the site's water balance target is not explicitly specified in the WSP.
Corrective action:	BAT Nigeria site's water balance target to be explicitly specified and updated in the Water stewardship plan as per audit finding.

Finding No:	TNR-001909
Checklist Item No:	3.3.2
Status:	Open
Finding level:	Observation
Due date:	2023-Sep-12
Checklist item:	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.
Findings:	The site is actively reducing its withdrawn water and increasing the recycling of wastewater on site, in line with its annual target. However, this target is not reflected in the WSP, only in the ESG Update (AmSSA Operations LDR pillar update).
Corrective action:	BAT Nigeria's withdrawn water and increasing the recycling of wastewater target onsite shall be reflected in the Water stewardship plan

Finding No:	TNR-001910
Checklist Item No:	3.4.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.
Findings:	Although BAT conducts regular water quality testing both on the raw water abstracted and waste water generated, a comparison of the actual quality of the effluent and drinking water after BAT treatment against legal requirements has not been undertaken. Also, the following water quality-related actions were identified in the WSP, but no evidence was provided demonstrating progress to date: i) Carry out ≥1 awareness trainings of the workers with water management responsibilities (Utilities, Facilities - including 3rd party service providers). ii) 100% Compliance to all applicable regulatory requirements.
Corrective action:	"A comparison of the quality of effleunt and drinking water results after treatment against legal requirements shall be undertaken. Evidences demonstrating progress to date in the WSP shall be consolidated and communicated Water conservation and Stewardship trainings shall be given to workers with water management responsibility BAT Effluent discharge permit from the Federal Ministry of Environment - Validity Period: 9th October 2023 NESREA Waste and Toxic Substances Certificates - Valid till November 2023 NESREA Environmental Audit Certificate Valid till July 2025"

Finding No:	TNR-001912
Checklist Item No:	3.7.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.
Findings:	BAT identified an indirect water use target on-site, including for the canteen at 420 cubic meters - this target was met up until August 2022. However, targets for indirect water use on-site were not specified in the 2022-2024 water stewardship plan. Though BAT has set a target for indirect water use, it has not been included on the BAT water stewardship plan.
Corrective action:	"Document title: BAT Water Stewardship Plan (2022 -2024) has been revised and updated as per audit finding by BAT Nigeria WSP (Water Quality 3.3 - 100% Completion as per plan towards achievement of 3% in water reduction Versus previous year)"

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000340

Finding No:	TNR-001914
Checklist Item No:	3.9.3
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Nov-07
Checklist item:	Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.
Findings:	The site advised that its regular treatment and monitoring of raw and waste water constitutes its actions towards achieving best practice regarding targets for water quality. However, as the site is only striving to meet regulatory requirements, this does not constitute best practice and would only be deemed as good or minimal acceptable practice.
Corrective action:	Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.

Finding No:	TNR-001915
Checklist Item No:	3.9.4
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.
Findings:	None of the actions identified and implemented relate to any targets set in the WSP for the site's maintenance of IWRAs.
Corrective action:	"Doument title: BAT Water Stewardship Plan (2022 -2024) has been revised and updated as per audit finding on actions implemented for the site's maintenance of its IWRAs. Sites Aquifer – (Storage tanks, boreholes): - Routine inspection and maintenance of water tanks and borehole installations. - Borehole yield testing. - Increased water recycling and reuse within the factory increasing water abundance in the catchment Storm water pit: - Inspection and maintenance of storm water pit. - Inspection of gates installed in the storm pit to prevent seepage of water out of the Factory. Artificial pond: - Routine site visit, and clearing of overgrown weed around the artificial pond. Dams, Rivers and Wells in the Catchment (Water Stewardship plan, section 4.1) - Conduct annual condition inspection of Dams, Rivers and/or Wells infrastructure within our catchment area - BAT shall participate and support Solid waste cleaning exercises/projects/programme to ensure the water bodies in catchment are free from solid wastes (Waste removal from the water bodies e.g rivers, linking major drainages, etc)

Finding No:	TNR-001916
Checklist Item No:	4.1.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	BAT has evaluated its actions to date against the water stewardship plan. However, the plan does not include any quantitative or qualitative targets (except for reduction in site's water balance variance of 2021 and WASH functionality across factory). Consequently, although the site has evaluated its actions as having been met, these cannot be deemed as adequate in the absence of quantitative or qualitative targets for all of them.
Corrective action:	Document title: BAT Water Stewardship Plan (2022 -2024) has been revised and updated with the inclusion of qualitative and quantitative targets in its Water Stewardship Plan.

Finding No:	TNR-001917
Checklist Item No:	4.1.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Sep-12
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	BAT evaluated value creation via implementation of the water stewardship plan. However, no value creation target was set, against which the actual outcomes from implementation could be measured.
Corrective action:	"Document title: BAT Water Stewardship Plan (2022 -2024) and Value Creation _Water Stewardship Plan shall be revised and updated as per audit finding and target value creation target set against which actual outcomes can be measured."

Finding No:	TNR-001918
Checklist Item No:	4.1.3
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings:	BAT cited three shared value benefits in the catchment.However, these do not link to any actions or targets in the site's current WSP.
Corrective action:	BAT has evaluated and linked its shared benefits in the catchment to the identified targets and actions in its WSP - BAT Water Stewardship Plan (2022 -2024) and also revised the document titled: Shared Value Benefits in Catchment.

Finding No:	TNR-001919
Checklist Item No:	4.3.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.
Findings:	BAT shared performance data with internal stakeholders (west and central Africa BAT employees). However, no evidence was provided that demonstratec consultation efforts either scheduled or undertaken with stakeholders on the site's water stewardship performance.
Corrective action:	Feedback and Consultation efforts undertaken with stakeholders on the site's water stewardship perfomance

Finding No:	TNR-001920
Checklist Item No:	5.3.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings:	BAT disclosed a summary of its water stewardship performance at internally. However, no external communication of performance has been undertaken to date.
Corrective action:	"BAT Nigeria has evaluated its policy on public disclosure and also its internal and legal constraints as cited during the audit on as regards to its disclosure and communcation of its water stewardship performance. "

Finding No:	TNR-001921
Checklist Item No:	5.4.1
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	BAT identifies various current shared water challenge, but no evidence was provided of disclosure of the site's shared water-related challenges and efforts made to address these challenges.
Corrective action:	BAT Nigeria has disclosed its site shared water-related challenges and efforts made to address these challenges

Finding No:	TNR-001922
Checklist Item No:	5.4.2
Status:	Closed
Finding level:	Major
Due date:	2023-Feb-08
Checklist item:	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.
Findings:	No evidence provided of efforts made by the site to engage stakeholders and coordinate and support public-sector agencies regarding shared water challenges were identified.
Corrective action:	The site shall engage with stakeholders, coordinate and support public sector agencies, to address identified shared water challenges. The evidence of such engagements shall also be documented

Signature WSAS

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000340

Report Details

Report	Value
Report prepared by	Olalekan Emmanuel Akinwekomi
Report approved by	Mia Antoni-Naidoo
Report approved on (Date)	08/11/2022

Surveillance

Proposed date for next audit
2023-Sep-12

Stakeholder Announcements

Date of publication	Location
2022-Aug-12	AWS website
2022-Aug-12	WSAS website
2022-Aug-12	Local media

Comment: The stakeholder announcement for BAT initial AWS certification audit was publish 12th August 2022 on both the AWS and WSAS websites and in local media.

Comment: Interviews with 3 selected stakeholders of BAT were conducted in-person. The stakeholders demonstrated good knowledge of BAT's water stewardship journey and confirmed a good working relationship with BAT on water stewardship activities.

Catchment Information

Catchment Information

The catchment is known as the Ogun-Oshun River Basin, with the major rivers being the Ona, Ogunpa and Asejire. River Ona is located in the south-western part of Nigeria, an area whose boundaries are approximately 6°34'N and 7°38'E 8' N (latitude), and 3°26'E and 3°59'E (longitude). The basin occupies an area of 6,800 sqkm, with its greater part in Ogun State, before it terminates in the Lagos lagoon. The Ona basin is located west of the Oshun River basin, as well as the Owa, Ibu and Omi rivers. Ona River is one of the major rivers in Ibadan. south-western Nigeria. The Ona River has a length of 55 km and it flows through the low density western part of Ibadan. The river flows in a north-south direction from its source at Ido Local Government Area, where it is dammed and also flows through Apata Genga (Ibadan south-west Local Government Area) to Oluyole Local Government.

The basin experiences two seasons, dry and rainy (wet) season. The dry season is a period of minimal rainfall, when the north-east trade wind dominates. The rainy season starts around April when the basin is under the influence of the south-west trade wind, which is a rain bearing wind (Ifabiyi, 2005). The switch from the rainy season to the dry season is abrupt, while the onset of the rain after the dry season is gradual (OORBDA, 1982).

The aquifer used for abstraction by the site is located within an underlain basement complex of metamorphic rock, whose origin is of the Pre-Cambrian age. The major geological types are quartzite of the meta-sedimentary series and the migmatite complex comprising banded gneiss, augen gneiss and magnetite. The minor rock types include pegmatite, quartz, aplite, diorites, amphibolites and xenoliths. The area has a low gentle undulating top.

Comment — The catchment information provided addresses major aspects of the catchment, including: surface rivers, ground water, sensitive periods of water stress, and a hydrogeological model.

Client Description and Site Details

Client/Site Background

British American Tobacco (BAT) Nigeria is a major cigarette manufacturer in Nigeria. Their activities include tobacco cigarette manufacturing and distribution throughout Nigeria and export sales across West and Central African Countries. They manufacture quality cigarettes in an environmentally sustainable manner, for adults that have decided to smoke (above 18 years of age).

BAT - Ibadan Factory is located at 1 Tobacco Road, Lagos – Ibadan Express Toll Gate, Oluyole Local Government Area, Ibadan, Oyo State with coordinates of 7°18'28.67" N; 3°52'19.85" E.

The management of the water supply at the BAT operation is the responsibility of the Utilities Department. The Utilities Department is adequately staffed with competent individuals, who report to the Utility Manager, who is accountable to the Head of Engineering Department. The Utility Department (Water Section) is in charge of:

- Ensuring the water supply according to production planning.
- Rolling out the monitoring program.

The EHS (Sustainability) Coordinator is responsible for:

- Fostering the relationships with the local stakeholders.
- Consolidating the information & channelling the key water data upwards (as required).
- Implementing the relevant standards, requirements and guidelines.

Functional Departments within BAT Operations includes: Supply Chain, Manufacturing, Quality, Finance, Human Resources, DBS, Procurement, Legal & External affairs, Engineering, Security.

All documentation relevant to AWS is stored in electronic form in the BAT database (EHS Shared Folder).

	Summary of Shared Water Challenges

Summary of Shared Water Challenges
BAT does not have any Water Challenges with the identified stakeholders in the catchment

Comment	BAT does not have any shared Water Challenges with the identified stakeholders in the catchment.

0.1	General Requirements for Single Sites, Multi-Sites and Groups

0.1.1	*Eligibility Criteria*	
0.1.1.1	*The site(s) occupy one catchment OR an exception has been granted.*	Yes
Comment	The site occupy one catchment area.	
0.1.1.2	*The scope of the proposed certification shall be under the control of a single management system.*	Yes
Comment	Though the site is a member of BAT group, it is under a single management system based in Ibadan Oyo state.	
0.1.1.3	*The scope of the proposed certification shall be homogeneous with respect to primary production system, water management, product or service range, and the main market structures.*	Yes
Comment	The product line of the site is homogeneous (Tobacco) with water sourced via abstraction from boreholes.	

1	STEP 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.*	✓ Yes
Comment	Evidence: BAT_Catchment_Area_and_IWRAs_(Ibadan_final).xlsx Tabs: Catchment Area Info (shows site boundary) Scope of Water Stewardship.pdf (shows site boundary) BAT_Ibadan_Factory_Layout_Master.pdf (includes site boundary, site infrastructure, boreholes, piping, discharge point) Domestic_Water_Treatment_Diagram.pdf Waste_Water_Treatment_Equipment_Layout.pdf Borehole_Positions.pdf BAT_Ibadan_WWTP_Flow_Map.pdf Conclusion: Borehole (10) located on the map, piping network available on the map, Site boundary is clearly shown on the map, waste water discharge point showed (artificial pond) on the map but in practice the site's waste water and storm water is all recycled (except under severe flood conditions) and re-used for irrigation. All requirements are met by the evidence provided.	
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.*	✓ Yes

Comment

Evidence:
BAT Stakeholder Analysis Engagement Plan (Final).xlsx Tabs: Information, Stakeholder Distribution, Stakeholder Analysis

Conclusion: Stakeholders (Host community, regulators and supplier) identified and with their water challenges. Questionnaire and direct interview were method were used for the stakeholders consultation. Site ultimate water source is the catchment aquifer because the site extract water from the borehole. All requirements met by evidence provided.

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.*

No

Comment

Evidence:
BAT Stakeholder Analysis Engagement Plan (Final).xlsx Tab: Stakeholder Analysis

Conclusion: BAT Stakeholders and degree of influence were identified and classified into three major categories High (H), medium (M) and low (L). However, the site did not provide information on the process undertaken to identify stakeholders. Clarity was not provided as to why some stakeholders have been included as relevant and some excluded (e.g., no neighbours were identified as stakeholders).

No evidence was provided of stakeholder consultation on water-related interests and challenges.

Finding No: TNR-001662

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.*

No

Comment

Evidence:
BAT_Emergency_Response_Plan.pdf
Engineering BCP.pdf
EHS_Policy_.pdf.

Conclusion:
BAT has identified water-related incident responses which are addressed in its factory emergency response plan, business continuity plan, and EHS manual. These plans address drought and pollution, but do not cover flooding.

Finding No: TNR-001559

1.3.2 *Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped*

Yes

Comment

Evidence:
BAT_Ibadan_Water_Balance_(2021).xlsx Tab: Water Map

Conclusion: BAT site water balance is identified as contained in a map showing water abstraction, consumption, storage, leakages and outflow. All requirements are met by the evidence provided.

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.*

Yes

Comment

Evidence:
BAT_Ibadan_Water_Balance_(2021).xlsx Tab: Water Balance
BAT Ibadan Water Balance (1st Sept 2022).xlsx Tab: Wastewater, Water Balance
ESG Projects Ibadan.xlsx
BAT Treated Wastewater Samples email shown with Physico-chemical Water Analysis report (28082022)

Conclusion: BAT site water balance is identified as contained in a map showing water abstraction in 2021 of 57,865 cubic meters (10 boreholes), consumption of 56,491 cubic meters, storage tank reserve of 980 cubic meters, leakages of 393 cubic meters. Hose ray and fire hydrants are the sources of leakages and actions were taken to address this. No meter is in place to measure waste water, but the recycled water volume of 3,145 cubic meter was measured in 2021. All requirements met by evidence provided.

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.*

Yes

Comment

Evidence:
BAT_Water_Quality_monitoring_document_(Sept_2021_-_August_2022).xlsx
BAT Nigeria EHS ISO Manual (2022).docx

Conclusion: Water quality of the BAT water resource (10 boreholes) was quantified and analysed, as contained in the water quality monitoring documents. Treated waste water quality was quantified (this is recycled and re-used for irrigation of the site's landscaped areas. All requirements met by evidence provided.

1.3.5 *Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.*

Yes

Comment

Evidence:
BAT Ibadan Factory Environmental Aspect Register (2022).xlsx Tab: Engineering

Conclusion: BAT has identified its potential sources of water pollution in the factory environmental register. All requirements met by evidence provided.

1.3.6 *On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.*

No

Comment

Evidence:
BAT_Catchment_Area_and_IWRAs_(Ibadan_final).xlsx
BAT_Ibadan_Factory_Layout_Master.pdf (includes site boundary, site infrastructure, boreholes, piping, discharge point)
Domestic_Water_Treatment_Diagram.pdf
Waste_Water_Treatment_Equipment_Layout.pdf
Borehole_Positions.pdf
BAT_Ibadan_WWTP_Flow_Map.pdf

Conclusion: BAT identified the storm pit/artificial pond, where storm water is collected, as the only site IWRA. This is an engineering structure, not a natural feature. The location of the storm pit/artificial pond is indicated on the site map document. The site did not document the current status of this IWRA.

Finding No: TNR-001901

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.*

Yes

Comment

Evidence:
Water Related Cost.xlsx with associated links to further XLSX files and PDFs with water related costs for each operational aspect (e.g., borehole maintenance, water treatment etc.)
Value Creation_Water Stewardship.xlsx

Conclusion: BAT annual water related cost was identified, which covers maintenance of the boreholes, cost of chemicals, water filters and other consumables with cost attached to individual activities, but the total cost is not summed in a single document. Revenue and value created by this cost were clearly stated. All requirements met by evidence provided.

The social, cultural, and environmental water-related values generated by the site via implementation of the various actions in the Water Stewardship Plan are also documented.

1.3.8 *Levels of access and adequacy of WASH at the site shall be identified.* Yes

Comment

Evidence:
BAT WASH Assessment.xlsx
Book1.xlsx Tab: Restroom Status

Conclusion: BAT provided WASH points at different locations in the factory for all categories of employees (management staff, junior staff and onsite outsource services provider staff). WASH points for management staff are located in administrative areas with restricted access. There are general WASH points for all staff, which are readily accessible without internal access control. The WASH point for onsite outsourced services provider staff (truck drivers) is located at the site entrance gate, for easy access to the intended users.

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.* No

Comment

Evidence:
1.4.1_1.4.2 Indirect water use & Primary Production Input Commodities.xlsx Tab: AWS 1.4.1.

Conclusion: Primary inputs are tobacco leaves which are imported from the UK. BAT requested details of the quantity, quality and level of water risk from their suppliers, but no response has been received from the supplier yet.

Finding No: TNR-001517

1.4.2 *The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.* Yes

Comment

Evidence:
1.4.1_1.4.2 Indirect water use & Primary Production Input Commodities.xlsx Tab: AWS 1.4.2

Conclusion: BAT identified 6 outsourced services, including the origin of the service and the quantification of the embedded water. All requirements met by the evidence provided.

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.* Obs.

Comment	Evidence: Catchment Water Governance.pptx River Basins Development Authority Act.pdf Brochure of Ogun-Oshun River BDA.pdf Conclusion: BAT identified government agencies that regulate water-related activities in the catchment and their roles, which are the Ogun Osun River Basin Development Authority, Water Corporation of Oyo State, Oyo State Ministry of Environment and Natural Resources). Information on the Major Water Schemes in Oyo State was documented. The BAT management and sustainability team for the Ibadan site has also documented its internal water governance management structure. All requirements met by evidence provided.	
1.5.2	*Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.*	Yes
Comment	Evidence: BAT Applicable Legal & other Requirements.xlsx Oyo State Revenue Demand Notice.pdf Conclusion: BAT identify relevant water related legal and regulatory requirements, including: Factory Act 2004, NESRA Surface and Groundwater Act 2011, NESRA, Food, Beverage and Tobacco Regulation 2009, NESRA Sanitation and Waste Control 2009, NESRA Permitting and Licensing 2009, National Tobacco Control Act 2015, and Oyo State Ministry of Environment and Natural Resources Law 2013. All requirements met by evidence provided.	
1.5.3	*The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.*	Yes
Comment	Evidence: Catchment Water Balance.xlsx Conclusion: BAT has identified the catchment water balance, with low water scarcity and seasonal annual variance. All requirements met by evidence provided.	
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.*	Yes
Comment	Evidence: BAT_Catchment_Area_and_IWRAs_(Ibadan_final).xlsx Tab: Catchment Water Quality Conclusion: BAT identified catchment water quality status using the Aqueduct - Water Risk Atlas 2022, including the presence of elevated levels of two heavy metals (Cadmium and Lead) that are a threat to the catchment. However, such elevated levels are not reflected in the BAT raw water abstraction data, from the raw water quality monitoring undertaken. All requirements met by evidence provided.	
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.*	Yes
Comment	Evidence: BAT_Catchment_Area_and_IWRAs_(Ibadan_final).xlsx Tab: Catchment IWRAs Conclusion: BAT identified various catchment IWRAs, including the Ona River, Ogunpa river and Precambrian Basement complex Aquifer suite. Their status was also described. All requirements met by evidence provided.	

1.5.6	*Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.*	No
Comment	Evidence: Brochure of Ogun-Oshun River BDA.pdf Conclusion: Existing water-related infrastructure Identified in the catchment include the Asejeie dam, Ogun Osun River Basin Irrigation project, and Ikere Dam, which are currently in use. However, the condition and potential exposure to extreme events of this infrastructure was not specified. ***Finding No: TNR-001903***	
1.5.7	*The adequacy of available WASH services within the catchment shall be identified.*	Yes
Comment	Evidence: 1.5.7_Catchment_Summary_WASH_Data_-_Oluyole_LGA.pdf Conclusion: BAT identified WASH in the catchment to be inadequate, which is generally provided by the government. All requirements met by evidence provided.	
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.*	closed
Comment	Evidence: 1.6.1_BAT_Shared_Water_Challenges_and_initiatives.xlsx Tab: BAT Water Challenges Conclusion: BAT identified different kinds of water challenges for their site and that of their stakeholders. Some anticipated future water challenges for the catchment were also identified. However, BAT did not clearly show/identify current shared water challenges linked with the water challenges identified by stakeholders in the catchment. ***Finding No: TNR-001560***	
1.6.2	*Initiatives to address shared water challenges shall be identified.*	Yes
Comment	Evidence: 1.6.1_BAT_Shared_Water_Challenges_and_initiatives.xlsx Tab: BAT Water Challenges Conclusion: BAT identified a suite of Proposed Initiatives and Mitigation Actions.	
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.*	Yes
Comment	Evidence: BAT Water Risks, Opportunities & ..xlsx Tab: 2. Risk Assessment Conclusion: BAT identified its site water risks and prioritized them. All requirements met by evidence provided.	
1.7.2	*Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*	Yes

Comment	Evidence: BAT Water Risks, Opportunities & ....xlsx Tab: 2a Opportunities Conclusion: BAT identified its site water-related opportunities and prioritized them. All requirements met by evidence provided.	
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.*	Yes
Comment	Evidence: 1.8 Catchment Best Practices.pdf Impact Summary BATN Foundation.docx 1.8.1 Ogun-Oshun Engagement Letter.jpg Conclusion: Four current and potential catchment best practices for water governance were identified. Existing best practices implemented included the BAT foundation constructing 2 boreholes in the host community of Adugan; and self reporting initiative to the regulating agency (NESRA). All requirements met by evidence provided.	
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.*	Yes
Comment	Evidence: 1.8 Catchment Best Practices.pdf 1.8.2 - 1.8.4 HKCL Completion Report for Borehole Maintenance.pdf The site identified de-silting of Asejire dam by the Ogun Osun River Basin authority, to ensure long term availability of water in the catchment, and construction of small and medium earth dams within the catchment Fiditi dam, Okuku, as best practices. Skills transfer and training on dam construction and operation were also identified. All requirements met by evidence provided.	
1.8.3	*Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.*	No
Comment	Evidence: 1.8 Catchment Best Practices.pdf 1.8.2 - 1.8.4 HKCL Completion Report for Borehole Maintenance.pdf De-silting of Asegere dam by Ogun Osun River Basin authority to ensure long term availability of water in the catchment, construction of small and medium earth dam within the catchment Fiditi dam, Okuku. Skill transfer and training on dam construction and operation. Additional opportunities to improve water quality through implementation of best practice should be identified, particularly due to the various sources of pollution within the catchment. ***Finding No: TNR-001905***	
1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*	No

Comment	Evidence: 1.8 Catchment Best Practices.pdf 1.8.2 - 1.8.4 HKCL Completion Report for Borehole Maintenance.pdf Storm pit design discussed, but no documents provided Conclusion: The site identified routine maintenance of the storm pit, with responsibility assigned to a specific staff member of BAT, as best practice. However, no best practice for site maintenance of Important Water-Related Areas in the catchment were identified. ***Finding No: TNR-001906***	
1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*	Yes
Comment	Evidence: Wash hand basin at Admin building.jpg Wash hand basin at SMD shopfloor.jpg 1.3.8 BAT WASH Assessment - Admin & Production.xlsx 1.3.8 BAT WASH Assessment - Eng & Facility .xlsx 1.3.8 BAT WASH Assessment - Quality & Supply Chain.xlsx 1.3.8 Level of Access and adequacy of wash.docx 1.3.8 Level of Access and adequacy of WASH.pdf 1.5.7 Catchment Summary WASH Data - Oluyole LGA.pdf Conclusion: On-site WASH Facilities with sensor taps and automated urinary bowls were identified as best practices. A total number of 90 WASH centers were identified on the site serving a total work force of 1,178 (478 permanent and 700) staff, including both permanent and temporary employees. The temporary staff run on 2 shifts. All requirements met by evidence provided.	

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship 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.*	No
Comment	Evidence: AWS_BAT_Policy_(Final_2022).pdf BAT AWS Commitment (Revised 22nd March 2022).pdf https://www.batwca.com/group/sites/BAT_BUCDFL.nsf/vwPagesWebLive/DOCJ2EC7/$FILE/Alliance_for_Water_Stewardship_(AWS)_Policy_-_Our_Approach_to_Water_Stewardship.pdf?openelement Conclusion: BAT developed a Water stewardship Policy, which is signed and displayed at the site reception, and available online There is also a commitment statement in the BAT AWS commitment document. However, the Policy does not state that site implementation will be aligned to and in support of existing catchment sustainability plans. ***Finding No: TNR-001758***	
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.*	Yes
Comment	Evidence: NG.02.OP.07.08.03 Legal Register f…. .docx BAT Applicable Legal & other Requirements.xlsx Conclusion: BAT has a system to understand and maintain legal compliance for input water and waste water, as captured in the legal register. This includes details of responsible persons. The status of the submission process for approvals to regulatory agencies is also monitored. All requirements met by evidence provided.	
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.*	Yes

Comment	Evidence: BAT Water Stewardship Plan (2022 -2024 final).pdf pg 3 Conclusion: The BAT AWS Strategy specifies the site's mission to "mobilize critical mass of relevant stakeholders within identified catchment area to address global water challenges through corporate water stewardship, in partnership with the regulators, civil society organizations, and other identified stakeholders". It also specifies an Action Platform Goal, Action Platform Anchor Strategy, and Key Performance Indicators. This is then articulated further via Objectives, Business Benefits, and Societal and Environmental Benefits. All requirements met by evidence provided.
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.* No
Comment	Evidence: BAT Water Stewardship Plan (2022 -2024 final).pdf pg 4 onwards Conclusion: BAT's Water Stewardship Plan (2022 - 2024) includes a Planned Program of Activities, with Goals organized by AWS Outcomes/Focus Areas, Actions To Achieve (the) Water Plan, Key Performance Indicators, Responsible (persons), Timeline (for implementation), Monitoring and Measurement of Action Plan, and Link(s) to AWS Best Practices. However, the plan does not specify any targets for implementation, only the applicable unit of measurement for monitoring. Budgets for implementation are also not specified. ***Finding No: TNR-001561***
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.* closed
Comment	Evidence: BAT Water Risks, Opportunities & .xlsx Tab: Water Risk NESREA British American Tobacco.pdf Conclusion: The BAT water risk response plan was developed with input from external stakeholders, including NESREA, the Manufacturers Association of Nigeria (MAN), and NAMPAK (Carton suppliers). However, despite the plan specifying various site and catchment-level risks and site-based management measures, none of the proposed management measures will address any catchment level risks. ***Finding No: TNR-001907***

3	**STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts**	
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.*	Yes
Comment	Evidence: Catchment support.pptx Catchment Best Practices.pptx Conclusion: BAT has engaged with the catchment authority (Ogun Oshun River Basin Authority) and requested a long-term partnership to jointly develop an initiative to support management of the catchment (e.g., Rehabilitation and Expansion of water supply schemes; and Irrigation Development and Management Schemes). BAT also engaged the Manufacturers Association of Nigeria (MAN) by sharing its WSP. All requirements met by evidence provided.	
3.1.2	*Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.*	Yes
Comment	Evidence: Effluent treatment plant constructed and managed to avoid discharge of effluent that may impact negatively on nearby communities. Conclusion: Effluent treatment plant constructed and managed to avoid discharge of effluent that may impact negatively on nearby communities. All requirements met by evidence provided.	
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.*	Yes
Comment	Evidence: BAT Applicable Legal & other Requirements.xlsx 2022 BAT Fire Safety Certificate.pdf BAT Nigeria EAR_NESREA_Certificate.pdf etc. BAT Effluent discharge permit.png 2022 NESREA Waste and Toxic Substances …pdf Conclusion: BAT uses its legal register and the procedure therein to implement full legal and regulatory compliance. All requirements met by evidence provided.	
3.2.2	*Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.*	Yes
Comment	Evidence: Effluent treatment plant constructed and managed to avoid discharge of effluent that may impact negatively on nearby communities, but evidence to still be provided Conclusion: Effluent treatment plant constructed and managed to avoid discharge of effluent that may impact negatively on nearby communities. All requirements met by evidence provided.	

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.*

No

Comment

Evidence:
BAT Water Stewardship Plan (2022 -2024 final).pdf See Actions identified on page 5, combined with the evidence below:
i) BAT_Desktop Hydrogeological Assessment.pdf (May 2022)
ii) Daily Water Treatment Plant Data_August 2022.
iii) 2022 BAT Monthly_GlidePath_AmSSA_KPI - Confirmed.xlsx (shown on screen, not provided electronically)
iv) Power BI: OPS.P ESG Circular Economy Dashboards – Nigeria Water Report YTD Q3 2022 (shown on screen, not provided electronically)
v) ESG Update: 2017 – 2025.pptx See slide on WCA ESG 2022 Performance

Conclusion: BAT is progressing in meeting its set target on water balance as shown in the ESG Update. However, the site's water balance target is not explicitly specified in the WSP.

Finding No: TNR-001908

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.*

Obs.

Comment

Evidence:
Water scarce wasn't identified as a current challenge, but was identified as a potential future shared challenge.
BAT Shared Water Challenges and Initiatives.xlsx Tab: BAT Water Challenges
Daily Water Treatment Plant Data_August 2022. 2022 BAT Monthly_GlidePath_AmSSA_KPI - Confirmed.xlsx
ESG Update: 2017 – 2025.pptx See slide on WCA ESG 2022 Performance speaks to this.

Conclusion: Water scarcity is not a current water challenge, as contained in the BAT document shared water challenges. The site is actively reducing its withdrawn water and increasing the recycling of wastewater on site, in line with its annual target. However, this target is not reflected in the WSP, only in the ESG Update (AmSSA Operations LDR pillar update).

3.3.3 *Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.*

Yes

Comment

Evidence: None

Conclusion: No legal requirements or binding on BAT for water re-allocation. All requirements met by evidence provided.

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.*

closed

Comment

Evidence:
BAT Water Stewardship Plan (2022 -2024 final).pdf see actions identified on page 6, combined with the evidence below:
i) BAT_Water_Quality_monitoring_document_(Sept_2021_-_August_2022).xlsx
ii) Still awaiting comparison by BAT of actual water quality for effluent and drinking water after BAT treatment against legal requirements.

Conclusion: BAT conducts regular water quality testing both on the raw water abstracted and waste water generated, as reflected in the BAT water quality monitoring document. However, a comparison of actual quality of effluent and drinking water after BAT treatment against legal requirements has not been undertaken. Efforts have been made to understand the water footprint of indirect water users, by engaging with these users, although further feedback is required.

Also, the following water quality-related actions were identified in the WSP, but no evidence was provided demonstrating progress to date:
i) Carry out ≥1 awareness trainings of the workers with water management responsibilities (Utilities, Facilities - including 3rd party service providers).
ii) 100% Compliance to all applicable regulatory requirements.

Finding No: TNR-001910

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.*

Yes

Comment

Evidence:
(i) BAT_Water_Quality_monitoring_document_(Sept_2021_-_August_2022).xlsx (Treated effluent water and Lab. Results).

Conclusion:
BAT advised that its continual improvement is to achieve best practice for effluent via the continual monitoring of the waste water quality through testing by both the BAT in-house laboratory and a third party. Regular monitoring does not in itself constitute continuous improvement; this would be achieved through management practices, which would be confirmed via the monitoring results. However, it is recognised that water quality was not identified as a shared-water challenge at this point in time, but it may become so in the future.

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.*

Yes

Comment

Evidence:
00_IRWAs_Water Stewardship Plan.xlsx

Conclusion: BAT conducts routine maintenance of the storm pit, which is one of the site's IWRA (the other being the boreholes). Regular monitoring of the quantity and quality of the storm pit is undertaken to ascertain its status. No natural IWRAs are present on site.

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.*

Yes

Comment

Evidence:
Photos taken of restroom facilities and water drinking points during site visit (see photos taken by audit team). The site's water treatment for drinking water was observed, including dispensing to bulk drinking water bottles for water points.

Toilets/bathrooms in factory: 88
Handwash stations: 130
Water dispensers (drinking) in factory: 78

Shift workers work 12 hours per day, over 4 days. 1 morning and 2 night shifts. Then have 4 days off. Average 107 shift workers per day is 107. Average head count per shift is 53.

Conclusion: BAT has 78 drinking water dispensing points, 88 toilets/bathrooms, and 130 handwashing stations servicing 107 staff per shift. These facilities are located around the canteen, primary manufacturing department (PMD), secondary Manufacturing department (SMD), engineering department, reception, and clinic. All requirements met by evidence provided.

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.*

Yes

Comment

Evidence:
BAT Water Rights of people.pdf.

Conclusion: Effluent from BAT's waste water treatment plant is not discharged to the host community environment. BAT is in compliance with the requirements of the Federal Ministry of Environment (Industrial/Domestic waste permit valid till October 2023) and NESREA (Environmental Audit Certificate). All requirements met by evidence provided.

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.*

closed

Comment

Evidence:
December 2021 – August 2022: Site Water Footprint was shown to stakeholders to explain where indirect water use forms part of the operation's processes and why BAT needs information from suppliers regarding their indirect water use offsite.

Ibadan Water Consumption performance vs. target.pptx See slide with header: Water consumed each month vs Target

Linked file name to still be provided Tab: 2022 Performance Classification (covers period from Jan – August 2022)

Conclusion: BAT identified an indirect water use target on-site, including for the canteen at 420 cubic meters - this target was met up until August 2022. However, targets for indirect water use on-site were not specified in the 2022-2024 water stewardship plan. Though BAT has set a target for indirect water use, it has not been included on the BAT water stewardship plan.

Finding No: TNR-001912

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.*

Yes

Comment	Evidence: Email evidence from two BAT suppliers (SERVAIR Nigeria and AR Packaging Nigeria Limited) date 7th September and 12th September 2022 respectively. Conclusion: BAT has an email exchanged with two of their service providers (AR Packaging Limited and SERVAIR Nigeria Limited) requesting details of the actions they have taken to reduce their indirect water use. AR packaging responded by stating efforts they have made in the conservation of water. SERVAIR manages the BAT canteen and also provided details of their water saving actions. All requirements met by evidence provided.	
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.*	Yes
Comment	Evidence: 1. BAT_NESRA Engagement Letter 15th July 2022 JPEG 2. BAT_Ogun-Oshun River Basin Engagement Letter dated 25 August 2022 JPEG Conclusion: BAT has no shared water-related infrastructure with stakeholders, but organized stakeholder meetings with the regulatory authorities (NESREA and Ogun-Oshun River Basin Development Authority) in the catchment to discuss water related issues.	
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.*	Yes
Comment	Evidence: Catchment Best Practices.pptx See slide BAT- Ibadan Best Practices in Water Governance. Conclusion: The site is building and donating a solar powered borehole water facility to the Adugan Community in Ogun State through the BATNF (British American Tobacco Nigeria Foundation). The water facility has a water management Kiosk, five water dispensing taps and six 260 watts solar panels which powers a submersible pump and a wire mesh fence that protects the facility. The facility is expected to provide access to portable water and support domestic use for more than 2000 Adugan community members and neighbouring communities. BAT also advised that it regularly engages with NESREA, the host community, and other stakeholder; although this wouldn't necessarily be deemed as best practice unless it was leading to improved water stewardship. .	
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.*	Yes
Comment	Evidence: Catchment Best Practices.pptx See slide Ste's AWS Best Practices Conclusion: Installation of flowmeters across the water abstraction, raw water treatment, water storage tanks, consumption and effluent discharge points. This was identified as a key action to inform measurement of progress in meeting the target of "< 10% reduction in site's water balance variance of 2021". All requirements met by evidence provided.	
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.*	No

Comment	Evidence: Catchment Best Practices.pptx Conclusion: The site advised that its regular treatment and monitoring of raw and waste water constitutes its actions towards achieving best practice regarding targets for water quality. However, as the site is only striving to meet regulatory requirements, this does not constitute best practice and would only be deemed as good or minimal acceptable practice. ***Finding No: TNR-001914***

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.*

closed

Comment	Evidence: BAT_Catchment_Area_and_IWRAs_(Ibadan_final).xlsx reflects Catchment IWRAs, although some of these are also site IWRAs (e.g. boreholes on site) Ibadan Factory Water Roadmap – 2022.xlsx WWTP Annual MTCE Report new.xlsx (annual maintenance for WWTW and boreholes) HKCL Completion Report for Borehole Maintenace.pdf Catchment Best Practices.pptx See slide Stormwater pit behind Wastepoint -Call for urgent action.msg Correspondence re installation of additional (2nd) wire mesh to trap solid waste (e.g., plastic) Conclusion: BAT identified the storm pit, site boreholes, and waste water treatment plant as on-site IWRAs, although none are natural features. The site installed an additional 2nd wire mesh to trap solid water (e.g., plastic) at the stormpit, conducted a hydrological study, and undertook regular borehole maintenance as best practice for the site IWRAs. However, none of these actions relate to any targets set in the WSP for the site's maintenance of IWRAs. ***Finding No: TNR-001915***

3.9.5 *Actions towards achieving best practice related to targets in terms of WASH shall be implemented.*

Yes

Comment	Evidence: Catchment Best Practices.pptx See slide Site's provision of equitable and adequate WASH practices Conclusion: BAT improved the on-site WASH facilities by installing sensor-based water taps in all the washrooms on site and automated urinary bowls with limited water usage for flushing, which are located at the Supply Chain restroom, secondary manufacturing department, and factory reception. All requirements met by evidence provided.

4	STEP 4: EVALUATE - Evaluate the site's performance.	
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.*	closed
Comment	Evidence: 2021 Water Balance data doc (2021 …xlsx Tab: 2021 BAT Water Stewardship Plan (2022 – 2024).pdf Evaluation_Water Stewardship Plan … xlsx Tab: Water Stewardship Plan Conclusion: BAT has evaluated its actions to date against the water stewardship plan. However, the plan does not include any quantitative or qualitative targets (except for reduction in site's water balance variance of 2021 and WASH functionality across factory). Consequently, although the site has evaluated its actions as having been met, these cannot be deemed as adequate in the absence of quantitative or qualitative targets for all of them. ***Finding No: TNR-001916***	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	No
Comment	Evidence: (i) BAT Value creation water stewardship plan xlsx (ii) BAT Shared Value Benefits in Catchment pdf (iii) BAT Quotation for Treated Water (10m3) pdf Conclusion: BAT evaluated value created via implementation of the water stewardship plan. However, no value creation target was set, against which the actual outcomes from implementation could be measured. ***Finding No: TNR-001917***	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	closed
Comment	Evidence: (i) BAT Shared Value Benefits in Catchment pdf Conclusion: BAT identified shared value benefits in the catchment as sufficient availability of water in the catchment and quantified as 81.58%. The following were also cited by BAT as evidence: i) An abundance of water within catchment area is a shared value. ii) BAT implements water optimization measures within its facility. iii) BAT provides treated waste water for irrigation onsite. Irrespective of the merits, or lack thereof, of the above aspects regarding shared value benefits, no targets were set in the WSP against which the actual delivery of shared value benefits could be measured to determine effectiveness of implementation. ***Finding No: TNR-001918***	
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.*	Yes

Comment	Evidence: 1. BAT Emergency Response Plan pdf. 2. BAT EMS Management Review 14th March 2022 pdf. 3. BAT Engineering BCP pdf. Conclusion: BAT latest management reviewed conducted in July 2022 showed there was no any water related incidences, which subsequently negated the need for annual review and root-cause analysis.	
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.*	closed
Comment	Evidence: (i) ESG update for QUEST project (H1 2022) External Communication pptx. (ii) Indirect Water Use Target (SERVAIR Catering) pdf (iii) Stakeholders Water Stewardship (AR Packing NAMPAK) pdf (iv) Feedback on WASH internal Stakeholders xlsx Conclusion: BAT shared performance data with internal stakeholders (west and central Africa BAT employees). However, no evidence was provided that demonstrated consultation efforts either scheduled or undertaken with stakeholders on the site's water stewardship performance. ***Finding No: TNR-001919***	
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.*	N/A
Comment	Evidence: (i) Evaluation Water Stewardship Plan (Performance vs Target) xlsx Conclusion: BAT plans to review the water stewardship plan annually. As this is version 1 of the plan and it was only finalised for implementation in July 2022, plan review was not due before the initial certification audit,	

5	**STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts**	
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.*	✓ Yes
Comment	Evidence: (i) https://www.batwca.com/group/sites/BAT_BUCDFL.nsf/vwPagesWebLive/DOCHKJW7?opendocument (ii) BAT Water Internal Governance.pdf (iii) AWS BAT Policy (Final 2022) pdf (iv) Public disclosure of Water Internal Governance Conclusion: BAT water related internal governance is publicly disclosed on its website, social media and also communicated through emails to the stakeholders. All requirements met by evidence provided.	
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.*	✓ Yes
Comment	Evidence: British American Tobacco (BAT) Nigeria – Water Stewardship Plan (2022 – 2024).msg as evidence of sharing of the WSP with stakeholders. Conclusion: BAT disclosed the water stewardship plan with its stakeholders. All requirements met by evidence provided.	
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.*	✓ closed
Comment	Evidence: (i) BAT ESG Report 2021 pdf (ii) BAT Sustainability Strategy (2022-2025) pdf. Conclusion: BAT disclosed a summary of its water stewardship performance at internally. However, no external communication of performance has been undertaken to date. ***Finding No: TNR-001920***	
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.*	✓ closed

Comment	Evidence: 3.3.2_BAT_Shared_Water_Challenges_and_initiatives Conclusion: BAT identify various current shared water challenge, but no evidence was provided of disclosure of the site's shared water-related challenges and efforts made to address these challenges. ***Finding No: TNR-001921***	
5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	closed
Comment	Evidence: 3.3.2_BAT_Shared_Water_Challenges_and_initiatives Conclusion: No evidence provided of efforts made by the site to engage stakeholders and coordinate and support public-sector agencies regarding shared water challenges were identified. ***Finding No: TNR-001922***	
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.*	N/A
Comment	Conclusion: BAT has not had any any water related compliance violations. However, it is noted that some repeated exceedances of water quality parameters have taken place, which may result in compliance violations in the future.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	N/A
Comment	Conclusion: Not applicable	
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.*	N/A
Comment	Conclusion: Not applicable	

Photographic Evidence from Audit

Audit opening meeting with BAT

BAT Audit Opening Meeting Attendance List 13th September.jpg

Yes

Comment Photo evidence gathered during site tour.

BAT Audit closing meeting

BAT Audit Closing Meeting Attendance List 15th September.jpg