

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



SITE DETAILS

Site: **BAT Croatia Leaf (Hrvatski duhani d.d.) - Virovitica**

Address: Osječka 2, 33000, Virovitica, CROATIA (local name: Hrvatska)

Contact Person: Marija Šiljković

AWS Reference Number: AWS-000484

Site Structure: Single Site

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)

Audit Type(s): Initial Audit

Audit Start Date: 2022-Nov-09

Lead Auditor: Ruth Wandera

Audit team participants:

Debora Dermadi

Site Participants:

Jelena Arvaj, EHS Coordinator

Tomislav Basioli, EHS Security and Facility Manager

Igor Švarc, Growing Manager

Predrag Petrović, Leaf Sustainability Manager

Aleksandra Grigić, SC Manager

Renato Balen, Finance Manager

Marijan Fereža, GLT Manager

Marija Siljkovic, EHS Administrator

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ADDITIONAL INFO

Summary of Audit Findings: A total of 22 findings were raised during the certification audit, there were no major non-conformities, 12 minor non-conformities and 10 observations.

The Client is requested to perform a root cause analysis and define corrective actions for each of the non-conformities and to submit these to WSAS within 60 days of receipt of the audit report[by 24/02/2023.

Minor non-conformities must be closed out by the time of the next annual audit.

The audit team recommends certification of BAT Croatia Leaf (Hrvatski duhani d.d.) - Virovitica site at Core level pending approval of the corrective actions plan.

CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

The Client has successfully resolved and submitted the corrective action plan addressing all findings.

Scope of Assessment: The scope of services covers the Initial certification audit for assessing conformity of BAT Croatia Leaf (Hrvatski duhani d.d.) - Virovitica against the AWS International Water Stewardship Standard Version 2.

BAT Croatia Leaf (Hrvatski duhani d.d.) - Virovitica is located approximately 156 Km from Zagreb, Croatia. The Virovitica GLT was established in 1957 and acquired by BAT in 2015. The site is classified as a Tier 2 Leaf operation.

The site has the highest farm scale and mechanized operation. The database has about 300 farmers and owns 80% of Croatia Leaf market share. BAT Croatia Leaf (Hrvatski duhani d.d.) - Virovitica has a total of 98 permanent staff which includes 10 Managers and 88 staff. The site operates with up to 300 contractual workers during its peak season i.e., GLT processing period between November and April every year.

The audit was conducted onsite on 9 November 2022 to 11 November 2022.

The onsite site visit included the assessment of

1. GLT
2. Chemical Laboratory
3. Water-related infrastructure on the site

The evidence collected was based on a sample of the information available to the audit team.

The following external stakeholders were interviewed during the audit:

1. Virkom Virovitica d.o.o. (Municipality) -
2. Farmer -
3. President of Farmer Association -

AUDIT RESULT

Preliminary: AWS Core

FINDINGS

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NUMBER OF FINDINGS PER LEVEL

Observation	10
Minor	12

FINDING DETAILS

Finding No: TNR-002422

Checklist Item No: 1.1.1

Status: In Progress - CA plan approved

Finding level: Minor

Checklist item: 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.

Findings: The client indicated during the audit that circle number 7 of document '1.1.3 Geodetski snimak kanalizacije Virovitica' was the discharge location however no key was provided for the handwritten numbering on this document. It is therefore difficult to tell the inlet of water to the site as well as discharge (exit) from the site.

The clarity on the relevant groundwater aquifer(s), mapping of the canal's sub-catchment boundaries (with locations of the site and ultimate discharge point indicated) and where in the whole of Drava catchment this subcatchment is located, is insufficient and needs improvement.

Corrective action: 1. Attach the scanned final version of the geodetic survey, certified by the signature and seal of the authorized geodetic engineer, additionally mark the place of discharge of waste water into the public sewer.

2. From official site Geoportal download waterway layout from discharge point at the purification plant to the final discharge point in the river Drava and indicate Manteč canal and Županijski canal (geographical names of canals).

Evidence of implementation: Attached additional evidence, systematically explained in the presentation. The attached maps were downloaded from the official website of the State Geodetic Administration of the Republic of Croatia (<https://geoportal.dgu.hr/>) Information on the division of the Republic of Croatia into catchments was taken from the brochure of the magazine published by Hrvatska vode "Hrvatska vodoprivreda" thematic issue: Territorial units in water management, pages 5, 7 and 11.

AUDIT REPORT

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Audit Number: AO-000411

Finding No:	TNR-002645
Checklist Item No:	1.2.1
Status:	Open
Finding level:	Observation
Checklist item:	<p>Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:</p> <ul style="list-style-type: none">- 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.
Findings:	<p>There was some concern to what extent the consultation is a two-way process where the concerns of stakeholders are listened to in order to understand their water challenges.</p>
Finding No:	TNR-002423
Checklist Item No:	1.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Checklist item:	<p>Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped</p>
Findings:	<p>The site water balance, including inflows and outflows were identified and mapped however there was no indication of loss estimation.</p>
Corrective action:	<p>Indicate on map loss estimation.</p>
Evidence of implementation:	<p>The loss estimation is indicated on the map in the attached presentation</p>

AUDIT REPORT

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Finding No: TNR-002424
Checklist Item No: 1.3.3
Status: In Progress - CA plan approved
Finding level: Minor
Checklist item: 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.
Findings: An indication of annual variance in water usage rates, was quantified in the evidence provided. Losses were however not accounted for.
Corrective action: Account losses of annual variance in water usage rates.
Evidence of implementation: The data is shown in the presentation, slide 7 shows the annual difference: 2021 vs 2020.
The data is tracked by processing seasons and does not coincide with the calendar year.
Data for 2022 is not shown, as the 2022 processing season is still ongoing.

Finding No: TNR-002425
Checklist Item No: 1.3.7
Status: In Progress - CA plan approved
Finding level: Minor
Checklist item: 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.
Findings: Annual water-related costs were provided as well as water-related value generated by the site. However, costs related to understanding and managing water stewardship e.g., Stakeholder engagement and associated activities, technical studies, communication activities etc. were not considered.
Corrective action: Include in 1.3.7 excel table costs related to understanding and managing water stewardship stakeholder engagement and associated activities, communication activities and audit expenses
Evidence of implementation: Collected additional data on costs related to understanding and managing water stewardship stakeholder engagement and associated activities, communication activities and audit expenses and added to the excel table
NOTE:
Engagement of stakeholders did not cause additional costs since electronic communication was used, except for the use of vehicles, which is included in the table;

AUDIT REPORT

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Finding No:	TNR-002647
Checklist Item No:	1.5.3
Status:	Open
Finding level:	Observation
Checklist item:	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.
Findings:	Whilst there is public data indicating there is no concern on water scarcity, the balance as such at an appropriate catchment level, considering groundwater and links to surface water, has not been quantified.
Finding No:	TNR-002646
Checklist Item No:	1.5.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Checklist item:	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.
Findings:	Several external sources of information were provided, mostly on chemical quality, but clear information on water quality, including biological and physical water status at the catchment's part relevant for the site, was not clearly demonstrated. Various sources need to be processed to extract relevant information and evaluate how it should inform the site's water stewardship strategy and plan.
Corrective action:	Provide clear information on water quality, including biological and physical water status at the catchment's part relevant for the site and additionally provide various sources and evaluate how it should inform the site's water stewardship strategy and plan. (contact Virkom and Hrvatske vode)
Evidence of implementation:	<p>A search of available data on the Internet resulted in the discovery of new sources of data - Hrvatske vode published the Report on the State of Groundwater in 2020 and the Report on the State of Surface Water in 2020. The aforementioned reports have been uploaded to the platform with relevant attachments.</p> <p>Due to the very extensive excel tables that are appendices to the mentioned reports, data that are not relevant are hidden in the tables for better visibility of essential data, but it is possible to use "unhide"</p> <p>Data related to the Small catchment "Zupanijski kanal" in which Croatia Leaf is located have been systematized and presented in the presentation.</p>

AUDIT REPORT

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Finding No:	TNR-002196
Checklist Item No:	1.5.5
Status:	In Progress - CA plan approved
Finding level:	Minor
Checklist item:	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.
Findings:	<p>Important Water-Related Areas were identified and mapped but there was no evidence that their status was assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.</p> <p>The IWRA list refers to Natural 2000 areas as the site's IWRA, however Natural 2000 sites is a type of IWRA. It is not clear which Natural 2000 areas are in the catchment and what is their status. Other protected areas in addition to Natura 2000 sites should also be considered.</p>
Corrective action:	Contact Environmental Ministry, water institution and water supplier and add evidence that IWRA status was assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Evidence of implementation:	<p>New columns were added to document 1.5.5.1 IWRA's in the Catchment and sources: The current status of IWRA and Impact on or risk to IWRA's from Croatia Leaf, and the Natura 2000 area was more precisely defined.</p> <p>Additional information was collected from the public drinking water supply service provider "Virkom" Virovitica and the Ministry of Economy and Sustainable Development, Institute for Environment and Nature, Head of Department for Ecological Network.</p> <p>Hrvatske vode did not respond to the sent request for the delivery of data.</p> <p>All the attached documentation is clearly explained in the attached presentation.</p>
Finding No:	TNR-002650
Checklist Item No:	1.5.6
Status:	Open
Finding level:	Observation
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	A number of external documents and references were provided related to infrastructure but a clear list or map of shared infrastructure, with the evaluation of their condition and potential exposure to extreme events, was not presented. The site needs to extract relevant information from all those documents and systematize it, to demonstrate how it informed their water stewardship strategy and plan.

AUDIT REPORT

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Finding No:	TNR-002651
Checklist Item No:	1.5.7
Status:	Open
Finding level:	Observation
Checklist item:	The adequacy of available WASH services within the catchment shall be identified.
Findings:	A clear information on the level of access, including rural areas in the catchment, should also be provided.
Finding No:	TNR-002197
Checklist Item No:	1.6.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Checklist item:	Shared water challenges shall be identified and prioritized from the information gathered.
Findings:	Shared water challenges were not clearly identified as common among the different stakeholders. The understanding of 'SHARED water challenges' was completely missed. The identified challenges are also mostly worded vaguely.
Corrective action:	Study in detail the requirements of the Standard, review the Shared Water Challenges, take into account the expectations of stakeholders and the objectives of the application of the AWS standard, revise the document
Evidence of implementation:	The issue of SHARED WATER CHALLENGES FOR BAT CROATIA LEAF VIROVITICA was reconsidered, the expectations of stakeholders and the goals of introducing the AWS standard were taken into account, and the document was revised.
Finding No:	TNR-002426
Checklist Item No:	1.6.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	Column E lists initiatives to address individual stakeholder challenges rather than shared water challenges. The understanding of 'shared water challenges' was completely missed.
Corrective action:	Study in detail the requirements of the Standard, review the Shared Water Challenges, take into account the expectations of stakeholders and the objectives of the application of the AWS standard, revise the document
Evidence of implementation:	The issue of SHARED WATER CHALLENGES FOR BAT CROATIA LEAF VIROVITICA was reconsidered, the expectations of stakeholders and the goals of introducing the AWS standard were taken into account, and the document was revised.

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Finding No:	TNR-002592
Checklist Item No:	1.8.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Checklist item:	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.
Findings:	The evidence provided shows public communication initiatives mainly to employees. There was no evidence of public communication to general public such as sign boards to raise awareness of an IWRA and discourage actions by others that could damage it.
Corrective action:	Communicate publicly with the general public about IWRA's in the catchment, in order to raise awareness of IWRA's and discourage actions by others that could damage it. Attach evidence.
Evidence of implementation:	<p>Published article on the local media portal ICV.HR - among other things:</p> <ul style="list-style-type: none">- They especially emphasize the importance of protecting and preserving important water-related areas, especially our water pumping stations and the Drava aquifer, which is the source of drinking water for a large part of Croatia. Protected Natura 2000 areas along the Drava River are important natural habitats and habitats of endangered species of flora and fauna, significant for the preservation of the landscape and traditional culture, and have economic importance through sustainable tourism development plans.- Recommendations for farmers <p>In order to preserve the mentioned areas for future generations, Hrvatske duhani urges you to pay attention to the handling of chemicals in your household, to use pesticides and mineral fertilizers in agriculture with maximum care, respecting the permitted quantities, as well as the recommended time and method of application.</p> <p>Also, you should dispose of all waste, especially hazardous waste (packaging and residues of plant protection products, oils, lubricants, paints and varnishes) using the public municipal waste collection service and handing over hazardous waste to recycling yards.</p> <p>Link: https://www.icv.hr/2023/01/hrvatski-duhani-pokrenuli-certifikaciju-saveza-za-upravljanje-vodom/</p>

AUDIT REPORT

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Finding No:	TNR-002278
Checklist Item No:	2.1.1
Status:	Closed
Finding level:	Minor
Checklist item:	<p>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</p> <ul style="list-style-type: none">- 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:	<p>A signed (and publicly disclosed site document was identified. The statement however did not include the following commitment:</p> <ul style="list-style-type: none">- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes.
Corrective action:	<p>Include the following commitment in Water management policy: that the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes.</p>
Evidence of implementation:	<ul style="list-style-type: none">- In the Policy, in the OUR COMMITMENT section, the text was added: - To implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes.- The policy was signed, delivered by e-mail to all employees, published on notice boards and at the entrance <p>The policy is publicly available via the link in Published article on the local media portal ICV.HR</p> <p>Link: https://www.icv.hr/2023/01/hrvatski-duhani-pokrenuli-certifikaciju-saveza-za-upravljanje-vodom</p>
Finding No:	TNR-002652
Checklist Item No:	3.5.1
Status:	Open
Finding level:	Observation
Checklist item:	<p>Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.</p>
Findings:	<p>Row references 12 to 15 shows implementation of actions that are marked as maintaining and/or enhancing the catchment's Important Water-Related Areas but it is not clear which IWRAs identified by the site they enhance, and generally how they relate to the IWRAs and their status - please also see the finding on the catchment's IWRAs.</p>

AUDIT REPORT

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Audit Number: AO-000411

Finding No:	TNR-002653
Checklist Item No:	3.9.4
Status:	Open
Finding level:	Observation
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:	The actions indicated in rows 13 & 14 of the Water Stewardship Plan are marked as preventing pollution of IWRAs but it is not clear which IWRAs identified by the site they enhance - please also see the finding on the catchment's IWRAs.
Finding No:	TNR-002655
Checklist Item No:	4.1.1
Status:	Open
Finding level:	Observation
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	The plan has many rows with a target of decreasing water consumption but a clear evaluation of how much the water consumption or its intensity has reduced, is missing. I.e. whilst the progress of implementing actions has been evaluated but their effect on targets is not clearly indicated.
Finding No:	TNR-002654
Checklist Item No:	4.1.2
Status:	Open
Finding level:	Observation
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	Value creation is not really evaluated or described in very generic terms - just general directions are indicated.
Finding No:	TNR-002656
Checklist Item No:	4.1.3
Status:	Open
Finding level:	Observation
Checklist item:	The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings:	Shared value benefits are not really evaluated or are described in very generic terms - just general directions are indicated.

AUDIT REPORT

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Audit Number: AO-000411

Finding No:	TNR-002391
Checklist Item No:	4.2.1
Status:	Closed
Finding level:	Minor
Checklist item:	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.
Findings:	It is understood that the requirement for an operational plan in case of an emergency incident on site is a permit requirement and that there was no emergency incident in the past year. However, the current plan was written in 2013 and there was no evidence to show that an annual review of the existing plan was done and proposed preventative and corrective actions and mitigations against future incidents were evaluated.
Corrective action:	Attach existing documentation to show that an annual review of the existing plan was done and proposed preventive and corrective actions and mitigations against future incidents were evaluated
Evidence of implementation:	The signed documentation is attached in PDF format, for the purposes of translating the document for the year 2022, it is also attached as excel. Clarification of the attached documentation is in the attached presentation.

AUDIT REPORT

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Audit Number: AO-000411

Finding No:	TNR-002657
Checklist Item No:	5.1.1
Status:	Closed
Finding level:	Minor
Checklist item:	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.
Findings:	The evidence presented was on disclosure for the employees. No evidence was presented that the governance was disclosed externally. Please see Guidance document for more specific explanation about the disclosure to comply with this indicator.
Corrective action:	Communicate publicly to the general public about water management at the site, with clear hierarchy, positions and agreements (no names of persons), including the positions of those responsible for compliance with water-related laws and regulations. Attach evidence of communication.
Evidence of implementation:	In an article published on the local media portal ICV:HR, the organizational chart of water management at the location Croatia Leaf - Virovitica was published as an attachment (via a link in the article), including the positions of those responsible for compliance with laws and regulations related to water, with the included text "For complaints and feedback on questions and complaints related to water or any inquiries about water, please contact us: hrvatski_duhani @bat.com". The article is publicly available via the link: https://www.icv.hr/2023/01/hrvatski-duhani-pokrenuli-certifikaciju-saveza-za-upravljanje-vodom/
Finding No:	TNR-002554
Checklist Item No:	5.4.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	As the water challenges were not identified as shared water challenges, this indicator will need to be revisited once shared water challenge identification is improved.
Corrective action:	Study in detail the requirements of the Standard, review the Shared Water Challenges, take into account the expectations of stakeholders and the objectives of the application of the AWS standard, revise the document
Evidence of implementation:	The issue of SHARED WATER CHALLENGES FOR BAT CROATIA LEAF VIROVITICA was reconsidered, the expectations of stakeholders and the goals of introducing the AWS standard were taken into account, and the document was revised. It is necessary to disclose the site's water challenges and efforts made to address these challenges

AUDIT REPORT

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Audit Number: AO-000411



A handwritten signature in black ink, appearing to read 'M. Vaidya', is positioned above a horizontal line.

Signature WSAS

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Report Details

Report	Value
Report prepared by	Ruth Wandera
Report approved by	Lurdes Guerra
Report approved on (Date)	24 December 2023

Surveillance

Proposed date for next audit
2023-Nov-09

Comment This was an initial certification audit. Surveillance audit would be on 9 November 2023.

Stakeholder Announcements

Date of publication	Location
2022-Oct-06	https://www.icv.hr/2022/10/bat-hrvatski-duhani-pripremaju-se-za-certifikaciju-po-standardu-aws-a-prema-kojemu-je-zasad-certificirana-samo-jedna-tvrtka-u-hrvatskoj/
2022-Sep-28	WSAS and AWS Website
Comment	The announcement was made on 6 October 2022 at this site : https://www.icv.hr/2022/10/bat-hrvatski-duhani-pripremaju-se-za-certifikaciju-po-standardu-aws-a-prema-kojemu-je-zasad-certificirana-samo-jedna-tvrtka-u-hrvatskoj/

Stakeholder interviews

Name	Organisation/Role/Relationship
Virkom Virovitica d.o.o. (Municipality) – Slavko Kepec	Deputy Director / Head of laboratory
Mirko Cavric	Farmer
Mihael Colak	President of Farmer Association

Main Outcome of Stakeholder Interviews

Virkom Virovitica d.o.o. (Municipality) – Slavko Kepec

The Municipality provides water and sanitation to Virovitica which includes BAT Croatia Leaf Ops. The Source of water for Municipality is Borehole/Ground water. The quality of water is generally good before treatment apart from naturally occurring elements like ammonia, manganese and iron. They seemed to have a good relationship with BAT and according to them they did not face any water challenges. They have built a new sewerage plant and have greatly improved the quality of effluent discharged to the Draba River. The audit team visited the water purification plant, laboratories on site and the wastewater treatment plant.

Farmer – Mirko Cavric

The farmer obtains his drinking water from the Municipality and irrigation water from a well. For sanitation, they use septic tanks. They indicated that they have enough water for drip irrigation as well as drinking water from the Municipality. Drip irrigation ensures less water is used and therefore maintains the aquifer level closer requiring less pumping and therefore realization of savings in pumping costs. They indicated that they do not face any water challenges.

President of Farmer Association – Mihael Colak

The farmer obtains his drinking water from the Municipality and irrigation water from a well. For sanitation, they use septic tanks. He indicated that other farmers use Draba river as a source of their irrigation water. The Municipality has provided the infrastructure of irrigation from the Draba River to some farmers but not all. He indicated that they have not had any issues with drinking water quality nor supply. They are required to obtain a license from the government for application of pesticides and fertilizers. This is meant to help promote proper usage and reduce pollution. BAT has supported the farmers through a 2500 Kn incentive for Drip Irrigation in order to encourage water saving. The farmer indicated that they have very good cooperation in this regard.

The following are some of the water challenges they face:

1. He indicated that for most farmers it would be desirable to obtain the infrastructure from the Municipality as this would greatly reduce their pumping costs. The Municipality infrastructure is commonly used for other crops and not Tobacco.
2. The land they occupy is usually rented and therefore there is usually no desire for the farmers to invest in it.

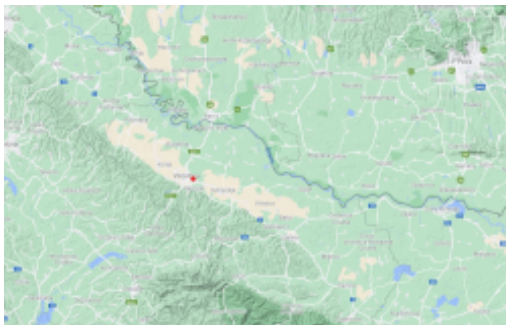
Comment There were 3 interviews done as follows:
 1.Virkom Virovitica d.o.o. (Municipality) – Slavko Kepec
 2. Farmer – Mirko Cavric
 3. President of Farmer Association – Mihael Colak
 Photos are attached

Catchment Information

Catchment Information

According to provided literature, Virovitica is in the sub-basin area of the Drava and Danube which is 9356 Km². Page 15 of 20 of the attached document: '1.1.11 Brosura_teritorijalne_jedinice (English)' shows the location of Virovitica in the catchment which falls under the 'Water Management Department for the Danube and Lower Drava' department under the branch 2.4 'VGI for the small basin ŽUPANIJSKI KANAL' which would mean basin and sub-basin. According to the Croatian Statute, the Water Management Department for the Danube and Lower Drava have their headquarters in Osijek (VGO Osijek) operating in the area of sector B. For the implementation of the management of small watersheds, water management branches are established as part of water management departments. In the case of BAT, this would be the Virovitica Municipality.

The main river in the area is the Drava River as shown in the document '1.1.2 HD - teren u okruženju Bilogora - Drava_LI'. Document '1.1.17 PROSTORNI PLAN VT UREĐENJE VODA lokacija' shows the location of BAT within the catchment.



1.1.2 HD - teren u okruženju Bilogora - Drava_LI.jpg

Comment	Evidence provided
	1.1.11 Brosura_teritorijalne_jedinice (English)
	1.1.11 Brosura_teritorijalne_jedinice
	1.1.2 HD - teren u okruženju Bilogora - Drava_LI
	1.1.17 PROSTORNI PLAN VT UREĐENJE VODA lokacija

Client Description and Site Details

Client/Site Background

The GLT at BAT Leaf Croatia – Hrvatski Duhani was established in 1957 and acquired by BAT in 2015. The BAT operation is classed as a Tier 2 Leaf Operation. It has the highest farm scale and mechanized operation. The operation controls 80% of Croatia Leaf market share.

There are a total of 98 permanent employees consisting of 10 Managers and 88 non-managerial staff. In the periods of GLT processing which are between November and March, the operation employs up to 300 subcontractors on its site.

Comment	The information for the site was extracted from the presentation provided by the client ' Leaf Croatia Intro AWS (1)'
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AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Summary of Shared Water Challenges

Summary of Shared Water Challenges




The following was what was gathered as shared water challenges based on stakeholder interviews:

1. Water Quality due to potential contamination of surface and ground water through pesticide and fertilizer applications by farmers.
2. Most of the farmers use a septic tank for their sanitation needs and therefore 100% access to Municipal sanitation infrastructure of all communities in Virovitica is a shared challenge.
3. 100% access to Municipal irrigation infrastructure by the farming communities as this would help decrease pumping costs from wells for irrigation.

Comment Shared water challenges were not clearly identified as common among the different stakeholders. The understanding of 'shared water challenges' was completely missed.

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

0.1.1 Eligibility Criteria

- | | | |
|----------------|--|--|
| 0.1.1.1 | <i>The site(s) occupy one catchment OR an exception has been granted.</i> | 
Yes |
| 0.1.1.2 | <i>The scope of the proposed certification shall be under the control of a single management system.</i> | 
Yes |
| 0.1.1.3 | <i>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.</i> | 
Yes |


AUDIT REPORT

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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:*  in progress

- 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.

Comment	<p>Evidence provided</p> <p>1.1.1 HD - lokacija i granice - Croatia Leaf - location and boundaries</p> <p>1.1.3 Geodetski snimak kanalizacije Virovitica - Geodetic survey of the location Virovitica sewer</p> <p>1.1.4 HIDRANTI U HD VTC - Hydrants in Virovitica</p> <p>Document 1.1.4 English Legend</p> <p>Document 1.1.4 English Legend 2</p> <p>1.1.4 a HIDRANTI LEGENDA SIMBOLA</p> <p>Document 1.1.4a English</p> <p>1.1.8 KARTA VODOCRPILIŠTA_LI - Map of the water well</p> <p>2_Infrastrukturni_sustavi LOKACIJA - Infrastructure systems location Virovitica marked</p> <p>1.1.2 HD - teren u okruženju Bilogora - Drava_LI - Croatia Leaf terrain in the environment Bilogora mountain - Drava River</p> <p>Situacija PC Virovitica</p> <p>1.1.9 Dravski vodonosnik - studija str 10_LI</p> <p>1.1.15 PROSTORNI PLAN VT MREŽA ODVODNJE lokacija</p> <p>1.1.12 Zalihe i crpljenje pitke vode.PNG - Drinking water supplies and abstraction</p> <p>Comment</p> <p>Site boundary available - 1.1.1 HD - lokacija i granice</p> <p>Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; 1.1.3 Geodetski snimak kanalizacije Virovitica; 1.1.4 HIDRANTI U HD VTC; 1.1.8 KARTA VODOCRPILIŠTA_LI</p> <p>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: - Municipal water (Virkom Virovitica d.o.o.) 1.1.8 KARTA VODOCRPILIŠTA_LI</p> <p>- Discharge points and wastewater service provider (if applicable) and ultimate receiving water body or bodies; client indicated Circle number 7 of document 1.1.3 Geodetski snimak kanalizacije Virovitica however no key was provided for the handwritten numbering on this document. Additional evidence of drainage network for the basin is '1.1.15 PROSTORNI PLAN VT MREŽA ODVODNJE lokacija'.</p> <p>- Catchment(s) that the site affect(s) and is reliant upon for water. Evidence 1.1.2 HD - teren u okruženju Bilogora - Drava_LI; 1.1.11 rosura_teritorijalne_jedinice (English) - page 11 of 20 The site falls under 4</p> <p>The ultimate water source (groundwater layer) is represented as follows: 1.1.8 KARTA VODOCRPILIŠTA_LI.jpg (Map of water wells); 1.1.12 Zalihe i crpljenje pitke vode.PNG - Drinking water supplies and abstraction</p> <p>Comment:</p> <p>The client indicated during the audit that circle number 7 of document '1.1.3 Geodetski snimak kanalizacije Virovitica' was the discharge location however no key was provided for the handwritten numbering on this document. It is therefore difficult to tell the inlet of water to the site as well as discharge (exit) from the site.</p> <p>The site identified the part of the Drava river catchment that is in Croatia, as the relevant catchment. The ultimate receiving water body is a tributary to the River Drava, so the sub-catchment of the tributary is most relevant but a its boundaries have not been demonstrated. Boundaries of the full Drava river basin, with the demonstration where in the Drava's catchment the canal's sub-catchment is located, were not provided.</p> <p>Some maps for groundwater were included as evidence, but there was insufficient clarity on which aquifer(s) and layers are relevant for the site (via the municipal water provider).</p>
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Overall, the clarity on the relevant groundwater aquifer(s), mapping of the canal's sub-catchment boundaries (with locations of the site and ultimate discharge point indicated) and where in the whole of Drava catchment this subcatchment is located, is insufficient and needs improvement.

Finding No: TNR-002422

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.*

Q
Obs.

Comment

Evidence provided:

1.2.1 Stakeholders identification and evaluation

Stakeholders' evaluation

STAKEHOLDERS - VULNERABLE

Croatia leaf Stakeholders mapping

Europe Water & Waste Challenge! 11 03 2022 email & presentation

1.2.1.2.2.Popravno pismo_Cover Letter English

1.2.1.2.2.Popravno pismo_Cover Letter

1.2.1.2.1 HD- neighbors

Agroservis Proizvodnja

Shared water challenges

Comments

The process used for stakeholder identification shall be identified. - Evidence provided '1.2.1 Stakeholders identification and evaluation' and 'Stakeholders evaluation'

- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people. - Evidence provided 'STAKEHOLDERS - VULNERABLE'

- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies - evidence provided 'Croatia leaf Stakeholders mapping', '1.2.1.2.1 HD- neighbors', email response from stake holder 'Agroservis Proizvodnja'

- Provide evidence of stakeholder consultation on water-related interests and challenges - evidence provided: 'Europe Water & Waste Challenge! 11 03 2022 email & presentation.' for employees. For Neighbours: - '1.2.1.2.2.Popravno pismo_Cover Letter English', '1.2.1.2.2.Popravno pismo_Cover Letter'




- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups - Evidence provided 1.2.1 Stakeholders identification and evaluation check evaluation tab.

- Identify the degree of stakeholder engagement based on their level of interest and influence. - Evidence provided 1.2.1 Stakeholders identification and evaluation check evaluation tab.

There is plenty of evidence of extensive engagement with stakeholders. There was some concern to what extent the consultation is a two-way process where concerns of stakeholders are listened to, in order to understand their water challenges.

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.*

✓
Yes

Comment	Evidence provided 1.2.1 Stakeholders identification and evaluation Stakeholders' evaluation Comment Current and potential degree of influence between site and stakeholder was identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.	
1.3	<i>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.</i>	
1.3.1	<i>Existing water-related incident response plans shall be identified.</i>	 Yes
Comment	Evidence provided 2017 04 Operativni plan mjera vode Virovitica.pdf HD VTC Op.plan vode 2017 HD VTC Op.plan vode 2017 English 1.3.1.b 2022 06 Odluka raspored radnika Op.plan vode Vtc English 1.3.1.b 2022 06 Odluka raspored radnika Op.plan vode Vtc PRILOG I. OPER.PLANA-PRIKAZ POSTUPAKA English PRILOG II. OPER.PLANA VTC English PRILOG II.a ODLUKA RASPORED OP.PLAN VTC 2022 English PRILOG II.a ODLUKA RASPORED OP.PLAN VTC English Comment Water-related incident response plans were identified in the evidence provided	
1.3.2	<i>Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped</i>	 in progress
Comment	Evidence provided Croatia Leaf water balance 1.3.2.1 Voda Virovitica 2020_2022 1.3.2.1 Voda Virovitica 2020_2022 English 1.3.2.2 SHEMA HD-A MJERILA English 1.3.2.2 SHEMA HD-A MJERILA Dnevna potrošnja vode u obradi Monthly record of water meters in GLT, 2021 - 2022 Obrasci - praćenje potrošnje vode i plina Reciklirana voda Crop 2021 - raw data included Voda 2021-2020 Comment The site water balance, including inflows and outflows were identified and mapped however there was no indication of loss estimation.	
	Finding No: TNR-002423	
1.3.3	<i>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.</i>	 No


AUDIT REPORT

Alliance for Water Stewardship (AWS)


Audit Number: AO-000411

Comment	Evidence provided 1.3.2.1 Voda Virovitica 2020_2022 (English) 1.3.2.1 Voda Virovitica 2020_2022 Comments/Observation An indication of annual variance in water usage rates, was quantified in the evidence provided. Losses were however not accounted for.
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Finding No: TNR-002424




1.3.4	<i>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.</i>	 Yes
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Comment	Evidence provided VT UPRAVA PRIZEMLJE SAN CVOR 88-2-22.pdf VT KOTLOVNICA NAPOJNA VODA 92-2-22.pdf VT KOTLOVNICA KOTLOVSKA VODA 93-2-22.pdf VT HIDRANT VANJSKI KOD LINIJE BIRANJA 95-2-22.pdf VT GLT PROSTOR ZA PUSENJE SAN CVOR 91-2-22.pdf VT GLT MUSKI SAN CVOR 89-2-22.pdf VT GLT HLADNA VODA IZ HIDRANTA 94-2-22.pdf Test pitke vode uzorak 2022 10 11.pdf Hrvatski duhani - podatci Laboratorij.docx 1.3.4.6. HZJZ Virovitica Monitoring pitke vode.pdf 1.3.4.5 Kvaliteta pitke vode Virkom.pdf 1.3.4.4 Kvaliteta voda rijeke Drave - strana 29.pdf VT GLT ZENSKI SAN CVOR 90-2-22.pdf ISPITIVANJE OTPADNE VODE 30.3.2022.pdf 1.3.4.1 Ispitivanje otpadne vode.xlsx 1.1.7 Dokument Virkom.pdf 1.1.6 Zakon o vodnim uslugama NN 66-19.pdf 1.3.4.1 Ispitivanje otpadne vode (English) Hrvatski duhani - podatci Laboratorij English Comment: Lab results provided were checked individually and the water quality status for both drinking and wastewater meets regulatory requirements. An indication of annual variances was quantified in the attached document: - '1.3.4.1 Ispitivanje otpadne vode (English)' Hrvatski duhani - podatci Laboratorij English - The document shows the effects of an upgraded wastewater treatment system implemented by the Municipality.
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1.3.5	<i>Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.</i>	 Yes
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Comment	Evidence provided Situacija PC Virovitica English Legend for Situacija PC Virovitica 1.3.5.1 Mikrolokacija Virovitica 1.skladište pesticida 1.3.5.2 Mikrolokacija Virovitica 2. - spremnici goriva 1.3.5.3 Pozicija na lokaciji 1.3.5.4 POPIS KEMIKA LIJA U SKLADIŠTU PESTICIDA English 1.3.5.4 POPIS KEMIKA LIJA U SKLADIŠTU PESTICIDA LABORATORIJ POPIS KEMIKA LIJA I KOLIČINE.xlsx LABORATORIJ POPIS KEMIKA LIJA I KOLIČINE English Comments Sources of pollution have been identified and mapped, including chemicals used or stored on site.
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1.3.6	<i>On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.</i>	 Yes
Comment	<p>Evidence provided</p> <p>IWRA ON SITE.xlsx</p> <p>1.3.2.2 SHEMA HD-A DOVOD VODE I MJERILA.pptx</p> <p>1.1.4 HIDRANTI U HD VTC.pdf</p> <p>1.1.4 a HIDRANTI LEGENDA SIMBOLA.pdf</p> <p>1.1.3 Geodetski snimak kanalizacije Virovitica disch..pdf</p> <p>Comment</p> <p>On-site Important Water-Related Areas were identified and mapped. A description of their status as well as indigenous significance provided in the attachment 'IWRA ON SITE'.</p>	
1.3.7	<i>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.</i>	 in progress
Comment	<p>Evidence provided</p> <p>1.3.7 Troškovi vezani za uporabu vode English</p> <p>1.3.7 Troškovi vezani za uporabu vode</p> <p>WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3</p> <p>Comments/Observation:</p> <p>Annual water-related costs were provided as well as water-related value generated by the site. However, costs related to understanding and managing water stewardship e.g., Stakeholder engagement and associated activities, technical studies, communication activities etc. were not considered.</p> <p style="text-align: right;">Finding No: TNR-002425</p>	
1.3.8	<i>Levels of access and adequacy of WASH at the site shall be identified.</i>	 Yes
Comment	<p>Evidence provided</p> <p>1.3.4.5 Kvaliteta pitke vode Virkom English</p> <p>1.3.4.5 Kvaliteta pitke vode Virkom</p> <p>1.3.8.3 Popis sanitarija Vt English</p> <p>1.3.8.3 Popis sanitarija Vt</p> <p>1.3.4.1 Ispitivanje otpadne vode</p> <p>Comments:</p> <p>The number of sanitation facilities on site are listed in the document: '1.3.8.3 Popis sanitarija Vt English'. Laboratory analysis results were provided to indicate safety of drinking water in the following attachments:</p> <p>1.3.4.5 Kvaliteta pitke vode Virkom English</p> <p>1.3.4.1 Ispitivanje otpadne vode</p>	
1.4	<i>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.</i>	
1.4.1	<i>The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.</i>	 Yes

Comment	<p>Evidence provided</p> <p>Dobre prakse u proizvodnji duhana tipa Virginija - brošura 2022 English pgs 37-39</p> <p>Dobre prakse u proizvodnji duhana tipa Virginija - brošura 2022</p> <p>1.4.1.3 Navodnjavanje 2020 - excel</p> <p>1.4.1.4 Navodnjavanje 2021 finalno Thrive</p> <p>1.4.1.5 Risk level in catchment</p> <p>Evidencija proizvođača - dobre prakse FCV 2021 - Novi proizvođači</p> <p>EVIDENCIJA PROIZVODACA DOBRE PRAKSE FCV 2022</p> <p>Irrigation 2022 - technical survey FSM (draft version)</p> <p>Comments</p> <p>BAT considers its primary input as tobacco leaf. The site has analysed water use for growing tobacco by its contracted farmers.</p>	
1.4.2	<i>The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.</i>	 Yes
Comment	<p>Evidence provided</p> <p>1.4.1.5 Risk level in catchment</p> <p>Car wash - Statement on water consumption for washing vehicles April 2022</p> <p>Car wash - Statement on water consumption for washing vehicles November 2022</p> <p>Estimation of water consumption for washing fleet vehicles</p> <p>Comment</p> <p>BAT considers outsourced services as the washing of company vehicles at one of the identified service providers within the catchment. Estimated water quantities were provided as per attached documents.</p>	
1.5	<i>Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH</i>	
1.5.1	<i>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.</i>	 Yes
Comment	<p>Evidence provided</p> <p>ZAVRŠEN PROJEKT POBOLJŠANJA VODNOKOMUNALNE INFRASTRUKTURE.pdf</p> <p>ZAVRŠEN PROJEKT POBOLJŠANJA VODNOKOMUNALNE INFRASTRUKTURE English.pdf</p> <p>ZRS-VPZ-_do-kraja-2020-1 vodocrpilista.pdf</p> <p>STRATEGIJA UPRAVLJANJA VODAMA NN 91_2008.pdf</p> <p>Comments</p> <p>Water governance initiatives were identified in the publications provided 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.</p>	
1.5.2	<i>Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.</i>	 Yes

Comment	<p>Evidence provided:</p> <p>Uredba o standardu kakvoće voda NN 96-19.pdf - Regulation on water quality standards Zakon o vodama nn 66-19.pdf - Water Law Pravilnik o graničnim vrijednostima emisije otpadnih voda NN 26-20.pdf - Rulebook on wastewater emission limit values NN 125-17 Pravilnik parametri vode za ljudsku potrošnju.pdf - Rulebook on parameters of water for human consumption 21.2 NN 104-17 Zakon o izmj.i dop.Zakona o vodi za ljudsku potrosnju.pdf - Law on water for human consumption - amendments 21. NN 56-13 Zakon o vodi za ljudsku potrosnju.pdf - Law on water for human consumption</p> <p>1.8.5.1 Pravilnik o zaštiti na radu za mjesta rada.pdf - Ordinance on occupational safety for the workplace - WASH requirements article 28 - 31 1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024.pdf - Water permit for BAT Virovitica 1.1.6 Zakon o vodnim uslugama NN 66-19.pdf - Law on water services LISTA ZAKONSKIH ZAHTJEVA 2022 PRILOG.pdf - List of legal regulations - 2022 update LISTA ZAKONSKIH ZAHTJEVA 2022.pdf - List of legal regulations - 2022 update 1.5.2.4.PRACENJE ZAKONSKIH ZAHTJEVA.2022.pdf - Monitoring of legal requirements in 2022 1.5.2.2 LISTA ZAKONSKIH PROPISA.pdf - List of legal regulations - 2021 update</p> <p>Comment: Applicable water-related legal and regulatory requirements were identified in the attachments listed above.</p>	
1.5.3	<i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>	 Obs.
Comment	<p>Evidence Provided</p> <p>1.5.3.3. Odgovor Hrvatskih voda.msg - Hrvatske voda Virovitica's answer: We do not have the other information you are looking for PRIVREMENI PREGLED ZNAČAJNIH VODNOGOSPODARSKIH PITANJA - 2019..pdf - CROATIAN WATERS - Temporary review of significant water management issues - 2019 (document publicly available on the Internet) - page 59 Table 9 - Evaluation of the quantitative status of groundwater bodies - affected quantities in relation to renewable groundwater supplies PRIVREMENI PREGLED ZNAČAJNIH VODNOGOSPODARSKIH PITANJA - 2019 English</p> <p>1.5.3.2 ocjena_stanja_i_rizika_cjelina_podzemnih_voda_u_panonskom_dijelu U BOJI.pdf - Assessment of the status and risk of groundwater bodies in the Pannonian part of the Republic of Croatia - p. 7-8 Aquifer Power, p. 146 - 151 catchment of Croatia Leaf 1.5.3.2 ocjena_stanja_i_rizika_cjelina_podzemnih_voda_u_panonskom_dijelu pg 29 English 1.5.3.1 Virkom crpljenje vode i otpadne vode.pdf - Provider of public drinking water supply service - Data on the quantity and quality of pumped water and the amount of purified wastewater</p> <p>1.1.12 Zalihe i crpljenje pitke vode.PNG - Provider of public drinking water supply service - Drinking water supply and pumping</p> <p>Comment PRIVREMENI PREGLED ZNAČAJNIH VODNOGOSPODARSKIH PITANJA - 2019 English - page 59 table 9 seems to indicate that the Draba & Danube basin renewable water far exceeds what is pumped as per annual data collected from the water management plan of 2016 & 2021. Quantitative status of groundwater bodies also shows the quantitative status is good. Still, the balance as such at an appropriate level, considering groundwater and links to surface water, has not been quantified.</p>	

- 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.*  in progress

Comment

Evidence provided

Hrvatski duhani - podatci Laboratorij English

Hrvatski duhani - podatci Laboratorij.docx - Comparison of the quality of wastewater treatment at the "old" and "new" treatment plant: The presented data provide an overview of the measured values of the basic indicators of the composition of the wastewater that comes to the wastewater treatment plant of the Virovitica Agglomeration, as well as the wastewater that is discharged into the Canal after treatment.

PRIVREMENI PREGLED ZNAČAJNIH VODNOGOSPODARSKIH PITANJA - 2019..pdf

PRIVREMENI PREGLED ZNAČAJNIH VODNOGOSPODARSKIH PITANJA - 2019 english - CROATIAN WATERS - Temporary overview of significant water management problems - 2019 (document publicly available on the Internet) - page 55 Table 8 - Comparison of monitoring of the chemical state of groundwater

1.5.4.1 Kvaliteta voda rijeke Drave -stranica 23.pdf - WATER QUALITY OF THE DRAVA RIVER - Final thesis by Lea Dravinac, Polytechnic of Požega - page 23 Conclusion


1.5.3.1 Virkom crpljenje vode i otpadne vode.pdf - Public service provider of drinking water supply and wastewater drainage - Data on the quantity and quality of pumped water and the amount of purified wastewater

Comments

Several external sources of information were provided, mostly on chemical quality, but clear information on water quality, including biological and physical water status at the catchment's part relevant for the site, was not clearly demonstrated. Various sources need to be processed to extract relevant information and evaluate how it should inform the site's water stewardship strategy and plan.

Finding No: TNR-002646

Finding No: TNR-002196

- 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.*  in progress

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment

Evidence Provided:

1.1.13 Zaštićena područja Natura 2000_LI.jpg - Natura 2000 protected areas

Source: Ocjena stanja i rizika cjelina podzemnih voda u panonskom dijelu Republike Hrvatske - Izradio HRVATSKI GEOLOŠKI INSTITUT / CROATIAN GEOLOGICAL SURVEY, published on the official website Hrvatske vode, page 17

1.1.9 Dravski vodonosnik - studija str 10_LI.jpg - Map of DRAVA RIVER AQUIFER - An aquifer that contains large supplies of water and is a source of drinking water in a significantly larger area than a small basin "Županijski kanal"

Source: Ocjena stanja i rizika cjelina podzemnih voda u panonskom dijelu Republike Hrvatske - Izradio HRVATSKI GEOLOŠKI INSTITUT / CROATIAN GEOLOGICAL SURVEY, published on the official website Hrvatske vode, Page 10

1.1.8 KARTA VODOCRPILIŠTA_LI.jpg - Map of PUMPING STATION "BIKANA" VIROVITICA (water well)- Water supply - the source of water that Virkom supplies (wells for pumping water for the public water supply system) Source: Razvojna strategija VPZ do kraja 2020 godine / Development strategy of VPZ until the end of 2020 pdf - pg. 85

1.5.5.1 IWRA's in the Catchment.xlsx

Comment:

Important Water-Related Areas were identified and mapped but there was no evidence that their status was assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.

The IWRA list refers to Natural 2000 areas as the site's IWRA, however Natural 2000 sites is a type of IWRA. It is not clear which Natural 2000 areas are in the catchment and what is their status. Other protected areas in addition to Natura 2000 sites should also be considered.

1.5.6



Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.

Q
Obs.

Comment	<p>Evidence</p> <p>ZAVRŠEN PROJEKT POBOLJŠANJA VODNOKOMUNALNE INFRASTRUKTURE.pdf</p> <p>ZAVRŠEN PROJEKT POBOLJŠANJA VODNOKOMUNALNE INFRASTRUKTURE English - Completed Project of improvement of water infrastructure related to Virovitica location</p> <p>PROCIJENA-RIZIKA-Virovitica English - Identification, analysis, evaluation and processing of the risk of major accidents for the area of the city of Virovitica..Virovitica flood risk assessment - extract from the Virovitica Risk Assessment of Major Accidents (pages 33 - 42)</p> <p>PROCIJENA-RIZIKA-Virovitica</p> <p>SMANJENJE GUBITKA VODE U SUSTAVU VODOOPSKRBE.pdf</p> <p>SMANJENJE GUBITKA VODE U SUSTAVU VODOOPSKRBE English - article dated 19 Oct 2016 entitled 'Virovitica Virkom in all possible ways decided to put an end to losses in water supply systems'</p> <p>1.5.7.2 Program razvitka vodoopskrbe na području VPŽ.pdf - Water supply development program in the area of VP County.</p> <p>1.1.17 PROSTORNI PLAN VT UREĐENJE VODA lokacija.pdf - 'Spatial plan VT Water management'</p> <p>1.1.16 PROSTORNI PLAN VT VODOVODNA MREŽA lokacija.pdf - 'Spatial plan VT water network'</p> <p>1.1.15 PROSTORNI PLAN VT MREŽA ODVODNJE lokacija.pdf - Spatial plan VT drainage network</p> <p>PRIVREMENI PREGLED ZNAČAJNIH VODNOGOSPODARSKIH PITANJA - 2019..pdf</p> <p>Visegodisnji program gradnje komunalnih vodnih građevina za razdoblje do 2030 godine.pdf - Multiyear program for the construction of communal water structures for the period up to 2030 tables 11 and 12 / pages 73 and 76</p> <p>ZRS-VPZ-_do-kraja-2020-1 vodocrpilista.pdf</p> <p>ZRS-VPZ-_do-kraja-2020-1 vodocrpilista (English) - County Development Strategy of Virovitica-Podravina County for the period until the end of 2020 (ZRS-VPZ) - p. 74. 84-89, 135</p> <p>Comment:</p> <p>A number of external documents and references were provided related to infrastructure but a clear list or map of shared infrastructure, with the evaluation of their condition and potential exposure to extreme events, was not presented. The site needs to extract relevant information from all those documents and systematize it, to demonstrate how it informed their water stewardship strategy and plan.</p>
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1.5.7 *The adequacy of available WASH services within the catchment shall be identified.*


Obs.





Comment	Evidence provided
	<p>Hrvatski duhani - podatci Laboratorij English - Comparison of the quality of wastewater treatment at the "old" and "new" treatment plant: The presented data provide an overview of the measured values of the basic indicators of the composition of the wastewater that comes to the wastewater treatment plant of the Virovitica Agglomeration, as well as the wastewater that is discharged into the Canal after treatment.</p> <p>1.1.17 PROSTORNI PLAN VT UREĐENJE VODA lokacija.pdf - 'Spatial plan VT Water management'</p> <p>1.1.16 PROSTORNI PLAN VT VODOVODNA MREŽA lokacija.pdf - 'Spatial plan VT water network'</p> <p>1.1.15 PROSTORNI PLAN VT MREŽA ODVODNJE lokacija.pdf - Spatial plan VT drainage network</p> <p>1.5.3.1 Virkom crpljenje vode i otpadne vode.pdf - Public service provider of drinking water supply and wastewater drainage - Data on the quantity and quality of pumped water and the amount</p> <p>1.3.4.5 Kvaliteta pitke vode Virkom.pdf - Drinking water quality VIRKOM - Publicly available data on the website of the public drinking water supply service provider</p> <p>Visegodisnji program gradnje komunalnih vodnih gradjevina za razdoblje do 2030 godine.pdf - Multiyear program for the construction of communal water structures for the period up to 2030 tables 11 and 12 / pages 73 and 76</p> <p>ZRS-VPZ-_do-kraja-2020-1 vodocrpilista.pdf ZRS-VPZ-_do-kraja-2020-1 vodocrpilista (English) - County Development Strategy of Virovitica-Podravina County for the period until the end of 2020 (ZRS-VPZ) - p. 74. 84-89, 135</p> <p>Comment: Extensive list of external documents was provided on water supply and municipal networks. A clear information on the level of access, including rural areas in the catchment, should also be provided.</p>
1.6	<i>Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.</i>
1.6.1	<p><i>Shared water challenges shall be identified and prioritized from the information gathered.</i></p> <p style="text-align: right;">in progress </p>
Comment	<p>Evidence provided List of evidence of stakeholder engagement Shared water challenges</p> <p>Comment: Shared water challenges were not clearly identified as common among the different stakeholders. The understanding of 'shared water challenges' was completely missed.</p> <p style="text-align: right;">Finding No: TNR-002197</p>
1.6.2	<p><i>Initiatives to address shared water challenges shall be identified.</i></p> <p style="text-align: right;">in progress </p>
Comment	<p>Evidence provided Shared water challenges</p> <p>Comment/ Observation: Column E lists initiatives to address individual stakeholder challenges rather than shared water challenges. The understanding of 'shared water challenges' was completely missed.</p> <p style="text-align: right;">Finding No: TNR-002426</p>

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

1.7	<i>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.</i>	
1.7.1	<i>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.</i>	Q Obs.
Comment	<p>Evidence provided</p> <ul style="list-style-type: none"> - Email with Top Team approvals sent to BAT Adria Security Manager, after approval of the plan update <p>BCM3.JPG - Screenshot - A clip from the chapter related to the Water disruption crisis</p> <p>BCM2.JPG - Screenshot - First page where Roles and responsibilities are visible</p> <p>BCM1.JPG - Screenshot - Front page of the BCM plan where the title is visible and that it is version 7</p> <p>CROATIA LEAF WATER RISKS AND OPPORUTNITIES final V2.xlsx - Overview of water risks and opportunities in Croatia Leaf, including AWS outcomes</p> <p>Comments/Observation:</p> <p>Water risks faced by the site were identified, and prioritized, including likelihood and severity of impact. Timeframes column was provided but there were no dates entered, they appeared as n/a except for external risks. Potential costs were also indicated as n/a. The same applied to potential business impacts which were all listed as n/a except for external risks.</p>	
1.7.2	<i>Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.</i>	Q Obs.
Comment	<p>Evidence provided</p> <p>CROATIA LEAF WATER RISKS AND OPPORUTNITIES final V2.xlsx - Overview of water risks and opportunities in Croatia Leaf, including AWS outcomes</p> <p>Comments / Observation:</p> <p>Water related opportunities were identified including how the site would participate. There was information provided for prioritization of potential savings, and business opportunities. However, Column J was provided to indicate Verification but there were no details provided.</p>	
1.8	<i>Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.</i>	
1.8.1	<i>Relevant catchment best practice for water governance shall be identified.</i>	✓ Yes
Comment	<p>Evidence provided</p> <p>DRAVA-LIFE projekt.pdf -</p> <p>Drava life project information English - DRAVA LIFE – Integrated management of rivers; (https://www.drava-life.hr/en/project/)</p> <p>1.8.1. Navodnjavanje English - (https://www.icv.hr/2022/05/izdana-lokacijska-dozvola-za-sustav-navodnjavanja-dolta-ii-koji-ce-se-rasp-rostirati-na-oko-240-hektara/)</p> <p>1.8.1 uređenje vodnih režima English - (https://www.virovitica.hr/uskoro-se-ocekuju-natjecaji-za-idejne-projekte-uredenja-vodnog-rezima-ode-nice-cilj-unapredenje-sustava-obrane-od-poplava-navodnjavanje-i-turisticki-sadrzaji/)</p> <p>1.8.1. Dokazi najboljih praksi - odvodnja English - Investment in the drainage system</p> <p>Comment:</p> <p>Relevant catchment best practice for water governance were identified.</p>	

1.8.2	<i>Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.</i>	 Yes
Comment	<p>Evidence Provided DRAVA-LIFE projekt.pdf - Drava life project information English - DRAVA LIFE – Integrated management of rivers; (https://www.drava-life.hr/en/project/)</p> <p>Comment: Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) was identified in the Drava life project which has both Croatian and international players.</p>	
1.8.3	<i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i>	 Yes
Comment	<p>Evidence Provided Hrvatski duhani - podatci Laboratorij English - Comparative data on the achieved wastewater treatment values on the old wastewater treatment device and on the new device are presented in the attached document.</p> <p>Comment: Relevant sector and/or catchment best practice for water quality was identified</p>	
1.8.4	<i>Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.</i>	 in progress
Comment	<p>1.8.4 Evidence provided</p> <p>Svjetski dan voda_World water day 2021 03 22 - E-mail to all Croatia Leaf employees includes World Water Day presentation (WWD ENG; SDV HRV)</p> <p>Svjetski dan voda_World Water Day! 2022 03 22 - E-mail to all Croatia Leaf employees includes World Water Day message.</p> <p>Međunarodni dan rijeke Drave _ International Day of the Drava River 2022 09 23.msg - E-mail to all Croatia Leaf employees as well as presentation saved as 'MEDJUNARODNI DAN RIJEKE DRAVE INTERNATIONAL DRAVA RIVER DAY'.</p> <p>NN 46-2022 ZAKON O ODRŽIVOJ UPORABI PESTICIDA.pdf - Law on Sustainable Use of Pesticides</p> <p>NN 73-21III Akcijski program zaštite voda od onečišćenja uzrokovanog nitratima poljoprivrednog podrijetla.pdf - III Action program for water protection against pollution caused by nitrates of agricultural origin</p> <p>Comment The evidence provided shows public communication initiatives mainly to employees. There was no evidence of public communication to general public such as sign boards to raise awareness of an IWRA and discourage actions by others that could damage it.</p> <p style="text-align: right;">Finding No: TNR-002592</p>	
1.8.5	<i>Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.</i>	 Yes

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	Evidence provided
	EHS UVODNA OBUKA ZA OTKUP,QRP,KORONA 2022_VT - English - Hygiene presentation prepared during the corona virus pandemic 4 10 2022 EHS UVODNA OBUKA 2 - EHS induction training - attendance records 3.6.2 RECONSTRUCTION TOILETS FOR FARMERS - WASH improvement for visitors at BAT location 1.3.8.3 Popis sanitarija Vt.xlsx - List of sanitary facilities in Virovitica locations 1.8.5.1 Pravilnik o zastiti na radu za mjesta rada.pdf - Ordinance on safety at work for workplaces - Articles 28 to 31 WC LOGISTIC BEFORE AFTER Comment: The site has provided high standard facilities for toilets and washrooms for men and women as well as visitors. The site has also provided training for workers on good hygiene practices.

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan		closed
2.1	<i>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.</i>		
2.1.1	<i>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</i> <ul style="list-style-type: none"> - 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. 		closed
Comment	<p>Evidence provided 2.1.1 Politika upravljanja vodama _Water managment Policy PDF</p> <p>Comments:</p> <ul style="list-style-type: none"> - That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes - reference not found in the policy provided - That the site implementation will be aligned to and in support of existing catchment sustainability plans - statements in policy 'Prevent water pollution through continuous assessments and minimize the impact of our activities on the water by implementing all local regulatory requirements, requirements of BAT Manual and Standards, the International Water Stewardship Standard issued by Alliance for Water Stewardship and environmental management system according to ISO 14001.' 'Manage water in a socially and culturally equitable environmentally sustainable and economically beneficial way, with the involvement of stakeholders, taking into account the specifics of the basin in which the site is located, and pay special attention to important water-related areas (IWRA) and ensuring the availability of drinking water, sanitary and hygienic conditions for all persons on site'. - That the site's stakeholders will be engaged in an open and transparent way - statement in policy: 'Collaborate with our tobacco suppliers and other stakeholders in an open and transparent way to mitigate the impact of tobacco production on water'. - That the site will allocate resources to implement the Standard - statement in policy 'Ensure qualified and motivated staff and all necessary resources to maintain and improve the water management system'. 		Yes
2.2	<i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i>		
2.2.1	<i>The system to maintain compliance obligations for water and wastewater management shall be identified, including:</i> <ul style="list-style-type: none"> - Identification of responsible persons/positions within facility organizational structure - Process for submissions to regulatory agencies. 		

Finding No: TNR-002278

Comment Evidence provided
PI-V Virovitica 2021.pdf - Reportable data on wastewater discharge through the electronic application ROO on the website of the competent ministry for the year 2021
PI-V Završetak unosa Virovitica 2021.docx - Confirmation of completion of data entry for 2021.
1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024.pdf - BAT current Water permit
SOP Q02- Interna i eksterna komunikacija i provedba Politika English - Standard operating procedure for internal and external communication and implementation of policies
LISTA ZAKONSKIH ZAHTJEVA 2022.pdf - List of legal regulations 2022

1.5.2.4.PRACENJE ZAKONSKIH ZAHTJEVA.2022.pdf - Monitoring of legal requirements in 2022
2.2.2ZOZS administrator - opis posla- EHS Administrator - job description

Comment
The system to maintain compliance obligations for water and wastewater management was identified, including identification of responsible persons/positions within facility organizational structure as well as the process for submissions to regulatory agencies.

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 provided
WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3

Comment:
A water stewardship strategy was identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.

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.*



Yes

Comment Evidence provided
WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3
Comment:
- How it will be measured and monitored - column E,
- Actions to achieve and maintain (or exceed) it Column H
- Planned timeframes to achieve it - Column I to P
- Financial budgets allocated for actions Column QRST
- Positions of persons responsible for actions and achieving targets Column U
-- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes. Columns Y Z and AA

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.*



Yes

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment

Evidence provided

1.3.1 Operativni plan mjera PC VTC - Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution - attached for issuing a water permit Location Virovitica
1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024.pdf - Current Water permit Virovitica location

Comment


A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies was identified.
This was the Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution which was submitted by BAT before the government issued a water permit for BAT Virovitica

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.	Q Obs.
Comment	<p>Evidence provided</p> <p>Dobre prakse u proizvodnji duhana tipa Virginija - brošura 2022 (English)</p> <p>EVIDENCIJA PROIZVODACA DOBRE PRAKSE FCV 2022.xlsx - Records of producers who received the Good Practices in Production brochure in 2022</p> <p>Evidencija proizvođača - dobre prakse FCV.xlsx - Records of producers who received the Good Practices in Production brochure in 2021 - only new producers</p> <p>HD - Dobre prakse u proizvodnji duhana tipa Virginija - brošura_2020.pdf - Good Practices in Production brochure in 2020</p> <p>Evidencije proizvođača - dobre prakse FCV.xlsx - Records of producers who received the Good Practices in Production brochure in 2020</p> <p>WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx</p> <p>Comment/Observation:</p> <p>The Water Stewardship Plan addresses the Tobacco farmers water use, pesticide and fertilizer use in the following row references; 11, 13 & 14 as well as Row 17 & 18. Brochures were sent to farmers for awareness which shows implementation however, there was no evidence of collaboration with the relevant authorities.</p>	
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	<p>Evidence provided</p> <p>Test pitke vode uzorak 2022 10 11.pdf - Tap water - test for drinking water</p> <p>Leaf ESG Report.pdf</p> <p>VT GLT MUSKI SAN CVOR 89-2-22.pdf - Legionella test result - example 2022</p> <p>Comment:</p> <p>The client has provided evidence of tests for drinking water from the taps as well as additional tests for Legionella (not required in the permit) to ensure water rights of employees are met.</p>	
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

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	Evidence provided:
	<p>Hrvatski duhani d_d_Virovitica - dostava očevidnika.msg - an e-mail with an electronic version of the documents on water consumption and wastewater discharge or/and on the results of wastewater testing</p> <p>Dostava B2 Hr vodama 122021 Virovitica.docx - a letter accompanied by a printed version of documents on water consumption and wastewater discharge or/and on the results of wastewater testing</p> <p>HD d.d.PC VTC VGO OS B2 042022 English - Wastewater test results for 4-2022</p> <p>HD d.d.PC VT VGO OS A1 012022 English - Water consumption and wastewater discharge to Hrvatski vode - for the entire year 2021</p> <p>PI-V VIROVITICA 2020 - Report on wastewater discharge through the electronic application ROO on the website of the competent ministry for the year 2020</p> <p>PI-V Virovitica 2021 - Report on wastewater discharge through the electronic application ROO on the website of the competent ministry for the year 2021</p> <p>PIV VT 2019 - Report on wastewater discharge through the electronic application ROO on the website of the competent ministry for the year 2019</p> <p>Zatvaranje obrazaca VT 2019 - Confirmation of completion of data entry for 2019</p> <p>ZAVRSETAK UNOSA VIROVITICA 2020 - Confirmation of completion of data entry for 2020</p> <p>Završetak unosa Virovitica 2021 - Confirmation of completion of data entry for 2021</p> <p>SOP Q03 - Praćenje zakonskih i drugih propisa English - Standard Operating Procedure for Monitoring of legal and other regulations</p> <p>Comment: The evidence provided shows implementation of a process to verify full legal and regulatory compliance.</p>
3.2.2	<p><i>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.</i></p> <p> Yes</p>

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Comment	Evidence provided
	3.6.2 RECONSTRUCTION TOILETS FOR FARMERS.pptx
	VT HIDRANT VANJSKI KOD LINIJE BIRANJA 95-2-22.pdf - legionella test - example
	Test pitke vode uzorak 2022 10 11.pdf - tap water - test results for drinking water
	1.3.8.3 Popis sanitarija Vt.xlsx - List of sanitary facilities in Virovitica locations
	WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Ref. nr. 3-8 for action related on Decrease of water consumption on site
	1.3.4.1 Ispitivanje otpadne vode.xlsx - Waste water tests results
	1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024..pdf - Water permit for Virovitica location
	EVIDENCIJA PROIZVODACA DOBRE PRAKSE FCV 2022.xlsx - Evidence of farmers that received brochure Good practices in tobacco production 2022
	Dobre prakse u proizvodnji duhana tipa Virginija - brosuru 2022.pdf - Good practices in tobacco production 2022
	Evidencija proizvođača - dobre prakse FCV.xlsx - Evidence of farmers that received brochure 'Good practices in tobacco production 2021' - only new farmers
	HD - Dobre prakse u proizvodnji duhana tipa Virginija - brosuru_2020.pdf - 'Good practices in tobacco production 2020'
	1.1.6 Zakon o vodnim uslugama NN 66-19.pdf - Law on Water Services (chapter 4-8)
	1.5.2.4.PRACENJE ZAKONSKIH ZAHTJEVA.2022.pdf - Records of monitoring of legal and other requirements 2022
	LISTA ZAKONSKIH ZAHTJEVA 2022 PRILOG.pdf - List of legal regulations 2022 - attachment
	LISTA ZAKONSKIH ZAHTJEVA 2022.pdf - List of legal regulations 2022
	1.5.2.2 LISTA ZAKONSKIH PROPISA 2021.pdf - List of legal regulations 2021
	SOP Q03 - Praćenje zakonskih i drugih propisa English - Standard Operating Procedure for Monitoring of legal and other regulations
	Comment: Evidence provided shows implementation of measures identified to respect the water rights of others
3.3	<i>Implement plan to achieve site water balance targets.</i>
3.3.1	<i>Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.</i>


Yes

AUDIT REPORT

Alliance for Water Stewardship (AWS)



Audit Number: AO-000411

Comment	Evidence Provided
	<p>WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Row Reference Numbers 3 to 9 & 11Check column I to P for status of progress</p> <p>ESG Glidepath Q3 2022.xlsx - shows progress of Water Withdrawn, Water Intensity, Water Recycled and Water recycling rate between 2017 and 2030.</p> <p>1.8.2.3 GLTs Glidepath review_October_ 2021-2025_V2.xlsx - shows progress of Water Withdrawn, Water Intensity, Water Recycled and Water recycling rate between 2020 and 2030.</p> <p>Water Road map 12.10.2022.xlsx</p> <p>1.3.2.3 Water RM Scoring 2021.xlsx</p> <p>1.3.2.2 SHEMA HD-A MJERILA.pptx - Map of Croatia Leaf measuring devices</p> <p>1.3.2.1 Voda Virovitica 2020_2022.xlsx - Water Consumption of Virovitica location</p> <p>Comment: The commitment by BAT is as follows: - AWS certification in 100% GLTs by 2025 - Achieve 35% reduction of water withdrawn by 2025 - Achieve 30% Recycled water by 2025</p> <p>Status of progress towards meeting water balance targets set in the water stewardship plan was shown.</p>
3.3.2	<p><i>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.</i></p> <p>Yes </p>
Comment	Evidence Provided
	<p>WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Row Reference Numbers 3 to 9 & 11Check column I to P for status of progress.</p> <p>Comments: Annual targets to improve the site's water use efficiency, reduce volumetric total use were set and results of implementation shown in Columns I to L.</p>
3.3.3	<p><i>Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.</i></p> <p>Yes </p>

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	Evidence Provided: WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Row Reference Numbers 3 to 9 & 11Check column I to P for status of progress. Plan zaštite voda English - Water protection plan in the production area of Hrvatske duhana dd REVIZIJA - 2022.pdf - Water protection plan in the Croatia leaf production area - revision in 2022 REVIZIJA - 2021.pdf - Water protection plan in the Croatia leaf production area - revision in 2021 ESG_2022_Q3 final part in relation to 1.8.4.pptx Dobre prakse u proizvodnji duhana tipa Virginija - brošura 2022.pdf - Brochure - good practices in tobacco production Comment BAT does not currently reallocate water, therefore the evidence provided is plans for protection of surface and ground water quality as well as targets for reducing consumption through drip irrigation.	
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.	 Yes
Comment	Evidence provided WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Rows that reference good water quality are 12, 13, 14 & 15 VT OTPADNA VODA 3_2022.pdf - wastewater testing - test results from March 2022 1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024.pdf - Water permit for BAT Virovitica VT GLT MUSKI SAN CVOR 89-2-22.pdf - Legionella test results 1.3.4.1 Ispitivanje otpadne vode.xlsx - Waste water testing - Virovitica location Comment: Status of progress towards meeting water quality targets set in the water stewardship plan was identified in Columns J & L for 2021 and 2022 respectively.	
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

AUDIT REPORT

Alliance for Water Stewardship (AWS)





Audit Number: AO-000411

Comment	Evidence provided	
	WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Rows that reference good water quality are 12, 13, 14 & 15	
	VT OTPADNA VODA 3_2022.pdf - BAT Wastewater test results March 2022	
	1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024.pdf - Water license for BAT Virovitica	
	Hrvatski duhani - podatci Laboratorij English	
	ZAVRŠEN PROJEKT POBOLJŠANJA VODNOKOMUNALNE INFRASTRUKTURE English	
	Comment: Evidence provided of new water treatment plant meets requirement for best practice. The site's effluent results meet permit requirements and therefore contribute to achieving best practice results.	
3.5	<i>Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.</i>	
3.5.1	<i>Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.</i>	Q Obs.
Comment	Evidence provided 1.5 Catchment water-related data	
	WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Reference rows no. 12, 13,14 &15	
	Comments: Row references 12 to 15 shows implementation of actions that are marked as maintaining and/or enhancing the catchment's Important Water-Related Areas but it is not clear which IWRAs identified by the site they enhance, and generally how they relate to the IWRAs and their status - please also see the finding on the catchment's IWRAs.	
3.6	<i>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.</i>	
3.6.1	<i>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.</i>	✓ Yes
Comment	Evidence provided GLT RESTORAN RECONSTRUCTION.pptx - Improvement of hygienic area for food and drink consumption WC BEFORE AFTER.pptx - Reconstruction of toilets in the logistics department 3.6.2 RECONSTRUCTION TOILETS FOR FARMERS.pptx - Toilets specially designed for farmers on site 1.3.8.3 Popis sanitarija Vt.xlsx Test pitke vode uzorak 2022 10 11.pdf - Tap water / drinking water test results VT KOMERCIJALA SANITARNI CVOR 96-2-22.pdf - Legionella test results Comments: Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite was identified and quantified.	

AUDIT REPORT

Alliance for Water Stewardship (AWS)




Audit Number: AO-000411

3.6.2	<i>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.</i>	 Yes
Comment	<p>Evidence Provided</p> <p>ISPITIVANJE OTPADNE VODE 30.3.2022.pdf - Wastewater test from 30.3.2022</p> <p>1.3.4.1 Ispitivanje otpadne vode.xlsx - wastewater tests results</p> <p>Comment: Wastewater test results meet permit requirements</p>	
3.7	<i>Implement plan to maintain or improve indirect water use within the catchment:</i>	
3.7.1	<i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i>	 Yes
Comment	<p>Evidence Provided</p> <p>WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Ref. row 11 refers to implementation of drip irrigation targets and results are seen in columns I to L</p> <p>Comments: Evidence provided showed that indirect water use targets set in the water stewardship plan, were met and quantified.</p>	
3.7.2	<i>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.</i>	 Yes
Comment	<p>Evidence Provided</p> <p>IZJAVA O POTROSNJI VODE 2022 11 10.pdf - Car wash - statement on water consumption for washing vehicles November 2022</p> <p>IZJAVA O POTROSNJI VODE 2022 4 4.pdf - Car wash BROĐANAC - statement on water consumption for washing vehicles April 2022</p> <p>PROCJENA POTROSNJE VODE ZA FLEET VOZILA.xlsx - Estimation of water consumption for fleet vehicles - water consumption for washing official vehicles</p> <p>AWS OBJAVA.docx - BAT Letter to Car wash dealer</p> <p>CERTIFICATION ANNOUNCEMENT AND ENGAGEMENT 2022 11 10.pdf CERTIFICATION ANNOUNCEMENT AND ENGAGEMENT 2022 4 4.pdf</p> <p>Comment: Evidence of engagement with supplier and service provider, as well as actions BAT has taken in the catchment as a result of the site's engagement related to indirect water use, was shown.</p>	
3.8	<i>Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>	
3.8.1	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	 Yes

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	Evidence Provided List of evidence of stakeholder engagement Dan polja duhana 2022 Foto 1 Dan polja duhana 2022 Foto 2 Comment: List of engagement as well as signatures of attendees were provided. The theme of discussion was also provided for different stakeholder groups.	
3.9	<i>Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.</i>	
3.9.1	<i>Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.</i>	 Yes
Comment	Evidence Provided WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Reference Numbers 1 to 6, 8,9 and 11 Comment: According to the AWS Standard, 'Water governance encompasses all aspects of how water is managed by governments, regulators, suppliers and users'. The actions indicated were site specific to help achieve reduced water consumption from the municipality as well as increase in water recycled in factory processes.	
3.9.2	<i>Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.</i>	 Yes
Comment	Evidence Provided WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Row references 3, 4, 5, 6, 7, 8 & 11 Comment: According to the AWS standard, 'Sustainable water balance is the condition whereby ongoing water use in the catchment has no long-term negative impact on the natural environment and legitimate water users.' The actions indicated in the plan are meant to increase efficiency of systems on site and therefore reduce overall water consumption making more water available for other users in the catchment.	
3.9.3	<i>Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.</i>	 Yes

Comment Evidence Provided
WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Row references 12, 13, 14

1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024.pdf - Water permit for BAT Virovitica location


Test pitke vode uzorak 2022 10 11.pdf - Drinking tap water test results - sample from 11.10.2022.

ISPITIVANJE OTPADNE VODE 30.3.2022.pdf - Wastewater testing report

VT GLT ZENSKI SAN CVOR 90-2-22.pdf - Legionella test results - example

1.1.7 Dokument Virkom.pdf - Test results from public service supplier

Comment:
The actions provided in the plan e.g., Decreased pesticide use and reduced a.i. spent per ha seem to apply the best suitable technology by farmers with help from BAT to ultimately achieve good water quality by preventing pollution of water resources in the catchment.

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.*  Obs.


Comment Evidence Provided
WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Reference Rows13 and 14
1.8.4.1 Eko Blic dokumentacija - Čišćenje spremnika goriva.pdf - documentation on the cleaning of the fuel tank

1.8.4.2 Ovjereni zapisnik za skladište pesticida.PDF - Certified record for pesticide storage

Comment:
The actions indicated in rows 13 & 14 of the Water Stewardship Plan are marked as preventing pollution of IWRAs. It is not clear which IWRAs identified by the site they enhance - please also see the finding on the catchment's IWRAs.

The evidence for certified record of pesticide storage shows the measures taken by the site to reduce the risk of chemicals leaking or spilling and contaminating boreholes of surface water.

The evidence for cleaning of fuel tank shows the measures taken by the site to reduce the risk of fuel leaking or spilling and contaminating boreholes or surface water.

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

Comment Evidence Provided
WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Reference Rows: 5 and 7
Comments:
Row 5 of the plan lists the initiative to 'Install a new toilet tank with dual action' in order to decrease water consumption. The target is 30 new toilet tanks by 2023.
Row 7 lists the initiative to 'have pipe valves with sensors' in order to decrease water consumption. The target is 100% pipe valves with sensors by 2030.

4		STEP 4: EVALUATE - Evaluate the site's performance.
4.1	<i>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.</i>	
4.1.1	<i>Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.</i>	Q Obs.
Comment	<p>Evidence Provided WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3</p> <p>Comment: Columns I to P shows targets Column V are remarks if it was or not achieved. Evaluation is Column W, X.</p> <p>The plan has many rows with a target of decreasing water consumption but a clear evaluation of how much the water consumption or its intensity has reduced, is missing. I.e. whilst the progress of implementing actions has been evaluated but their effect on targets is not clearly indicated.</p>	
4.1.2	<i>Value creation resulting from the water stewardship plan shall be evaluated.</i>	Q Obs.
Comment	<p>Evidence Provided WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3 1.3.7 Troškovi vezani za uporabu vode (English) - Cost Analysis</p> <p>Comment/Observation: An analysis of costs of investments as well as maintenance was provided for 2020 to 2022 in the following attachment '1.3.7 Troškovi vezani za uporabu vode (English)'. The calculations for the summary page need to be checked. Column V and Column Z of the Water stewardship plan are remarks/comments as well as a statement on value creation per objective.</p>	
4.1.3	<i>The shared value benefits in the catchment shall be identified and where applicable, quantified.</i>	Q Obs.
Comment	<p>Evidence Provided WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3</p> <p>Comments Column AA in the plan lists the value benefits in the catchment.</p>	
4.2	<i>Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.</i>	
4.2.1	<i>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.</i>	✓ closed

Comment Evidence Provided:
1.3.1 Operativni plan mjera PC VTC.pdf - Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution
Operational Plan first page in English
Water permit - snapshot from page 2 English
Water permit - snapshot from page 3 English
1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024. - Water permit for BAT Virovitica
1.3.1.b 2022 06 Odluka raspored radnika Op.plan vode Vtc English
1.3.1.b 2022 06 Odluka raspored radnika Op.plan vode Vtc

Comment
It is understood that the requirement for an operational plan in case of an emergency incident on site is a permit requirement and that there was no emergency incident in the past year. However, the current plan was written in 2013 and there was no evidence to show that an annual review of the existing plan was done and proposed preventative and corrective actions and mitigations against future incidents were evaluated.

Finding No: TNR-002391

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.*



Comment Evidence provided
MoM 2022 09 19 Public inst mgmt natura.docx - MoM - meeting with the director and colleagues of the Public Institution for the Management of Protected Nature Areas of the Virovitica-Podravine County

MoM 2022 09 14 VIRKOM.docx - MoM - meeting with the director of the supplier of water and drainage services

MoM 2022 09 12 CROATIAN WATERS.docx - MoM - meeting with representatives of the State Water Management Agency - Department for the Small Basin of the County Canal (catchment Croatia Leaf)

MoM 2022 09 12 CITY VIROVITICA.docx - MoM - meeting with representatives of the city of Virovitica

MoM 2022 09 09 VPZ COUNTY.docx - MoM - meeting with representatives of the Virovitica-Podravine County

List of evidence of stakeholder engagement.xlsx - Record of engagement of stakeholders, according to stakeholder groups

AWS PREZENTACIJA HRV.pptx - The presentation was used to introduce stakeholders to the basics of AWS standards and the basics of Croatia Leaf activities

4.3 Stakeholders feedback evaluation.xlsx

Comment:
Consultation efforts with stakeholders on the site's water stewardship performance were identified.

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.*





AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	<p>Evidence Provided</p> <p>EVIDENCIJA PRISUSTVA EHS STEERING COMMITTEE 2022 10 19.pdf - Attendance record - EHS steering committee 19.10.2022</p> <p>ODLUKA EHS STEERING COMMITTEE English</p> <p>DECISION - EHS STEERING COMMITTEE UPDATE 2021_05_27.pdf - Appointment decision - persons and their functions, role of the Committee</p> <p>MoM STEERING COMMITTEE 2022 10 19.docx - MoM from the session of the EHS Steering Committee on October 9, 2022, the entire session was devoted to AWS issues.</p> <p>4.4 MoM STEERING COMMITTEE 2021 12 20.docx - MoM from the EHS Steering Committee session of 12/20/2021, where AWS issues were discussed under item 11</p> <p>WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx - Actions plans from October 2022 - modified and adapted to include all relevant information and lessons learned from the evaluations</p> <p>2.3.1.1 WATER STRATEGY AND ACTIONS PLANS - 2021.xlsx - Actions plan from December 2021</p> <p>Comment:</p> <p>The site's water stewardship plan was modified and adapted in October 2022 to incorporate relevant information and lessons learned from the evaluations of the December 2021 plan. These changes were identified in Column X of the new plan, 'WATER STRATEGY AND ACTIONS PLANS EVALUATION 2022 10 final V3.xlsx'.</p>
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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.	 closed
Comment	<p>Evidence Provided</p> <p>IMG-fe592d4b8c8c2fe990e970e4837d1220-V.jpg - Publication of the organizational chart of water management in Croatia Leaf Virovitica location on the EHS notice board - Administrative building</p> <p>IMG-bc41b81118e1cb3efbf695037aad5ed4-V.jpg - Publication of the organizational chart of water management in the Croatia Leaf Virovitica location on the EHS notice board - entrance to the restaurant</p> <p>IMG-13509ad9a4bb1173eb725e55e92ad865-V.jpg - Publication of the organizational chart of water management in Croatia Leaf Virovitica location on the EHS notice board - corridor at the entrance to the GLT</p> <p>AWS HD ORGANOGRAM-final.pptx - ORGANIZATIONAL SCHEME OF WATER MANAGEMENT in CROATIA LEAF – VIROVITICA LOCATION pg. 3 is published on notice boards</p> <p>Koordinator održive proizvodnje duhana.pdf - The Coordinator of Sustainable Tobacco Production - job description</p> <p>5.1.2 Koordinator inženjeringa i obrade.pdf - Coordinator of Engineering and Processing - job description</p> <p>5.1.1 ZOZS administrator.pdf - EHS administrator - job description</p> <p>5.1.1 ZOZS administrator English</p> <p>5.1.2 Koordinator inženjeringa i obrade English</p> <p>Koordinator održive proizvodnje duhana English</p> <p>Comment: The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations have been disclosed.</p> <p style="text-align: right;">Finding No: TNR-002657</p>	
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

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	Evidence Provided
	Objava - tiskano izdanje - Virovitički list 2.jpg - Public announcement in the local newspaper "Virovitički list"
	Objava - tiskano izdanje - Virovitički list 1.jpg - Public announcement in the local newspaper "Virovitički list"
	MoM 2022 09 12 CROATIAN WATERS.docx - Croatian waters - minutes of meeting
	MoM 2022 09 19 Public inst mgmt natura.docx - Public institution for the management of protected nature areas of the Virovitica Podravina County - minutes of meeting
	MoM 2022 09 09 VPZ COUNTY.docx - VPZ COUNTY - minutes of meeting
	MoM 2022 09 12 CITY VIROVITICA.docx - City of Virovitica - minutes of meeting
	HRVATSKE VODE MOM 12.9.2022.pdf - Croatian waters - minutes of meeting
	MoM 2022 09 14 VIRKOM.docx - Water supply and wastewater discharge - minutes of meeting
	IMG-fe592d4b8c8c2fe990e970e4837d1220-V.jpg - Announcement on the bulletin board
	IMG-f4e4a95132575057dba1563b907fdf89-V.jpg - Announcement on the bulletin board
	IMG-bc41b81118e1cb3efbf695037aad5ed4-V.jpg - Announcement on the bulletin board
	IMG-bc41b81118e1cb3efbf695037aad5ed4-V.jpg - Announcement on the bulletin board
	IMG-00997b89986c0dc850bdf185cf4d8a8c-V.jpg - Announcement on the bulletin board
	IMG-99b23ae7391eb8c038e21b7aa12ed6f9-V.jpg - Announcement on the bulletin board
	E-mail na sve zaposlenike.pdf - Announcement on the e-mails of all employees
	Objava LinkedIn.PNGv- Public announcement on the LinkedIn
	Objava - fb stranica ICV-a.jpg - Public announcement on the fb page of local news-portal ICV.HR
	Screen shot objave ICV.hr.PNG - Public announcement on the local news-portal ICV.HR - screenshot
	Objava - novinski portal ICV.ha.pdf - Public announcement on the local news-portal ICV.HR
	Comments: The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, was communicated to relevant stakeholders.
5.3	<i>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.</i>
5.3.1	<i>A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.</i>



Yes

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411


Comment	Evidence Provided
	Objava - tiskano izdanje - Virovitički list 2.jpg - Public announcement in the local newspaper "Virovitički list"
	Objava - tiskano izdanje - Virovitički list 1.jpg - Public announcement in the local newspaper "Virovitički list"
	Screen shot objave ICV.hr.PNG - Public announcement on the local news-portal ICV.HR - screenshot
	MoM 2022 09 12 CROATIAN WATERS.docx - Croatian waters - minutes of meeting
	MoM 2022 09 19 Public inst mgmt natura.docx - Public institution for the management of protected nature areas of the Virovitica Podravina County - minutes of meeting
	MoM 2022 09 09 VPZ COUNTY.docx - VPZ COUNTY - minutes of meeting
	MoM 2022 09 12 CITY VIROVITICA.docx - City of Virovitica - minutes of meeting
	HRVATSKE VODE MOM 12.9.2022.pdf - Croatian waters - minutes of meeting
	MoM 2022 09 14 VIRKOM.docx - Water supply and wastewater discharge - minutes of meeting
	IMG-fe592d4b8c8c2fe990e970e4837d1220-V.jpg - Announcement on the bulletin board
	IMG-f4e4a95132575057dba1563b907fdf89-V.jpg - Announcement on the bulletin board
	IMG-bc41b81118e1cb3efbf695037aad5ed4-V.jpg - Announcement on the bulletin board
	IMG-13509ad9a4bb1173eb725e55e92ad865-V.jpg - Announcement on the bulletin board
	IMG-00997b89986c0dc850bdf185cf4d8a8c-V.jpg - Announcement on the bulletin board
	IMG-99b23ae7391eb8c038e21b7aa12ed6f9-V.jpg - Announcement on the bulletin board
	E-mail na sve zaposlenike.pdf - Announcement on the e-mails of all employees
	Objava LinkedIn.PNGv- Public announcement on the LinkedIn
	Objava - fb stranica ICV-a.jpg - Public announcement on the fb page of local news-portal ICV.HR
	Objava - novinski portal ICV.ha.pdf - Public announcement on the local news-portal ICV.HR
	AWS PREZENTACIJA HRV English
	Comments: A summary of the site's water stewardship performance, including quantified performance against targets, was disclosed in the presentation provided to different groups 'AWS PREZENTACIJA HRV English'.
5.4	<i>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.</i>
5.4.1	<i>The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.</i>



 Obs.

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	Evidence Provided	
	Shared water challenges.xlsx	
	MoM 2022 09 09 VPZ COUNTY.docx - VPZ COUNTY - minutes of meeting	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - Sastanak sa županom.pdf - Newspaper article - meeting with the prefect of VPŽ on the subject of irrigation	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - Sastanak sa županom English 1	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - Sastanak sa županom English 2	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - Sastanak sa županom English 3	
	List of evidence of stakeholder engagement.xlsx	
	Comment: The site's shared water-related challenges as they are understood now, and efforts made to address these challenges were disclosed in the evidence provided. However, please note that the shared challenges were not identified correctly.	
5.4.2	<i>Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</i>	 Yes
Comment	Evidence Provided	
	MoM 2022 09 19 Public inst mgmt natura.docx - Public institution for the management of protected nature areas of the Virovitica Podravina County - minutes of meeting	
	MoM 2022 09 14 VIRKOM.docx - Water supply and wastewater discharge - minutes of meeting	
	MoM 2022 09 12 CROATIAN WATERS.docx - Croatian waters - minutes of meeting	
	MoM 2022 09 12 CITY VIROVITICA.docx - City of Virovitica - minutes of meeting	
	List of evidence of stakeholder engagement.xlsx	
	MoM 2022 09 09 VPZ COUNTY.docx - MoM - Agreement on the continuation of the previous cooperation regarding the irrigation of agricultural areas	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - sastanak sa županom.pdf - Tobacco production and Irrigation systems are the topics of the meeting between the county mayor Andrović and the new director of Croatia Leaf Muhammad Imad Ud-Din - article from the local newspaper	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - Sastanak sa županom English 1	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - Sastanak sa županom English 2	
	5.4.2 Proizvodnja duhana i sustavi navodnjavanja - Sastanak sa županom English 3	
	Comments: Evidence of efforts made by the site to engage stakeholders and coordinate and support public-sector agencies was provided.	
5.5	<i>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.</i>	

5.5.1	<i>Any site water-related compliance violations and associated corrections shall be disclosed.</i>	 Yes
Comment	<p>Evidence Provided</p> <p>1.3.1.b 2022 06 Odluka raspored radnika Op.plan vode Vtc.pdf - 2022 Update of the Operational Plan</p> <p>PI-V Završetak unosa Virovitica 2021.docx - Confirmation of completion of entry on the platform of the competent Ministry</p> <p>PI-V Virovitica 2021.pdf - The prescribed form for reporting water consumption and results - is filled out on the platform of the competent Ministry</p> <p>ISPITIVANJE OTPADNE VODE 30.3.2022.pdf - Waste water testing - test results</p> <p>2017 04 Operativni plan mjera vode Virovitica.pdf - Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution - update of the plan in 2017 due to adjustments</p> <p>1.3.4.1 Ispitivanje otpadne vode.xlsx - Overview of wastewater testing</p> <p>1.3.1.a 2017 04 Odluka raspored radnika Op.plan vode Vtc.pdf - 2017 Update of the Operational Plan</p> <p>1.3.1 Operativni plan mjera PC VTC.pdf - Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution - attached for issuing a water permit Location Virovitica</p> <p>1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024..pdf - Water permit Virovitica location</p> <p>Comment: Compliance documents were provided as well as evidence of reporting to the relevant Ministry. There were no water-related compliance violations therefore an Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution was attached. This was a requirement for issuing a water permit for BAT Virovitica.</p>	
5.5.2	<i>Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.</i>	 Yes

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Comment	<p>Evidence Provided</p> <p>VT UPRAVA PRIZEMLJE SAN CVOR 88-2-22.pdf - Legionella test - sample from 4/21/2022 - administration building, ground floor toilet</p> <p>VT OTPADNA VODA 3_2022.pdf - Waste water test - 30.3.2022</p> <p>VT KOTLOVNICA NAPOJNA VODA 92-2-22.pdf - Legionella test - sample from April 21, 2022 - boiler room feed water</p> <p>VT KOTLOVNICA KOTLOVSKA VODA 93-2-22.pdf - Legionella test - sample from April 21, 2022 - boiler room boiler water</p> <p>VT GLT ZENSKI SAN CVOR 90-2-22.pdf - Legionella test - women's wardrobe, sample from 4/21/2022</p> <p>VT GLT PROSTOR ZA PUSENJE SAN CVOR 91-2-22.pdf - Legionella test - sample from April 21, 2022 - GLT smoking room - toilet</p> <p>VT GLT MUSKI SAN CVOR 89-2-22.pdf - Legionella test - sample from April 21, 2022 - GLT plant - men's toilet</p> <p>VT GLT HLADNA VODA IZ HIDRANTA 94-2-22.pdf - Legionella test - sample from April 21, 2022 - cold water from the hydrant</p> <p>Test pitke vode uzorak 2022 10 11.pdf - Test of drinking water from the tap at the location - sample 11/10/2022</p> <p>ISPITIVANJE OTPADNE VODE 30.3.2022.pdf - Waste water test - 30.3.2022</p> <p>1.3.4.1 Ispitivanje otpadne vode.xlsx - Overview of waste water testing</p> <p>1.1.14 Vodopravna dozvola Lokacija Virovitica 2014. - 2024..pdf - Water permit - Virovitica location</p> <p>Comment:</p> <p>The site provided test results to show they went above and beyond the permit requirements because there were no violations to report.</p>
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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.*



Comment	<p>Evidence Provided</p> <p>2017 04 Operativni plan mjera vode Virovitica.pdf - Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution - update of the plan in 2017 due to adjustments</p> <p>1.3.1.b 2022 06 Odluka raspored radnika Op.plan vode Vtc.pdf - 2022 Update of Operational Plan</p> <p>1.3.1.a 2017 04 Odluka raspored radnika Op.plan vode Vtc.pdf - 2017 Update of Operational Plan</p> <p>1.3.1 Operativni plan mjera PC VTC.pdf - Original Operational Plan of Intervention Measures in the Event of Extraordinary and Sudden Water Pollution - submission that was used for issuing a water permit to BAT Virovitica</p> <p>Comment:</p> <p>There was no water related violation and therefore the site has submitted an operational plan in case of water related emergencies as well as its 2017 and 2022 updates.</p>
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AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Photographic Evidence from Audit



Municipality visit 3.jpeg



Municipality Sewage plant visit 2.jpeg



Farmer's toilet Toilet 2.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



GLT 6.jpg



Chemical laboratory 6.jpg



GLT 4.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Municipality Sewage plant visit 4 ponds.jpeg



Chemical laboratory 5.jpg



Notice Board Display.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Municipality Laboratory visit.jpeg



GLT 8.jpg



Farmer's toilet Toilet.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Municipality visit 8.jpeg



Municipality Sewage plant visit 4 discharge.jpeg



Municipality Boreholes.jpeg



Chemical laboratory 1.jpg


Yes



Farmer visit.jpeg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Farmer's toilet Toilet 3.jpg



GLT 9.jpg



Municipality Laboratory visit 2.jpeg



WSAS

2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411

Farmer's toilet Toilet 4.jpg



Municipality Laboratory visit 3.jpeg



GLT 5.jpg



Municipality Sewage plant visit 5 ponds.jpeg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Municipality visit 4.jpeg



Farmer's toilet Toilet 5.jpg



Diesel Tank at BAT Virovitica.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Farmer visit.jpeg



Chemical laboratory 7.jpg



GLT 3.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Municipality visit 5.jpeg



Municipality visit.jpeg



GLT 2.jpg

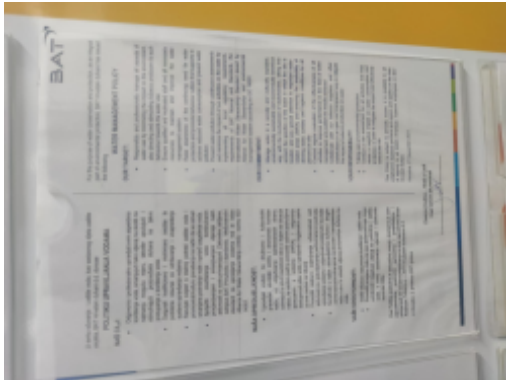
AUDIT REPORT

Alliance for Water Stewardship (AWS)

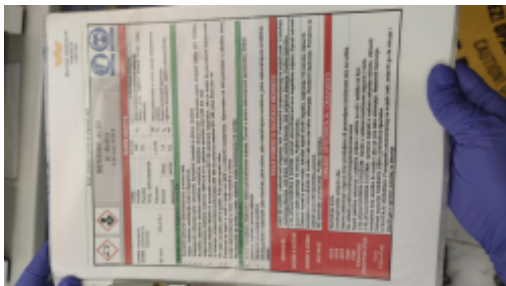
Audit Number: AO-000411



Farmer visit.jpeg



Water Policy displayed.jpg



Chemical laboratory 3.jpg



GLT 7.jpg

WSAS

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AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Municipality Sewage plant visit.jpeg



Inlet meter.jpg



GLT 1.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Farmer's toilet Toilet 2.jpg



Chemical laboratory 4.jpg



GLT 10.jpg



Farmer's toilet Toilet 3.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Farmer visit.jpeg



Municipality visit 6.jpeg



GLT 11.jpg

AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-000411



Municipality visit 7.jpeg



Municipality Sewage plant visit 3.jpeg



Municipality visit 2.jpeg

AUDIT REPORT

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Audit Number: AO-000411



Chemical laboratory 2.jpg