

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

### SITE DETAILS

Site: **BAT Honduras (Tabacalera Hondureña S.A.)**

Address: Zona del Cacao, Boulevard del Sur Km 3, San Pedro Sula, Honduras, San Pedro Sula, 504, HONDURAS

Contact Person: Anna Jonsson

AWS Reference Number: AWS-000504

Site Structure: Single Site

### CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2023-Jan-30

Validity of certificate: 2026-Jan-30

### AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2022-Nov-28

Lead Auditor: Ricardo Salas Colunga

Audit team participants:

Ricardo Salas Colunga, Lead Auditor

Site Participants:

Ingrid Peña, Assistant Manager - EHS

Anna Gunilla Jonsson, Assistant Manager - EHS

Rodrigo Rivera, Assistant Manager - EHS

Karen Hernández, Employee

Karla Ventura, Employee

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### ADDITIONAL INFO

**Summary of Audit Findings:** A total of 20 findings were raised during the certification audit, 2 major non-conformities, 15 minor non-conformities, 7 observations. The major non-conformities were of sufficient concern to warrant the categorisation of the non-conformity as major.

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 23/03/2023.

The major non-conformities must be sufficiently addressed and evidence submitted to WSAS within 90 days of receipt of the report 23/04/2023.

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

The audit team recommends certification of BAT Honduras at Core level pending approval of the corrective actions plan and closure of the major non-conformities.

#### CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

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

**Scope of Assessment:** The scope of services covers the Initial Certification audit for assessing conformity of BAT Honduras against the AWS International Water Stewardship Standard Version 2.

For 90 years, Tabacalera Hondureña S.A., a company located in San Pedro Sula, Honduras, has been part of the industrial and commercial development of the city. and its activities are focused on the manufacture of finished and semi-finished products of cigarettes for adults. In its factory it applies new technologies and adapts to global challenges. The factory belongs to the British American Tobacco (BAT) group.

The site is located in the lower reaches of the Chamelecon River. The river originates in the mountains of the department of Copán, in the western part of the Republic of Honduras, and flows about 200 km northwards, hydrographically called the "Cuenca del río Chamelecón", which crosses the department of Santa Bárbara and then the department of Cortés, where it finds its lowest point in the Sula valley.

The audit was conducted onsite from 28 to 30 November 2022.

The on-site visit included the assessment of the production facilities, storage, administrative areas, recreation areas, wastewater treatment plant, wells on site as part of the audit.

The following external stakeholders were interviewed during the audit:

- Merendon Foundation A.C.
- Chemical Engineering University
- Rodrigo company within the perimeter

### FINDINGS

#### NUMBER OF FINDINGS PER LEVEL

<b>Observation</b>	7
<b>Minor</b>	15
<b>Major</b>	2

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

### FINDING DETAILS

Finding No:	TNR-002774
Checklist Item No:	1.1.1
Status:	Open
Finding level:	Observation
Checklist item:	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: <ul style="list-style-type: none"><li>- Site boundaries;</li><li>- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;</li><li>- Any water sources providing water to the site that are owned or managed by the site or its parent organization;</li><li>- Water service provider (if applicable) and its ultimate water source;</li><li>- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;</li><li>- Catchment(s) that the site affect(s) and is reliant upon for water.</li></ul>
Findings:	The legend of the plan with the water network systems is intelligible.
Corrective action:	Improve the quality of the plan so that it is possible to read the legend.  Plan accion: <ol style="list-style-type: none"><li>1. Revisar los planos del sitio</li><li>2. Mejorar la calidad de los planos para que sea posible leer la leyenda.</li></ol>

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No:	TNR-002775
Checklist Item No:	1.2.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Nov-30
Checklist item:	Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: <ul style="list-style-type: none"><li>- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;</li><li>- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;</li><li>- Provide evidence of stakeholder consultation on water-related interests and challenges;</li><li>- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;</li><li>- Identify the degree of stakeholder engagement based on their level of interest and influence.</li></ul>
Findings:	The site does not present evidence on stakeholders of vulnerable people, women, and the presence of other minorities and indigenous peoples. The site does not clearly describe the challenges for each stakeholder.
Corrective action:	The site should provide evidence that there are no such groups in its area of influence, and if there are any groups identified in this indicator it should include them in its stakeholder consultation. The site should clearly describe the challenges for each stakeholder.  Plan de acción 1. Revisar y actualizar el documento "1.2.1 Plan de participación de partes interesadas - TAHS" incluyendo las partes interesadas identificadas y una nota aclaratoria en caso no aplique para alguna de los grupos vulnerables 2. Elaborar un mapa con la ubicación de las partes interesadas 3. Elaborar encuesta para partes interesadas

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No:	TNR-002777
Checklist Item No:	1.2.2
Status:	Closed
Finding level:	Major
Due date:	2023-Apr-27
Checklist item:	Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.
Findings:	<p>There is no description of stakeholder water sources outside the site polygon which could indicate lack of information however, it is identified as NOT APPLICABLE, which contradicts the sense of the criterion and the indicator, given that it seeks to identify shared risks and actions to address such challenges.</p> <p>In the plan, when describing the private university, the same description of the public university is repeated.</p> <p>Both universities identify themselves as "The actor has not been considered within the organisation as a necessary ally to carry out its activity". However, the evidence presented includes the collaborative activities developed with these universities.</p> <p>The participation plan presents important omissions related to stakeholders, among them, the absence of water sources of stakeholders outside the site polygon.</p> <p>An incorrect interpretation of the criterion and the indicator is identified by considering this lack of information as NOT APPLICABLE, which contradicts the meaning of the criterion and the indicator.</p>
Corrective action:	<p>The site should update its stakeholder management plan, include available stakeholder data and make the necessary modifications to be in line with the objectives of the criterion and indicator.</p> <ol style="list-style-type: none"><li>1. Revisar y actualizar el documento titulado: Plan de participación y análisis de las partes interesadas de TAHSA Prestar especial atención a la categorización de las partes interesadas identificadas como relevantes e irrelevantes, y también evaluar adecuadamente su relación e intereses.</li><li>2. Revisar y corregir la descripción de cada una de las partes interesadas y completar la información relacionada con la fuente de agua final y el cuerpo de agua receptor.</li><li>3. Adjuntar mapa de ubicación de las partes interesadas</li><li>4. Adjuntar mapas de ubicación de cuencas y microcuencas</li></ol>

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No:	TNR-002947
Checklist Item No:	1.3.3
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Nov-30
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:	The site does not identify a water-related challenge that poses a threat to the water balance for people or the environment.
Corrective action:	Plan acción 1. Identificar todos los desafíos relacionado con el agua que represente una amenaza para el balance hídrico para las personas o el medio ambiente aplicables al sitio. 2. Clasificar todos los desafíos según su gravedad y probabilidad.
Finding No:	TNR-002904
Checklist Item No:	1.3.7
Status:	Open
Finding level:	Observation
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:	The site should consider to deepen the level of detail of water-related costs. The cost analysis should consider, but not be limited to items such as: payment for experts, fees and levies, data collection, technical studies, capital investments and depreciations, risk mitigation actions, stakeholder engagement activities, external communications and staffing, being either 'one-time' actions or events, or operational expenses, and for ongoing monitoring, maintenance and management of water resources.
Corrective action:	Plan acción: 1. Revisar los costos económicos relacionados con el agua del sitio para incluir soportes de la información: costo de la recolección costo de tratamiento costo de tratamiento de los efluentes

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No:	TNR-002905
Checklist Item No:	1.3.8
Status:	Open
Finding level:	Observation
Checklist item:	Levels of access and adequacy of WASH at the site shall be identified.
Findings:	There is much available information from various sources on the topic of WASH. The site can evaluate the WASH indicator using the available monitoring tools referenced at the AWS standard 2.0 guidance.
Corrective action:	Plan acción: 1. Recopilar y ordenar la información 2. Revisar y evaluar cada indicador WASH usando herramientas de monitoreo a las que se hace referencia en la guía del estándar 2.0 de AWS.
Finding No:	TNR-002824
Checklist Item No:	1.5.6
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Nov-30
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The site does not present information on planned infrastructure related to water management. The site does not present information on risks with a focus on water-related risks.
Corrective action:	The site should present information on risks focused on water infrastructure. The site should investigate and present information related to planned infrastructure.  Plan Acción: 1. Identificar y valorar los riesgos relacionados con la infraestructura del agua aplicables al sitio 2. Valorar todos los riesgos relacionados con la infraestructura del agua según su gravedad y probabilidad. 3. Investigar proyectos futuros relacionados con la infraestructura del agua en el sitio para minimizar los riesgos identificados que afecten a TAHSa y también a otros usuarios del agua en la cuenca.

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No: TNR-002825  
Checklist Item No: 1.6.1  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: Shared water challenges shall be identified and prioritized from the information gathered.  
Findings: The information is scattered in several documents and does not present a good coherence.  
Corrective action: The site should improve its shared risk matrix by incorporating the information present in the documents submitted as evidence.  
All information should be consistent to make it easy to understand and read.

Plan acción:  
1. Revisar y mejorar la matriz de riesgo compartido incorporando la información recolectada  
2. Recopilar y ordenar toda la información de forma que sea consistente y de fácil comprensión

Finding No: TNR-002826  
Checklist Item No: 1.6.2  
Status: Open  
Finding level: Observation  
Checklist item: Initiatives to address shared water challenges shall be identified.  
Findings: The site presents information with a lack of coordination  
Corrective action: The site should reorganise the information presented so that there are no inconsistencies.

Plan de acción:  
1. Revisar y actualizar documento 1.6.2 Identificación de iniciativas relacionadas con la gestión sostenible del agua  
2. Recopilar y ordenar toda la información de forma que sea consistente y de fácil comprensión



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## Alliance for Water Stewardship (AWS)



Audit Number: AO-000437

Finding No: TNR-002829  
Checklist Item No: 1.7.1  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: 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.  
Findings: The site does not identify potential costs and business impact.  
Corrective action: The site should identify the potential costs and business impact of water-related risks.

Plan acción:  
1. Revisar y actualizar la matriz de riesgos y oportunidades AWS para incluir todos los riesgos hídricos físicos, regulatorios y reputacionales aplicables al sitio.  
2. Clasificar todos los riesgos del agua según su gravedad y probabilidad.  
3. Definir los costes potenciales y el impacto comercial de cada riesgo hídrico.

Finding No: TNR-002827  
Checklist Item No: 1.7.2  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.  
Findings: The site does not identify potential savings and business opportunities.  
Corrective action: The site should identify potential savings and business opportunities.

Plan Acción:  
1. Revisar y actualizar la matriz de riesgos y oportunidades AWS, para incluir y evaluar las oportunidades comerciales según su gravedad y probabilidad  
2. Incluir en la matriz los proyectos/iniciativas, así como los costos, ahorros potenciales y planes de acción.

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No: TNR-002830  
Checklist Item No: 1.8.1  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: Relevant catchment best practice for water governance shall be identified.  
Findings: The site focuses primarily on the site and this indicator focuses on the catchment.  
Corrective action: The site should identify best practices with respect to water balance in relevant sectors and/or catchments

- Plan acción:
1. Identificar y enlistar las mejores practicas con respecto a la gobernanza del agua implementadas en sectores y/o cuencas relevantes
  2. Revisar y actualizar el documento 1.8.1 Matriz de buenas practicas

Finding No: TNR-002831  
Checklist Item No: 1.8.2  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.  
Findings: The matrix is that it mainly focuses on the site, not the watershed.  
Corrective action: The site should identify potential savings and business opportunities. The indicator is basin related so the site should write down the best practices in the basin.

- Plan acción:
1. Identificar y enlistar las mejores practicas con respecto al balance hídrico implementadas en sectores y/o cuencas relevantes
  2. Revisar y actualizar el documento 1.8.1 Matriz de buenas practicas

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No: TNR-002832  
Checklist Item No: 1.8.3  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.  
Findings: In the identification of best practice in water quality in relevant sectors or catchments, however it does not include justification of the source of data.  
Corrective action: The site must include justification of the source of data, water quality.

Plan accion:  
1. Identificar y enlistar las mejores practicas con respecto a la calidad de agua implementadas en sectores y/o cuencas relevantes, incluyendo la fuente de los datos  
2. Revisar y actualizar el documento 1.8.1 Matriz de buenas practicas

Finding No: TNR-002833  
Checklist Item No: 1.8.4  
Status: Open  
Finding level: Observation  
Checklist item: Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.  
Findings: Omitted some good practices presented in evidence presented in previous indicators such as:  
Environmental education  
Environmental police protection  
Corrective action: Site must include all evidence presented in all previous indicators.

Plan accion:  
1. Revisar y organizar la información  
2. Incluir en el documento 1.8.1 Matriz de buenas practicas, un resumen de las mejores prácticas en las que BAT y otras autoridades ha estado involucradas

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## Alliance for Water Stewardship (AWS)



Audit Number: AO-000437

Finding No:	TNR-002834
Checklist Item No:	1.8.5
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Nov-30
Checklist item:	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.
Findings:	The site matrix only describes actions within the site and does not consider the catchment context. It does not identify the relationship between good WASH practices in the sector and/or in the catchment for the provision of equitable.
Corrective action:	The site should identify relevant sector and/or basin best practices for the provision of equitable and appropriate WASH services at the site.  Plan acción: 1. Identificar y enlistar las mejores practicas relevantes del sector y/o cuenca para el provisión de servicios WASH equitativos y apropiados en el sitio 2. Revisar y actualizar el documento 1.8.1 Matriz de buenas practicas

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No:	TNR-002820
Checklist Item No:	2.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2023-Nov-30
Checklist item:	A water stewardship plan shall be identified, including for each target: <ul style="list-style-type: none"><li>- How it will be measured and monitored</li><li>- Actions to achieve and maintain (or exceed) it</li><li>- Planned timeframes to achieve it</li><li>- Financial budgets allocated for actions</li><li>- Positions of persons responsible for actions and achieving targets</li><li>- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.</li></ul>
Findings:	The water management plan has several deficiencies and inconsistencies, The way in which it is to be measured and monitored is not always consistent with the objectives e.g. 3.3. water quality in relation to the water footprint of indirect water users. the site identified that it has no input and/or service providers in the catchment so any targets on this issue are meaningless. In its only WASH-related objective the site indicates that: "Indicator of consumption and savings in water use", which would be related to water balance, not to access to water and sanitation services. The plan in the closing date column includes for some targets the text "in progress", which is not a closing date
Corrective action:	The plan should be modified and updated so that its entire content is consistent with its objectives and adequately meets the requirements of the standard.  Plan acción: 1.- Revisar y actualizar documento 2.3.2 Plan para administración del agua <ul style="list-style-type: none"><li>• Corregir inconsistencias.</li><li>• Incluir objetivos cuantificados y alineados con los cinco resultados de la Gestión responsable del agua que puedan ser objeto de seguimiento</li></ul> 2. Programar una revisión trimestral del desempeño contra el plan

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No: TNR-002822  
Checklist Item No: 2.4.1  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.  
Findings: The plan has identified risks, problem description and only some of the plans, pending identification of actions and assignment of responsible parties. It can be concluded that it is an unfinished plan that does not meet all the requirements of the indicator.  
Corrective action: The plan to mitigate or adapt to the identified water risks should be finalised and should include alignment with the plans and guidelines published by the water authority.  
  
Plan de acción:  
  
1. Actualizar el documento 2.4.1 Plan para mitigar y/o adaptarse a los riesgos hídricos para:  
• Incluir acciones y responsables  
• Incluir lineamientos publicados por el autoridad del Agua

Finding No: TNR-002823  
Checklist Item No: 3.3.1  
Status: Open  
Finding level: Observation  
Checklist item: Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.  
Findings: The site includes 100% progress for one of its objectives, however it does not present any evidence of the fulfilment of this objective.  
Corrective action: The site should have evidence of progress towards achieving its objectives.  
  
Plan de acción:  
  
1. Recopilar y ordenar la evidencia de progreso hacia el logro de los objetivos  
2. Consolidar la información en el documento 2.3.2 Plan para administración del agua

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No: TNR-002835  
Checklist Item No: 3.4.1  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.  
Findings: The site does not include any evidence on the progress made towards achieving the objectives.  
Corrective action: The site identifies the status of progress towards meeting the water quality objectives set out in the sustainable water management programme. The levels of progress towards the objectives set out in the sustainable management plan range from 25% to 100%. However, the site does not include any evidence on the progress made towards achieving the objectives. The site should provide evidence of progress made.

#### Plan de acción:

1. Revisar y actualizar documento 2.3.2 Plan para administración del agua:
  - Incluir evidencia de cumplimiento de cada uno de las acciones propuestas para el logro de los objetivos
2. Programar una revisión trimestral del desempeño contra el plan con el fin:
  - Presentar los niveles de avance hacia los objetivos establecidos en el el plan
  - y asegurar la obtención de los resultados y la recolección de la evidencia que aplique

Finding No: TNR-002837  
Checklist Item No: 3.9.5  
Status: Closed  
Finding level: Major  
Due date: 2023-Apr-27  
Checklist item: Actions towards achieving best practice related to targets in terms of WASH shall be implemented.  
Findings: The site has no evidence of good practice in the catchment.  
Corrective action: The site should develop targets related to WASH in the catchment where the site is located.

1. Revisar y actualizar el documento "1.8 Mejores Prácticas"
2. Consolidar la evidencia que contiene la información para el cumplimiento de los objetivos asociados con WASH que impactan a la cuenca.

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No: TNR-002838  
Checklist Item No: 4.1.2  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: Value creation resulting from the water stewardship plan shall be evaluated.  
Findings: The site does not evaluate the value creation from the sustainable water management plan in terms of cost-benefit of water and the economic, social and environmental benefits provided.  
Corrective action: The site should assess the value creation from the sustainable water management plan in terms of the cost-benefit of water and the economic, social and environmental benefits provided. It may use methods and procedures it deems appropriate for this purpose.

Plan acción:

- 1. Identificar métodos y procedimientos apropiados para evaluar la creación de valor del agua sostenible.
- 2.- Complementar el documento 2.3.2 Plan para administración del agua incluyendo la creación de valor de cada acción/proyecto, y demostrar la contribución al logro de los resultados de la gestión sostenible del agua.

Finding No: TNR-002948  
Checklist Item No: 4.1.3  
Status: In Progress - CA plan approved  
Finding level: Minor  
Due date: 2023-Nov-30  
Checklist item: The shared value benefits in the catchment shall be identified and where applicable, quantified.  
Findings: The site does not evaluate the value creation from the sustainable water management plan in terms of cost-benefit of water and the economic, social and environmental benefits provided.  
Corrective action: Plan acción:

- 1. Identificar métodos y procedimientos apropiados para evaluar los beneficios del valor compartido en la cuenca.
- 2. Complementar el documento 2.3.2 Plan para administración del agua incluyendo el valor compartido, cuando aplique, de cada acción/proyecto, y demostrar la contribución al logro de los resultados de la gestión sostenible del agua.



# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Finding No:	TNR-002840
Checklist Item No:	5.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	The site does not include the content of the presentations made, and the evidence presented is very limited.
Corrective action:	The site should extend its communication efforts to a wider range of stakeholders and should include the content of presentations made.
Plan acción:	<ol style="list-style-type: none"><li>1. Revisar y actualizar documento 1.2.1 Plan de participación y análisis de las partes interesadas de TAHSA</li><li>2. Incluir el contenido de presentaciones y panfletos compartidos con las partes interesadas como soporte de este punto del estándar</li></ol>



Signature WSAS

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

### Report Details

Report	Value
Report prepared by	Ricardo Salas Colunga
Report approved by	Lurdes Guerra
Report approved on (Date)	23 January 2023

### Surveillance

**Proposed date for next audit**  
2023-Nov-07

### Stakeholder Announcements

Date of publication	Location
2022-Oct-28	<a href="https://www.batcentralamerica.com/group/sites/BAT_AX9FAB.nsf/vwPagesWebLive/DO9T5K52">https://www.batcentralamerica.com/group/sites/BAT_AX9FAB.nsf/vwPagesWebLive/DO9T5K52</a>
2022-Oct-24	WSAS web page
2022-Oct-24	<a href="https://a4ws.org/certification/stakeholder-announcements/">https://a4ws.org/certification/stakeholder-announcements/</a>

### Catchment Information

#### Catchment Information

The alluvial aquifer system of the municipality of San Pedro Sula, to which the lower zone of Cofradía and Naco belongs, is located within the graben created during the post-cretaceous in various stages and filled by the products of erosion of the surrounding heights.

The lower part of the basin is the one with the greatest potential for the exploitation of the underground water resource, whose alluvial aquifer has thicknesses of over 80 m as it deepens.

The contribution that the upper part of the Manchagua basin makes to the alluvial aquifer that is formed in the lower part is currently limited due to the degradation of the land in the basin. In addition, the natural effect that the slope and the soils (fine silts and clays from the shales) have in reducing infiltration and subsequent recharge to the aquifer is also limited.



1.1\_RegionesHidrologicasRelevantes\_Cortés\_Imagen2 (1).PNG

### Client Description and Site Details

#### Client/Site Background

British American Tobacco Central America (BATCA) is the result of the integration of the six largest tobacco companies in each of the Central American countries, which were part of the British American Tobacco Group.

In the 1990s, the business environment experienced important changes in trends and the first effects of globalisation and free trade were felt; in those years, especially in developed countries, the main economic blocs were created, the elimination of trade barriers began and the presence of global brands became noticeable.

The British American Tobacco Group companies in the region, aware of this fact, took the decision to unite in order to ensure their competitiveness by forming a management team that would allow them to integrate strategies, structures and operations in the region.

The company's origins in Honduras date back to 1914, when the King Bee cigarette factory was established in San Pedro Sula. This company later became Tabacalera La Bohemia, which benefited from the tobacco concession granted by the government in 1921.

Tabacalera Hondureña S.A. was founded in the city of San Pedro Sula on 28 February 1928, following the acquisition of Tabacalera La Bohemia by an initial group of investors made up of Honduran and English nationals associated with the British American Tobacco Group.

Today, Honduras is home to British American Tobacco Central America Sucursal Honduras, headquartered in San Pedro Sula, which is responsible for distributing cigarettes throughout the country. It is also the headquarters of the TAHSA factory, located in San Pedro Sula, which manufactures cigarettes for the Central American and Colombian markets.

### Summary of Shared Water Challenges

#### Summary of Shared Water Challenges

New environmental legislation that may affect the organisation.

Lack of timely financial resources to implement and maintain the sustainable water management system on site.

Inefficient water consumption; implement water recycling initiatives.

Non-compliance with maintenance schedules of the site's abstraction, supply, treatment and discharge system.

Few companies committed to implementing and maintaining sustainable water management system on site.

Educational system and level of education with little focus on environmental issues.

Environmental, climatological, geographic factors and natural disasters that may impact the organisation.

Lack of knowledge of climatic elements (precipitation, temperature, radiation, air humidity, wind speed), watershed water flows (surface and subsurface runoff, baseflow, aquifer recharge and water yield).




Lack of knowledge of important water-related areas of the site.

The site does not include the shared challenge of the lack of treatment of urban and industrial discharges that reach the main rivers of the basin untreated.

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

0.1 General Requirements for Single Sites, Multi-Sites and Groups		
0.1.1	<i>Eligibility Criteria</i>	
0.1.1.1	<i>The site(s) occupy one catchment OR an exception has been granted.</i>	 Yes
Comment	River basin MANCHAGUALA.	
0.1.1.2	<i>The scope of the proposed certification shall be under the control of a single management system.</i>	 Yes
Comment	The site is under the control of a single management system.	
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
Comment	The site is homogeneous with respect to its primary production system, water management, product or service range, and the main market structures.	

**1 STEP 1: GATHER AND UNDERSTAND**

**1.1** *Gather information to define the site’s physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.*

**1.1.1** *The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:*

- Site boundaries;
- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;
- Any water sources providing water to the site that are owned or managed by the site or its parent organization;
- Water service provider (if applicable) and its ultimate water source;
- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;
- Catchment(s) that the site affect(s) and is reliant upon for water.

  
Obs.

Comment The site features maps showing the physical extent of the site including:

- Site boundaries;
- Water-related infrastructure, including the pipe network, belonging to the site;
- The sources of water supply to the site; Including their authorisation numbers, their water consumptions in 2022.
- Your final water source;
- The discharge points and the discharge authorisation and wastewater service provider and final receiving water body; and
- The watershed that the site affects (Lower Machalecon River) and on which it relies for water (Upper and Middle Machalecon River).

During the audit the site indicated that the San Pedro Sula municipal drainage system does not treat city water and discharges it into tributaries of the Machelecon River, It was verified that the effluents from the site are treated in a WWTP.

OBS.  
The legend of the plan with the water network systems is intelligible.


The site submits the following documents as evidence: “1.1\_AWS\_Alcance.doc”  
“1.1\_CatchmentAquifer”  
“1.1\_Map\_Site\_1”  
“1.1\_Map\_Site\_2”  
“1.1\_Map\_Site\_3”  
“1.1\_Map\_Site\_4”  
“1.1\_Nota\_Aclaratoria\_No\_Compra\_Agua”  
“1.1\_RegionesHidrologicasRelevantes\_Cortés\_Imagen2”  
“1.1\_RegionesHidrologicasRelevantes\_Imagen1”

**1.2** *Understand relevant stakeholders, their water related challenges, and the site’s ability to influence beyond its boundaries.*

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

**1.2.1** *Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* in progress 

- 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.

**Comment** The site identifies stakeholders and their water-related challenges. The site identifies the process used for stakeholder identification. stakeholders.  
The process includes:  
- Various relevant stakeholder groups. The site does not identify vulnerable people, women, and the presence of other minorities and indigenous peoples;  
- Considers the physical scope identified, including stakeholders, representatives of the site's final water source and municipal drainage system;  
- Provides evidence of stakeholder consultation on water-related interests and challenges;  
- Takes into account that the capacity and/or willingness of stakeholders to participate may vary between relevant stakeholder groups; and  
- Identify the degree of stakeholder engagement based on their level of interest and influence.


**Minor Non-conformity**

The site does not present evidence on stakeholders of vulnerable people, women, and the presence of other minorities and indigenous peoples.  
The site does not clearly describe the challenges for each stakeholder.

**Documents**

- 1.2.1\_Plan\_participacion\_partes\_interesadas\_TAHA
- 1.2.1\_Procedimiento\_comunicacion
- 1.2.1\_Stakeholders\_Imagen1
- 1.2\_Plan\_Participacion\_Partes\_Interesadas
- 1.2\_Partes\_Interesadas
- 1.2\_Partes\_Interesadas\_EA\_AWS\_GerenciadeAmbiente
- 1.2\_Partes\_Interesadas\_EA\_AWS\_MunicipalidadSanPedroSula
- 1.2\_Universidad\_Tecnologica\_Planificacion\_Reunion\_Virtual

**Finding No: TNR-002775**

**1.2.2** *Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.* No 

**Comment** The site identifies the degree of current and potential influence between the site and stakeholders, within the catchment and taking into account the final water source of the site and the final receiving water body of the wastewater.

There are inconsistencies in the evidence presented:

There is no description of stakeholder water sources outside the site polygon which could indicate lack of information however, it is identified as NOT APPLICABLE, which contradicts the sense of the criterion and the indicator, given that it seeks to identify shared risks and actions to address such challenges.

In the plan, when describing the private university, the same description of the public university is repeated.

Both universities identify themselves as "The actor has not been considered within the organisation as a necessary ally to carry out its activity". However, the evidence presented includes the collaborative activities developed with these universities.

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437




**Finding No: TNR-002777**

- 1.3** *Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.*
- 1.3.1** *Existing water-related incident response plans shall be identified.* ✔  
Yes
- Comment: The site identifies the water-related incident response plans in place.  
 1.3.1\_IEHS006\_Plan\_emergencia\_PTAR  
 1.3.1\_IEHS044\_Emergency\_plan\_cases\_liquid\_spills\_Final  
 1.3.1\_IEHS058\_Plan\_de\_Emergencias\_hidrico\_2022  
 1.3.1\_Contingency\_Plan\_Contingency\_Plan  
 1.3.1\_EMERGENCY\_PLAN\_IN\_CASE\_OF\_MERCURY\_SPILL1.3.1\_EMERGENCY\_PLAN\_IN\_CASE\_OF\_FLO ODS  
 The plans are simple, they focus on specific situations to develop the necessary actions to be taken in case of occurrence.
- 1.3.2** *Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped* ✔  
Yes
- Comment: The site identifies and maps the water balance of the site, including inflows, losses, storage and outflows.  
 The water balance achieved 97% of the water balance, the remaining 3% is identified due to the lack of meters at some points in the system and the accuracy of the equipment used.  
 The balance presented as evidence is sufficient to cover the requirements of the indicator.  
 1.3.2\_Balance\_hidrico  
 1.3.2\_Water\_Sankey\_Diagram (1)
- 1.3.3** *Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.* ↗  
in progress
- Comment: The site quantifies the site's water balance, inflows, losses, storage and outflows, including an indication of the annual variation in water use rates.  
 The site does not identify a water-related challenge that poses a threat to the water balance for people or the environment.  
 The site presents information on consumption variations as well as projections for 2022 and 2023, including an estimate of annual maximum and minimum variations.  
 1.3.3.Pozos\_Sept\_TAHS\_1421-AP  
 1.3.3\_Balance\_hidrico  
 1.3.3\_Grafica\_IdentificacionPerdidas
- Finding No: TNR-002947**
- 1.3.4** *Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.* ✔  
Yes

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

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Comment	<p>The site quantifies the water quality of the site's water source(s). It presents evidence of analyses performed on the water extracted from the wells</p> <p>The site presents evidence of the water quality of the company's treated effluent water. During the audit the treatment plant was visited and it was observed that it works efficiently and the discharge volumes are low.</p> <p>The site identifies that there is a risk to surface water in the catchment, this challenge is not identified for groundwater in the micro-basin where the site is located.</p> <p>The site does not use surface water, the available information on surface water will not quantify an estimate of annual maximum and minimum variations.</p> <p>In relation to receiving water bodies, water quality was not identified because discharges from the site are to the municipal sewerage system which receives wastewater from various industries, businesses and homes and the quality of the water reaching the receiving bodies is much lower than the discharges from the site.</p> <p>1.3.1. Analisis_agua_pozos. 1.3.2. Analisis_agua_pozos. 1.3.3. Pozos_Sept_TAHA 1421-AP. 1.3.4 Alcance de Acreditacion Lab. Agroindustriales de C.A 11-2018 TAHSA1120-PTAR_Oct_2020 TAHSA1221-AP-AR-2021 Resultados_Septiembre_2019_PTAR_2</p>	
<b>1.3.5</b>	<p><i>Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.</i></p>	 Yes
Comment	<p>The site identifies and maps potential sources of contamination, including chemicals used or stored on site.</p> <p>The site lists the chemicals and volumes used in its processes.</p> <p>The sites where different chemicals are used are described and mapped.</p> <p>1.3.5_Catalogo_Pilas_Contencion_ListaQuimicos</p>	
<b>1.3.6</b>	<p><i>On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.</i></p>	 Yes
Comment	<p>The site identifies and maps important water-related areas on the site, including a description of their status, as well as indigenous cultural values.</p> <p>The site identifies facilities as important water-related areas that do not correspond to the definition set out in the standard, such as wells and water storage tanks.</p> <p>The green areas within the site do meet the definition as they contribute to its aesthetic value, are important for maintaining wildlife and species within their boundaries and other wildlife passing through or temporarily residing in the site.</p> <p>The site describes the areas considering their area, and some plant and animal species present in the site's IWRAs.</p> <p>The site does not identify any social or cultural values in the site's IWRAs..</p> <p>1.3.6_Sitios_importantes_agua_completo 1.3.6_Sitios_importantes_relacionados_agua</p>	
<b>1.3.7</b>	<p><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></p>	 Obs.
Comment	<p>The site identifies the water-related costs, as well as a description or quantification of the water-related social, cultural, environmental or economic value generated by the site</p> <p>1.3.7_Costos_relacionados_con_el_agua 1.3.7_Costos_relacionados_con_el_agua 1.3.7_Costos_relacionados_con_el_agua_Social Desglose_CostoConsumoAnual_AguasdeSP (1)</p>	







# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

<b>1.3.8</b>	<i>Levels of access and adequacy of WASH at the site shall be identified.</i>	Obs.
Comment	<p>The site identifies the levels of access and the adequacy of water, sanitation and hygiene (WASH) at the site.</p> <p>During the audit it was identified that all areas have WHAS related facilities, workers indicated that from their own experience the availability of these services is more than sufficient.</p> <p>The site presents evidence of the condition of its facilities and their distribution within the perimeter of the site.</p> <p>1.3.8_Equipos_Operaciones_WASH 3.6.2_Provisión_del_sitio_de_servicios_WASH_equitativos_y_adecuados</p>	
<b>1.4</b>	<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>	
<b>1.4.1</b>	<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>The site identifies the virtual water use in primary inputs, including the quantity, quality and risk level of water within the site's catchment.</p> <p>The site identifies its input suppliers for its production, none of which are located in the same catchment as the site.</p> <p>The site presents the virtual water assessment on its inputs which represents a valuable effort and commitment to water management.</p> <p>1.4.1_Usos_indirectos_de_agua_e_insumos_primarios</p>	
<b>1.4.2</b>	<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	The site identifies that it has no outsourced services in the catchment.	
<b>1.5</b>	<i>Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH</i>	
<b>1.5.1</b>	<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>The site identifies water governance initiatives, including basin plans,</p> <p>The site identifies the Merendon management plan as the plan that directly impacts the site and the entire city of San Pedro Sula. The management plan for the El Merendon Reserve Zone (ZRM) was declared a Water Producing Zone of the municipality of San Pedro Sula under Legislative Decree 46-90.</p> <p>The site identifies as relevant the UNDP plan from 2018 to 2021 focused on helping poor countries achieve the 2030 sustainable development goals.</p> <p>As a municipal public policy, it highlights the creation of an environmental police force to attack illegal logging in the Merendon forests. He also highlights the reforestations carried out by the municipality in this area.</p> <p>1.5.1_Consejo_Nacional_de_Inversores 1.5.1_PLAN_DE_MANEJO_DE_MERENDON_ACUERDO_034-2019_ICF_- 1.5.1_Plan_Estrategico_2018_Naciones_unidas 1.5.1_Politica_Publicas_Policia_Ambiental_Contra_Tala_de_Arboles 1.5.1_Politica_Publicas_Reforestacion_Merendon 1.5.1_Prohibicion_Construccion_Alrededor_AcuiferoSunseri</p>	




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<b>1.5.2</b>	<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>The site identifies applicable legal and regulatory requirements related to water:</p> <ul style="list-style-type: none"> <li>General Environmental Law</li> <li>General Water Law</li> <li>Environmental Audit Regulations</li> <li>Regulation for the prevention and control of contamination of water resources in San Pedro Sula</li> <li>San Pedro Sula Municipal Environmental Regulations</li> <li>National Regulation on discharge and reuse of wastewater</li> <li>National technical standard for drinking water quality</li> <li>Technical standard for wastewater discharges to receiving bodies and sanitary sewers.</li> <li>San Pedro Sula Environmental Reforestation Guidelines</li> <li>Current environmental resolutions issued by MiAmbiente for the company TAHSA and for the wastewater treatment system.</li> </ul> <p>The site found no specific legislation for legally defined customary water rights.</p> <ul style="list-style-type: none"> <li>1.5.2_Marco_Regulatorio_Ambiental_Agua</li> <li>1.5.2_Requisitos_legales_y_normativos</li> <li>1.5.2_Resolución_PTAR_0639-2018</li> </ul>	
<b>1.5.3</b>	<i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>	 Yes
Comment	<p>The site quantifies the water balance of the basin based on the 2017 report "DIAGNOSIS OF THE MANCHAGUALA BASIN WITH A FOCUS ON WATER RESOURCE RISK MANAGEMENT, SAN PEDRO SULA, HONDURAS".</p> <p>This document (p54) summarises the water balance data of the Manchagua River where it is identified that there is a positive balance that favours the recharge of the aquifer. No water shortage is identified in the basin.</p> <ul style="list-style-type: none"> <li>1.5.3_Diagnostico_BalanceHidrico_CuencaManchagua_Versión_final_CATIE</li> <li>1.5.3_Diagnostico_Manchagua_versión_final_CATIE_3.2.9_BI</li> <li>1.5.3_Distancia_Manchagua_hasta_Tabacalera_Hondureña</li> <li>1.5.3_Estres_Hidrico_Honduras_Imagen1</li> </ul>	
<b>1.5.4</b>	<i>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.</i>	 Yes
Comment	<p>The site identifies pollution risks in the Manchagua river basin, based on data presented in the 2017 basin study.</p> <p>The available information is not very precise given that physical-chemical determinations of sufficient water samples were not carried out, the study establishes risk levels based on the few analyses carried out, the perception of the people and government authorities, as well as the productive activities in the aquifer recharge zones.</p> <p>The study identifies high risks to the quality of the water that is supplied to people, as well as the risk of contamination of the aquifer.</p> <p>This risk of contamination is not reflected in the site's analysis of its water sources. Due to the limited information available it is not possible to identify the maximum and minimum annual variations in water quality.</p> <ul style="list-style-type: none"> <li>1.5.4_Diagnostico_BalanceHidrico_CuencaManchagua_Versión_final_CATIE</li> <li>1.5.4_Diagnostico_actual_calidad_agua_cuenca</li> </ul>	
<b>1.5.5</b>	<i>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.</i>	 Yes

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

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Comment	<p>The site identifies the main IWRA as the Merendon Reserve located on the west longitude and between 15°25' and 15°35' north latitude. The Reserve is within the Municipality of San Pedro Sula and was created by Decree Law 46/90 Protection of the Merendon. The Reserve covers an area of 39,588 ha, with altitudes ranging from 200 to 2242 m above sea level. The water-producing zone for the municipality of San Pedro Sula is 9408 ha; in addition, there is a water-producing area for Cofradía and Naco (neighbouring towns) of 2200 ha. There are nine main watersheds and 53 sub-watersheds in the reserve.</p> <p>The main threats identified in the basin are soil degradation and erosion, strong anthropic pressures due to the demand and use of water resources linked to industrial use, the absence of industrial water treatment, the technical and administrative weaknesses of water boards, the lack of water treatment, and the lack of water quality control.</p> <p>1.5.5_Sitios_importantes_relacionados_agua 1.5.5_Principales_amenazas_en_la_cuenca 1.5.4_Diagnostico_Manchaguala_version_final_CATIE_3.2.10_BI</p>	
<b>1.5.6</b>	<p><i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i></p>	 in progress
Comment	<p>The site identifies existing infrastructure describes its status, the potential risks to extreme events are presented in a general context not specific to water infrastructure. The site does not present information on planned infrastructure.</p> <p>1.5.4_Diagnostico_BalanceHidrico_CuencaManchaguala_Versión_final_CATIE 1.5.5_Principales_amenazas_en_la_cuenca 1.5.6_Infraestructura_del_agua 1.5.7_REPORTE_SEGURIDAD_HIDRICA_MNUNICIPIO_SPS_Final_BEINSA_I</p> <p style="text-align: right;"><b>Finding No: TNR-002824</b></p>	
<b>1.5.7</b>	<p><i>The adequacy of available WASH services within the catchment shall be identified.</i></p>	 Yes
Comment	<p>The site identifies the availability of WASH services available within the catchment. The urban area of San Pedro Sula is distributed as follows: 70 % residential use; 8 % industrial uses; 6 % commercial use and 16 % for agricultural and/or urban expansion purposes.</p> <p>Available data is for 2017: 144, 296 connections of drinking water service. 77% of the population has sewerage service.</p> <p>Wastewater treatment does not exist within the services provided by the service concessionaires, wastewater treatment is only done privately and there is no data available on treated water.</p> <p>1.5.7_REPORTE_SEGURIDAD_HIDRICA_MNUNICIPIO_SPS_Final_BEINSA 1.5.5_Principales_amenazas_en_la_cuenca</p>	
<b>1.6</b>	<p><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></p>	
<b>1.6.1</b>	<p><i>Shared water challenges shall be identified and prioritized from the information gathered.</i></p>	 in progress

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

**Comment** The site identifies and prioritises shared water challenges in an excel sheet matrix from the information collected.  
 The matrix has inconsistencies in relation to all the data collected by the site. It highlights the absence of the challenge of wastewater treatment in the catchment which represents a risk to water quality as well as health risks and environmental degradation in the lower parts of the catchment.  
 In its risk in relation to IWRA it states that "Important water-related areas are not identified and mapped in the watershed, nor is there a description of their status and indigenous cultural values".  
 While it is possible that indigenous values are not in the evidence presented, the watersheds and the description of the Merendón reserve area are well described and this is the main IWRA.  
 The site presents in its strategic plan shared challenges related to the Merendon catchment and reserve.  
 The information is scattered in several documents and does not present a good coherence.

1.5.7\_REPORTE\_SEGURIDAD\_HIDRICA\_MNUNICIPIO\_SPS\_Final\_BEINSA\_I  
 1.5.5\_Principales\_amenazas\_en\_la\_cuenca  
 1.6.1\_IDENTIFICACIÓN\_DE\_DESAFIOS\_DEL\_AGUA  
 2.3.1\_Plan\_Estratégico\_-\_TAHSA

**Finding No: TNR-002825**

**1.6.2** *Initiatives to address shared water challenges shall be identified.*

  
Obs.

**Comment** The site identifies initiatives to address shared water challenges in its water challenge identification matrix.  
 According to its structure, the column "action associated with the challenges" corresponds to the initiatives to address the challenges. It has the limitation of only considering the site's perspective, it does not include initiatives of the municipality such as the environmental police and the creation of the Merendón reserve zone and its objectives.  
 In document 2.3.1\_Strategic\_Plan\_-\_TAHSA  
 The following shared challenges are identified for the basin:  
 No information is available that assesses future trends in groundwater quality and quantity.  
 The Municipality of San Pedro de Sula is located in an area of high water resource consumption due to its industrial and commercial vocation, together with high population pressures.  
 For the Merendón River Basin, the coverage of wastewater networks and the high vulnerability to flooding as a result of torrential storms.  
 1.6.2\_IDENTIFICACIÓN\_DE\_DESAFIOS\_DEL\_AGUA  
 2.3.1\_Plan\_Estratégico\_-\_TAHSA

**1.7** *Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.*

**1.7.1** *Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.*

  
in progress

**Comment** The site identifies and prioritises the water-related risks faced by the site, including the likelihood and severity of impact within a given time period, potential costs and business impact.  
 The site does not identify potential costs and business impact.

1.7.1\_Matriz\_riesgos\_oportunidades\_AWS

**Finding No: TNR-002829**

**1.7.2** *Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*

  
in progress

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-000437

Comment The site identifies water-related opportunities, including how the site can intervene, assessment and prioritization.  
The site does not identify potential savings and business opportunities.

1.7.2\_Matriz\_riesgos\_oportunidades\_AWS

**Finding No: TNR-002827**

**1.8** *Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.*

**1.8.1** *Relevant catchment best practice for water governance shall be identified.*



in progress

Comment The site identifies some of the best practices relevant to water governance in the basin. The site does not include good practices described in the evidence presented in the indicators above, it focuses primarily on the site and this indicator focuses on the catchment.

1.8.1\_Matriz\_buenas\_Prácticas\_Gestión\_Sostenible

Examples of best practice in water governance by the AWS implementer:

- Public disclosure of water use and water quality data for others to use
- A comprehensive water stewardship plan that is well-implemented, routinely reviewed and updated
- Engaging with peer organizations and stakeholders to promote water stewardship
- Demonstrating support for good water governance and stewardship with appropriate authorities, including establishing or participating in Public-Private Partnerships
- Facilitating or contributing to multi-stakeholder governance platforms
- Advocating for integrated water governance at the catchment level, including supporting coordination among relevant institutions

**Finding No: TNR-002830**

**1.8.2** *Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.*



in progress

Comment The site identifies some of the best practices relevant to water governance in the basin. The site does not include good practices described in the evidence presented in the indicators above, it focuses primarily on the site and this indicator focuses on the catchment.

The site does not identify in its matrix good practices regarding water balance in the relevant sectors and/or basins.

However, in the evidence presented in relation to the Melencon reserve, it indicates the protection of watersheds and reforestation, among other good practices.

The matrix is that it mainly focuses on the site, not the watershed.

1.8.2\_\_Matriz\_buenas\_Prácticas\_Gestión\_Sostenible

**Finding No: TNR-002831**

**1.8.3** *Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.*



in progress

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Comment In its matrix, the site identifies good practices with respect to water quality in the relevant sectors or basins.  
Maintain monitoring of groundwater characteristics to identify any changes in groundwater characteristics.  
Maintain regular monitoring of oases to ensure that they are in optimal condition. Water quality.  
Create an emergency plan for groundwater contamination, which should contain an alternative source to supply the company's water demand.  
However, it does not include in the matrix presented as evidence its source of data.

1.8.3\_\_Matriz\_buenas\_Prácticas\_Gestión\_Sostenible

**Finding No: TNR-002832**

**1.8.4** *Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*

  
Obs.

Comment The site matrix identifies relevant catchment best practices for site maintenance of Important Water-Related Areas.  
Reforest in the main areas related to the Melencon Reserve.  
Collect information about available water sources.  
Training in different areas: social responsibility with water.  
Omitted some good practices presented in evidence presented in previous indicators such as:  
Environmental education  
Environmental police protection

1.8.4\_\_Matriz\_buenas\_Prácticas\_Gestión\_Sostenible

**1.8.5** *Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*

  
in progress

Comment The site matrix only describes actions within the site and does not consider the catchment context.  
It does not identify the relationship between good WASH practices in the sector and/or in the catchment for the provision of equitable

1.8.5\_\_Matriz\_buenas\_Prácticas\_Gestión\_Sostenible

**Finding No: TNR-002834**

2 STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
<b>2.1</b>	<p><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></p>
<b>2.1.1</b>	<p><i>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</i></p> <ul style="list-style-type: none"> <li>- <i>That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes</i></li> <li>- <i>That the site implementation will be aligned to and in support of existing catchment sustainability plans</i></li> <li>- <i>That the site's stakeholders will be engaged in an open and transparent way</i></li> <li>- <i>That the site will allocate resources to implement the Standard.</i></li> </ul>
Comment	<p>The site identifies a signed and publicly disclosed site statement. The statement or document includes the following commitments:</p> <ul style="list-style-type: none"> <li>- The site will implement and disclose the progress of sustainable water management plans to achieve improvements in the sustainable water management performance of the AWS; and</li> <li>- sustainable water management outcomes of the AWS;</li> <li>- Site implementation supports and will be aligned with existing sustainability plans for the catchment;</li> <li>- Site stakeholders participate in an open and transparent manner; and</li> <li>- The site allocates resources to implement the Standard.</li> </ul> <p>This statement is signed by: Rodrigo Rivera Manufacturing Manager Tabacalera Hondureña S.A.   BAT Honduras</p> <p>2.1.1_COMPROMISO 2.1.1_Declaracion_del_sitio 2.1.1_Plan_Estratégico_-_TAHSA 2.1_Water_Strategy_KEHS-001-Politica_ambiental</p>
<b>2.2</b>	<p><i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i></p>
<b>2.2.1</b>	<p><i>The system to maintain compliance obligations for water and wastewater management shall be identified, including:</i></p> <ul style="list-style-type: none"> <li>- <i>Identification of responsible persons/positions within facility organizational structure</i></li> <li>- <i>Process for submissions to regulatory agencies.</i></li> </ul>
Comment	<p>The site identifies its system for maintaining compliance with obligations for water and wastewater management, which includes:</p> <ul style="list-style-type: none"> <li>- The identification of responsible persons/positions within the organisational structure of the institution; and</li> <li>- The submission process to regulatory bodies.</li> </ul> <p>The site presents its procedure for legal compliance. The procedure includes the positions of those responsible for its implementation. Aligned with the other management systems in place.</p> <p>2.2.1_Matriz_Responsabilidades_Final 2.2.1_PEHS069_REQUISITOS__LEGALES_y_OTROS 2.2.1_Marco_Regulatorio_Ambiental_Agua</p>



Yes






Yes

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<b>2.3</b>	<i>Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.</i>	
<b>2.3.1</b>	<i>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.</i>	 <b>Yes</b>
Comment	<p>The site identifies in its strategic plan its sustainable water management strategy that defines its mission, vision and overall organisational objectives towards good sustainable water management in accordance with the AWS Standard.</p> <p>2.3.1_Plan_Estratégico_-_TAHSA 2.3.1_MISIÓN_Y_VISIÓN_AWS</p>	
<b>2.3.2</b>	<i>A water stewardship plan shall be identified, including for each target:</i> <ul style="list-style-type: none"> <li>- How it will be measured and monitored</li> <li>- Actions to achieve and maintain (or exceed) it</li> <li>- Planned timeframes to achieve it</li> <li>- Financial budgets allocated for actions</li> <li>- Positions of persons responsible for actions and achieving targets</li> <li>- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.</li> </ul>	 <b>in progress</b>
Comment	<p>The site identifies its sustainable water management plan, which includes for each objective:</p> <ul style="list-style-type: none"> <li>- How it will be measured and monitored;</li> <li>- The measures to achieve and maintain (or exceed) it;</li> <li>- The expected timescales for achieving it; The financial budgets allocated to the actions;</li> <li>- The financial budgets allocated to the actions;</li> <li>- Include who is responsible for the actions and for achieving the objectives.</li> <li>- Where possible, take into account the relationship between each target and the achievement of best practice to help address shared water challenges and outcomes.</li> </ul> <p>shared water challenges and AWS outcomes. The plan has several inconsistencies and information that does not meet the meaning of the indicator. The way in which it is to be measured and monitored is not always consistent with the objectives e.g. 3.3. water quality in relation to the water footprint of indirect water users. the site identified that it has no input and/or service providers in the catchment so any targets on this issue are meaningless. In its only WASH-related objective the site indicates that: "Indicator of consumption and savings in water use", which would be related to water balance, not to access to water and sanitation services. The plan in the closing date column includes for some targets the text "in progress", which is not a closing date. The site's water management plan focuses primarily on the site and does not include targets for WASH in the catchment.</p> <p>2.3.2_TAHSA_Plan_de_administracion_del_agua</p> <p style="text-align: right;"><b>Finding No: TNR-002820</b></p>	
<b>2.4</b>	<i>Demonstrate the site's responsiveness and resilience to respond to water risks</i>	
<b>2.4.1</b>	<i>A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.</i>	 <b>in progress</b>



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**Comment**      The site identifies its plan to mitigate or adapt to identified water risks, developed in coordination with relevant public sector and infrastructure agencies.  
The plan has identified risks, problem description and only some of the plans, pending identification of actions and assignment of responsible parties. It can be concluded that it is an unfinished plan that does not meet all the requirements of the indicator.

2.4.1\_Plan\_para\_mitigar\_o\_adaptarse\_a\_los\_riesgos\_hidricos\_identificados

**Finding No: TNR-002822**

### 3 STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts

**3.1** *Implement plan to participate positively in catchment governance.*

**3.1.1** *Evidence that the site has supported good catchment governance shall be identified.* ✔  
Yes

Comment The site identifies evidence that has supported good governance of the catchment (i.e. engaged with relevant authorities).  
The site presents documentary and photographic evidence of actions taken to support good governance in the Merendón reserve and other areas in the municipality of San Pedro Sula.

3.1.1\_Apoyo\_a\_la\_cuenca  
3.1.1\_Nota\_Aclaratoria\_Alianza\_Renova\_y\_Fundación\_Merendón

**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 The site implements appropriate measures to respect the water rights of others, including indigenous peoples, who are not part of 3.2.  
The site clarifies that there is no specific legislation for indigenous peoples, that the presence of indigenous peoples is very small in the department and that it has all the permits for water abstraction from its wells and waste discharges.

3.1.2\_Análisis\_Planificación\_Muestreos\_Calidad\_Agua\_2022  
3.1.2\_Derechos\_de\_agua\_de\_las\_personas  
3.1.2\_Resoluciones\_PTAR\_TAHSA

**3.2** *Implement system to comply with water-related legal and regulatory requirements and respect water rights.*

**3.2.1** *A process to verify full legal and regulatory compliance shall be implemented.* ✔  
Yes

Comment The site has a procedure in place to verify full legal and regulatory compliance.  
The EH&S department is responsible for collecting, identifying and monitoring all environmental legislation and corporate requirements that apply to the company, using the following sources of information:  
- National legislation: the Official Journal La Gaceta (monthly publication obtained from the Ministry of the Interior through an annual subscription).  
- Corporate requirements: obtained through corporate communications (e-mails).

3.2.1\_Acceso\_Portal\_Gaceta\_Virtual\_HN  
3.2.1\_Auditoria\_Legal\_Ambiental\_TAHSA  
3.2.1\_PEHS069\_REQUISITOS\_LEGALES\_y\_OTROS  
3.2.1\_Requisitos\_legales\_aplicables\_y\_otros\_requisitos\_de\_BAT  
3.2.1\_Resolución\_PTAR\_Parametros  
3.2.1\_Seguimiento\_Cambios\_en\_Gaceta\_Virtual\_HN

**3.2.2** *Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.* ✔  
Yes

Comment The site does not identify water rights that form part of the legal requirements additional to those presented in 3.2.1 to respect the water rights of others. respect the water rights of others.  
The site does not identify the presence of indigenous peoples in its area of influence.

3.2.2\_Derechos\_de\_agua\_de\_las\_personas

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<b>3.3</b>	<i>Implement plan to achieve site water balance targets.</i>	
<b>3.3.1</b>	<i>Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.</i>	🔍 Obs.
Comment	<p>The site identifies the state of progress towards meeting the water balance targets set out in the sustainable water management plan.</p> <p>The site is in its initial audit so some objectives have no progress or are identified as in progress which is normal, only one of the established objectives has 100% progress, however the site does not present any evidence related to the fulfilment of this objective.</p> <p>3.3.1_TAHTSA_Plan_de_administracion_del_agua</p>	
<b>3.3.2</b>	<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>	✅ Yes
Comment	<p>The site implemented annual targets to improve the site's water use efficiency or, if practical and applicable, to reduce total volumetric use. The site has identified that water scarcity is not a shared challenge.</p> <p>The site presents data on its water withdrawal, volumes of water reused and recycled, which is one of the targets achieved by 2022.</p> <p>3.3.2_Objetivos_ESG_BAT 3.3.2_Resultados_Objetivos_Agua_TAHTSA_PBI Objetivo_EH&amp;S_202206</p>	
<b>3.3.3</b>	<i>Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.</i>	✅ Yes
Comment	<p>The site does not identify legally binding documents, if any, for the reallocation of water to social, cultural or environmental needs.</p> <p>3.3.3_Documentos_legales_vinculantes 3.2.1_PEHS069_REQUISITOS__LEGALES_y_OTROS</p>	
<b>3.4</b>	<i>Implement plan to achieve site water quality targets</i>	
<b>3.4.1</b>	<i>Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.</i>	🔍 Obs.
Comment	<p>The site identifies the status of progress towards meeting the water quality objectives set out in the sustainable water management programme.</p> <p>The levels of progress towards the objectives set out in the sustainable management plan range from 25% to 100%.</p> <p>However, the site does not include any evidence on the progress made towards achieving the objectives.</p> <p>3.4.1_TAHTSA_Plan_de_administracion_del_agua</p>	
<b>3.4.2</b>	<i>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.</i>	✅ Yes

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Comment	<p>The site identifies that groundwater quality is not a shared challenge. While surface water quality does represent a challenge in terms of water quality.</p> <p>The site quantifies continuous improvements to achieve best practice in relation to effluent from the site. It presents the results of analyses carried out on its effluent.</p> <p>3.4.2_BAT_monitoreo_calidad_agua 3.4.2_Monitoreo_de_la_Calidad_del_Agua_TAHA</p>	
<b>3.5</b>	<p><i>Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.</i></p>	
<b>3.5.1</b>	<p><i>Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.</i></p>	 Yes
Comment	<p>The site implements the practices set out in the sustainable water management plan to maintain and/or improve the site's Important Water Related Areas.</p> <p>3.5.1_IWRAs_Plan_de_administracion_del_agua 3.5.1_Sitios_importantes_agua</p>	
<b>3.6</b>	<p><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></p>	
<b>3.6.1</b>	<p><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></p>	 Yes
Comment	<p>The site identifies and quantifies evidence that the site has adequate access to safe drinking water, effective sanitation and protective hygiene (WASH) for all workers on site. In document "1.5.1_WASH_Equipment_Operaciones_WASH", the number of available drinking water and sanitation facilities per area is described to ensure that all workers have adequate access to these facilities.</p> <p>3.6.1.Equipos_Operaciones_WASH 1.5.7__Idoneida_WASH_de_la_cuenca 1.5.1_Equipos_Operaciones_WASH</p>	
<b>3.6.2</b>	<p><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></p>	 Yes
Comment	<p>The site identifies that it is not affecting the human right to safe drinking water and sanitation of communities through its operations.</p> <p>The site identifies that traditional community and local access rights are respected.</p> <p>The site expresses that it complies with all applicable legal requirements.</p> <p>1.5.2_Requisitos_legales_y_normativos Instrumentos_Legales_Auditoría_Cumplimiento_Regulatorio 3.2.1_PEHS069_REQUISITOS_LEGALLES_y_OTROS 3.2.1_Requisitos_legales_aplicables_y_otros_requisitos_de_BAT</p>	
<b>3.7</b>	<p><i>Implement plan to maintain or improve indirect water use within the catchment:</i></p>	
<b>3.7.1</b>	<p><i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i></p>	 Yes

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Comment	The site states that for indicator 3.7.1 it has not set any indirect water use targets, because it does not have any suppliers of products or services that affect the catchment.	
	3.7.1_Nota_Aclaratoria_Proveedores_no_afectan_cuenca 3.7.1_Uso_indirecto_agua	
<b>3.7.2</b>	<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	The site identifies that for indicator 3.7.2 it has not set any indirect water use targets, because it does not have any suppliers of products or services that affect the catchment.	
	3.7.2_Charlas_Reuniones_EA_CompromisoProveedoresInternos	
<b>3.8</b>	<i>Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>	
<b>3.8.1</b>	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	 Yes
Comment	The site identifies evidence of commitment and key messages transmitted with acknowledgement of receipt with the following stakeholders: Merendon Foundation CARGILL FOUNDATION Brewery ELCATEX Environmental Management UNAH-VS and UNITEC	
	3.8.1__Esfuerzos_realizados_Fundacion_Merendon 3.8.1_Esfuerzos_realizados_CARGILL 3.8.1_Esfuerzos_realizados_Cerveceria 3.8.1_Esfuerzos_realizados_ELCATEX 3.8.1_Esfuerzos_realizados_Gerencia_ambiente 3.8.1_Esfuerzos_realizados_UNAH-VS	
<b>3.9</b>	<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>	
<b>3.9.1</b>	<i>Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.</i>	 Yes
Comment	The site identifies the implementation of actions to achieve best practice, related to water governance, as appropriate. Dissemination of events internally Sustainability week, World Water Day, Approaches with "Fundación Merendon" and "Renova" non-governmental organisations dedicated to the conservation of our Merendon Reserve Zone. Reforestation projects developed by the Environmental Management.	
	3.9.1_Boletines_Compromiso_InformeRendimiento 3.9.1_ESG_-_LANCAR_Acciones_Mejores_Practicas 3.1.1_Apoyo_a_la_cuenca	
<b>3.9.2</b>	<i>Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.</i>	 Yes

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Comment	<p>The site identifies the implementation of actions to achieve best practice, related to water balance objectives. The site has carried out reforestations that have an impact on the improvement of the water balance. At site level, reuse and reduction of consumption helps to improve the water balance by reducing the site's water footprint.</p> <p>3.1.1_Apoyo_a_la_cuenca 3.1.1_Nota_Aclaratoria_Alianza_Renova_y_Fundación_Merendón 3.9.2_Balance_hidrico</p>	
<b>3.9.3</b>	<p><i>Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.</i></p>	 Yes
Comment	<p>The site implements actions to achieve best practice, related to water quality objectives. The actions described include the operation and maintenance of its WWTP 'to significantly reduce the load of pollutants discharged from the site. Reforestation in the Melencon reservoir favours the reduction of dissolved solids in both runoff and infiltration water. The site wishes to expand these activities when joint activities with the Melencon Foundation and RENAVE are strengthened.</p> <p>3.9.3_Informe_Mantenimiento_PTAR_20220704 3.9.3_PTAR_TAHSA_Plan 3.1.1_Apoyo_a_la_cuenca 3.1.1_Nota_Aclaratoria_Alianza_Renova_y_Fundación_Merendón Resultados_fisicoquimicos_PTAR_Enero_2021 Resultado_Abril_PTAR-2020</p>	
<b>3.9.4</b>	<p><i>Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.</i></p>	 Yes
Comment	<p>The site presents its best practices in relation to the objectives in terms of site maintenance of the Important Water-Related Areas. The best practices correspond to the reforestations carried out in the Melencon reserve, the maintenance of the green areas in the site facilities, as well as the protection of the fauna present in them. The proposed actions will be completed in the second half of 2023. The site's relationship with the Merendon Foundation is in its infancy and joint activities may be extended in 2023.</p> <p>3.9.4_Sustainable_Sustainable_Management_Good_Practices_Matrix 3.1.1_Apoyo_a_la_cuenca 3.1.1_Note_clarification_Alliance_Renova_and_Foundation_Merendón 1.5.5_Important_water_related_sites</p>	
<b>3.9.5</b>	<p><i>Actions towards achieving best practice related to targets in terms of WASH shall be implemented.</i></p>	 No
Comment	<p>The site's water management plan focuses primarily on the site and does not include targets for WASH in the catchment, Criterion 3.9 focuses on good practice in the catchment.</p> <p>The site has no evidence of good practice in the catchment.</p> <p>3.9.4_Sustainable_Sustainable_Management_Good_Practices_Matrix 3.9.5_ESG_-_LANCAR_Acciones_Mejores_Practicas 3.9.5_Mantenimientos_Insitu_MejoresPracticasWASH</p>	

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**4 STEP 4: EVALUATE - Evaluate the site's performance.**

**4.1** *Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*

**4.1.1** *Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.* ✔ Yes

**Comment** The site assesses performance against the objectives of the sustainable water management plan and the contribution to the achievement of sustainable water management results. The site presents as evidence the results obtained in the reduction of water consumption, the initiation of water reuse, the treatment of its wastewater and the reduced volumes of its discharges, the reforestations carried out in the Melencón reserve, the establishment of communication with different stakeholders ranging from government authorities, universities, civil society organisations and private companies. The site provides all its workers with adequate access to WASH services. The site has contributed to achieving each of the five AWS outcomes. The rate at which its targets have been met cannot yet be compared to the timelines provided in the sustainable water management plan as this is the initial audit.

- 3.1.1\_Apoyo\_a\_la\_cuenca
- 3.1.1\_Nota\_Aclaratoria\_Alianza\_Renova\_y\_Fundación\_Merendón
- 1.5.1\_PRESENTACION\_DE\_GERENCIA\_DE\_AMBIENTE\_NOV\_2022
- 3.6.2\_Provisión\_del\_sitio\_de\_servicios\_WASH\_equitativos\_y\_adecuados
- 4.1.1\_Rendimiento\_de\_los\_objetivos
- 4.1.1Fundacion\_Merendon\_actividades\_2022

**4.1.2** *Value creation resulting from the water stewardship plan shall be evaluated.* 👉 in progress

**Comment** The site presents the investments made in water management, including actions such as the donation of water tanks, the achievement of ISO14001 certification, and awards granted by the municipalities. However, it does not evaluate the value creation from the sustainable water management plan in terms of cost-benefit of water and the economic, social and environmental benefits provided.

- 4.1.2\_Costos\_relacionados\_con\_el\_agua\_Social
- 3.3.2\_Resultados\_Objeticos\_Agua\_TAHA\_PBI
- 4.1.1.\_Donaciones\_Aprobadas\_TAHA

**Finding No: TNR-002838**

**4.1.3** *The shared value benefits in the catchment shall be identified and where applicable, quantified.* ✔ Yes

**Comment** The site identifies and quantifies the benefits of shared value in the catchment. Reforestation activities, reduction of treated waste discharges, this value represents the amount of: 52,168 m3 of effluents, establishment of collaborative links with different stakeholders.




- 4.1.3\_Beneficios\_del\_valor\_compartido\_cuenca
- 4.1.3\_Beneficios\_del\_valor\_compartido\_descargas\_Alcantarillado
- 4.1.3\_Apoyo\_a\_la\_cuenca
- 4.1.3\_Derechos\_de\_agua\_de\_las\_personas
- 1.2.1\_Plan\_participacion\_partes\_interesadas\_TAHA

**4.2** *Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.*

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<b>4.2.1</b>	<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>	 Yes
Comment	<p>The site identifies that there have been no emergency events during the 2022 period that require root cause analysis, response assessment, preventive and corrective actions. The site indicates that it has emergency plans and procedures in place to respond to incidents that may arise in the future.</p> <p>4.2.1_Declaracion_de_No_Incidentes-Emergencias 4.2.1_IEHS006_Plan_emergencia_PTAR 4.2.1_IEHS044_Plan_emergencia_casos_derrames_liquidos_Final 4.2.1_IEHS058_Plan_de_Emergencias_hidrico_2022 4.2.1_Plan_Contingencia 4.2.1_PLAN_DE_EMERGENCIA_EN_CASO_DE_DERRAME_DE_MERCURIO 4.2.1_PLAN_DE_EMERGENCIA_EN_CASO_DE_INUNDACIONES</p>	
<b>4.3</b>	<i>Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.</i>	
<b>4.3.1</b>	<i>Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.</i>	 Yes
Comment	<p>The site identifies efforts to consult with stakeholders on the site's sustainable water management performance. It presents as evidence communications and dialogues with various stakeholders from civil society organisations, universities, private companies and government authorities.</p> <p>4.3.1_Esfuerzos_realizados_Gerencia_ambiente 4.3.1_Esfuerzos_realizados_CARGILL 4.3.1_Esfuerzos_realizados_Cerveceria 4.3.1_Esfuerzos_realizados_ELCATEX 4.3.1_Esfuerzos_realizados_Fundacion_Merendon 4.3.1_Esfuerzos_realizados_Naciones_Unidas 4.3.1_Esfuerzos_realizados_UNAH-VS_II 4.3.1_Esfuerzos_realizados_UNITEC</p>	
<b>4.4</b>	<i>Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.</i>	
<b>4.4.1</b>	<i>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.</i>	 Yes



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### Comment

The site identifies that the site's sustainable water management plan is a living document and should incorporate all relevant information and lessons learned from the assessments at this stage.

In 2022 the initial audit was conducted and by next year lessons learned will be identified and incorporated into the plan.

The site describes in its strategic plan its commitment to the AWS standard and its strategic objectives:

To comply with the consumption targets, the goal is to achieve a result less than or equal to 3.50 of the ratio m<sup>3</sup> water / Million units produced, which should be a target for the year 2025.

The Vulnerability Mitigation Plan includes the actions that the company is already taking and those that must be implemented to mitigate potential impacts.

Integration with key external and internal stakeholders is essential to ensure efficient management of water resources, especially in the Merendón basin, where BAT Honduras is located.

4.4.1\_Plan\_Estratégico\_-\_TAHSA

4.4.1\_TAHSA\_Plan\_de\_administracion\_del\_agua

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5 STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts	
5.1	<i>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.</i>
5.1.1	<i>The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.</i>
Comment	<p>The site discloses the site's internal water governance, including the positions of those responsible for compliance with water laws and regulations. It presents as evidence the document "5.1.1_Disclose_Internal_Water_Governance". which includes the internal structure of BAT Honduras related to water governance. This structure is also found in its strategic plan which is published on its website: <a href="https://www.batcentralamerica.com/group/sites/BAT_AX9FAB.nsf/vwPagesWebLive/DO9T5KJU">https://www.batcentralamerica.com/group/sites/BAT_AX9FAB.nsf/vwPagesWebLive/DO9T5KJU</a></p> <p>5.1.1_Divulgar_Governaza_Interna_Agua 5.1_Internal_Comunicacion 4.4.1_Plan_Estratégico_-_TAHSA</p>
5.2	<i>Communicate the water stewardship plan with relevant stakeholders.</i>
5.2.1	<i>The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.</i>
Comment	<p>The site communicates the sustainable water management plan to relevant stakeholders, including how the sustainable water management plan contributes to the outcomes of the AWS Standard. The site presents evidence of events to disseminate the site's water management plan and the AWS Standard, signed attendance lists, mostly company staff, also including students and university professors, as well as some members of civil society.</p> <p>5.2.1_ListasComunicar_Partes_Interesadas_PlanGestionAgua 5.2.1_Comunicaion_PlanGestion_pptUNAH-VS</p>
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>
Comment	<p>The site discloses on its website its strategic plan containing some water management results, on the same page is the document water performance report 2022 which is a summary of the site's water management results in the period 2017-2022. The site does not yet have the quantification of the results in relation to the objectives of the water management plan since it was elaborated in 2022.</p> <p>5.3.1_Comunicado_Objeticos_abril medMDCLHSHK 4.4.1_Plan_Estratégico_-_TAHSA</p>
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>

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<b>5.4.1</b>	<i>The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.</i>	 Obs.
Comment	<p>The site discloses the site's shared water challenges and the efforts made to address these challenges.</p> <p>The site presents as evidence photographs of events held with both internal and external stakeholders, including attendance lists.</p> <p>The site does not include the content of the presentations made, and the evidence presented is very limited.</p> <p>5.4.1_Divulgar_Desafios 5.2.1_ListasComunicar_Partес_Interesadas_PlanGestionAgua</p>	
<b>5.4.2</b>	<i>Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</i>	 Yes
Comment	<p>The site identifies efforts made to engage stakeholders and support public sector bodies. It presents as evidence communications and dialogues with various stakeholders from civil society organisations, universities, private companies and government authorities. It highlights compliance with all requirements requested by the authorities.</p> <p>5.4.2_Esfuerzos_realizados_Gerencia_ambiente 5.4.2_Esfuerzos_realizados_CARGILL 5.4.2_Esfuerzos_realizados_Cerveceria 5.4.2_Esfuerzos_realizados_ELCATEX 5.4.2_Esfuerzos_realizados_Fundacion_Merendon 5.4.2_Esfuerzos_realizados_Naciones_Unidas 5.4.2_Esfuerzos_realizados_UNAH-VS_II 5.4.2_Esfuerzos_realizados_UNITEC 5.2.1_ListasComunicar_Partес_Interesadas_PlanGestionAgua</p>	
<b>5.5</b>	<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>	
<b>5.5.1</b>	<i>Any site water-related compliance violations and associated corrections shall be disclosed.</i>	 Yes
Comment	<p>The site identifies that no water compliance violations have occurred and therefore no disclosure or communication is required.</p> <p>The site is committed to disclosing any violations related to the site's water compliance and corrections.</p>	
<b>5.5.2</b>	<i>Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.</i>	 Yes
Comment	<p>The site identifies that no water compliance violations have occurred and therefore no disclosure or communication is required.</p> <p>The site is committed to disclosing any violations related to the site's water compliance and corrections.</p>	
<b>5.5.3</b>	<i>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.</i>	 Yes
Comment	<p>The site identifies that no water compliance violations have occurred and therefore no disclosure or communication is required.</p> <p>The site is committed to disclosing any violations related to the site's water compliance and corrections.</p>	

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### Photographic Evidence from Audit



Yes

Comment 6 photographs were uploaded.



green areas within the perimeter of the site identified as IWRAs.

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