

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)



Audit Number: AO-001334

SITE DETAILS

Site: **VINA-BAT JOINT VENTURE COMPANY LIMITED**

Address: Lot 45C / I, Street 7, Vinh Loc Industrial Zone, 71821, Ho Chi Minh, VIETNAM

Contact Person: Le Nhu Minh

AWS Reference Number: AWS-000665

Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2025-Feb-28

Validity of certificate: 2028-Feb-27

AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2024-Nov-13

Lead Auditor: Dung Tri Ngo

Audit team participants:

Elizabeth Villezar

Ngo Tri Dung, Lead Auditor

Site Participants:

Huynh Kim Nhat, General Director

Do Tuan Thanh, Production manager

Le Nhu Minh, Sustainability Manager

Eva (online), Area Sustainability Manager

Vo Minh Thien Kiet, IWS Manager

Nguyen Vinh Hung, Factory Engineering Officer

Pham Hung Anh Tuan, Operations Director

Ho Thanh Hieu, Factory EHS Officer

Nguyen Minh Quy, Quality manager

Doan Truong Hoai Bao, Supply chain and Logistics Manager

Nguyen Thi Doan Trang, Operation Commercial Manager

Ngo Tien Thanh, Head of LEAF

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 22 minor non-conformities, and 15 observations were raised.

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 30 days of receipt of the audit report by 08 March 2025.

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

The audit team recommends certification of the VINA-BAT Joint Venture Co. at Core level pending approval of the corrective actions plan.

Scope of Assessment: The scope of services covers the Initial certification audit for assessing conformity of VINA-BAT Joint Venture Company Limited against the AWS International Water Stewardship Standard Version 2.

VINA - BAT JV is a joint venture between Vietnam National Tobacco Corporation (Vinataba) and British-American Tobacco Marketing (Singapore) Private Limited (BAT), with a charter capital of VND138.6 billion, equivalent to USD6.6 million. Vinataba holds 51% of the capital and BAT holds 49%. The joint venture is headquartered in an area of nearly 4,500 m2 in Vinh Loc Industrial Park, Binh Chanh District (HCMC), and focuses on the production of cigarettes with BAT's premium brands.

The audit was conducted onsite from 13 to 15 November 2024. The onsite site visit included the assessment of the site's water management from its source, uses within the processes, and discharge.

A representative sample of source water locations (on-site) including incoming water points, water storage facilities, wastewater treatment, chemical storage, and hazardous waste storage

A representative sample of water discharge locations used by the client (on-site): discharge points and their associated system (treatment, storage)

Water-related infrastructure on the site.

Catchment Site Tour within the Industrial Park.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	15
Minor	22

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FINDING DETAILS

Finding No:	TNR-014271
Checklist Item No:	1.1.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
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">- Site boundaries;- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;- Any water sources providing water to the site that are owned or managed by the site or its parent organization;- Water service provider (if applicable) and its ultimate water source;- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;- Catchment(s) that the site affect(s) and is reliant upon for water.
Findings:	Site boundary is not clearly demarcated on the map to show the location of all facilities within Saigon river catchment. Additionally, Saigon River Catchment was not mapped in the provided photos - only a navigational route by car was provided using Google Map.
Corrective action:	Site already updated the location and pictures of related facilities within Saigon river catchment have been updated as well as updated Saigon river catchment mapping. Explore more data to update clearly on 2025 plan
Finding No:	TNR-016307
Checklist Item No:	1.3.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	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.
Findings:	Water-related challenges were identified both for water supply and wastewater effluent, however, the site failed to quantify the indication of annual or seasonal, high and low variances related to these challenges especially for the water supply.
Corrective action:	Site will make the assessment report to update variance indication of annual or seasonal, high and low variances related Water quality, especially water supply. Learning to apply for 2025 plan as well

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Finding No:	TNR-015894
Checklist Item No:	1.3.7
Status:	In Progress - CA plan approved
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 costs related to AWS certification and other indirect water-related costs can be added among the identified ones to properly account all indirect water-related costs.
Corrective action:	Site already updated costs related to AWS certification and other indirect water-related costs. Learning to apply for 2025 plan as well
Finding No:	TNR-016309
Checklist Item No:	1.3.8
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Levels of access and adequacy of WASH at the site shall be identified.
Findings:	The site has identified the level of access of all workers within the site, however, this has not been referenced to any national or international guidelines such as WHO, etc.
Corrective action:	Site already updated referenced to national guidelines from Vietnam Ministry of Health. Explore more data to update clearly on 2025 plan

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Audit Number: AO-001334

Finding No:	TNR-015895
Checklist Item No:	1.4.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.
Findings:	Though potential risk was described as low, the site could likewise request from the involved suppliers the quality of water within their respective catchment which can be a source of shared water-related challenge.
Corrective action:	<p>Site make plan to engagement to Dong A Company who is Carton box supplier on Q2 2025 to get water data as well as sharing AWS to promote Water Stewardship and set target for water reduction based on operation business model (5% reduction on inntensity vs 2024)</p> <p>Site already done the AWS sharing to Cat Loi company who is Filter rol supplier which same Saigon river catchment on 28 Dec 2024 and set target for water reduction based on operation business model (5% reduction on inntensity vs 2024)</p> <p>Continuous improvement by learning best practices from BAT-Vinataba site who certified AWS on Jun 2023 for promoting water recycle: collecting rainwater and condensate water of AC for cleaning activities, and set target for water recycle based on operation business model (20%)</p>
Finding No:	TNR-015896
Checklist Item No:	1.4.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.
Findings:	The site has identified the outsourced services within the catchment, however, the embedded water use was not quantified.
Corrective action:	Site make plan to engage Saigon tobacco company for detail water data to quantify the embedded water use at their site as well as frequency contact them for follow up water supply, water quality

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Finding No:	TNR-015900
Checklist Item No:	1.5.5
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Findings:	The site claimed that there is no important water-related area within the catchment. However, there is no evidence of such claim validated by a credible stakeholder. The site provided though links that describe a river festival at Saigon Port on its second year in Ho Chi Minh city.
Corrective action:	Site continue explore the information related to IWRA as well as find the evidence of such claim validated by a credible stakeholder.
Finding No:	TNR-015901
Checklist Item No:	1.5.6
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The potential risks identified for the infrastructure were limited to surface water pollution, salination (intrusion of saltwater to rivers), and water leaks due to old infrastructure. Potential extreme events such as typhoon was not identified.
Corrective action:	Site made the update base on explore more information related to existing and planned water-related infrastructure to prevent the extreme events
Finding No:	TNR-015909
Checklist Item No:	1.7.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.
Findings:	Although the site identified opportunities including the corresponding action plans, the potential savings and business opportunities have not been identified.
Corrective action:	Site already update the opportunity and 2024 saving after implement water stewardship standards in operation as well as learning to make it clearly in 2025 plan

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Finding No: TNR-015913
Checklist Item No: 1.8.4
Status: In Progress - CA plan approved
Finding level: Minor
Due date: 2025-Nov-13
Checklist item: Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.
Findings: Relevant catchment best practices for site maintenance of IWRA was not identified.
Corrective action: Site continue explore the information related to IWRA as well as find the evidence of such claim validated by a credible stakeholder as well as Relevant catchment best practices for site maintenance of IWRA

Finding No: TNR-015915
Checklist Item No: 2.2.1
Status: In Progress - CA plan approved
Finding level: Observation
Checklist item: The system to maintain compliance obligations for water and wastewater management shall be identified, including:
- Identification of responsible persons/positions within facility organizational structure
- Process for submissions to regulatory agencies.
Findings: Though the site emphasize in its EHS Policy Manual that strict compliance to applicable regulatory requirements supported with AWS Team Charter (organizational chart). The site can consider listing all those water-related applicable compliance obligations including the process for submission to regulatory agencies.
Corrective action: Site will add the content to EHS Committee Decision which signed by General Director: "All those environment & water-related applicable compliance obligations including the process for submission to regulatory agencies" will be reviewed and made decision by EHS committee"

Finding No: TNR-015916
Checklist Item No: 2.3.1
Status: In Progress - CA plan approved
Finding level: Minor
Due date: 2025-Nov-13
Checklist item: 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.
Findings: The site has not identified its water stewardship strategy defining overarching mission, vision, and goals of the site.
Corrective action: Review and re-structure Water Stewardship Strategy of Vina BAT with clear and value defining overarching mission, vision, and goals of the site.

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Finding No:	TNR-015917
Checklist Item No:	2.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	<p>A water stewardship plan shall be identified, including for each target:</p> <ul style="list-style-type: none">- How it will be measured and monitored- Actions to achieve and maintain (or exceed) it- Planned timeframes to achieve it- Financial budgets allocated for actions- Positions of persons responsible for actions and achieving targets- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.
Findings:	<p>The site provides a Water Stewardship Plan that is very generic where a comparison of targets vs plans cannot be established. Additionally, financial budgets allocated for the action plans were not identified.</p>
Corrective action:	<p>Review and re-structure Water Stewardship Plan of with S.M.A.R.T targets, continuous improvement plan for 2025 :</p> <ul style="list-style-type: none">• Specific (relating to a clearly defined outcome)• Measurable (so that progress can be assessed)• Appropriate (relevant to the organisation's key issues)• Realistic (with the resources and time frame available)• Time-bound (by a clearly set out date)
Finding No:	TNR-015987
Checklist Item No:	3.2.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	<p>A process to verify full legal and regulatory compliance shall be implemented.</p>
Findings:	<p>Accordingly, no records of violation was noted by the authorities. The site could consider maintaining copies of permits and licenses related to water compliance.</p>
Corrective action:	<p>Site will update Environment permit (included Water management) when done, plan to certify the Permit on early 2025</p>

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Finding No:	TNR-016121
Checklist Item No:	3.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.
Findings:	Implementaion of actions on water balance was noted during the audit but there is a lack of measurable target.
Corrective action:	Site will update the plan implementation with clear measurable targets, and progress achievements vs target base on revised WSP plan
Finding No:	TNR-015990
Checklist Item No:	3.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.
Findings:	There is no clear target related to water balance. The data available are the monitoring of water usage but whether these data will be used for reduction of use or recycling is not clear.
Corrective action:	Site will update the plan implementation with clear measurable targets for reduction of use or recycling, and progress achievements vs target base on revised WSP plan
Finding No:	TNR-015989
Checklist Item No:	3.3.3
Status:	Closed
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.
Findings:	The site has claimed that the indicator is not applicable but has not provided explanation or evidence to support this.
Corrective action:	Site will explore more on this finding, In Legally, we cannot supply water to any third parties, which may lead to a violation of our business registration license. The evidence on News to show the information: Ho Chi Minh City ensures 100% of households have access to clean water. Ho Chi Minh City ensure clean water supply in the future when the city is expected to have about 14 million people, SAWACO who is State Water Supply company proactively developed a project to submit to the City People's Committee on developing the city's water supply system, period 2020 - 2050.

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Finding No: TNR-015992
Checklist Item No: 3.4.1
Status: In Progress - CA plan approved
Finding level: Minor
Due date: 2025-Nov-13
Checklist item: Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.
Findings: There is no measurable target for this indicator, a qualitative target is however provided with corresponding actions. The inconsistency with the WSP makes it difficult to check the progress status against the plan.
Corrective action: Site will update the plan implementation with clear measurable targets for water quality management & monitoring, and progress achievements vs target base on revised WSP plan

Finding No: TNR-015995
Checklist Item No: 3.4.2
Status: In Progress - CA plan approved
Finding level: Minor
Due date: 2025-Nov-13
Checklist item: 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.
Findings: There is no measurable target for this indicator, a qualitative target is however provided with corresponding actions and corresponding records. SMART target was not applied.
Corrective action: Site will update the plan implementation with clear measurable and SMART targets for water quality best practice monitoring, and progress achievements vs target base on revised WSP plan

Finding No: TNR-015996
Checklist Item No: 3.5.1
Status: In Progress - CA plan approved
Finding level: Minor
Due date: 2025-Nov-13
Checklist item: Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.
Findings: The site failed to identify IWRA within the site and/ or catchment, further efforts could be considered here in determining the IWRAs within the catchment which may not be present within the site's premises.
Corrective action: Site continue explore the information related to IWRA as well as find the evidence of such claim validated by a credible stakeholder.

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Finding No: TNR-015997
Checklist Item No: 3.7.1
Status: In Progress - CA plan approved
Finding level: Observation
Checklist item: Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.
Findings: Qualitative target through engagement was noted for all the suppliers of primary inputs. The linkage between a measurable target and a plan is missing.
Corrective action: Thanks for observation, we will update accordingly to make it more measurable and clear base on revised WSP plan

Finding No: TNR-015998
Checklist Item No: 3.8.1
Status: In Progress - CA plan approved
Finding level: Minor
Due date: 2025-Nov-13
Checklist item: Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.
Findings: Evidence provided is confusing. The water-related challenge that can be linked to important water-related infrastructure is the lack of wastewater treatment facilities that may affect the quality of effluent discharged to the ultimate receiving body of water. However, there is no clear linkage of such to the evidence provided for this indicator which is about the infrastructure related to collecting rainwater.
Corrective action: Enhance the engagement frequency to owners of shared water infrastructure & wastewater treatment to ensure all plan related to water balance and water quality on track

Finding No: TNR-015999
Checklist Item No: 3.9.1
Status: In Progress - CA plan approved
Finding level: Observation
Checklist item: Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.
Findings: Though actions (implementation) are provided for this indicator. The site has to ensure the linkage of such in Steps 1 and 2 for consistency
Corrective action: Actions towards achieving best practice, related to water governance, will be updated consistency with updated Steps 1 and 2 based on revised WSP plan

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Finding No:	TNR-016000
Checklist Item No:	3.9.2
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.
Findings:	Though actions (implementation) are provided for this indicator. The site has to ensure the linkage of such in Steps 1 and 2 for consistency.
Corrective action:	Actions towards achieving best practice, related to water balance, will be updated consistence with updated Steps 1 and 2 based on revised WSP plan
Finding No:	TNR-016002
Checklist Item No:	3.9.3
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.
Findings:	Consider the linkage of this indicator to Steps 1 & 2 for consistency.
Corrective action:	Actions towards achieving best practice, related to water quality, will be updated consistence with updated Steps 1 and 3 based on revised WSP plan
Finding No:	TNR-016003
Checklist Item No:	3.9.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-15
Checklist item:	Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.
Findings:	As the site has not identified any IWRAs, no evidence on best practices to maintain IWRAs was provided.
Corrective action:	Site continue explore the information related to IWRA as well as find the evidence of such claim validated by a credible stakeholder.

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Finding No:	TNR-016004
Checklist Item No:	3.9.5
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.
Findings:	Evidence of actions taken for the best practices related to WASH is provided. However, the site needs to link it with the site's WSP.
Corrective action:	Site continue explore the information related to IWRA as well as find the evidence of such claim validated by a credible stakeholder.
Finding No:	TNR-016005
Checklist Item No:	4.1.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	The site failed to adequately evaluate its targets defined in 2.3.2 indicator against the implementation in Step 3.
Corrective action:	Resetting Plan 2.3.2 with SMART, measurable then will be update Step 3 and 4.1.1 accordingly for the contribution to achieving water stewardship
Finding No:	TNR-016006
Checklist Item No:	4.1.2
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	The site has to consistently link its WSP with that of Steps 3 & 4. This is so as the site has a fragmented documentation that is difficult to trail.
Corrective action:	Resetting Plan 2.3.2 with SMART, measurable then will be update Step 3 and 4.1.1 accordingly for the contribution to achieving water stewardship so logical evaluate value creation will be made sense

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Finding No:	TNR-016007
Checklist Item No:	4.1.3
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings:	Shared value benefits were identified and quantified for four targets in WSP. The site could consider reviewing the interrelationships (linkages) of the indicators from Steps 1 to 5.
Corrective action:	Shared value benefits will be Interrelationships (linkages) of the indicators from Steps 1 to 5 to become a better version
Finding No:	TNR-016009
Checklist Item No:	4.2.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.
Findings:	Though the site claimed that an annual review is conducted for its RCA, and BCM, there is no record of the review provided for this indicator.
Corrective action:	Site will make the annual report for emergency incident(s), will be updated accordingly in next audit
Finding No:	TNR-016011
Checklist Item No:	4.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.
Findings:	Whether the annual consultation with relevant stakeholders have meaningful results or improvements is unknown as there's no evidence provided by the site.
Corrective action:	Missed evaluate benefit consultation efforts with stakeholders and missed convert from data collected to opportunities of Site

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Finding No:	TNR-016012
Checklist Item No:	4.4.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	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.
Findings:	The provided WSP has no version/ revision number on it, when was it created, what are the revisions made and when, etc.
Corrective action:	We will record, capture clearly Version 1, Version 2,3... and Summary sheet to note the update/change of each version
Finding No:	TNR-016013
Checklist Item No:	5.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Nov-13
Checklist item:	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings:	The provided document by the site belongs to another BAT site. Hence, conformity to this indicator was not established.
Corrective action:	A summary of the site's water stewardship performance, including quantified performance against targets disclosed on Jan 2025 on BAT Vietnam Website
Finding No:	TNR-016014
Checklist Item No:	5.4.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	Since the site has no violation to any water-related legal requirement, the site could have made an effort recording this in any report or venue of discussion with pertinent records as evidence.
Corrective action:	Water stewardship performance and site effort to protect the water resource to promote the water stewardship as well as our performance disclosed public on BAT Vietnam website

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Finding No: TNR-016015

Checklist Item No: 5.4.2

Status: In Progress - CA plan approved

Finding level: Minor

Due date: 2025-Nov-13

Checklist item: Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.

Findings: There is no sufficient evidence found in the document that could address this indicator.

Corrective action: Water stewardship performance already shared to key business partners via email on Feb 2025 to promote the water stewardship as well as our performance disclosed public on BAT Vietnam website

Finding No: TNR-016017

Checklist Item No: 5.5.2

Status: In Progress - CA plan approved

Finding level: Observation

Checklist item: Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.

Findings: Though the site has no recorded water-related violation, a corrective action process could be considered for future reference in case it would happen.

Corrective action: Site will prepare the corrective action process for future reference in case it would happen.

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Report Details

Report	Value
Report prepared by	Elizabeth Villezar
Report approved by	Ozge GOKMEN
Report approved on (Date)	07/02/2025

Surveillance

Proposed date for next audit
2025-Nov-13

Comment Initial certification

Stakeholder Announcements

Date of publication	Location
	AWS Website (https://a4ws.org/certification/stakeholder-announcements/) WSAS Website (https://watersas.org/stakeholder-announcements/) Emailed to Stakeholders
Comment	Published on AWS and WSAS websites. The site emailed the Stakeholder announcement to Stakeholders and in invited them to attend a Seminar held on 18 Oct 2024
Comment	Interviews will be done during the Surveillance Audits due to some unavoidable circumstances. Though the site has a list of Stakeholders scheduled for interview during this audit.

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Catchment Information

Catchment Information

The middle stream of the Saigon River (Vietnamese: Sông Sài Gòn) is the source of the surface water supply of Vinh Loc Centralized Water Supply (under the Sawato Group) which provides water to the site. The Saigon River is located in the southern part of Vietnam near the Phum Daung in southeastern Cambodia, it flows south and southeast for about 225km (140miles), and at its lower course, the river embraces Ho Chi Minh City (formerly Saigon) on the east while it forms an estuary at the head of the Ganh Rai Bay which is the outlying part of the Mekong delta. The Saigon River is joined at 18 miles (29 km) northeast of Ho Chi Minh City by the Dong Nai River, just above Ho Chi Minh City it is joined by the Ben Cat River, at Cho Lon, it is joined by the two ship channels - Kinh Tau Hu and the Kinh Te, and flows into the Nhà Bè River - an oil harbor (10 miles/ 16km below Ho Chi Minh City), which in turn flows into the South China Sea some 20km (12miles) northeast of the Mekong Delta.

The domestic water supply system of Ho Chi Minh City (drawn from the mid-stream of Saigon River) passes through a water treatment system process to meet standards and is distributed by Saigon Water Supply Corporation Limited (SAWACO) through a network of pipes that supply to the respective customers. The water supply system of Ho Chi Minh can accordingly be divided into three component systems such as water sources, water plants, and supply networks. In existence, the city has eight (8) water plants with a capacity of more than two million m3/ day.

The wastewater discharge of the site is connected to the wastewater treatment plant of STC (standard B - primary treatment) which is then connected to the centralized WWTP (standard A - final treatment) of Vihn Loc which eventually drains into Cau Sa canal that flows to Tham Luong canal at Binh Tan district which is connected as well to the Saigon River.



Water Supply Network in the Industrial Park.jpg



Nhà máy xử lý nước thải khu vực kênh Tham Luong - Bến Cát nhìn từ trên cao - Ảnh

Waste water treatment plant Tham Luong.png

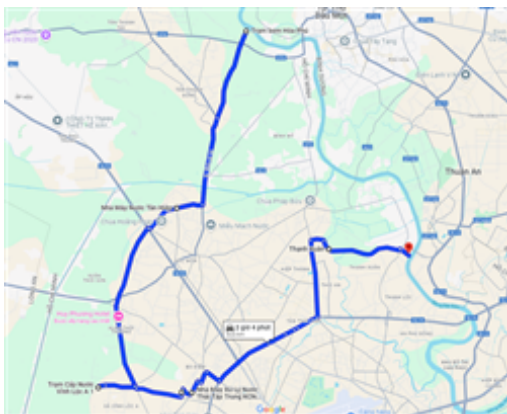
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The intersection of Saigon River and Vam Thuat River.png



Saigon River.png



Water quality buoy station at Hoa Phu Pumping Station - Saigon River

Resco's buoy monitoring system stands out with its superior features, providing an effective solution for water quality monitoring:

- **Real-time Monitoring:** The system uses advanced sensors to accurately measure various important parameters, including pH, salinity, dissolved oxygen, and other indicators such as mineral oil, nitrate, and nitrite. This feature allows for the early detection of any changes in water quality, ensuring timely monitoring and adjustment.
- **SCADA Integration:** Data from the sensors is transmitted directly to the plant's existing SCADA system. This not only helps to accurately monitor and display data but also allows for data storage, reporting, and alerts when abnormalities are detected, enhancing management and decision-making capabilities.
- **GPS Alert Function:** To enhance monitoring effectiveness, the buoy system is equipped with a GPS function. This feature accurately tracks the buoy's location and provides alerts when the buoy moves from its installation position. This helps managers easily track and make necessary adjustments quickly and effectively.

Water quality buoy station at Hoa Phu Pumping Station - Saigon River.png



Vinh Loc Industrial Park wastewater treatment system.jpg

WSAS

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

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Saigon River Catchment.png

Comment The Saigon River is the site's identified catchment, from which the water service provider draws surface water to supply the site.

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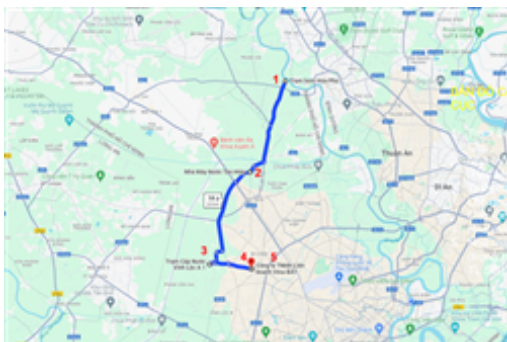
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Client Description and Site Details

Client/Site Background

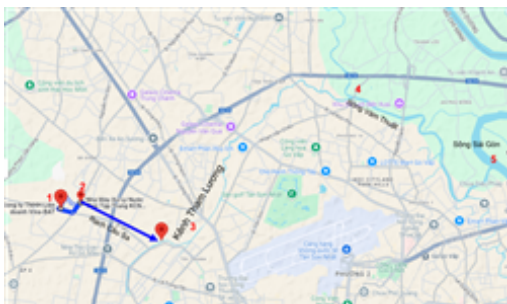
VINA-BAT Joint Venture Company Limited (of which 49% is owned by the BAT while the 51% is owned by the Vinataba - a Vietnamese Government-owned company) was registered on 02 Jan 2014 in Ho Chi Minh City with an address at Lot 45C/I, Road 7, Vinh Loc Industrial Park, Vinh Loc A Commune, Binh Chanh District, Ho Chi Minh City, Vietnam. The site specializes in the manufacture of tobacco products, specifically the cigarette sticks of BAT premium brands. The site employed 182 personnel as of 2024.



Water Supply to Factory Mapping.png



Water Supply Network in the Industrial Park.jpg



Waste Water Discharge Mapping.png

Comment The site BAT Vietnam - Ho Chi Minh is located within the Vinh Loc Industrial Park. Ho

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Summary of Shared Water Challenges

Summary of Shared Water Challenges

1. Water Balance - Some Households (15%) are still using individual underground water which can affect the water balance of the Ho Chi Minh City
2. Water Quality (Supply) - saltwater intrusion in the river system, organic matter, and ammonia contamination due to surface water pollution (low risk as there is monitoring with the Government Agency and the industrial sector); improper treatment of wastewater from
3. Governance - the target of water supply program implementation and to stop groundwater exploitation by 2025
4. WASH - there are remaining polluted canals in the catchment which need more awareness campaigns; the restroom ratio in Ho Chi Minh City is still not high
5. Quality (effluent) - untreated wastewater that flows to the rivers; public awareness is insufficient as individuals still throw trash into the canals, streams, and rivers.

Comment The Summary of Shared-Water Challenges is extracted from the documents 1.2.1 and 1.6.1

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

0.1.1 Eligibility Criteria

0.1.2

0.1.2.1 *Have any water source locations and water-related discharge locations been visited during the audit, if so, which and where? If none were visited please provide justification.*


Yes

Comment Water supply from Vinh Loc Industrial Park (VLP)
Wastewater treatment plant by Saigon Tobacco Company (STC)
Discharge point from STC to VLP

0.1.1.1 *The site(s) occupy one catchment OR an exception has been granted.*


Yes

Comment One catchment only - Saigon River

0.1.1.2 *The scope of the proposed certification shall be under the control of a single management system.*


Yes

Comment Yes, VINA-BAT Joint Venture Company Limited Management

0.1.1.3 *The scope of the proposed certification shall be homogeneous with respect to primary production system, water management, product or service range, and the main market structures.*


Yes

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1 STEP 1: GATHER AND UNDERSTAND

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

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

- 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.

 in progress

Comment The physical scope of the site was documented and mapped with all water-related infrastructure, water sources from Saigon River catchment (Hoa Phu pumping station) to the Water Supply Factory of Tan Hiep, and Vinh Loc Water Supply (water service providers). However, the site boundary is not clearly mapped within the area of the Saigon River catchment. The Google map was used to describe supply and discharge points.

Finding No: TNR-014271

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

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

- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;
- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;
- Provide evidence of stakeholder consultation on water-related interests and challenges;
- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;
- Identify the degree of stakeholder engagement based on their level of interest and influence.

 Yes

Comment The site's identified stakeholders were listed in the attached file (included in the 15 are Vinh Loc Industrial Park, NGO (Saigon Xanh Club), and Saigon Tobacco Company (impact on the site's operation). Evidence of stakeholder consultation is included, such as Ben Thanh Tobacco factory, Thai An company, L&A Joint Stock Company, etc. Engagement time is recorded accordingly including the means of communication. The processes used to identify the relevant stakeholders are location identification, relationship with the site, and the level of influence the site has.

1.2.2 *Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.*







 Yes

Comment The degree of influence of each stakeholder and that of the site are described in the file (columns K & L) which is adequate to address this indicator.

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1.3	<i>Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.</i>	
1.3.1	<i>Existing water-related incident response plans shall be identified.</i>	 Yes
Comment	Water-related incident response plans including the tests performed are documented for the years 2020, 2023, and 2024. Business Continuity Plan (BCP) is described in detail. Natural Disaster Recovery Plan is available (May 2024)	
1.3.2	<i>Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped</i>	 Yes
Comment	The site has mapped the water inflows and outflows and also the site's important water-related areas. All together with data of real-time monitoring (see attached file). The water balance table includes water supply, cleaning and production, domestic usage (building), cooling tower, wastewater, and fire drill.	
1.3.3	<i>Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.</i>	 Yes
Comment	The site has documented and quantified data of inflow, out-flow, loss, colling, etc. in the attached file. Data are available for 2022, 2023, and up to Oct 2024.	
1.3.4	<i>Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.</i>	 in progress
Comment	<p>The site is monitoring the supplied water quality (physical, chemical, and biological) parameters regularly: From SAWACO weekly, Vinh Loc Park monthly, and STC every 6 months. Monthly checking of water quality is applied in Vinh Loc Industrial Park. Testing of drinking water, wastewater, and supplied water is available.</p> <p>One of the water-related challenges is the water quality supply such as saltwater intrusion in the river system, organic matter, and ammonia contamination due to surface water pollution. While wastewater discharge (effluent) quality was another water-related challenge. However, there is no quantification of annual or seasonal, high or low variances of such.</p> <p style="text-align: right;">Finding No: TNR-016307</p>	
1.3.5	<i>Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.</i>	 Yes
Comment	The site has identified 3 sources of pollution namely Glue storage warehouse (for cigarette products), lubricant oil for machines, and waste lubricant. All the identified have low risk. Spill kits are in place at all three points (field visit and observation).	
1.3.6	<i>On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.</i>	 Yes
Comment	The site confirmed no IWRA existing on-site of the Vina-BAT in Vinh Loc industrial park and production of cigarettes with BAT's high-end brands. Field visit and interviews of relevant staff during the audit confirms this point.	

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1.3.7	<i>Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.</i>	 Obs.
Comment	The site has documented water-related costs for the years 2023 and 2024 (Oct.). In addition to direct costs, this also includes community activities (related to water) and maintenance.	
1.3.8	<i>Levels of access and adequacy of WASH at the site shall be identified.</i>	 in progress
Comment	The site has accordingly adequate arrangements to ensure access to drinking water, sanitation, and hygiene (WASH) for all workers. The site has maintained separate toilets for males and females and also evaluated the adequacy of the number of toilets for each gender. However, the adequacy has not been referenced to any local or international guidelines. Finding No: TNR-016309	
1.4	<i>Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.</i>	
1.4.1	<i>The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.</i>	 Obs.
Comment	The site has identified its indirect water consumption by mapping the six relevant companies that are the sources of primary inputs. Among them is Cat Loi Joitstock company which has used 20,640 m3 annually. Others have low use of water given their special products such as cartons, rag-cutting, etc.	
1.4.2	<i>The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.</i>	 in progress
Comment	The document provided by the site lists the outsourced services wherein water use is coming from the site itself, this does not address the requirements of this indicator. Finding No: TNR-015896	
1.5	<i>Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH</i>	
1.5.1	<i>Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.</i>	 Yes
Comment	The site has summarized the governance initiatives related to water within the catchment in the attached document which includes collaboration with the Volunteer Sai Gon Xanh Club, River Festival (Storytelling River), Saigon River Development Constitution, contest related to Stories of the River, Saigon Green Youth Group - use of trash buoys to collect trash from canals, use of aquatic raft - environment & landscape improvement, investment in wastewater treatment facilities for the treatment of Vinh Loc Industrial Park wastewater, collection of waste from Saigon River using a mobile equipment, regularly monitoring of water quality for salinity, organic matter & ammonia, etc	
1.5.2	<i>Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.</i>	 Yes
Comment	Document 1.5.2 Applicable water-related legal and regulatory requirements summarize the decrees, circulars, laws, and national standards related to water.	

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1.5.3	<i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>	 Yes
Comment	The catchment can provide more water supply than required based on the provided data. The exceedance is 503,215m3/ day	
1.5.4	<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	The document describes the catchment's water quality, including surface water, stored water, groundwater, and wastewater.	
1.5.5	<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>	 in progress
Comment	The site claims that there is no IWRA within the catchment (Saigon River). Further study/ research can be conducted to prove such (reservoirs can be considered here, and other important water-related areas).	
Finding No: TNR-015900		
1.5.6	<i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i>	 Obs.
Comment	The existing and related plans of water-related infrastructures described in the document are the catchment water supply, industrial wastewater, and urban (domestic) wastewater. The potential risks identified were limited only to surface water pollution, salination (intrusion of saltwater to rivers), and water leaks due to old infrastructure. Potential extreme events such as typhoon was not identified.	
1.5.7	<i>The adequacy of available WASH services within the catchment shall be identified.</i>	 Yes
Comment	The adequacy of available WASH services within the catchment was identified in document 1.5.7 The catchment related WASH 2024. This is based on the available data from the links provided. The following categories were identified: - freshwater supply (status identified) - well water & stored water (status identified) - available toilets for access (status identified) - menstrual facilities; waste bins/ face washing; bathrooms (status identified) - water safe for drinking & cooking (status identified)	
1.6	<i>Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.</i>	
1.6.1	<i>Shared water challenges shall be identified and prioritized from the information gathered.</i>	 Yes
Comment	The site listed the identified water-related challenges in the document 1.6.1 Share water challenge of Ho Chi Minh city. Prioritization doesn't necessarily come from the value (likelihood & severity) but rather is based on the site's assessment of the necessity for collective actions that will greatly impact water management.	
1.6.2	<i>Initiatives to address shared water challenges shall be identified.</i>	 Yes

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Comment	Initiatives to address shared water challenges identified in 1.6.1 are in place (identified) in the document provided with details on how to do it and the person in charge including the timeline and status.	
1.7	<i>Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.</i>	
1.7.1	<i>Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.</i>	 Yes
Comment	The water risks faced by the site were identified and prioritized based on the likelihood and severity of impact within the given timeframe. Potential costs and business impacts were listed as well and the risks were classified as whether it's reputational, physical, or regulatory.	
1.7.2	<i>Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.</i>	 in progress
Comment	The water-related opportunities were identified including how the site may participate. Assessment and prioritization of opportunities were described. However, potential savings and business opportunities can be included as well.	
		Finding No: TNR-015909 Finding No: TNR-016312
1.8	<i>Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.</i>	
1.8.1	<i>Relevant catchment best practice for water governance shall be identified.</i>	 Yes
Comment	The site listed best practices that it will implement within the catchment in document 1.8.1 Best practice - water governance 2024.	
1.8.2	<i>Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.</i>	 Yes
Comment	There are six identified best practices listed in document 1.8.2 Best practice - water balance 2024. The list is a combination of catchment and site-level practices with corresponding action plans and the team in charge.	
1.8.3	<i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i>	 Yes
Comment	The document provided (1.8.3 Best practice - water quality 2024) lists the identified best practices related to water quality. However, the best practices do not mention any best practices, rather, these are all commitments without any particular activities to be done. The "remarks for related plans" focus only on monitoring and commitments as well. However, another sheet listed the best practices that the government will undertake in the future such as building new urban domestic wastewater treatment plants reaching a capacity of 3,076million m3/ day by 2030; ongoing improvement on water supply and drainage planning by SAWACO by building more reservoirs to increase water reserves, continuous monitoring of water salinity during dry season with timely response scenarios whenever saltwater intrusion occurs, building of center to manage & operate the water supply and drainage system. The city will accordingly focus on protecting, renovating, and developing the landscape of canals, and continue to maintain & develop online management software to receive and handle the community's feedback on the littering on the streets, canals, etc.	

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1.8.4	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.	 in progress
Comment	Based on the document provided (1.8.4 Best practice - IWRA 2024), the site failed to identify best practices for the maintenance of IWRA. Finding No: TNR-015913	
1.8.5	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.	 Yes
Comment	Document 1.8.5 Best practice - WASH 2024, lists down the best practices for site provision of equitable & adequate WASH services within its premises. The ratio was available as to the number of employees against the WASH facilities.	

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2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	<i>Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.</i>	
2.1.1	<i>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</i> <ul style="list-style-type: none"> - That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes - That the site implementation will be aligned to and in support of existing catchment sustainability plans - That the site's stakeholders will be engaged in an open and transparent way - That the site will allocate resources to implement the Standard. 	 Yes
Comment	The documents 2.1.1. AWS statement public disclose 2024, and 2.1.2. AWS statement public disclose 2024 - Signed by GM. A signed Environment Policy Statement includes Water Alliance Stewardship commitments. Objectives and targets related to water is published in the website.	
2.2	<i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i>	
2.2.1	<i>The system to maintain compliance obligations for water and wastewater management shall be identified, including:</i> <ul style="list-style-type: none"> - Identification of responsible persons/positions within facility organizational structure - Process for submissions to regulatory agencies. 	 Obs.
Comment	The site presented its EHS Policy Manual which includes compliance with all applicable legal & regulatory requirements; the AWS Team Charter; and two other documents. A list of applicable water-related compliance obligations was not considered.	
2.3	<i>Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.</i>	
2.3.1	<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>	 in progress
Comment	Document 2.3.1-2.3.2 AWS Stewardship Plan 2024 does not contain the site's water stewardship strategy defining the overarching mission, vision, and goals towards good water stewardship.	
Finding No: TNR-015916		
2.3.2	<i>A water stewardship plan shall be identified, including for each target:</i> <ul style="list-style-type: none"> - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes. 	 in progress

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Comment

The site has the same evidence of conformity for this indicator and 2.3.1. However, in setting a water stewardship plan, the site failed to consider the following:

- how it will be measured and monitored (specific targets were not defined as well)
- financial budgets allocated for actions

The site provides a Water Stewardship Plan that is very generic where a comparison of targets vs plans cannot be established.

Finding No: TNR-015917

2.4

Demonstrate the site’s responsiveness and resilience to respond to water risks

2.4.1

A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.

Yes

Comment

The site provides 2.4.1. Coordinate relevant public sectors 2024 where coordination with relevant public sectors and infrastructure agencies including relevant stakeholders was identified.

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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.	<div><div>✓</div><div>Yes</div></div>
Comment	The site monitors the quality of wastewater treated by the Vinh Loc Park to ensure that testing passes the standards and alerts the authorities should an irregularity be found. Collaboration with other companies and NGOs for the clean-up of canals & streams. Donation of sustainable equipment (solar-powered hot water system) to vulnerable (Orphanage Center of Elder Shelter). Introduction of technologies (drip irrigation system) among tobacco farmers. Allocation of area for the collection of empty chemical containers (pesticide) from farmers.	
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.	<div><div>✓</div><div>Yes</div></div>
Comment	Though the site describes that the authority is responsible for the water distribution within Ho Chi Minh City, there is a link to information supporting the site's claim.	
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.	<div><div>Q</div><div>Obs.</div></div>
Comment	An EHS Policy Manual describes its commitment to comply with the applicable laws and regulations. However, the site could consider providing the necessary water-related permits and licenses to conform to this indicator though the authorities record no violation accordingly.	
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.	<div><div>✓</div><div>Yes</div></div>
Comment	The site provided government laws describing the water management and water rights of the citizens of Vietnam and these laws are enforced where the site has to comply accordingly.	
3.3	Implement plan to achieve site water balance targets.	
3.3.1	Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.	<div><div>✗</div><div>No</div></div>
Comment	The site failed to set measurable targets. Qualitative targets were noted instead, with implementation in the plan.	
Finding No: TNR-016121		
3.3.2	Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.	<div><div>✗</div><div>in progress</div></div>
Comment	There is no clear target related to water balance. The data available are the monitoring of water usage but whether these data will be used to reduce use or recycle is unclear. The evidence provided for this is the same as the indicator 3.3.1.	
Finding No: TNR-015990		

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3.3.3	<i>Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.</i>	 closed
Comment	<p>The site explicitly claimed that this indicator does not apply to their operation without any further explanation, hence, a nonconformity is raised.</p> <p>The site failed to provide any evidence of conformity to this indicator wherein an effort was made to validate the claim (which can be obtained through stakeholder engagement)</p> <p>Finding No: TNR-015989</p>	
3.4	<i>Implement plan to achieve site water quality targets</i>	
3.4.1	<i>Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.</i>	 in progress
Comment	<p>There is no measurable target for this indicator, a qualitative target is however provided with corresponding actions. The inconsistency with the WSP makes it difficult to check the progress status against the plan.</p> <p>Finding No: TNR-015992</p>	
3.4.2	<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>	 in progress
Comment	<p>There is no measurable target for this indicator, a qualitative target is however provided with corresponding actions and corresponding records. The document provided for indicator 3.4.1 is applied for this indicator as well.</p> <p>Finding No: TNR-015995</p>	
3.5	<i>Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.</i>	
3.5.1	<i>Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.</i>	 in progress
Comment	<p>This has to be clear that it applies to both the site's and/ or the catchment's IWRAs, however, the site failed to identify any IWRAs within the catchment. Further efforts could be considered here in determining the IWRAs within the catchment which may not be present within the site's premises. The river festival could be reviewed if it's qualified as IWRA within the catchment and collaborative action could be considered.</p> <p>Finding No: TNR-015996</p>	
3.6	<i>Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control.</i>	
3.6.1	<i>Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.</i>	 Yes
Comment	<p>The site has identified and quantified its WASH facilities against the number of its employees.</p>	
3.6.2	<i>Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.</i>	 Yes
Comment	<p>The site's claim of its compliance with the laws and regulations within the industrial park and the authorities is a testament that they are not impinging any water rights within the catchment.</p>	

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3.7	<i>Implement plan to maintain or improve indirect water use within the catchment:</i>	
3.7.1	<i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i>	 in progress
Comment	The supplier for the filter rod provided the annual water consumption, however, there is no clear target set for this supplier whether the site requires a reduction in the usage or activity for water recycling. Though qualitative target through engagement was noted for all the suppliers of primary inputs. The linkage between a measurable target and a plan can't be established.	
		Finding No: TNR-015997
3.7.2	<i>Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.</i>	 Yes
Comment	Photos AWS-Vina-BAT Seminar dated 18.10.2024 were collated for this indicator showing an engagement with the relevant stakeholders. Another piece of evidence was the ESG sharing made with Cat Loi JSC in November 2024. The document provided for indicator 3.7.1 applies to this as well.	
3.8	<i>Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>	
3.8.1	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	 in progress
Comment	The water-related challenge that can be linked to important water-related infrastructure is the lack of wastewater treatment facilities that may affect the quality of effluent discharged to the ultimate receiving body of water. However, there is no clear linkage of such to the evidence provided for this indicator which is about the infrastructure related to collecting rainwater.	
		Finding No: TNR-015998
3.9	<i>Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.</i>	
3.9.1	<i>Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.</i>	 Obs.
Comment	There is this disconnection between the WSP and the document provided for this indicator. Measurable targets were not available in the former but are present in the latter. The site could consider reviewing its WSP which will be linked to Steps 3, 4 & 5 for a holistic approach. Implementation is noted though which is different from that of the WSP.	
3.9.2	<i>Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.</i>	 Obs.
Comment	The same situation as above is noted on this indicator (linkage can't be established).	
3.9.3	<i>Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.</i>	 Obs.
Comment	There is no measurable target in 2.3.2 related to water quality though a quantitative target (activity to be done) is provided with corresponding records of evidence. Again, linkage to the WSP is not established.	


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3.9.4

Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.

 in progress


Comment

The site explicitly claimed that this indicator does not apply to them with some justification. However, please refer to the finding on identification of IWRAs in the catchment. As the site has not identified any IWRAs, no evidence on best practices to maintain IWRAs was provided.

Finding No: TNR-016003

3.9.5

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

 Obs.

Comment

Actions related to WASH best practices are implemented but need to directly be linked to 2.3.2 (measurable targets are not provided but actions only).

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4 STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	<i>Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.</i>
4.1.1	<i>Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.</i> in progress
Comment	The progress of achieving the targets in 2.3.2 is not directly linked to Steps 3 & 4. Documents are fragmented so it's not easy to follow through whether the targets in Step 2 have been implemented in Step 3 and evaluated in Step 4. A status column is added stating whether the target is done or ongoing. Again measurable achievement can't be evaluated against the measurable target.
Finding No: TNR-016005	
4.1.2	<i>Value creation resulting from the water stewardship plan shall be evaluated.</i> Q Obs.
Comment	Shared value created (monetary & non-monetary) was available for only two targets related to water balance which can't be linked to WSP in 2.3.2 with several targets.
4.1.3	<i>The shared value benefits in the catchment shall be identified and where applicable, quantified.</i> Q Obs.
Comment	Shared value benefits were identified and quantified for four targets in WSP. The site could consider reviewing the interrelationships (linkages) of the indicators from Steps 1 to 5.
4.2	<i>Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.</i>
4.2.1	<i>A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.</i> Q Obs.
Comment	Though the site claimed that an annual review is conducted for its RCA, and BCM, there is no record of the review provided for this indicator. Management review can be a
4.3	<i>Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.</i>
4.3.1	<i>Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.</i> in progress
Comment	The site's engagement with relevant stakeholders resulted in the site's improvement activities and not the other way around. There is no evidence that the relevant stakeholders have made improvements in their respective sites as a result of this engagement.
Finding No: TNR-016011	
4.4	<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>
4.4.1	<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> in progress

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Comment WSP has no version/ revision number on it, when was it created, what are the revisions made and when, etc.

Finding No: TNR-016012

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5	STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts	
5.1	Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.	
5.1.1	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.	Yes
Comment	The site shares water-related internal governance on the site's website.	
5.2	Communicate the water stewardship plan with relevant stakeholders.	
5.2.1	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.	Yes
Comment	A workshop dated 18 October 2024 was conducted by the site together with the relevant stakeholders wherein their WSP was communicated. BAT's objectives for effective and sustainable water resource management were included in the agendas.	
5.3	Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.	
5.3.1	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.	in progress
Comment	The site provided a document with information about the other site (BAT Vinataba). Finding No: TNR-016013	
5.4	Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges; engagement with stakeholders; and co-ordination with public-sector agencies.	
5.4.1	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.	Obs.
Comment	The site has no violation as claimed in the provided document. However, further validation in which this information could be discussed or reported was not available.	
5.4.2	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.	in progress
Comment	There is no sufficient evidence found in the document that could address this indicator. Finding No: TNR-016015	
5.5	Communicate transparency in water-related compliance: make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences.	
5.5.1	Any site water-related compliance violations and associated corrections shall be disclosed.	Obs.
Comment	The site has no violation as claimed in the provided document. However, further validation in which this information could be discussed or reported was not available.	

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5.5.2	<i>Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.</i>	 Obs.
Comment	The same evidence is provided for this indicator and 5.5.1. The site has no violation as claimed in the provided document. However, further validation in which this information could be discussed or reported was not available.	
5.5.3	<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	The site has no violation as claimed in the provided document. However, further validation in which this information could be discussed or reported was not available (save evidence as indicator 5.5.1).	

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Photographic Evidence from Audit

✓
Yes

Comment Photos that are taken during the tour of the site of the Audit Team.



2m3 inox tank on the roof used for cooling tower.png



Restroom (male).png



Handwashing.png

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Water supply from Vinh Loc Park.png



SDS for chemicals.png



Drinking area - Office.png

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Production Process.png



300m3 supply to both STC and Vina BAT_.png



Discharge point from Vina BAT to STC.png

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Chemical area.png



300m3 supply to both STC and Vina BAT.png

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SDS copies.png



Drinking area - Production.png

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Water supply from STC.png



Discharge point from STC to Vinh Loc Park.png

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Spill kit.png



Production process_.png

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Spill kit_.png



Packing Glue (food grade).png

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SDS copies_lubricants.png



Discharge point from STC to Vinh Loc Park_.png

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Treacetine & Packing Glue (food grade).png



Restroom (female).png

Previous Findings

Comment	<i>All non-conformities raised in the previous audit have been satisfactorily closed.</i>	
	Not applicable - Initial Certification	N/A