CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001211

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **BAT Bangladesh - Manikganj**
Address: Jaigir, 1800, Manikganj, BANGLADESH
Contact Person: Md Mahmudul Alam
AWS Reference Number: AWS-000749
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2025-Jun-02
Validity of certificate: 2028-Jun-01

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Initial Audit
Audit Start Date: 2025-Jan-12
Audit End Date: 2025-Jan-14
Lead Auditor: Sa-Myeong Gim

Audit team participants:
Galib Hossain
Sa-Myeong Gim, Lead Auditor

Site Participants:
Rumana Sharmin, Factory Sustainability Manager
Touhidul Islam, Production Manager
Mahmudal Alam, Sustainability Manager Lead
Jasarat Al Atun, Factory Sustainability Manager
Mullick Tamim Ahsan, Junior Team Leader
Tawsif Zaman Arnob, Sustainability Officer
Hector Tamez, Regional Headof Sustainability

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AUDIT TIMES

Dates	Audit from	Duration	Auditor	Description
2025-Jan-12	09:00:00 - 17:00:00	08:00	Sa-Myeong Gim	Opening meeting, Site and Catchment tour, Stakeholder interview, Document review for Step1
2025-Jan-13	09:00:00 - 19:00:00	10:00	Sa-Myeong Gim	Document review for Step1, 2, and 3
2025-Jan-14	09:00:00 - 13:00:00	04:00	Sa-Myeong Gim	Document review for Step 4 and 5, Closing Meeting

WSAS
2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 2 major non-conformities, 21 minor non-conformities, and 19 observations were raised. The major non-conformities were of sufficient concern to warrant the categorisation of the non-conformity as major and related to the identification of catchment boundaries and not meeting legislative requirements.

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 03 April 2025.

The major non-conformities must be closed within 90 days of receipt of the report. In order to meet this timeline evidence is to be submitted to WSAS (within 75 days) by 18 May 2025.

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

The audit team recommends certification of BAT Bangladesh - Manikganj at Core level pending approval of the corrective actions plan for all non-conformities and closure of the major non-conformities.
CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

The Client has successfully resolved the major non-conformity and submitted the corrective action plan addressing all findings.
Proof of implementation has been requested for the Minors and this will be evaluated during the Surveillance Audit. The client is requested to upload evidence of implementation prior to the Surveillance Audit.

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Scope of Assessment: The scope of services covers the Initial certification audit for assessing conformity of BAT Bangladesh - Manikganj against the AWS International Water Stewardship Standard Version 2.

BAT Bangladesh Manikganj site, as known as RDP factory is situated at the [1800] Jaigir, Manikganj District, Bangladesh.
The RDP factory, commencing operations in 2002, approximately 178 permenant employees and contractural workers currently work at this facility. The factory is a seasonal factory. Usually operates on single shift but goes upto 2 shifts based on tobacco demand.
The majority of employees travel to the factory from Manikganj region, which are located approximately 6-8 km radius from the factory.
The factory operates its own effluent treatment facility, water treatment facility, water reusing system, Boiler, Fire water system, Canteen, etc.

At RDP factory, hand-stripped leaf tobacco (without stems) is conditioned after being received from the green leaf warehouse. The conditioned tobacco is then inspected on searching tables, where non-tobacco related materials (NTRMs) and off-grade tobaccos are removed. The product is subsequently dried to achieve the required moisture content and sent to the lamina press. After packaging in C-48 cartons through lamina press, the tobacco is transferred to the prized leaf warehouse for exporting.
Fibex is a year-round factory operating on 3 shifts per day. At FIBEX, smalls, fibers, and mixed stems are further broken down and molded into a base form through an extruder. This material is then shredded into thin sticks, packed into C-48 cartons through press, and sent to PMD.

The RDP factory is located within the Dupitila aquifer catchment as ground water catchment, and Kaliganga/Dalishery/Bongshi River catchment as surface water catchment. The source water is pumped up from on-site deep borehole, treated by on-site water treatment plant (WTP), consumed for the production process. Wastewater generated from the factory is treated through the site's Effluent Treatment Plant (ETP) before being discharged. The discharged water is absorbed into the nearby soil and eventually flows into nearby rivers (Kaliganga, Dalishery, Bongshi Rivers) during the rainy season through sub-runoff.

The audit was conducted onsite from January 12 to 14, 2025.
The onsite site visit included the assessment of the water-related infrastructure of BAT Bangladesh Manikganj site, on-site boreholes, the effuent discharge point, and the Kaliganga River.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	19
Minor	22
Major	1

FINDING DETAILS

Finding No:	TNR-016238
Checklist Item No:	1.1.1
Status:	Closed
Finding level:	Major
Due date:	2025-Jun-02
Checklist item:	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: - Site boundaries; - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; - Any water sources providing water to the site that are owned or managed by the site or its parent organization; - Water service provider (if applicable) and its ultimate water source; - Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water.
Findings:	The site established a 10 km physical scope around its location, claiming to consider hydrogeological studies and administrative boundaries. However, evidence of the hydrogeological study was not submitted before the audit, preventing a thorough review. During the audit, some investigation materials on the groundwater aquifer were presented, but it remains unclear how 10 km radius is in line with the hydrogeological regime. Surface water catchment was not identified. Overall, the catchment identification is not in line with the definition of a catchment in the standard and has to be addressed prior to certification.
Corrective action:	The site will provide a consolidated document to justify the physical scope and catchment identification (both surface and ground water) for Manikganj site according to the definition and explanation stated in AWS STANDARD VERSION 2.0 GUIDANCE.

Finding No:	TNR-016239
Checklist Item No:	1.2.1
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	- SH's interest and influence were identified through meetings and interviews, but apart from evidence of meetings with nearby companies, appropriate records such as meeting minutes, surveys, or interview materials related to engagement with other SHs were not adequately provided. - Instead of a government body responsible for the site's ultimate water source (UWS), groundwater (aquifer), the entire surrounding stakeholder group was presented as its representative. However, a review of legal regulations confirmed that a permit is required for groundwater use, and the responsible permitting authority has not yet been identified.

Finding No:	TNR-016240
Checklist Item No:	1.2.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.
Findings:	The site stated that it assessed how much influence the site and each stakeholder have on each other based on factors such as the distance between the site and stakeholders and the stakeholders' water consumption. However, the provided materials present the same results as required in 1.2.1, regarding each stakeholder's water-related interest and influence, rather than analyzing the influence between the site and each stakeholder. This raises questions about whether the site clearly understands the distinction between the requirements of 1.2.1 and 1.2.2. While the site claims to have conducted such an analysis, the provided materials lack any justification or explanation of the process and reasoning behind it.
Corrective action:	The site will provide the in-depth analysis along with the reasoning behind it.

Finding No:	TNR-016241
Checklist Item No:	1.3.1
Status:	Open
Finding level:	Observation
Checklist item:	Existing water-related incident response plans shall be identified.
Findings:	- A response plan for emergencies such as chemical spills and fires, which could impact the surrounding catchment, was not presented.

Finding No:	TNR-016879
Checklist Item No:	1.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped
Findings:	evaporation loss from the production process and RO reject overflow to stormwater discharge were not included.
Corrective action:	The site will revise the water balance and share the water Ballance.

Finding No:	TNR-016243
Checklist Item No:	1.3.3
Status:	Open
Finding level:	Observation
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 groundwater abstraction meter was installed in 2022, and annual variance data has been presented. Water usage was higher in June, October, and November, but no related discussion was provided. - Annual data on water discharge was not presented since the water meters have only been installed for 61 days.

Finding No:	TNR-016244
Checklist Item No:	1.3.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
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:	- No evidence is presented to ensure the quality of water discharged into the surrounding soil through the septic tank. - Annual and, where appropriate, seasonal high and low variances were not quantified.
Corrective action:	The site will test and provide evidence for quality report and annual variance data of nearby borehole

Finding No:	TNR-016245
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:	- Beyond the economic value generated from internal facility improvements, the social, environmental, and cultural values created by the site were not appropriately identified. - The cost of water-saving activities within the site was presented as a social value, but this reflects the cost savings for the site, not the monetary benefit received by the local community, making it an inappropriate measure of social value.

Finding No:	TNR-016727
Checklist Item No:	1.4.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.
Findings:	While BATB provided data on tobacco leaf cultivation across Bangladesh, it did not specify water consumption within the site's catchment area. Additionally, the water quality and level of water risk for the site's tobacco leaf suppliers were not presented.
Corrective action:	The site will provide information on consumption within its physical scope, as well as the water quality and level of water risk for its tobacco leaf suppliers.

Finding No:	TNR-016247
Checklist Item No:	1.4.2
Status:	Open
Finding level:	Observation
Checklist item:	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.
Findings:	- Logistics and car wash services are provided through outsourcing; however, since the groundwater and surface water catchment boundaries are currently unclear, assessment is not possible at this time and will need to be re-evaluated in the next audit.

Finding No:	TNR-016248
Checklist Item No:	1.5.2
Status:	Open
Finding level:	Observation
Checklist item:	Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.
Findings:	Stakeholder-verified customary water rights have not been properly understood or identified.

Finding No:	TNR-016744
Checklist Item No:	1.5.3
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.
Findings:	- While inflow data was considered for identifying the catchment water balance, outflow and storage were not included. - It is unclear whether the data used for identifying the catchment water balance was collected based on a hydrogeologically defined catchment area or whether it pertains to Manikganj administrative boundaries.
Corrective action:	The site will update catchment water balance file accordingly using outflow and storage. Additionally, the site will provide more clarity on the data source.

Finding No:	TNR-016726
Checklist Item No:	1.5.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.
Findings:	- Although the water quality data for the three major rivers were presented, there is no clear evidence to confirm the source of the data. - The site presented its borehole water quality data as representative of the groundwater catchment's water quality. However, this data cannot be considered representative due to the lack of broader data to assess the overall groundwater catchment water quality. Various data needed tc fully understand the groundwater catchment's quality were not obtained.
Corrective action:	1. The source link: https://doe.gov.bd/site/publications/6fa41411-904e-43f2-be31-f2744c68f42d/River-Water-Quality-Report-2015 The source file is attached as well. 2. The site will do quality test for ground water of catchment and share the report.

Finding No:	TNR-016249
Checklist Item No:	1.5.5
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
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 identified IWRA within a 10km radius of its vicinity, but the identification needs to be revisited once surface water and groundwater catchments are clearly redefined. - While many water bodies exist around the site, the site considered only the three major rivers and excluded other water areas without providing justification for this. Stakeholder engagement for identifying IWRAs and their status and threats was missing
Corrective action:	The site will revise the scope of IWRA and subsequently discuss with stakeholders to identify IWRAs and their status and threats.

Finding No:	TNR-016746
Checklist Item No:	1.5.7
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	The adequacy of available WASH services within the catchment shall be identified.
Findings:	- Considering the national average WASH status in Bangladesh, the site's catchment WASH adequacy is expected to be low. However, only national statistics was presented, and insufficient efforts have been presented to identify the specific WASH status of the catchment.
Corrective action:	The site will assign third party for wash assessment for Manikganj catchment.

Finding No:	TNR-016253
Checklist Item No:	1.6.1
Status:	Open
Finding level:	Observation
Checklist item:	Shared water challenges shall be identified and prioritized from the information gathered.
Findings:	- While the challenges were identified, the specific problem and the affected water bodies were not always clearly defined. For instance, the challenge "Water quality loss threat within catchment area" was identified, but there was no clear information on which water body or which quality parameters were being affected or to what extent. More specific details are lacking.

Finding No:	TNR-016254
Checklist Item No:	1.6.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	Existing ongoing initiatives within the catchment (e.g., any public sector initiatives, CSO/NGO initiatives) related to the 8 identified shared water challenges have not been sufficiently identified.
Corrective action:	The site will engage with relevant public sector, CSO/NGO to discuss shared water challenges identified with the relevant stakeholders and identify the initiatives related to mitigating the shared water challenges.

Finding No:	TNR-016255
Checklist Item No:	1.7.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
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:	- There is low consistency between the identified risks, the incident response plan (1.3.1), and the shared water challenges (1.6.1). - The potential cost of water risks was identified for three out of eight risks, and the identified potential costs only presented mitigation plan budgets, not the actual potential cost of water risks. - There is confusion between reputational and physical risks. For example, the mitigation plan for the reputational risk of "Projected increase in water scarcity or frequency of droughts" is "Need to establish a new borehole if present borehole doesn't work, which is 250 feet deep," which is unrelated to reputation.
Corrective action:	The site will revise the risk assessment and actions.

Finding No:	TNR-016256
Checklist Item No:	1.7.2
Status:	Open
Finding level:	Observation
Checklist item:	Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.
Findings:	- No prioritization of opportunities was conducted. Cost savings associated with each opportunity were not appropriately identified.

Finding No:	TNR-016257
Checklist Item No:	1.8.1
Status:	Open
Finding level:	Observation
Checklist item:	Relevant catchment best practice for water governance shall be identified.
Findings:	- The site has not conducted a broad investigation of best practices in water governance across various catchments or relevant sectors.

Finding No:	TNR-016259
Checklist Item No:	1.8.2
Status:	Open
Finding level:	Observation
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:	- More diverse water balance best practice cases should be investigated, including performance metrics. Further validation of best practices is required in the next assessment.

Finding No:	TNR-016258
Checklist Item No:	1.8.3
Status:	Open
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.
Findings:	- Additional water quality best practice cases should be researched, including performance details. Further verification in the next assessment is needed.

Finding No:	TNR-016261
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:	- The identified best practices are limited to one site within the same organization. Broader research into IWRA best practices and their performance is recommended. Further review is needed in the next audit.

Finding No:	TNR-016260
Checklist Item No:	1.8.5
Status:	Open
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.
Findings:	- The identified best practices are restricted to one site within the same organization. More diverse WASH best practice examples and performance data should be gathered. Verification is required in the next audit.

Finding No:	TNR-016262
Checklist Item No:	2.1.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments: - That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes - That the site implementation will be aligned to and in support of existing catchment sustainability plans - That the site's stakeholders will be engaged in an open and transparent way - That the site will allocate resources to implement the Standard.
Findings:	- The following commitment is not properly covered in the policy: "That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes." -The following statements are found in the site statement that attempt to do this but not clearly: "Uphold the AWS water stewardship outcomes (good water governance, sustainable water balance, good water quality status, and healthy status of Important Water Related Areas)." "Disclose material on water-related information to relevant parties." - The disclosure means (locations) are limited and are unlikely to reach all relevant stakeholders.
Corrective action:	The site will disclose as per AWS standard, and the AWS policy will be updated.

Finding No:	TNR-016265
Checklist Item No:	2.3.2
Status:	Open
Finding level:	Observation
Checklist item:	A water stewardship plan shall be identified, including for each target: - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.
Findings:	- No actions or targets have been set for maintaining/improving catchment IWRA. - Actions for improving WASH in vulnerable catchment areas lack clear targets.

Finding No:	TNR-016264
Checklist Item No:	2.4.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
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:	- No plan has been presented that was developed in coordination with the relevant public sector, or effort to communicate the site's plans to relevant agencies. - If there are no relevant public sector bodies or infrastructure agencies available for coordination on these risks, a justification should be provided.
Corrective action:	The site will revise the plan including the justification.

Finding No:	TNR-016731
Checklist Item No:	3.2.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jun-02
Checklist item:	A process to verify full legal and regulatory compliance shall be implemented.
Findings:	- During the audit, it was found that the capacity of the diesel tank exceeds the capacity stated in the licence. - The site claims that the authority issued the renewal license with the same information (capacity) as the previous one. But the site could not provide the relevant document. (e.g. License renewal application for increased diesel capacity)
Corrective action:	The site will apply for the correction of the capacity to the relevant Govt. authority.

Finding No:	TNR-016739
Checklist Item No:	3.2.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	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.
Findings:	- The law recommends 12 parameters for drinking water quality tests. While the onsite drinking water quality is tested against 17 parameters, the PROHABO Plant's water quality is tested for only two parameters without any justification, which implies a possible legal violation.
Corrective action:	The test of PROBAHO Plant water will be as per regulations

Finding No:	TNR-016880
Checklist Item No:	3.4.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.
Findings:	Water quality issues in three major rivers have been identified through engagement with various stakeholders, but no plans or actions have been developed with the aim to address those issues
Corrective action:	Site will further discuss this issue with WDB, and update WSP accordingly

Finding No:	TNR-016268
Checklist Item No:	3.4.2
Status:	Open
Finding level:	Observation
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:	- Continual improvement to achieve best practice for the site's effluent has not been identified. However, considering the site's relatively low discharge volume, this should be reassessed in next year's audit.

Finding No:	TNR-016269
Checklist Item No:	3.5.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
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:	Beyond the borehole, there is a lack of link between the identified IWRAs and their status and the site's plans on IWRAs.
Corrective action:	Given that the site location does not permit IWRAs, the site will identify IWRAs within the catchment area, update the WSP with relevant indicators, and implement the corresponding action plan.

Finding No:	TNR-016270
Checklist Item No:	3.6.2
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	Customary water rights need to be properly identified and will be reassessed during next year's audit.

Finding No:	TNR-016273
Checklist Item No:	3.9.1
Status:	Open
Finding level:	Observation
Checklist item:	Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.
Findings:	- There is no clear best practice target or identified gap that the site's water governance activities aim to address.

Finding No:	TNR-016272
Checklist Item No:	3.9.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
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:	No activities have been presented to achieve IWRA best practices.
Corrective action:	Site will identify best practices both within and beyond the catchment area, update its action plan in the WSP accordingly, and implement these best practices for IWRAs.

Finding No:	TNR-016275
Checklist Item No:	4.1.1
Status:	Open
Finding level:	Observation
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	- Except for water balance and water quality, the site lacks clear metrics for its respective targets. Reassessment in the next audit is necessary after setting clear targets and measurement indicators.

Finding No:	TNR-016274
Checklist Item No:	4.1.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	The site calculated the investment cost for water balance improvement actions (Level 2 metering, RO filter, condensate return) and the economic value of water savings, estimating a total cost savings of 27 million BDT. However, the water-saving amount (m^3/year) appears to be overstated, leading to a likely significant overestimation of actual cost savings. Example discrepancy: - In 2024, the site's total water withdrawal was 4,936 m^3. - The estimated water savings from RO installation alone was 7,740 m^3/year, which exceeds the total annual withdrawal. - If this estimate were accurate, the site's water recycling rate would exceed 60%, but data from 61 days shows only a 13.5% recycling rate.
Corrective action:	The site will rectify the decimal error in the value creation file and update the relevant documents accordingly.

Finding No:	TNR-016276
Checklist Item No:	4.1.3
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings:	- The site's shared value is only described using generic terms such as "social value" and "environmental value", without providing concrete discussions or measurable details.
Corrective action:	The site will revise its shared value benefits and provide concrete discussions or measurable details for each value.

Finding No:	TNR-016277
Checklist Item No:	5.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	A summary of the site’s water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings:	- Performance for activities other than water balance against targets has not been disclosed. It is difficult to consider this as sufficient information for interested parties to gain an understanding.
Corrective action:	All the 5 AWS outcomes have drafted for 2024 year's ESG report and will be published.

Finding No:	TNR-016737
Checklist Item No:	5.4.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	- The site has identified shared water challenges through communication with various stakeholders, including a meeting with 14 representatives from nearby companies. While efforts to address these challenges are being undertaken, they are still in the early stages, and no specific details have been shared so far.
Corrective action:	The site will take necessary steps to address the already identified shared water challenges and consult with additional government stakeholders to broaden the horizon of identification. Consequently, the site will make efforts to address these shared water challenges and disclose the actions to relevant stakeholders.

Finding No:	TNR-016732
Checklist Item No:	5.5.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-12
Checklist item:	Any site water-related compliance violations and associated corrections shall be disclosed.
Findings:	- The site has informed auditors that no water-related compliance violations have been observed since its operation began in 2002. However, during the audit, it was observed that the capacity of the diesel tank exceeded the permitted limit.
Corrective action:	The site will apply for the correction of the capacity to the relevant Govt. authority.

Finding No:	TNR-016881
Checklist Item No:	5.5.2
Status:	Open
Finding level:	Observation
Checklist item:	Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.
Findings:	Please refer to the finding on 5.5.1. Associated corrective actions should also be disclosed as relevant.

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001211

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

Report Details

Report	Value
Report prepared by	Sa-Myeong Gim
Report approved by	Ruth Wandera
Report approved on (Date)	21/02/2025

Surveillance

Proposed date for next audit
2026-Jan-11

Stakeholder Announcements

Date of publication	Location
08/01/2025	https://www.daily-sun.com/epaper/2025-01-08/4
26/11/2024	WSAS Website
26/11/2024	AWS Website

Comment: The site published a stakeholder announcement in the regional newspaper on January 8, 2025.

Catchment Information

Catchment (BATB-Manikganj).png

Catchment Information

Climate

The climate in the area is mainly tropical monsoon type, with a uni-modal rainfall pattern. Long rains are experienced in June to September, while very short rains occur from April to May. The main source of rainfall over the entire area is evaporation from rivers and tributaries, transpiration from vegetation covers, and proximity to the water bodies of the Bay of Bengal. The mean annual rainfall ranges between 2200 and 2500 mm, with mean maximum and minimum temperatures of 40°C and 11.5°C, respectively.

Geology

Manikganj and its surrounding area are located in the Bengal Basin, a large sedimentary basin formed by the convergence of the Indian Plate and the Eurasian Plate. It is situated in the Gangetic-Brahmaputra alluvial plain near the Ganges-Brahmaputra Delta, where the rivers meet the Bay of Bengal. Quaternary deposits dominate the recent geological history of the area. The Madhupur Clay Formation, the oldest exposed rock in the region, is represented by the upland of the Madhupur Tract in the Dhaka and Manikganj areas. It is irregularly underlain by the Dupi Tila Formation and irregularly overlain by the Alluvium Formation.

Catchment

The RDP factory is located within the Dupitila aquifer catchment as groundwater catchment and Kaliganga/Dalishery/Bongshi River catchment as surface water catchment. The source water is pumped up from an on-site deep borehole, treated by an on-site water treatment plant (WTP), and consumed for the production process. Wastewater generated from the factory is treated through the site's Effluent Treatment Plant (ETP) before being discharged. The discharged water is absorbed into the nearby soil and eventually flows into nearby rivers (Kaliganga, Dalishery, and Bongshi Rivers) during the rainy season through sub-runoff.

Client Description and Site Details

Site boundary (BATB-Manikganj).png

Client/Site Background

The BAT Bangladesh Manikganj site, also known as RDP factory, is situated at the [1800] Jaigir, Manikganj District, Bangladesh.
The RDP factory, commencing operations in 2002, has approximately 178 permanent employees and contractural workers currently working at this facility. The factory is a seasonal factory. Usually operates on a single shift but goes up to 2 shifts based on tobacco demand.
The majority of employees travel to the factory from Manikganj region, which is located approximately 6–8 km radius from the factory.
The factory operates its own effluent treatment facility, water treatment facility, water reusing system, Boiler, Fire water system, Canteen, etc.

At the RDP factory, hand-stripped leaf tobacco (without stems) is conditioned after being received from the green leaf warehouse. The conditioned tobacco is then inspected on searching tables, where non-tobacco-related materials (NTRMs) and off-grade tobaccos are removed. The product is subsequently dried to achieve the required moisture content and sent to the lamina press. After packaging in C-48 cartons through lamina press, the tobacco is transferred to the prized leaf warehouse for exporting.
Fibex is a year-round factory operating on 3 shifts per day. At FIBEX, smalls, fibres, and mixed stems are further broken down and moulded into a base form through an extruder. This material is then shredded into thin sticks, packed into C-48 cartons through press, and sent to PMD.

Summary of Shared Water Challenges

Summary of Shared Water Challenges

1. Water quality loss threat within catchment area
2. Water scarcity due to possible siting of water-intensive manufacturing process plants within the defined catchment area
3. Flood Risk & hydro-meteorological events
4. Limitation in community awareness and interest in Water Management within identified catchment area
5. No open-source water mapping, monitoring, and water-use data of the catchment area from the local upazila and relevant ministries, and thus, no independent baseline for comparisons and future projections.
6. Irresponsible Wastewater discharge process
7. Changing behaviour of supply chains (suppliers, etc) may make it hard to map supply chain water stewardship commitments.

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

Comment

Site's Water Use
- The site sources water from five boreholes within the factory premises and has no other water sources. The extracted water is used for two purposes: domestic use and production use.
- A piping map was provided, showing the rainwater drain, ETP pipeline, recycle water line, sewage line (including the septic tank), and water supply line from boreholes.

Domestic Use
- Water from boreholes is directly supplied to toilets, washstands, and the canteen. For drinking water stands, the water is filtered through individual purification units installed at each stand before consumption.
- All used water is collected in a septic tank, where solid waste is periodically removed by a government agency, while liquid waste is absorbed into the soil. During the rainy season, sub-runoff carries it into nearby rivers.
- Flow Path: Borehole → Domestic Use → Septic Tank → Nearby Soil → Catchment

Production Use
- Extracted water passes through the on-site Water Treatment Plant (WTP) and boilers before being supplied to various consumption points. Some water is lost as steam during tobacco leaf processing, while the rest flows into the Effluent Treatment Plant (ETP).
- Wastewater from production is treated at the ETP through chemical and biological processes, followed by reverse osmosis (RO). The treated water is reused as boiler feedwater, and RO reject water is repurposed for toilet flushing.
- Rainwater and RO reject overflow from the site are discharged into the surrounding soil, where they are absorbed and later flow into nearby rivers via sub-runoff during the rainy season.
- Flow Path: Borehole → WTP → Production Line → ETP → Mostly Recycled, Small Amount Discharged to Soil → Catchment

Catchment
- The site defines its groundwater catchment as the Plio-Pleistocene Dupi Tila Sand Aquifer, from which it sources water, and its surface water catchment as the Dhaleshwari-Kalinganga-Bangshi River, which ultimately receives its effluent.
- The site set its physical scope as a 10 km radius around its location, considering hydrogeological studies and administrative boundaries. However, clear evidence of hydrogeological studies has not been provided, and it remains unclear whether the precise boundaries of the groundwater and surface water catchments have been identified or justified.

Finding
-The site established a 10 km physical scope around its location, claiming to consider hydrogeological studies and administrative boundaries. However, evidence of the hydrogeological study was not submitted before the audit, preventing a thorough review. During the audit, some investigation materials on the groundwater aquifer were presented, but it remains unclear whether the exact boundaries of the groundwater and surface water catchments were properly identified and justified.

Finding No: TNR-016238

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.

Obs.

Comment

- Government bodies, neighbouring factories, suppliers, NGOs, and local residents are included in the stakeholder (SH) list.
- The Water Development Board was identified as the representative responsible for three major rivers, the ultimate receiving water bodies of the site, and site's stakeholder.
- A community visit was conducted in December 2024 to distribute brochures, including information on the arsenic (As) problem.
- A risk assessment was conducted for each stakeholder, considering factors such as their influence, distance to the river, and water consumption.
- Stakeholders' distance from the site, location within the catchment, willingness, interest, influence, and methods of influence were identified.
- On December 26, 2024, a meeting with local companies was held to identify shared water challenges. Meeting minutes and an attendance list were reviewed.
- Prohabo users (residents of nearby villages) were identified as a vulnerable group and included in the site's SH list. A meeting with government agencies confirmed that no minority groups exist within the catchment, but proper meeting records were not provided.

Findings
- SH's interest and influence were identified through meetings and interviews, but apart from evidence of meetings with nearby companies, appropriate records such as meeting minutes, surveys, or interview materials related to engagement with other SHs were not adequately provided.
- Instead of a government body responsible for the site's ultimate water source (UWS), groundwater (aquifer), the entire surrounding stakeholder group was presented as its representative. However, a review of legal regulations confirmed that a permit is required for groundwater use, and the responsible permitting authority has not yet been identified.

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.*

in progress

Comment

The site stated that it assessed how much influence the site and each stakeholder have on each other based on factors such as the distance between the site and stakeholders and the stakeholders' water consumption.
However, the provided materials present the same results as required in 1.2.1, regarding each stakeholder's water-related interest and influence, rather than analyzing the influence between the site and each stakeholder. This raises questions about whether the site clearly understands the distinction between the requirements of 1.2.1 and 1.2.2. While the site claims to have conducted such an analysis, the provided materials lack any justification or explanation of the process and reasoning behind it.

Finding No: TNR-016240

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.*

Obs.

Comment
- An emergency response plan specifying actions, PIC (Person in Charge), and responsibilities for four scenarios—failure of the distribution system, leakage(s) in distribution lines, and failure of WTP and ETP—was presented. It was revised to version 1.1 in November 2024.
- A flood, typhoon, and drought response plan, shared across all BATB sites, was additionally presented. The head of the department at BATB headquarters is responsible for executing roles and providing instructions to subordinates. It was last revised and recorded in July 2024.

Finding
- A response plan for emergencies such as chemical spills and fires, which could impact the surrounding catchment, was not presented.

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

No

Comment
- Five boreholes, water tanks, consumption points, WTP, ETP, septic tanks, and rainwater were mapped.
- Reuse water was mapped in a separate colour, including ETP-treated water reuse and condensed return to boiler feed.

Finding
- Overall, the mapping effectively traces the water flow. However, evaporation loss from the production process and RO reject overflow to stormwater discharge were not included.

Finding No: TNR-016879

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.*

Obs.

Comment
- Fourteen water meters are installed at various points within the site, including five borehole income sources, ETP inlet/outlet/reject, WTP inlet/outlet, RDP, boiler, and condensate return. These meters are calibrated annually. The balance has been presented based on the 61 days since the meters were installed.
- Domestic water use (including toilets, handwashing, and drinking water) is estimated based on per capita daily consumption (5 L for drinking water, 30 L for other uses). RDP machine use is also estimated.
- Total loss, including evaporation and leakage, is estimated by the difference between water withdrawal and consumption.
- The quantities of two types of reused water—condensate water and RO-treated/reject water—were measured, with 200 tonnes reused over the 61-day period, resulting in a total reuse rate of 13.5%.
- Through the septic tank, 227.6 tonnes of water were discharged into the surrounding soil over 61 days.
- Water intensity (m^3/MT) decreased from 0.81 in 2023 to 0.5 in 2024.

Finding
- The groundwater abstraction meter was installed in 2022, and annual variance data has been presented. Water usage was higher in June, October, and November, but no related discussion was provided.
- Annual data on water discharge was not presented since the water meters have only been installed for 61 days.

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.*

in progress

Comment
- Water quality was sampled from 16 points, including drinking water, source water, WTP, and ETP, and measured on November 7, 2024.
- All water quality tests were conducted by SGS and analyzed for 17 parameters, including COD, BOD, TSS, As, Cr, chloride, and sulfate.

Finding
- No evidence is presented to ensure the quality of water discharged into the surrounding soil through the septic tank.
- Annual and, where appropriate, seasonal high and low variances were not quantified.

Finding No: TNR-016244

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

Comment
Twenty-eight potential pollution sources, including wastewater points, hydraulic oil, lubricant oil, diesel, agro-chemical storage, toilets, and scrap yards, were appropriately identified along with their locations and risk levels.

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

Comment
Water-related infrastructure was presented; however, since there is no shared value, there is no on-site IWRA.

1.3.7 *Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.* Obs.

Comment
- Water-related costs for 2024 were identified, including operation and maintenance, chemical supply, repairs, boiler (diesel), water quality testing fees, and stakeholder engagement costs. The total water usage for 2024 was 9,179.7 m³, incurring a cost of $23.2 USD/m³.
- IWRA-related costs were not included, as they are covered by the headquarters.
- Water savings and cost reductions were presented from Level 2 energy metering implementation, ETP RO installation, and the condensate return project, resulting in $218,000 USD in annual savings.

Finding
- Beyond the economic value generated from internal facility improvements, the social, environmental, and cultural values created by the site were not appropriately identified.
- The cost of water-saving activities within the site was presented as a social value, but this reflects the cost savings for the site, not the monetary benefit received by the local community, making it an inappropriate measure of social value.

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

Comment
- The number of toilets (male, female) and drinking water points, along with photos, locations, and compliance with national laws, were provided, and all requirements were met. Since the site regulation indicates that people with disabilities cannot work at the site, no related facilities are necessary.
- The site performed a WASH-related self-assessment using the BAT group form and achieved 100% compliance in all categories: food hygiene, hand hygiene, sanitation, and water supply.

1.4 *Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.*

1.4.1 *The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.*

in progress

Comment

- The site is a primary processing factory for tobacco green leaf, with primary inputs including tobacco green leaf and packaging materials.
- Information on each farmer's extension center (the site's engagement point for farmers), irrigated area (hectares), water consumption, and irrigation type (whether water-saving or not) was identified.
- Across Bangladesh, 902 hectares of farmland are cultivated by 824 farmers, supplying tobacco green leaf through eight extension centers, with some sourced from farms near Manikganj. While packaging materials are imported, no related documentation was provided.
- Salinity is a key water quality parameter for tobacco farming, and internal guidelines require avoiding coastal areas to mitigate salinity risks.
- Due to its potential pollution risk, Bangladesh law prohibits tobacco farming within 15 feet of a river.
- During the audit, a study was presented indicating that tobacco farming uses over 30% less water than rice farming.

Findings
- While BATB provided data on tobacco leaf cultivation across Bangladesh, it did not specify water consumption within the site's catchment area. Additionally, the water quality and level of water risk for the site's tobacco leaf suppliers were not presented.

Finding No: TNR-016727

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

Obs.

Comment

- Logistics and car wash services are provided through outsourcing; however, since the groundwater and surface water catchment boundaries are currently unclear, assessment is not possible at this time and will need to be re-evaluated in the next audit.

1.5 *Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH*

1.5.1 *Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.*

Yes

Comment

- Bangladesh's water-related policies, regulations, and water management authorities have been identified.
- The "Bangladesh Rural Water, Sanitation, and Hygiene Project" (2024–2029) was identified, financed by the World Bank, AIIB, and PKSF, and implemented by the government and PKSF (NGO).
- The "Empowerment Project" (2022–2026) was identified, which supports women in installing WASH facilities at home through small-scale loans.

1.5.2 *Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.*

Obs.

Comment

- The site's legal register includes drinking water quality and discharge water standards, as well as regulations related to boilers and fire safety.
- A license tracker was presented, documenting seven water-related permits and licenses, including those for borewells, boilers, fire safety, Environmental Clearance, and Explosive permits.

Finding:
- Stakeholder-verified customary water rights have not been properly understood or identified.

1.5.3 *The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.* in progress

Comment
- Catchment water inflow consists of runoff and rainfall. Data on rainfall per year in Manikganj has been obtained from the Bangladesh Meteorological Department.
- A declining trend in the catchment water balance has been identified, but the R^2 value of the regression model is 0.7, indicating that the accuracy is not very high.
- The Water Risk Indicator (WRI) shows that the variance risk is Medium-High every year.

Finding
- While inflow data was considered for identifying the catchment water balance, outflow and storage were not included.
- It is unclear whether the data used for identifying the catchment water balance was collected based on a hydrogeologically defined catchment area or whether it pertains to Manikganj administrative boundaries.

Finding No: TNR-016744

1.5.4 *Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.* in progress

Comment
- The site claims to have collected water quality data for three major rivers from BWDA through their consultant, but the data source is unclear due to lack of evidence. The water quality of three major rivers (Dholeshwari, Bongshi, and Kaliganga Rivers) was collected based on five parameters: pH, TDS, DO, BOD, and COD. It was recorded that the water from these rivers is not suitable for drinking but can be used for other purposes. Seasonal variance for some parameters was presented through monthly data, though no specific discussion was provided.
- Groundwater quality was presented through the site's borehole test (refer to 1.3.3). However, the broader data to assess the overall groundwater catchment water quality is missing.
- The presence of high Arsenic (As) content in shallow tubewells was discussed as a common issue in Bangladesh. The site recognized this and implemented the Prohabo plant project to provide Arsenic-free water to local residents through deep tubewells.

Finding
- Although the water quality data for the three major rivers were presented, there is no clear evidence to confirm the source of the data.
- The site presented its borehole water quality data as representative of the groundwater catchment's water quality. However, this data cannot be considered representative due to the lack of broader data to assess the overall groundwater catchment water quality. Various data needed to fully understand the groundwater catchment's quality were not obtained.

Finding No: TNR-016726

1.5.5 *Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.* in progress

Comment
- The site identified three major rivers (including Dholeshwari, Bongshi, and Kaliganga Rivers) and two PROHABO Plant boreholes (used by local communities for drinking water) as IWRA.
- The water quality of the three rivers was confirmed in Section 1.5.4. To assess the PROHABO Plant's status, water quality tests for Arsenic (As) and Coliform were performed in November 2024, and the results were presented.

Finding:
- The site identified IWRA within a 10km radius of its vicinity, but the identification needs to be revisited once surface water and groundwater catchments are clearly redefined.
- While many water bodies exist around the site, the site considered only the three major rivers and excluded other water areas without providing justification for this.

Finding No: TNR-016249

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

Comment There is no government-operated water-related infrastructure around the site. However, the site considered the context of Manikganj and visited the most impactful company's water-related infrastructure, including village public wells, toilets, and the PROHABO Plant, to assess their condition.

1.5.7 *The adequacy of available WASH services within the catchment shall be identified.* No

Comment Data from the UNDP was presented, showing national access to drinking water (59.11%), the percentage of the population with access to piped water (15%), and the population exposed to foodborne pathogens (86%).
Photos of tubewells and public toilets in the Manikganj region were provided.

Finding
- Considering the national average WASH status in Bangladesh, the site's catchment WASH adequacy is expected to be low. However, no efforts have been presented to identify the specific WASH status of the catchment.

Finding No: TNR-016746

1.6 *Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.*

1.6.1 *Shared water challenges shall be identified and prioritized from the information gathered.* Obs.

Comment - The site identified shared water challenges through conferences, interviews, and meetings. A survey was conducted during the conference with stakeholders, and the survey form was reviewed.
- A total of 12 challenges were identified, with 8 shared water challenges (excluding site-specific ones) being prioritized into Low-Medium-High categories.

Finding
- While the challenges were identified, the specific problem and the affected water bodies were not clearly defined. For instance, the challenge "Water quality loss threat within catchment area" was identified, but there was no clear information on which water body or which quality parameters were being affected or to what extent. More specific details are lacking.

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

Comment - Two existing catchment initiatives related to WASH were identified (refer to 1.5.1).

Finding
- Existing ongoing initiatives within the catchment (e.g., any public sector initiatives, CSO/NGO initiatives) related to the 8 identified shared water challenges have not been sufficiently identified.

Finding No: TNR-016254

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

- A total of eight risks were identified, including inadequate calibration of water measuring devices, future restrictions/licensing on water supply, and polluted water within the catchment area.
-Each risk was assessed based on its likelihood, damage level, and timeline.

Finding
- There is low consistency between the identified risks, the incident response plan (1.3.1), and the shared water challenges (1.6.1).
- The potential cost of water risks was identified for three out of eight risks, and the identified potential costs only presented mitigation plan budgets, not the actual potential cost of water risks.
- There is confusion between reputational and physical risks. For example, the mitigation plan for the reputational risk of "Projected increase in water scarcity or frequency of droughts" is "Need to establish a new borehole if present borehole doesn't work, which is 250 feet deep," which is unrelated to reputation.

Finding No: TNR-016255

1.7.2 *Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.* — No

Comment

- Four opportunities have been identified, including collaborations with enforcement agencies, rainwater harvesting, and water sensor tab installation, along with how the site may participate.

Finding:
- No prioritization of opportunities was conducted. Cost savings associated with each opportunity were not appropriately identified.

Finding No: TNR-016256

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.* — Obs.

Comment

- Pakistan Tobacco Company’s (PTC) water-related data disclosure was identified as a good water governance best practice.

Finding:
- The site has not conducted a broad investigation of best practices in water governance across various catchments or relevant sectors.

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.* — Obs.

Comment

- PTC’s pipeline elevation project (above-ground installation to reduce losses) and AKIJ Textile’s rainwater harvesting system in the Manikganj region were identified as best practice for water balance
- BATB Savar site's initiatives, including water-saving tap installations and reuse of RO reject water for garden sprinklers, were investigated as best practices.

Finding:
- More diverse water balance best practice cases should be investigated, including performance metrics. Further validation of best practices is required in the next assessment.

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

Comment
- BATB Savar site's in-house ETP lab, which conducts regular water quality monitoring to enhance management capabilities, were presented as best practice
- PTC's five filtration plants and monthly log sheets tracking pH and TDS were presented.

Finding:
- Additional water quality best practice cases should be researched, including performance details. Further verification in the next assessment is needed.

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

Comment
BATB Savar's initiatives were presented as best practices, including:
- Strainers and screens installed at stormwater outlets.
- Shore protection project (design phase) through plantation.
- Dhorartek and Mozarmil Lake cleanup activities.

Finding:
- The identified best practices are limited to one site within the same organization. Broader research into IWRA best practices and their performance is recommended. Further review is needed in the next audit.

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

Comment
BATB Savar's WASH improvements were presented as best practices, including:
- Touchless water taps and soap dispensers.
- Toilet hygiene checklist implementation.
- Hand dryer installations.

Finding:
- The identified best practices are restricted to one site within the same organization. More diverse WASH best practice examples and performance data should be gathered. Verification is required in the next audit.

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan

2.1 *Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.*

2.1.1 *A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:*
- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes
- That the site implementation will be aligned to and in support of existing catchment sustainability plans
- That the site's stakeholders will be engaged in an open and transparent way
- That the site will allocate resources to implement the Standard.

in progress

Comment

- The site has prepared AWS policy document signed by Director of APMEA Central and Operation Director.
- The site's AWS commitment policy is posted on an internal notice board and shared via email with some stakeholders.
- The site's AWS policy document includes the following commitments:
"Engage stakeholders in an open and transparent manner to identify shared water challenges"
"Implementation of good water governance to ensure better catchment water quality and to support of existing catchment sustainability plans"
"Maintain the organisational capacity necessary to successfully implement the AWS standard, including ensuring that staffs have time and resources necessary to undertake the implementation"

Finding
- The following commitment is not properly covered in the policy: "That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes."
-The following statements are found in the site statement that attempt to do this but not clearly:
"Uphold the AWS water stewardship outcomes (good water governance, sustainable water balance, good water quality status, and healthy status of Important Water Related Areas)."
"Disclose material on water-related information to relevant parties."
- The site's claim that farmers (suppliers) can read the site's commitment when they visit during the tobacco leaf sales period does not constitute an adequate disclosure method.
- While the site has published some AWS-related content in their annual ESH report, newspapers, and on its website, the four required statements have not been properly disclosed.

Finding No: TNR-016262

2.2 *Develop and document a process to achieve and maintain legal and regulatory compliance.*

2.2.1 *The system to maintain compliance obligations for water and wastewater management shall be identified, including:*
- Identification of responsible persons/positions within facility organizational structure
- Process for submissions to regulatory agencies.

Yes

Comment	- The site has established a legal register, license tracker, and a review process to ensure compliance with legal obligations. The Litigation counsel in Legal team at the Headquarters are responsible for reviewing, assessing changes, updating the register/tracker, sharing updated documents. Afterward, Plant Managers are responsible for following up on actions to the changes. - Regulatory agencies verify site violations through the issuance of licenses, which must be renewed annually. The seven water-related permits are detailed in 1.5.2.	
2.3	*Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.*	
2.3.1	*A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.*	Yes
Comment	- The site's water stewardship strategy has been appropriately presented, including its mission and vision.	
2.3.2	*A water stewardship plan shall be identified, including for each target:* *- How it will be measured and monitored* *- Actions to achieve and maintain (or exceed) it* *- Planned timeframes to achieve it* *- Financial budgets allocated for actions* *- Positions of persons responsible for actions and achieving targets* *- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.*	Obs.
Comment	A water stewardship plan has been presented, including target AWS outcomes, risks & opportunities, actions, PIC, budget, timeline, and measures of success. - Most water governance-related actions focus on achieving AWS Standard Step 1. - Water balance targets: 35% reduction compared to 2017 by 2025; as of 2024, a 32% reduction has been achieved. Additionally, 30% water recycling is targeted by 2025. - Water quality targets: Compliance with ECR standards for both the site and catchment; however, these standards have already been met. - The site has not set any catchment IWRA-related action in its plan. - Catchment WASH improvement actions: Management of the PROHABO Plant and awareness campaigns have been included in the action plan, but the target performance is unclear. Findings: - There are no concrete activities or target settings for establishing catchment water governance. - No actions or targets have been set for maintaining/improving catchment IWRA. - Actions for improving WASH in vulnerable catchment areas lack clear targets.	
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.*	in progress
Comment	- In 1.7.1, water risks have been identified, including flooding, potential discharge of untreated effluent, and polluted water within the catchment—issues that the site cannot address alone. Findings: - No plan has been presented that was developed in coordination with the relevant public sector. - If there are no relevant public sector bodies or infrastructure agencies available for coordination on these risks, a justification should be provided.	

Finding No: TNR-016264

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

- Social Forest Development Project: To prevent flooding during the monsoon season, the site distributed 100 saplings to employees and planted them around the Manikganj water body on World Environment Day (June 2024).
- Visited the Bangladesh Water Development Board to discuss and communicate on water stewardship.
- Hosted local stakeholders at the site, providing awareness on BATB's stewardship plan and best practices while also learning about the challenges faced by stakeholders. Meeting photos were presented as evidence (conducted in 2024).
- Visited vulnerable groups in the region, distributed water stewardship brochures, and conducted basic educational sessions. Photo evidence was provided.

3.1.2 *Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.* ✓ Yes

Comment

- Requirements set by international organizations such as UNDP and WHO were identified, and the aspects not covered by Bangladeshi regulations were specified. The site was confirmed to meet all these requirements.
- A WASH facility enabling Wadhu (the ritual washing of hands and feet before prayer) was identified on-site, meeting religious requirements.

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.* ↗ in progress

Comment

- The site's legal register includes drinking water quality and discharge water standards, as well as regulations related to boilers and fire safety.
- A license tracker was presented, documenting seven water-related permits and licenses, including those for borewells, boilers, fire safety, Environmental Clearance, and Explosive permits.

Finding

- During the audit, it was found that the capacity of the diesel tank exceeds the capacity stated in the licence.
- The site claims that the authority issued the renewal license with the same information (capacity) as the previous one. But the site could not provide the relevant document. (e.g. License renewal application for increased diesel capacity)

Finding No: TNR-016731

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.* ↗ in progress

Comment
- Legal requirements related to drinking water and WASH exist, and compliance with these requirements was confirmed through 3.2.1.
- To comply with drinking water regulations for the PROHABO Plant, quality tests are conducted, focusing on two key parameters of concern: Arsenic (As) and Coliform.

Finding
- The law recommends 12 parameters for drinking water quality tests. While the onsite drinking water quality is tested against 17 parameters, the PROHABO Plant's water quality is tested for only two parameters without any justification, which implies a possible legal violation.

Finding No: TNR-016739

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.* Yes

Comment
- The site has set a target to reduce water withdrawal by 35% compared to 2017 by 2025 and achieve 30% water recycling by 2025.
- A Level 2 metering system was fully installed and became operational in November 2024. As of 2024, water withdrawal has been reduced by 32% compared to 2017.
- To support water recycling, a condensate water return system and RO filter were installed. Since June 2024, the monthly recycling amount has been measured, with the last recorded reuse rate in November 2023 at 13%.

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.* Yes

Comment
- The site has set a target to reduce total volumetric water use by 35% compared to 2017 by 2025 and has currently achieved a 32% reduction as of 2024.
- To achieve this target, the site is working on increasing the water recycling rate using ETP RO and condensate return water, as well as improving water use efficiency through the CMS system.

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

Comment
- Re-allocation of water to social, cultural or environmental needs are not applicable

3.4 *Implement plan to achieve site water quality targets*

3.4.1 *Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.* in progress

Comment
- The site's water quality target is to comply with ECR guidelines, which has been achieved and is being maintained, as confirmed by water quality test results.
- The site is currently reviewing the establishment of an in-house lab for real-time monitoring of boiler feedwater, ETP in/out, and RO reject water quality.
- An RO filter was installed in October 2024, reducing the softener usage for boiler feedwater.

Finding No: TNR-016880

3.4.2 *Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.* Obs.

Comment
- The site claims to operate with zero wastewater discharge, but some RO reject water overflows into the stormwater drain, and sewage water is discharged into the soil through a septic tank.
- Water quality issues have been identified as a shared water challenge, but the site has only set a target to maintain its current compliance with ECR guidelines rather than aiming for further improvement.

Finding:
- Continual improvement to achieve best practice for the site's effluent has not been identified. However, considering the site's relatively low discharge volume, this should be reassessed in next year's audit.

3.5 *Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.*

3.5.1 *Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.*

in progress

Comment
- The site has designated the PROHABO Plant borehole, which is used by local residents for drinking water, as an IWRA. Regular management and water quality testing are conducted through the headquarters and service provider. However, the intent behind IWRAs is not met by identifying a borehole as IWRA.
- As part of the Social Forest Development Project, the site distributed 100 saplings to employees for planting along the riverbanks. However, no specific outcome data has been provided.

Finding:
- Water quality issues in three major rivers have been identified through engagement with various stakeholders, but no plans or actions have been implemented to address them.

Finding No: TNR-016269

3.6 *Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control.*

3.6.1 *Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.*

Yes

Comment
- Considering the site's onsite WASH facilities and compliance with legal requirements, the practice is deemed appropriate. Refer to 1.3.8 for details.

3.6.2 *Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.*

Obs.

Comment
- The site's water discharge amount is relatively low, and water quality is managed, resulting in minimal impact on the catchment. However, the water quality of sewage water discharged via the septic tank needs to be identified.
- Given the site's WASH practices, employees' water rights appear to be adequately respected.
- The site has installed and maintains two PROHABO Plants (boreholes) to improve local community access to drinking water.

Finding:
Customary water rights need to be properly identified and will be reassessed during next year's audit.

3.7 *Implement plan to maintain or improve indirect water use within the catchment:*

3.7.1 *Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.* ✓ Yes

Comment
- The site has set a target to reduce indirect water use by 5% by 2030 compared to 2020 by recommending Alternate Furrow Irrigation (AFI) to suppliers, which uses 11% less water than traditional irrigation methods.
- Farmers have reduced water use from 1,950 tonnes/ha in 2020 to 1,820 tonnes/ha in 2023. The target for 2025 is 1,800 tonnes/ha, and data collection is ongoing.
- The site is in the test phase of drip irrigation, a more efficient technology than AFI, and plans to expand its application to a larger cultivation area.

3.7.2 *Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.* ✓ Yes

Comment
- Farmers supplying green leaf to the site are all contacted and communicated with through a dedicated department at the BATB headquarters.
- The adoption rate of Alternate Furrow Irrigation (AFI) among farmers is increasing due to the site's engagement, from 50% in 2022 to a target of 85% by 2025. The next plan is to introduce drip irrigation on farmers' lands.

3.8 *Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.*

3.8.1 *Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.* ✓ Yes

Comment
- There is no government-operated shared water-related infrastructure around the site. The only shared infrastructure is the PROHABO Plant, which was installed directly by the site.

3.9 *Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.*

3.9.1 *Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.* 🔍 Obs.

Comment
- The site has publicly disclosed its water stewardship commitment through newspapers and engaged with stakeholders via emails, invitations, and direct visits, including outreach to a local women's community to discuss water stewardship. Supporting photos have been provided.
- During the audit, the site mentioned a long-term target to establish a data-sharing system with the Bangladesh Water Development Board, but this activity is not reflected in the WS plan, and no concrete evidence has been presented.

Finding:
- There is no clear best practice target or identified gap that the site's water governance activities aim to address.

3.9.2 *Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.* ✓ Yes

Comment
- The site has set targets to reduce volumetric total use by 35% compared to 2017 and achieve a 30% water recycling rate by 2025. As of 2024, the site has achieved a 32% reduction in water withdrawal and a 13% water recycling rate.
- The site is working towards its goals by increasing water recycling through the ETP RO system and condensate return water and improving water use efficiency via the CMS system.

3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.*	Yes
Comment	- In 2024, the site installed a new RO filter in the ETP to reduce wastewater discharge and is currently maintaining it. - The site is preparing to establish an in-house lab by adopting the best practice from BATB Savar site, where frequent sampling and water quality monitoring have enhanced water quality management capabilities.	
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	No activities have been presented to achieve IWRA best practices.	
	Finding No: TNR-016272	
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.*	Yes
Comment	- Site has been providing safe drinking water to employees through UV/RO filtration and maintaining handwashing and toilet facilities for both men and women. - Since 2011 to 2020, the site has installed a total of 8 PROHABO Plants (boreholes) in the Manikganj community and has been maintaining them for a long period to ensure access to safe drinking water for local residents.- Site has been providing safe drinking water to employees through UV/RO filtration and maintaining handwashing and toilet facilities for both men and women. - Since 2011 to 2020, the site has installed a total of 8 PROHABO Plants (boreholes) in the Manikganj community and has been maintaining them for a long period to ensure access to safe drinking water for local residents.	

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.*

Obs.

Comment

- Water Governance: The site has completed initial AWS Standard Step 1 activities (gathering water-related data, stakeholder engagement, data disclosure). However, no clear actions are outlined in the water stewardship plan to evaluate governance performance.
- Water Balance: The site has set a 2025 target to reduce volumetric total use by 35% (compared to 2017) and achieve 30% water recycling. As of 2024, the site has achieved a 32% reduction in water withdrawal and a 13% recycling rate.
- Water Quality: The site adheres to Bangladesh Department of Environment's ECR standard, which serves as its current water quality target. On-site WTP and ETP are operational, and regular water quality testing ensures compliance. No targets exceeding the ECR guideline are currently set.
- IWRA: The water stewardship plan does not include specific IWRA-related activities or targets.
- WASH: The site maintains and services PROHABO Plants in Manikganj to ensure community access to safe drinking water. The site visited a local women's community, distributed WASH-related brochures, and provided basic education on hygiene.

Finding

- Except for water balance and water quality, the site lacks clear metrics for its respective targets. Reassessment in the next audit is necessary after setting clear targets and measurement indicators.

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

in progress

Comment

Finding

The site calculated the investment cost for water balance improvement actions (Level 2 metering, RO filter, condensate return) and the economic value of water savings, estimating a total cost savings of 27 million BDT. However, the water-saving amount (m^3/year) appears to be overstated, leading to a likely significant overestimation of actual cost savings.

Example discrepancy:

- In 2024, the site's total water withdrawal was 4,936 m^3.
- The estimated water savings from RO installation alone was 7,740 m^3/year, which exceeds the total annual withdrawal.
- If this estimate were accurate, the site's water recycling rate would exceed 60%, but data from 61 days shows only a 13.5% recycling rate.

Finding No: TNR-016274

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

in progress

Comment

- The site's shared value is only described using generic terms such as "social value" and "environmental value", without providing concrete discussions or measurable details.

Finding No: TNR-016276

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

4.2.1	*A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.*	Yes
Comment	- The site claims that there have been no emergency incident since the start of the factory - In the event of an emergency incident, the site conducts an annual review and performs disaster scenario tests and exercises. The lessons learnt from these exercises are reviewed and incorporated into the Business Continuity Plan (BCP). Documentation confirming this process was provided and verified.	
4.3	*Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.*	
4.3.1	*Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.*	Yes
Comment	- The site shared its Water Stewardship (WS) Plan and performance through meetings and emails. - A survey was conducted during a meeting with neighbouring company representatives, gathering feedback from 14 stakeholders. - Stakeholders provided input on the outcomes of the WS Plan, including requests for government-operated Effluent Treatment Plant (ETP) installation and rainwater harvesting initiatives.	
4.4	*Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.*	
4.4.1	*The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.*	Yes
Comment	- The WSP was updated quarterly through Sustainability Pillar meetings. - The first draft of 2024 was reviewed in June, with a subsequent update in December. - Updates were made based on feedback from last year's audit of the nearby BATB Savar site and stakeholder feedback.	

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 Head of BAT Bangladesh is responsible for all the legal and regulatory compliance. The leadership team of BAT Bangladesh was included in the published ESG report, but the site's internal water governance structure was not explicitly disclosed.
- The accountable personnel for water-related compliance were identified (including representatives from Production, Sustainability, Engineering, and Legal teams, totaling five members).
- The site-level governance details were not publicly available, with concerns raised about potential security risks if disclosed.
- The site stated that site-level governance details are available upon request and have been shared through stakeholder engagement.

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

- The site shared the WSP with stakeholders through emails, visits, and invitation-based meetings (December, 2024).
- A meeting was held with 14 local business representatives, where the WSP was presented, and stakeholder feedback was collected via a survey.
- The WSP now includes a clear mapping of actions to AWS outcomes.

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

- BATB manages the performance of its four domestic sites collectively and discloses some details through its annual ESG report.
In 2023, the ESG report included disclosures on water balance actions, water balance targets, and recycling performance.

Finding
- Performance for activities other than water balance against targets has not been disclosed. It is difficult to consider this as sufficient information for interested parties to gain an understanding.

Finding No: TNR-016277

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.*

in progress

Comment	- The site has identified shared water challenges through communication with various stakeholders, including a meeting with 14 representatives from nearby companies. While efforts to address these challenges are being undertaken, they are still in the early stages, and no specific details have been shared so far. ***Finding No: TNR-016737***	
5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	Yes
Comment	- On December 26, 2024, a meeting and survey were conducted with 14 stakeholders to share information on water stewardship. - Visits were made to nearby companies and NGOs. - Internal stakeholders were educated on water stewardship. - On December 27, 2024, a visit was made to the local female community to raise awareness about water-related issues, and brochures were distributed.	
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.*	in progress
Comment	- The site has informed auditors that no water-related compliance violations have been observed since its operation began in 2002. However, during the audit, it was observed that the capacity of the diesel tank exceeded the permitted limit. This issue and the associated corrections must be disclosed, and it will be verified in the next audit. (refer to 3.2.1) - The site claims that the authority issued the renewal license with the same information (capacity) as the previous one. But the site could not provide the relevant document. (e.g. License renewal application for increased diesel capacity) ***Finding No: TNR-016732***	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Obs.
Comment	Since the diesel permit issue has been identified, corrective actions must be implemented to prevent future occurrences and disclosed accordingly. This will be assessed in the next audit. (refer to 3.2.1)	
5.5.3	*Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.*	Yes
Comment	No water related compliance violations that may pose a significant risk and threat to human, or ecosystem health were recorded.	

Photographic Evidence from Audit

Yes