# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001439

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

## SITE DETAILS

Site: **BAT Bangladesh Mohakhali - Dhaka**

Address: British American Tobacco Bangladesh  New DOHS Road, Mohakhali, 1206, Dhaka, BANGLADESH

Contact Person: Afnan Rahman

AWS Reference Number: AWS-000442

Site Structure: Single Site

## CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2025-Jun-10

Validity of certificate: 2028-Jun-09

## AUDIT DETAILS

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

Audit Type(s): Re-Certification Audit

Audit Start Date: 2024-Jan-21

Audit End Date: 2024-Jan-23

Lead Auditor: Galib Hossain

Audit team participants:

Sa-Myeong Gim

Mohammad Galib Hossain, Lead Auditor

Site Participants:

Rumana Sharmin, Factory Sustainability Manager

Jasarat Al Atun, Factory Sustainability Manager-SF

Afnan Rahman, Sustainability Officer - Dhaka

Mehjabeen Rubaiyat, Sustainability process Lead

Fatema Tuz Jahara, Utilities manager - DF

Vasic Ali Khan, Mechanical Engineer

Arif Zaman Srizon, Facilities Officer

Mehrab Badhon, Process Lead

Hector Tamez, Regional Head of Sustainability

### AUDIT TIMES

| Dates | Audit from | Duration | Auditor | Description |
|---|---|---|---|---|
| 2024-Jan-21 | 14:00:00 - 17:00:00 | 03:00 | Galib Hossain | |
| 2024-Jan-22 | 09:00:00 - 19:00:00 | 10:00 | Galib Hossain | |
| 2024-Jan-23 | 09:00:00 - 18:00:00 | 09:00 | Galib Hossain | |

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

## ADDITIONAL INFO

Summary of Audit Findings: During the re-certification audit, 2 major non-conformities, 10 minor non-conformities, and 14 observations were raised.

The Client is requested to perform a root cause analysis and define corrective actions for each of the non-conformities and to submit these to WSAS within 30 days of receipt of the audit report by 20 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 (within75 days) by 04 June 2025.

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

The audit team recommends certification of BAT Bangladesh Mohakhali- Dhaka 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.

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001439

Scope of Assessment: The scope of services covers the re-certification audit for assessing conformity of BAT Bangladesh Mohakhali-Dhaka (BATB-Dhaka) against the AWS International Water Stewardship Standard Version 2.

The BAT Bangladesh Mohakhali-Dhaka, commencing operations in 1965 as Pakistan Tobacco Company, and later in 1998 Company became Bangladesh Tobacco Company Limited. The majority of employees travel to the factory from Dhaka city, which is located within approximately 10 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.

The BATB-Dhaka is a major cigarette manufacturer in Bangladesh. The activities include tobacco cigarette manufacturing and distribution via a third party throughout Bangladesh. At the BATB-Dhaka, the Primary Manufacturing Department (PMD) conditions the tobacco leaves according to specifications, while the Final Manufacturing Department (FMD) processes and packages them into the final product.

Dhaka and its surrounding area are located in the Bengal Basin, which includes Bangladesh and parts of the adjacent Indian states of West Bengal, Tripura, and Assam. It is situated in the Gangetic-Brahmaputra alluvial plain near the Ganges-Brahmaputra Delta, where the rivers meet the Bay of Bengal.
BATB-Dhaka is located within the platform flank, which extends from the Shillong plateau to the Bay of Bengal and contains the Sylhet trough, the Faridpur trough, the Hatia trough, and the Madhupur High. The river controls surface water runoff and feeding, a vital parameter defining surface catchment area. Dhaka city is surrounded by rivers on all sides: the Buriganga River to the south and southwest, the Turag River to the west, the Balu River to the east, and the Tongi River to the north. Numerous other water channels transect the city. The River Buriganga, branching off from the Dhaleswari, flows through the western and southern sides of the city and rejoins the Dhaleswari at Fatullah. The Turag River comes from the north and joins the Buriganga near Mirpur, while the Balu River joins the Lakhya River near Demra in the southeastern part of the city. The Tongi River takes water from the Turag River and discharges it into the Balu River.
The borehole of the BAT Bangladesh Mohakhali-Dhaka extracts water from the major aquifer system situated beneath the Dhaka area, a groundwater catchment is the Dupi Tila Sand Aquifer
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 recycled. Only the rainwater flows into the Hatirjheel and Buriganga Rivers; the Hatirjheel lakes ultimately flow to the Balu River.

The audit was conducted onsite from January 21 to 23, 2025.
The onsite site visit included the assessment of the water-related infrastructure of BAT Bangladesh Mohakhali-Dhaka, on-site borehole, the effluent discharge point, and the Hatirjheel lake

## FINDINGS

**NUMBER OF FINDINGS PER LEVEL**

| | |
|---|---|
| **Observation** | 14 |
| **Minor** | 10 |
| **Major** | 2 |

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001439

**FINDING DETAILS**

| | |
|---|---|
| Finding No: | TNR-017181 |
| Checklist Item No: | 1.1.1 |
| Status: | Closed |
| Finding level: | Major |
| Due date: | 2025-Jun-19 |
| Checklist item: | The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:<br>- Site boundaries;<br>- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;<br>- Any water sources providing water to the site that are owned or managed by the site or its parent organization;<br>- Water service provider (if applicable) and its ultimate water source;<br>- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;<br>- Catchment(s) that the site affect(s) and is reliant upon for water. |
| Findings: | A 7 km radius circle has been used as the physical scope but an area defined as 7 km radius around the site does not meet the definition of a catchment provided in the glossary of AWS standard, nor probably any other definition of a catchment. Moreover, the site's provided records mention that the groundwater catchment is the Dupitila Aquifer, but the Dupitila Aquifer catchment was not mapped. A map of the surface water catchment in which the site is located, was also not provided. Identification of a catchment has to be addressed prior to certification. |
| Corrective action: | The site will adjust the physical scope as per AWS STANDARD VERSION 2.0 GUIDANCE. |
| Evidence of implementation: | The evidence has been uploaded |

| | |
|---|---|
| Finding No: | TNR-016588 |
| 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:<br>- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;<br>- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;<br>- Provide evidence of stakeholder consultation on water-related interests and challenges;<br>- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;<br>- Identify the degree of stakeholder engagement based on their level of interest and influence. |
| Findings: | - The evidence of stakeholder engagement and efforts to connect with key players, particularly those involved in water management such as WASA (the government authority responsible for Hatirjheel Lake and the sewage treatment plant at Hatirjheel Lake), was insufficient. WASA is also the primary water source (borewells) and discharge water drainage for the site.<br><br>- Additionally, the catchment was identified as a 7 km radius, which makes it unclear which specific areas are impacted by its water use. Stakeholder engagement should adopt a broader perspective that encompasses the entire catchment area.<br><br>- Furthermore, the site did not make adequate efforts to identify Indigenous peoples and minority groups as part of their stakeholder engagement strategy. |

| | |
|---|---|
| Finding No: | TNR-016589 |
| Checklist Item No: | 1.2.2 |
| Status: | Open |
| Finding level: | Observation |
| 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: | - BAT Bangladesh Mohakhali - Dhaka has categorized the interests and influence of stakeholders into high and low levels; however, the site's documentation does not clarify whether the identified degrees of influence reflect current and potential influence. Additionally, the influence of stakeholders associated with the ultimate water receiving bodies has not been identified. |

| | |
|---|---|
| Finding No: | TNR-016835 |
| Checklist Item No: | 1.3.2 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| Checklist item: | Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped |
| Findings: | - In addition to the fire hydrant water used for testing, the Water Map did not specify outlets for other areas, including the TTC, dispensary, janitor's house, and gardening and road cleaning water. |
| Corrective action: | The site will revise Water balance as per recommendation. |

| | |
|---|---|
| Finding No: | TNR-016836 |
| Checklist Item No: | 1.3.3 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| Checklist item: | Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified. |
| Findings: | - The site water balance was not accurately calculated. It only considered boreholes and the WASA backup line as sources of water, overlooking the fact that the site also utilizes a portion of rainwater through the Effluent Treatment Plant (ETP) process, which should have been included in the water balance quantification.The site mapped the pathway for rainwater flowing to the Effluent Treatment Plant (ETP) during the audit; however, there is no quantified data available for this flow.<br>- It was idicated that some RO reject water is being released into the catchment through gardening, and external cleaning. However, the exact amount of outflow has not been measured.<br>- The annual variance has not been quantified. |
| Corrective action: | The site will revise Water balance as per recommendation. |

| | |
|---|---|
| Finding No: | TNR-016592 |
| Checklist Item No: | 1.3.4 |
| Status: | Open |
| Finding level: | Observation |
| 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: | - The site assessed the water quality of the receiving bodies, specifically the Buriganga River and Hatirjheel Lake. However, the water quality of the Balu River, into which rainwater flows from Hatirjheel Lake, has not been evaluated. |

| | |
|---|---|
| Finding No: | TNR-016593 |
| Checklist Item No: | 1.3.7 |
| Status: | Open |
| Finding level: | Observation |
| Checklist item: | Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2. |
| Findings: | - The cost of the hydrological survey is included in the annual water-related expenses; however, it is unclear whether the hydrological survey was conducted during the year 2024. The presented hydrological survey documents do not indicate when the survey was performed. |

| | |
|---|---|
| Finding No: | TNR-016837 |
| Checklist Item No: | 1.4.1 |
| Status: | Open |
| Finding level: | Observation |
| Checklist item: | The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified. |
| Findings: | -The water quality of the incorporated water used in the primary inputs has not been determined. |

| | |
|---|---|
| Finding No: | TNR-016596 |
| 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-017309 |
| Checklist Item No: | 1.5.3 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| Checklist item: | The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance. |
| Findings: | The site sources water from the Dupitila aquifer but the water balance of the aquifer was not provided. Moreover, the site has established the water balance for the Buriganga River, as the Balu River serves as the receiving body for the site's drainage, which directs rainwater to Hatirjheel Lake through the Dhaka WASA drainage system, eventually flowing into the Balu River. |
| Corrective action: | The site will do further feasibility analysis to acquring the water balacne for Dupitila aquifer. Addtionally, the site will provide water balance for Balu River. |

| | |
|---|---|
| Finding No: | TNR-017310 |
| Checklist Item No: | 1.5.4 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| 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: | - Groundwater quality data for the aquifer was not identified.<br>- The site's assessment of catchment water quality data did not encompass the entire catchment area. While rainwater is discharged through the Dhaka WASA drainage system into Hatirjheel Lake and subsequently flows into the Balu River, water quality data for the Balu River itself were not provided. |
| Corrective action: | The site will finalize and prepare the quality test results for the Balu River, along with the assessments based on these results, prior to the upcoming audit. |

| | |
|---|---|
| Finding No: | TNR-016599 |
| Checklist Item No: | 1.5.5 |
| Status: | Open |
| Finding level: | Observation |
| 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 concentrated on identifying Important Water Resource Areas (IWRA) within a 7 km radius of the catchment. The identification of IWRA should adopt a more expansive approach that encompasses the wider catchment area, facilitating a thorough assessment of potential threats to these water resources. |

| | |
|---|---|
| Finding No: | TNR-016600 |
| 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: | - The site has not specifically identified relevant best practices within the catchment related to water balance, which could contribute to the reduction, recycling, and reuse of water, ultimately enhancing overall water efficiency. |

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001439

| | |
|---|---|
| Finding No: | TNR-016601 |
| Checklist Item No: | 2.1.1 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| Checklist item: | A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:<br>- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes<br>- That the site implementation will be aligned to and in support of existing catchment sustainability plans<br>- That the site's stakeholders will be engaged in an open and transparent way<br>- 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."<br>-The following statements are found in the site statement which attempt to do this but not clearly:<br>"Uphold the AWS water Stewardship outcomes(good water governance, sustainable water balance, good water quality status and healthy status of Important Water Related Areas)."<br>"Disclose material on water related information to relevant parties."<br>- 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.<br>- 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. |
| Corrective action: | The site will disclose as per AWS standard, and the AWS policy would be updated. |

| | |
|---|---|
| Finding No: | TNR-017313 |
| Checklist Item No: | 2.3.2 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| Checklist item: | A water stewardship plan shall be identified, including for each target:<br>- How it will be measured and monitored<br>- Actions to achieve and maintain (or exceed) it<br>- Planned timeframes to achieve it<br>- Financial budgets allocated for actions<br>- Positions of persons responsible for actions and achieving targets<br>- 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: | - It is not clear how the site's targets and actions address identified shared water challenges. |
| Corrective action: | The site will revise the WSP target to provide better clarity on addressing the shared water challenges. |

| | |
|---|---|
| Finding No: | TNR-016603 |
| Checklist Item No: | 2.4.1 |
| Status: | Open |
| Finding level: | Observation |
| 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: | - Risks, including external risks, have been identified, while the site’s engagement with public agencies has been confirmed, the risk response plan only includes the site’s own actions and does not incorporate collaborative efforts with public agencies. |

| | |
|---|---|
| Finding No: | TNR-016604 |
| Checklist Item No: | 3.4.1 |
| Status: | Open |
| Finding level: | Observation |
| Checklist item: | Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified. |
| Findings: | - However, action #4 outlined in the Water Stewardship Plan was not performed in 2024. |

| | |
|---|---|
| Finding No: | TNR-016605 |
| Checklist Item No: | 3.5.1 |
| Status: | Closed |
| Finding level: | Major |
| Due date: | 2025-Jun-19 |
| 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: | Practices to maintain and/or enhance the Important Water-Related Areas have not been planned in the water stewardship plan nor implemented. |
| Corrective action: | Given that the site location does not have or permit IWRAs, the site will identify IWRAs within the catchment area. Practices to maintain and/or enhance these Important Water-Related Areas will be included in the WSP and implemented accordingly. The site will also track the implementation at regular intervals. |
| Evidence of implementation: | The evidence has been uploaded |

| | |
|---|---|
| Finding No: | TNR-016606 |
| 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: | - Although the site has good internal water governance, catchment water governance targets or actions towards achieving best practice are lacking. |

| | |
|---|---|
| Finding No: | TNR-016607 |
| Checklist Item No: | 3.9.3 |
| Status: | Open |
| Finding level: | Observation |
| Checklist item: | Actions towards achieving best practice, related to targets in terms of water quality shall be implemented. |
| Findings: | - Site lacks a specific target, and effort to make better water quality in the catchment area. Only meeting, discussion with governance, and NGO for water quality of catchment are carried out. |

| | |
|---|---|
| Finding No: | TNR-016608 |
| Checklist Item No: | 3.9.4 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-21 |
| 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-016610 |
| Checklist Item No: | 3.9.5 |
| Status: | Open |
| Finding level: | Observation |
| Checklist item: | Actions towards achieving best practice related to targets in terms of WASH shall be implemented. |
| Findings: | - The site's WASH facilities can be considered best practices. However, considering the catchment context, there are many opportunities for improving catchment WASH than the site's WASH.<br>- Active engagement and collective action towards achieving catchment WASH best practices are required. |

| | |
|---|---|
| Finding No: | TNR-016609 |
| Checklist Item No: | 4.1.1 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-21 |
| Checklist item: | Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated. |
| Findings: | - The site does not have clear metrics for its specific targets related to water stewardship outcomes. A reassessment during the next audit will be necessary after establishing clear targets and measurement indicators. |
| Corrective action: | The site will revise the WSP outcomes to ensure they are measurable and quantified. |

| | |
|---|---|
| Finding No: | TNR-017311 |
| Checklist Item No: | 5.3.1 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| 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 data for water-related activities, excluding water balance and waste recycling, has not been disclosed, i.e. the disclosure was limited to performance on water balance and did not include performance on other targets. This lack of information makes it challenging for interested parties to develop a clear understanding of the site's performance in this area. |
| Corrective action: | The site has drafted all five AWS outcome performances for the 2024 ESG report, which will be disclosed. |

| | |
|---|---|
| Finding No: | TNR-017312 |
| Checklist Item No: | 5.4.1 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2026-Jan-20 |
| Checklist item: | The site's shared water-related challenges and efforts made to address these challenges shall be disclosed. |
| Findings: | - The site has not yet disclosed the efforts made to address the shared water-related challenges. |
| Corrective action: | Efforts addressing shared water challenges related to all five AWS outcomes have been drafted for the 2024 ESG report and will be disclosed. |

| | |
|---|---|
| Finding No: | TNR-016613 |
| Checklist Item No: | 5.4.2 |
| Status: | Open |
| Finding level: | Observation |
| Checklist item: | Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified. |
| Findings: | - A collaborative meeting was held with the Department of Environment (DoE) to emphasize the enhancement of good water governance. Additionally, a visit was made to the Bangladesh Water Development Board (BWDB) to discuss various challenges; however, no specific date for these activities could be identified from the documents. Furthermore, it remains unclear whether these efforts occurred during th re-certificate audit scope. |

### Report Details

| Report | Value |
|---|---|
| Report prepared by | Galib Hossain |
| Report approved by | Ozge GOKMEN |
| Report approved on (Date) | 17/03/2025 |

### Surveillance

**Proposed date for next audit**
2026-Jan-20

### Stakeholder Announcements

| Date of publication | Location |
|---|---|
| 08/01/2025 | https://epaper.observerbd.com/index.php?cd=2025/01/08<br>https://watersas.org/wp-content/uploads/2024/11/AWS-000442_BAT-Bangladesh-Dhaka_StakeholderAnnouncement.pdf<br>https://a4ws.org/certification/stakeholder-announcements/ |

Comment

- The site published a stakeholder announcement in a regional newspaper on January 8, 2025.

- The WSAS has published a stakeholder announcement on its website.

- The WSAS published a stakeholder announcement on the AWS website.

### Catchment Information

**Catchment Information**

Dhaka and its surrounding area are located in the Bengal Basin, which includes Bangladesh and parts of the adjacent Indian states of West Bengal, Tripura, and Assam. It is situated in the Gangetic-Brahmaputra alluvial plain near the Ganges-Brahmaputra Delta, where the rivers meet the Bay of Bengal. BAT Bangladesh Mohakhali-Dhakare is located within the platform flank, which extends from the Shillong plateau to the Bay of Bengal and contains the Sylhet trough, the Faridpur trough, the Hatia trough, and the Madhupur High. The river controls surface water runoff and feeding, a vital parameter defining surface catchment area. Dhaka city is surrounded by rivers on all sides: the Buriganga River to the south and southwest, the Turag River to the west, the Balu River to the east, and the Tongi River to the north. Numerous other water channels transect the city. The River Buriganga, branching off from the Dhaleswari, flows through the western and southern sides of the city and rejoins the Dhaleswari at Fatullah. The Turag River comes from the north and joins the Buriganga near Mirpur, while the Balu River joins the Lakhya River near Demra in the southeastern part of the city. The Tongi River takes water from the Turag River and discharges it into the Balu River. The site's mani water source is ground water through bore wells.

The borehole of the BAT Bangladesh Mohakhali-Dhaka extracts water from the major aquifer system situated beneath the Dhaka area; a groundwater catchment is the Dupi Tila Sand Aquifer. 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.

The site discharge wastewater generated from the factory is treated through the site's Effluent Treatment Plant (ETP) before being recycled. Only the rainwater flows into the Hatirjheel and Buriganga Rivers; the Hatirjheel lakes ultimately flow to the Balu River.


BATB-Dhaka_Catchment.jpg

## Client Description and Site Details

**Client/Site Background**

The BAT Bangladesh Mohakhali-Dhaka factory is situated at New DOHS Road, Mohakhali, Dhaka-1206, Bangladesh. The BAT Bangladesh Mohakhali-Dhaka, commencing operations in 1965 as Pakistan Tobacco Company, and later in 1998 Company became Bangladesh Tobacco Company Limited. The BAT Bangladesh Mohakhali-Dhaka is a major cigarette manufacturer in Bangladesh. The activities include tobacco cigarette manufacturing and distribution via a third party throughout Bangladesh. At the Dhaka factory, the Primary Manufacturing Department (PMD) conditions the tobacco leaves according to specifications, while the Final Manufacturing Department (FMD) processes and packages them into the final product. The site used water to their SMD, and PMd production proved after thethrought the Boiler. The site she a portion of rain water through its ETP, and the majority portion of rain water is discharged with Dhaka WaSa drainage line. The site has separate for hose resooirver to store water for emergency use. The site's has STP lan which STP water s also recycled.

The BAT BD manufacture and market high quality and well-established international cigarette brands. their current brands are Benson & Hedges, John Player Gold Leaf, John Player Series, Capstan, Star, Royals, Derby, Pilot and Hollywood which are positioned in four segments in the Bangladesh cigarette market. The operation flow of the factory starts from receiving tobacco and different wrapping materials to warehouse. There are two manufacturing departments in the factory. First, the tobacco goes to primary manufacturing department for initial process where proper conditioning and moisture is adjusted with certain intervention. Later it goes to secondary manufacturing department for final processing. On the secondary manufacturing department, different sorts of wrapping materials are incorporated with tobacco for manufacturing the final product. After completing the making of finished goods it goes to finished goods warehouse, from where distribution is triggered to different warehouses through transportation. The operation of Dhaka factory is divided in three shifts (Morning, Evening and Night). The factory is run on 24/7 timeline. In daily operation almost 2,000 people move in the factory. Both permanent and contractual employees are involved in the manufacturing operations. The majority of employees travel to the factory from Dhaka City, which is located approximately 10 km radius from the factory. Also, the Head office of BAT Bangladesh is situated in the Dhaka factory. In the Head office management from rest of the departments like: Finance, LEX, Operations, HR, Marketing, IT do their regular office. The factory operates its own effluent treatment facility, water treatment facility, water reusing system, Boiler, Fire water system, Canteen, etc.

The BAT Bangladesh Mohakhali-Dhaka factory operation flow of the factory starts from receiving tobacco and different wrapping materials to warehouse. There are two manufacturing departments in the factory. First, the tobacco goes to primary manufacturing department for initial process where proper conditioning and moisture is adjusted with certain intervention. Later it goes to secondary manufacturing department for final processing. On the secondary manufacturing department, different sorts of wrapping materials are incorporated with tobacco for manufacturing the final product. After completing the making of finished goods it goes to finished goods warehouse, from where distribution is triggered to different warehouses through transportation. The operation of Dhaka factory is divided in three shifts (Morning, Evening and Night). The factory is run on 24/7 timeline. In daily operation almost 2,000 people move in the factory. Both permanent and contractual employees are involved in the manufacturing operations. Also, the Head office of BAT Bangladesh is situated in the Dhaka factory. In the Head office management from rest of the departments like: Finance, LEX, Operations, HR, Marketing, IT do their regular office.

The sustainable production facilities are designed to meet the needs of an agile and flexible supply chain, providing a world-class operational base. To meet the market needs and to improve the quality and export potential of our products, our manufacturing facility must undergo balancing and modernization and, as such, investment is being made on a regular basis. Ensuring leaf and products are in the right place at the right time and in the right quantity is a formidable logistical exercise for which BAT Bangladesh is highly committed. The nature of our business allows us to pool resources on a global scale and maximize efficiency.

Dhaka Factory is one of the cigarette manufacturing factories under British American Tobacco plc. The operation flow of the factory starts from receiving tobacco and different wrapping materials to warehouse. There are two manufacturing departments in the factory. First, the tobacco goes to primary manufacturing department for initial process where proper conditioning and moisture is adjusted with certain intervention. Later it goes to secondary manufacturing department for final processing. On the secondary manufacturing department, different sorts of wrapping materials are incorporated with tobacco for manufacturing the final product. After completing the making of finished goods it goes to finished goods warehouse, from where distribution is triggered to different warehouses through transportation. The operation of Dhaka factory is divided in three shifts (Morning, Evening and Night). The factory is run on 24/7 timeline. In daily operation almost 2,000 people move in the factory. Both permanent and contractual employees are involved in the manufacturing operations. Also, the Head office of BAT Bangladesh is situated in the Dhaka factory. In the Head office management from rest of the departments like: Finance, LEX, Operations, HR, Marketing, IT do their regular office.
The sustainable production facilities are designed to meet the needs of an agile and flexible supply chain, providing a world-class operational base. To meet the market needs and to improve the quality and export potential of our products, our manufacturing facility must undergo balancing and modernization and, as such, investment is being made on a regular basis. Ensuring leaf and products are in the right place at the right time and in the right quantity is a formidable logistical exercise for which BAT Bangladesh is highly committed. The nature of our business allows us to pool resources on a global scale and maximize efficiency.


Site Map included catchment.png

## Summary of Shared Water Challenges

**Summary of Shared Water Challenges**
The shared water challenges were identified as below:
1. Water quality loss threat within catchment area.
2. Limitation in community awareness, prioritiation, interest in water management within the physical scope.
3. Over-abstraction and stress on water sources due to water supply line leakages and water loss within factory.
4. Production Down-time due to water level fluctuation, irregular water flow within aquifer.
5. High Cost of Treatment of raw water abstracted from borehole for use within factory.
6. ETP failure to ensure good water quality after treatment.
7. Water scarcity due to possible siting of water-intensive manufacturing process plants within the defined catchment area.
8. No open-source water mapping, monitoring and water-use data of catchment area from the governing bodies and thus, no independent baseline for comparisons and future projections.
9. Lack of awareness for indirect water users to monitor water consumption data and action plan.
10. Irresponsible Waste waster discharge process.

| | | |
|---|---|---|
| **0.1** | **General Requirements for Single Sites, Multi-Sites and Groups** | |
| **0.1.1** | *Eligibility Criteria* | |
| **0.1.2** | | |
| **0.1.2.1** | *Have any water source locations and water-related discharge locations been visited during the audit, if so, which and where? If none were visited please provide justification.* | Yes |
| Comment | Water source: Borehole (onsite)<br>Water discharge location: Hatirjheel.<br><br>Both the water source and water discharge locations were visited. | |
| **0.1.1.1** | *The site(s) occupy one catchment OR an exception has been granted.* | Yes |
| Comment | The site occupies 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.*

Yes

Comment

Catchment-Level Water Route
- The site abstracts water from an on-site borehole connected to the Dupitila aquifer, uses it for various purposes, and then treats all wastewater through a wastewater treatment plant (WWTP) for reuse. As a result, no water is discharged into the surrounding catchment except fire water as well as a portion of rain water.
- Dupitila aquifer → 1 borehole → site process → fire testing water absorbs by soil.
- Rainwater → ETP/ on-site drainage system into Dhaka south city corporation drainage to Hatirjheel Lake and eventually into the Balu River and Buriganga River.

Site-Level Water Route
- The site abstracts ground water from a single on-site borehole, treats it in the water treatment plant (WTP), and then distributes it to all buildings using pumps. All wastewater is collected and treated in the WWTP. The treated RO accept water is reused in boilers and the humidification system, while RO reject water is reused for toilets, and gardening. A portion of rain water is being discharged into Dhaka South City Corporation drinage to Hatirjheel Lake and eventually into the Balu River and Buriganga River.

- Borehole → Overhead tank → Boiler/all buildings/Fire hydrant → ETP + STP → UF→ RO/humidification system → RO accept→Boiler/ RO reject → toilet, gardening, outside cleaning →ETP / fire testing water absorbs by soil.
- Rainwater →ETP/ on-site drainage system into Dhaka south city corporation drainage to Hatirjheel Lake and eventually into the Balu River and Buriganga River.
- Site's water-related infrastructure and piping network, including stormwater drain, process water flow, and effluent line, are mapped.

Catchment Boundary
- The site has identified the Buriganga River, and Hatirjheel lake catchment as its surface water catchment and the Dupitila aquifer as its groundwater catchment based on its water source, discharge management, proximity to nearby rivers, and administrative boundaries. However, instead of defining a clear boundary, a 7 km radius circle has been used as the physical scope.
- The identified discharge water receiving bodies are the Buriganga River and Hatirjheel Lake; the water from Hatirjheel Lake flows downstream to the nearby Balu River.
- During the audit, the site presented a map related to the Dupitila aquifer catchment identified the groundwater catchment boundary.

**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, contractors, and NGO are included in the stakeholder (SH) list.
- The Bangladesh Water Development Board (BWDB) was identified as the representative responsible for major rivers, the ultimate receiving water bodies of the site, and the site's stakeholder, and the Department of Environment (DoE) was identified as the government body for discharge waste water monitoring.
- A discussion meeting was held in January 2025 with the neighbouring factories, suppliers, and government agency for good water governance.
- A stakeholder (supplier, government agency) visit was performed in April 2024 to discuss good water government and distributed brochure.
- The site mapped the water-related interests and influence of the stakeholders engaged so far, considering factors such as group size, water usage, and proximity to the site.

Finding
- The evidence of stakeholder engagement and efforts to connect with key players, particularly those involved in water management such as WASA (the government authority responsible for Hatirjheel Lake and the sewage treatment plant at Hatirjheel Lake), was insufficient. WASA is also the primary water source (borewells) and discharge water drainage for the site.

- Additionally, the catchment was identified as a 7 km radius, which makes it unclear which specific areas are impacted by its water use. Stakeholder engagement should adopt a broader perspective that encompasses the entire catchment area.

- Furthermore, the site did not make adequate efforts to identify Indigenous peoples and minority groups as part of their stakeholder engagement strategy.

**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.*

Obs.

Comment

BAT Bangladesh Mohakhali - Dhaka has categorized the interests and influence of stakeholders into high and low levels; however, the site's documentation does not clarify whether the identified degrees of influence reflect current and potential influence. Additionally, the influence of stakeholders associated with the ultimate water-receiving bodies has not been identified.

**1.3** *Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.*

**1.3.1** *Existing water-related incident response plans shall be identified.*

Yes

Comment

An emergency response plan has been developed that includes the following: Severe Weather Plan - Cyclone (Version 5.0, June 2023), Severe Weather Plan - Flood (Version 6.1, July 2024), and Water-Related Emergency Response Plan (Version 1.4, December 2024). Each plan outlines a specific response team along with their assigned responsibilities.

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

in progress

Comment

Borewells, water tanks, consumption points, ETP, STP, RO, rainwater, etc. were mapped.
- RO reject and accept water was mapped in a separate colour, including condensed return to boiler feed.
- The water balance for one year (2024) is presented with measuring data.
- The loss has been identified, the loss was recorded at 6%.

Finding
- In addition to the fire hydrant water used for testing, the Water Map did not specify outlets for other areas, including the TTC, dispensary, janitor's house, and gardening and road cleaning water.

***Finding No: TNR-016835***

**1.3.3** *Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.*

in progress

Comment

- Total loss, including evaporation and leakage, is estimated by the difference between water withdrawal and consumption.
- The site manages the total monthly withdrawn amount through a monitoring system and monitors performance against water reduction targets.

Finding
- The site water balance was not accurately calculated. It only considered boreholes and the WASA backup line as sources of water, overlooking the fact that the site also utilizes a portion of rainwater through the Effluent Treatment Plant (ETP) process, which should have been included in the water balance quantification. The site mapped the pathway for rainwater flowing to the Effluent Treatment Plant (ETP) during the audit; however, there is no quantified data available for this flow.
- It was indicated that some RO reject water is being released into the catchment through gardening and external cleaning. However, the exact amount of outflow has not been measured.
- The annual variance has not been quantified.

***Finding No: TNR-016836***

**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.*

Obs.

Comment

- The Borewells water quality test was conducted on 24 October 2025 by Bangladesh University of Engineering and Technology (BUET) with 11 parameters, and on 13 Septermber by Brueveritash for 13 parameters.
- ETP inlet and outlet water quality test was conducted on 9 September by Department of Environment (DoE) for the parameters of BOD, COD, TSS and pH.
- ETP, STP, and UF accept water quality test was conducted in 2024 by Bureau Veritas.
- In-house test for ETP outlet, STP outlet, UF accept, RO accept/Reject is conducted dailybasis.
- Seasonal high and low variance of the ETP inlet, RO accept, and RO reject are identified for year 2024.

Finding
- The site assessed the water quality of the receiving bodies, specifically the Buriganga River and Hatirjheel Lake. However, the water quality of the Balu River, into which rainwater flows from Hatirjheel Lake, has not been evaluated.

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

Comment

Fifty-eight potential pollution sources, including wastewater points, hydraulic oil, chemical spillage, lubricant oil, and transformer oil, contractor canteen, scrap yard, Boiler, Laboratory 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

The site's water-related infrastructure was presented as on-site IWRA. However, they are not qualified for IWRA since there is no shared value in it. Thereby, no on-site IWRA within the site's boundary.

**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

- The social, culture, environmental, and economical values generated by the site have been adequately identified.
- The annual water releted costs have been presened.

Finding
- The cost of the hydrological survey is included in the annual water-related expenses; however, it is unclear whether the hydrological survey was conducted during the year 2024. The presented hydrological survey documents do not indicate when the survey was performed.

**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 on 12 February 2025, 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.* | Obs. |
| Comment | - The primary inputs of the site (CBC, C-48 corrugated cases, skillet boxes, blanks & IFB, tipping, inner frame, and inner bundle) that incorporate water usage have been assessed for associated risks.<br><br>Finding<br>-The water quality of the incorporated water used in the primary inputs has not been determined. | |
| **1.4.2** | *The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.* | Yes |
| Comment | - The site's cars are washed by a service provider (navana Toyota) located within the catchment. The site wash in an average 25 cars per day and water consumed 0.16 M3 per car. The per monthly average water consumed for car wash is 100 M3 per month as per the data od 2024. | |
| **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 | - Water governance initiatives, policies, regulations, and projects, have been identified and presented, such as:<br>- Hatirjheel Lake development project, the budget was 15.6 US$ Million.<br>- STP at Hatirjheel Lake area is a Dhaka WASA project.<br>- Buriganga river cleanup project by Dhaka South City Corporation (DSCC), and river (Buriganga , Turag, and Balu) cleaning project funded by Asian Development Bank (ADB).<br>- 41 WASH project by DSK in the Dhaka city's slum areas.<br>- Navana (Toyota), a car wash service, has initiated a project at their facility to separate oil from waste water. | |
| **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 legal team has identified the legal and regulatory requirement, accordingly the site maintained the legal requirement.<br><br>Finding<br>- 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 comprises surface runoff, evaporation/transpiration, groundwater recharge, and rainfall. Data has been collected from various sources, including the Climate Hazards Group InfraRed Precipitation with Station data (CHIRPS) and the Kaggle Rainfall Dataset for Bangladesh (1970-2016). Seasonal and annual variance data have been assessed.

Finding
- The site sources water from the Dupitila aquifer but the water balance of the aquifer was not provided. Moreover, the site has established the water balance for the Buriganga River, as the Balu River serves as the receiving body for the site's drainage, which directs rainwater to Hatirjheel Lake through the Dhaka WASA drainage system, eventually flowing into the Balu River.

***Finding No: TNR-017309***

**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 - Surface water quality data for the Buriganga River, Hatirjheel Lake, and Gulshan Lake were obtained from the Department of Environment (DoE), covering parameters such as pH, total suspended solids (TSS), dissolved oxygen (DO), and biochemical oxygen demand (BOD).

Finding
- The site's assessment of catchment water quality data did not encompass the entire catchment area. While rainwater is discharged through the Dhaka WASA drainage system into Hatirjheel Lake and subsequently flows into the Balu River, water quality data for the Balu River itself were not provided. Additionally, groundwater quality data for the catchment area were also missing.

***Finding No: TNR-017310***

**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.*

Obs.

Comment - The site identified the Important Water Resource Areas (IWRA) within the catchment, including the Buriganga River, Hatirjheel Lake, Banani Lake, Mohakhali Lake, Zia Khal, and IPH Pond.
- The water quality data for the Buriganga River, Hatirjheel Lake, and Gulshan Lake were verified in Section 1.5.4.

Finding
- The site concentrated on identifying Important Water Resource Areas (IWRA) within a 7 km radius of the catchment, which raises concerns about the specific areas impacted by its water usage. The identification of IWRA should adopt a more expansive approach that encompasses the entire catchment area, facilitating a thorough assessment of potential threats to these water resources.

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

Yes

Comment - The site has identified key water-related infrastructure, both public and private, which includes the Chandnighat Water Treatment Plant, Fakirapool Water Tank, Begunbari Storm Water Diversion System, and Gopibagh Water Pump Station, among others. Detailed information on the condition of this water-related infrastructure has been presented.

**1.5.7** *The adequacy of available WASH services within the catchment shall be identified.*

Yes

| | | |
|---|---|---|
| Comment | - The site provided photographs of WASH facilities within the catchment, including potable drinking water facilities and public toilets established by the Dhaka North City Corporation. Additionally, images from the Dhaka Environmentally Sustainable Water Supply Project (DESWSP), the Water Operators Partnership Project (WOP) by DSK, and the WASH for Urban Poor (DNCC) project were also included. | |
| **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.* | Yes |
| Comment | -A range of shared water challenges has been identified and prioritized into low, medium, and high categories. This prioritization reflects stakeholder engagement and is supported by available data (in an Excel spreadsheet) along with pictorial evidence. | |
| **1.6.2** | *Initiatives to address shared water challenges shall be identified.* | Yes |
| Comment | - An initiative aimed at addressing shared water challenges has been identified through stakeholder engagement, with detailed descriptions, current status, and visual evidence provided. | |
| **1.7** | *Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.* | |
| **1.7.1** | *Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.* | Yes |
| Comment | - A total of twelve risks have been identified, including water overflow, lack of defined limits and controls for water abstraction within the factory, violations related to the discharge of pollutants into public water sources, wastewater discharge into catchment areas, and malfunctions of the sewage treatment plant (STP) and effluent treatment plant (ETP), among others.<br>- Each risk has been assessed and categorized as high, medium, or low. | |
| **1.7.2** | *Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.* | Yes |
| Comment | - An opportunity has been identified to establish a metering system at strategic locations and implement a monitoring system that includes record-keeping and analysis through digital meters. This approach has the potential for cost savings. | |
| **1.8** | *Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.* | |
| **1.8.1** | *Relevant catchment best practice for water governance shall be identified.* | Yes |
| Comment | - Governance best practices within the catchment have been identified, including the Hatirjheel Lake Development Project, the Buriganga River Cleanup Project initiated by the Dhaka South City Corporation (DSCC), and the river cleanup initiatives funded by the Asian Development Bank (ADB) for the Buriganga, Turag, and Balu Rivers. | |
| **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 | - The site has presented governance best practices, including the Wetland Restoration Project (Begunbari Khal), Dasherkandi Sewage Treatment Plant (STP), and Chandnighat Water Treatment Plant (WTP).<br><br>Finding<br>- The site has not specifically identified relevant best practices within the catchment related to water balance, which could contribute to the reduction, recycling, and reuse of water, ultimately enhancing overall water efficiency. | |
| **1.8.3** | *Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.* | Yes |
| Comment | - The site presented best practices for catchment water quality management, which include the Department of Environment (DoE) guidelines for the biochemical oxygen demand (BOD) parameter, setting the discharge limit from 40 milligrams per liter to 30 milligrams per liter. Additional initiatives highlighted are the Buriganga River Cleanup Project by the Dhaka South City Corporation (DSCC), the river cleanup initiatives funded by the Asian Development Bank (ADB) for the Buriganga, Turag, and Balu Rivers, as well as the Dasherkandi Sewage Treatment Plant (STP). | |
| **1.8.4** | *Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.* | Yes |
| Comment | - The initiatives undertakenby the different organization including government have been highlighted as best practices. These initiatives include the Hatirjheel Lake Development Project, the Buriganga River Cleanup Project by the Dhaka South City Corporation (DSCC), the oil separator for wastewater management implemented by Navana Toyota, and the Dasherkandi Sewage Treatment Plant (STP). | |
| **1.8.5** | *Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.* | Yes |
| Comment | - There are approximately 343 Drinkwell water ATM booths in Dhaka city, providing a low-cost solution for accessing clean drinking water to address the city's water crisis.<br>- Approximately 158 public toilet facilities are available throughout Dhaka city.<br>- Additionally, Foodstep operates public drinking water points in Dhaka city. | |

| 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 Area Director of APMEA Central & GM Bangladesh and Area Operation director of APMEA Central.

- The site's AWS commitment policy is posted on an internal notice board and shared via email with 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 which 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-016601***

**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 implemented a legal register, a license tracker, and a review process to ensure compliance with legal obligations. The Litigation Counsel within the Legal team at Headquarters is responsible for reviewing and assessing changes, updating the register and tracker, and sharing the updated documents. Subsequently, Plant Managers are tasked with following up on actions related to these changes.

- Regulatory agencies verify compliance with site regulations through the issuance of licenses, which must be renewed annually. Details of the water-related permits can be found in section 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 effectively outlined, 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.*

in progress

Comment

- A comprehensive water stewardship plan has been presented, associated risks and opportunities, measures of success, budget, timeline, responsible individuals, and current status.
- The majority of actions related to water governance are aimed at achieving Step 1 of the AWS Standard. They are actions for complying with the standard's requirements but are not considered water stewardship targets addressing risks, shared water challenges and opportunities.
- Water balance targets have been set for a 35% reduction compared to 2017 levels by the year 2025.

Finding:
- The site has not set targets and action plan for addressing shared water-related challenges.

***Finding No: TNR-017313***

**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.*

No

Comment

Finding
- Risks, including external risks, have been identified, while the site's engagement with public agencies has been confirmed, the risk response plan only includes the site's own actions and does not incorporate collaborative efforts with public agencies.

***Finding No: TNR-016603***

| 3 | STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts | |
|---|---|---|
| **3.1** | *Implement plan to participate positively in catchment governance.* | |
| **3.1.1** | *Evidence that the site has supported good catchment governance shall be identified.* | Yes |
| Comment | - The site visited the Department of Environment (DoE) in March 2024 to discuss and communicate on water stewardship.<br>- In November 2024, the site visited the Bangladesh Water Development Board (BWDB) for discussions on water stewardship.<br>- The site participated in the World Water Day conference in 2024 at BWDB, engaging in discussions with representatives from BWDB, WARPO, and CEGIS.<br>- In February 2024, visits were made to several stakeholders, during which brochures were distributed.<br>- Photo evidence for the activities mentioned above has been 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 | - It is not possible to evaluate related activities because stakeholder-verified water rights have not been identified in Indicator 1.5.2. | |
| **3.2** | *Implement system to comply with water-related legal and regulatory requirements and respect water rights.* | |
| **3.2.1** | *A process to verify full legal and regulatory compliance shall be implemented.* | Yes |
| Comment | - Water-related permits and licenses, including those for borewells, boilers, fire safety, environmental clearance, and explosive permits were provided. | |
| **3.2.2** | *Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.* | Yes |
| Comment | - Site's water-related legal and regulatory requirements does not include any laws defining the water rights of others. | |
| **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 water withdrawal traget is 35% set for 2025 baseline of 2017 (192859 M3). The site achieved 54% (89343 M3), and a new target set to 65% (74584 M3).<br>- The water recycling rate has been set at 45%, a target that the site has already exceeded, achieving a rate of 46% as of December. A new target of 50% has been established for the year 2025. | |
| **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 water withdrawal traget is 35% set for 2025 baseline of 2017 (192859 M3). The site achieved 54% (89343 M3), and a new target set to 65% (74584 M3).
- The water recycling rate has been set at 45%, a target that the site has already exceeded, achieving a rate of 46% as of December. A new target of 50% has been established for the year 2025.
- Key actions aimed at reducing water usage include implementing an oil-based vacuum pump, utilizing an ultra-filtration (UF) chiller, recycling water used in the boiler, and relocating water pipelines from underground to aboveground.

**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

- The site includes a mosque that is accessible to community members and has been funded by the site. Additionally, there is a contractor's canteen used by contractors, suppliers, and employees, where water, including drinking water, is supplied by the site. There is also a cooperative shop adjacent to the site that receives drinking water from the site's own supply line.

- No legal documentation is required for the aforementioned reallocations.

**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.*

Obs.

Comment

- The site has established various water quality actions in its Water Stewardship Plan (WSP), including:

1. Daily in-house testing and monitoring of water quality parameters.
2. Bi-annual testing of water quality parameters by a third party and the Department of Environment (DoE).
3. Maintenance of the Effluent Treatment Plant (ETP) and Sewage Treatment Plant (STP).
4. Engaging a third party to analyze seasonal surface water quality data.
5. Collaborating with influential stakeholders to ensure responsible discharge.
6. Implementing projects for rainwater and process water segregation to achieve zero process water discharge.
7. Analyzing data based on water quality reports, including drain water, ETP inlet and outlet water, and catchment water.
8. Maintaining zero discharge modality with an updated Standard Operating Procedure (SOP) for the piping network and a proactive approach to leakage and spills.

- Water quality testing is performed daily by the site's laboratory and monitored through a digital platform.
- Water parameters are tested by a third-party laboratory, and weekly water metering data is collected and monitored.
- Modifications to the ETP have transitioned from a Moving Bed Biofilm Reactor (MBBR) to a biological tank.
- A new technical expert has also been engaged to ensure responsible discharge.

Finding
- However, action #4 outlined in the Water Stewardship Plan was not performed in 2024.

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

Yes

Comment -The site is actively implementing practices aimed at achieving a Zero Discharge Factory for both waste and sewage water. It is also consistently monitoring the quality of reverse osmosis (RO) reject water. These continuous improvement efforts to reduce effluent volume are regarded as significant steps toward attaining best practice standards.

**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.* closed

Comment - Site presented onsite water related activities.

Finding
- The IWRAs related water stewardship plans were not developed, has not done any maintenance or improvement on any of the IWRAs."

***Finding No: TNR-016605***

**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.* Yes

Comment - The site's water discharge amount is relatively low, and water quality is managed, resulting in minimal impact on the catchment.
- The site has established a target for groundwater withdrawal, and recycle water.
- Given the site's WASH practices, employees' water rights appear to be adequately respected.

**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 - A 5% water reduction target (vs. 2024) by Q2 of 2025 for indirect water use has been set in the site's Water Stewardship Plan (WSP).
- Water-saving awareness training/meeting were conducted.

**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 - BAT Bangladesh Mohakhali-Dhaka has engaged in discussions regarding indirect water use with supplier within the catchment.
- This has been verified through emails, meeting photos, and interviews with stakeholders.

**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 - The shared water related infrastucture ientified in 1.5.6, and the engagement was confirmed through the evidence of meeting, and interactive session.

**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 engaged with BWDB discussing water stewardship several times.
- The site claimed that 100% AWS-certified BATB is the target for good water governance.
- A management system with quantified targets and performance regarding everything related to the site's operation, including water, has been implemented.

Finding
- Although the site has good internal water governance, no catchment water governance target or action towards achieving best practice has been performed.

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

Comment
- The water withdrawal traget is 35% set for 2025 baseline of 2017 (192859 M3). The site achieved 54% (89343 M3), and a new target set to 65% (74584 M3).
- The water recycling rate has been set at 45%, a target that the site has already exceeded, achieving a rate of 46% as of December. A new target of 50% has been established for the year 2025.
- A 5% water reduction target (vs. 2024) by Q2 of 2025 for indirect water use has been set in the site's Water Stewardship Plan (WSP).
- The site is aiming to be a zero-discharge factory, which can be considered best practice.

**3.9.3** *Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.* — Obs.

Comment
- The site is practicing for water quality to be 100% compliance.
- The site is implementing practices aimed at achieving a Zero Discharge Factory (for both waste and sewage water) and is regularly monitoring the quality of RO reject water, which can be discharged to catchment. The continuous improvement efforts to reduce effluent volume are considered steps toward best practice achievement.

Finding
Site lacs a specific target, and effort to make better water quality in the catchment area. Only meeting, discussion with governance, and NGO for water quality of catchment.

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

Comment Finding
- No activities have been presented to achieve IWRA best practices.

***Finding No: TNR-016608***

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

| | |
|---|---|
| Comment | Finding<br>- The site's WASH facilities can be considered best practices. However, considering the catchment context, there are many opportunities for improving catchment WASH than the site's WASH.<br>- Active engagement and collective action towards achieving catchment WASH best practices are required. |

| 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.* | in progress |
| Comment | Finding<br>The site does not have clear metrics for its specific targets related to water stewardship outcomes. A reassessment during the next audit will be necessary after establishing clear targets and measurement indicators.<br>***Finding No: TNR-016609*** | |
| **4.1.2** | *Value creation resulting from the water stewardship plan shall be evaluated.* | Yes |
| Comment | - The site has assessed the costs associated with activities outlined in the Water Stewardship Plan (WSP) alongside the corresponding economic benefits.<br>- In terms of economic value, the site achieved savings of US$ 23,378 per month in 2024. | |
| **4.1.3** | *The shared value benefits in the catchment shall be identified and where applicable, quantified.* | Yes |
| Comment | - The site has presented its shared values, providing a description for each category: social, environmental, and economic. | |
| **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 informed that no water-related incidents have occurred at the site.<br>- The water emergency response plan was reviewed and updated on December 15, 2024. | |
| **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 communicated its Water Stewardship (WS) Plan and performance through meetings, discussions, and the distribution of brochures.<br>- A survey was conducted during a meeting to collect feedback from stakeholders.<br>- Stakeholders provided a range of input regarding the outcomes of the Water Stewardship (WS) Plan.<br>- Photo evidence of the meeting, discussions, visits, and brochure distribution has been presented. | |
| **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 Water Stewardship Plan (WSP) was updated quarterly during Sustainability Pillar meetings, with the latest version being 1.4, updated in January 2024.<br>- These updates were informed by feedback from last year's audit of the nearby BAT Bangladesh Kushtia site and input from stakeholders. | |

| 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.

**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, and invitation-based meetings (December, 2024).
- A meeting was held with business representatives, where the WSP was presented.

**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:
- BAT Bangladesh 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 withdrawal and recycling targets and performance.

Finding
Performance data for water-related activities, excluding water balance and waste recycling, has not been disclosed. This lack of information makes it challenging for interested parties to develop a clear understanding of the site's performance in this area.

***Finding No: TNR-017311***

**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 discussions with various stakeholders, including a meeting with representatives from neighboring companies. Although efforts to address these challenges are underway.

Finding
- The site has not yet disclosed the efforts made to address the shared water-related challenges.

***Finding No: TNR-017312***

| | | |
|---|---|---|
| **5.4.2** | *Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.* | Obs. |
| Comment | - A session was held with government and private sector stakeholders to promote good water governance; however, no date could be identified from the provided documents.<br>- A visit to the Cantonment Board took place on April 23, 2024, to raise awareness and develop an action plan for good water governance.<br>- Employees of BAT Bangladesh in Mohakhali attended the World Water Day conference in 2024 at the Bangladesh Water Development Board (BWDB).<br><br>Finding<br>- A collaborative meeting was held with the Department of Environment (DoE) to emphasize the enhancement of good water governance. Additionally, a visit was made to the Bangladesh Water Development Board (BWDB) to discuss various challenges; however, no specific date for these activities could be identified from the documents. Furthermore, it remains unclear whether these efforts occurred during this re-certificate audit scope. | |
| **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.* | Yes |
| Comment | - The site has informed the auditors that no water-related compliance violations have been observed since it began operations. | |
| **5.5.2** | *Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.* | Yes |
| Comment | - Since the site has not identified any water-related compliance violations, no corrective actions are necessary. | |
| **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 violations that could pose significant risks or threats to human or ecosystem health have been identified. | |

**Photographic Evidence from Audit**

Yes

**Previous Findings**

| | | |
|---|---|---|
| | *All non-conformities raised in the previous audit have been satisfactorily closed.* | Yes |