CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001524

SITE DETAILS

Site: **Haleon - Panama**
Address: Juan Diaz 118 Street with 2nd North Avenue,, Panama City, PANAMA
Contact Person: Yulissa Cano
AWS Reference Number: AWS-000746
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2025-Jul-03
Validity of certificate: 2028-Jul-02

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Initial Audit
Audit Start Date: 2025-Apr-14
Audit End Date: 2025-Apr-16
Lead Auditor: Antonio Sanchez

Audit team participants:
Antonio Sanchez, Lead Auditor

Site Participants:
Leonardo Quirós, Managing Director
Gabriel Cordova, Utilities Manager
Patricia Rocha, Senior Manager EHS
Yulissa Cano, Assistant Manager - EHS
Marien Muñoz, EHS Engineer

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 4 non-conformities and 10 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 7 days of receipt of the audit report by 16 May 2025.

The non-conformities must be closed within 90 days of the end of the audit. In order to meet this timeline evidence is to be submitted to WSAS (within 75 days) by 01 July 2025.

The audit team recommends certification of Haleon Panama at Core level pending approval of the corrective actions plan and closure of the non-conformities.
CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

The Client has successfully resolved the corrective action plans 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.

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

Haleon Panama is a pharmaceutical company that produces medicaments in the form of solid tablets, such as the analgesic Panadol. The facility is located in the Juan Diaz District, in Panama City, between the historic center (12 km) and the airport (9 km). The site is supplied potable water from the mains through one water entry point, and has its own equipment for storage, filtration and purification through Reverse Osmosis. Process water generates an effluent, which is mixed with the wastewater from the bathrooms and canteen, and then is conducted to the site's wastewater treatment plant (batch reactor type). The treated wastewater is then released to the sewers, where it flows to Juan Diaz's treatment plant, located in the mouth of the Juan Diaz River, 4 km away from the facility.

The facility is located in the Hydrographic Catchment #142 - Between the Caimito and Juan Diaz River basins. The supplied water comes from the Hydrographic Catchment #115 - Chagres River Basin (Panama Canal). The facility discharges its wastewater to the Hydrographic Catchment #144 - Juan Diaz Basin.

The audit was conducted onsite on 14-16 April 2025.
The onsite site visit included the assessment of water and wastewater facilities, utilities, chemical storage and waste deposit, bathrooms and WASH equipment, and a general overview of the production process.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Non-Conformity	4
Observation	10

FINDING DETAILS

Finding No:	TNR-017717
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 condensate water stream that is produced from ambient air in the compressor is not quantified/estimated. It is discharged into the drainage system.

Finding No:	TNR-017718
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 estimation of the economic value that the site generates with water is expressed in USD per hour. It could also be expressed in USD per m^3 or in USD per gallon of water.

Finding No:	TNR-017719
Checklist Item No:	1.3.8
Status:	Open
Finding level:	Observation
Checklist item:	Levels of access and adequacy of WASH at the site shall be identified.
Findings:	The Panama Canal's Order and Sanitation Regulation (1410SAL285 NORMA DE ORDEN Y SANEAMIENTO DE LOS SITIOS DE TRABAJO) establishes that there must be one restroom for every 15 people of the same sex. If there are more than 150 people, there must be one restroom for every additional 40 people. Although there is no legal requirement that affects the site regarding this topic, it could be assessed if the site would comply with the Panama Canal's Order and Sanitation Regulation, as it is considered a rigorous norm.

Finding No:	TNR-017720
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 site conforms with the indicator as it has conducted an initial step in understanding indirect water use, as it has gathered information on primary inputs and estimated origins. The site could advance further on its understanding of the embedded use of water in the raw material input, by conducting a simple indirect water use calculation. So far, the site has gathered information about the water consumption of its suppliers, but has not estimated the quantity of water in their main raw materials, i.e., their water footprint. That can be expressed in liters or gallons per kg of raw material input.

Finding No:	TNR-017721
Checklist Item No:	1.5.1
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	Further research on relevant governance institutions and public initiatives could be conducted, to identify opportunities for the collective action on sustainable water management in the catchment.

Finding No:	TNR-017735
Checklist Item No:	1.5.6
Status:	Open
Finding level:	Observation
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	For future audits, it may be needed further assessment on the vulnerabilities of the infrastructure to extreme events (droughts and floods). The only information gathered about that was "1-A-El-Canal-de-Panama-y-el-Reto-Hidrico" (uploaded for 1.5.1) that provides some insight with regards to the effect of drought in the CHCP water-related infrastructure.

Finding No:	TNR-017739
Checklist Item No:	1.5.7
Status:	Open
Finding level:	Observation
Checklist item:	The adequacy of available WASH services within the catchment shall be identified.
Findings:	As a first step, the information gathered about sanitation and water supply coverage conforms with the indicator. For future audits, it may be needed further assessment on WASH in the catchment, using updated data.

Finding No:	TNR-017722
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:	A larger set of relevant stakeholders must be asked about their water-related challenges, and about which are, in their opinion, the shared water-related challenges of the catchment. IDAAN and other stakeholders provided feedback about its perceived water-related challenges, but there were others that did not.

Finding No:	TNR-017713
Checklist Item No:	1.6.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Jul-15
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	There is only one initiative (planned actions) identified in the WSP, to address the challenge “Extreme weather events and climate change”. The site claims that, according to the stakeholder IDAAN, extreme weather events, particularly floods, have negative impact on water quality. Therefore, the site plans to increase the monitoring of the quality of its water supply. However, water scarcity and its associate problems (rise in water costs, intermittent supply) is also a negative outcome of “Extreme weather events and climate change”, and there are no initiatives to address that.
Corrective action:	Action Plan (1): Request access to strategic and infrastructure plans related to water availability by government entities (IDAAN, Mi Ambiente and Panama Canal). Deliverable: Document requesting information about their strategic plans. Due date: 06/02/2025 Action Plan (2): Integrate the information into the action plan in the WSP Plan. Objective: Incorporate the measures and scenarios identified by information from government entities received into the company's internal planning.Deliverable: Update the WSP action plan with specific measures to mitigate water scarcity risks, aligned with public policies. Due Date: 06/30/2025.
Evidence of implementation:	Action Plans (1) Request access to strategic and infrastructure plans related to water availability by government entities. Deliverable: Document requesting information about their strategic plans. Due Date: June 2nd, 2025. Evidence: • Letter Template (English Version) • Letter Template (Spanish Version) • Letters sent to our relevant stakeholders Action Plan 2 Report pdf format (Spanish Version) Report word format WS Plan

Finding No:	TNR-017723
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:	It would be useful to make a list with the best practices regarding the maintenance of IWRAs in the catchment.

Finding No:	TNR-017741
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:	Some AWS outcomes are only covered by one planned action. The action should be updated or replaced by a new one, once completed. Additional actions could be planned to grant that all AWS outcomes remain addressed by the Water Stewardship Plan. 1. There is only one action that address directly water quality at catchment level: the EHAC analysis of emerging contaminants (action 10). 2. There is only one action that addresses directly the conservation of IWRAs in the catchment: collaboration with an NGO Marea Verde (action 12). 3. There is only one action that addresses directly WASH provision in the catchment: collaboration with an NGO (action 14). The action has not yet been implemented, although is planned for September 2025. 4. There is only one action that addresses water balance in the catchment: collaboration with an NGO ANCON (action 13). The action is already finished.

Finding No:	TNR-017714
Checklist Item No:	2.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Jul-15
Checklist item:	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.
Findings:	The plan to mitigate or adapt to water risks was not shared with public sector and infrastructure stakeholders.
Corrective action:	Action Plan (1): Share the plan and its future updates with relevant stakeholders (high-impact government entities: IDAAN, Mi Ambiente, Panama Sanitation Project. Deliverable: Evidence of documentation received by government agents and key stakeholders. Due Date: 06/2/2025 Action Plan (2): Update the Water Management Procedure to include the management of the AWS plan, communication to stakeholders, and future actions (review frequency). Include WASH activities within the community with a defined frequency. Include in the AWS Procedure a section stating that the AWS Plan must be developed with a multidisciplinary team to cover all required points. Deliverable: Approved Water Management Procedure. Due Date: 06/30/2025
Evidence of implementation:	Evidence Uploaded • High Impact Government entities and relevant stakeholder letters sent and signed. • English Version Template. • Water Management Procedure updated and approved. • Water Management Procedure (word format). (Section 6.7 AWS Certification – page 21). AWs Plan Shared

Finding No:	TNR-017715
Checklist Item No:	3.9.5
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Jul-15
Checklist item:	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.
Findings:	The planned action that addresses WASH at catchment level, consisting in “educational actions with primary schools, with the support of partner NGOs” was not implemented.
Corrective action:	Action Plan (1): Conduct a WASH activity this year, 2025. Deliverable: Document evidencing planning and management with the beneficiary entity. Due Date: 06/30/2025 Action Plan (2): Update the Water Management Procedure to include AWS plan management, stakeholder communication, and future actions (review frequency). Include WASH activities within the community with a defined frequency. Deliverable: Approved Water Management Procedure Due Date:06/30/2025
Evidence of implementation:	Action Plan1 • Evidence of Document issued by Haleon to a nearby health entity for support our activity that includes vaccination campaigns, environmental education, and the distribution of hygiene kits, among others, in an elementary school nearby. • Word Document • Translated document Action Plan 2 • Water Management Procedure updated and approved. • Water Management Procedure (word format). (Section 6.7 AWS Certification – page 23 (Section 6.7.4) “This section includes the requirement to manage WASH activities in surrounding communities with a defined frequency”. • Word Document

Finding No:	TNR-017716
Checklist Item No:	4.1.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Jul-15
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	The WSP has a section (the last column in the spreadsheet) that assesses the value creation of the actions. In that section, some comments refer to the reputational/environmental value creation for the site. But there are several actions that could create monetary value for the site, due to potential water savings. That value was not properly quantified.
Corrective action:	Action Plan (1): Update the Water Management Procedure to include AWS plan management, communication to stakeholders, and future actions (review frequency). Include WASH activities within the community with a defined frequency. Include in the AWS Procedure a section stating that the AWS Plan must be developed by a multidisciplinary team to cover all required points. Deliverable: Approved Water Management Procedure Due Date: 06/30/2025 Action Plan (2): Complement the qualitative analysis with quantitative estimates of the economic impact (savings, investment, return). Deliverable: WSP Plan updated. Due Date: 06/30/2025
Evidence of implementation:	Action Plan (1) Evidence Shared: • Water Management Procedure updated and approved. • Water Management Procedure (word format). (Section 6.7 AWS Certification – page 21). Action Plan 2 Evidence Shared: Water Stewardship Plan Vs 6.0 (Column AA - Shared Value Created for catchment and Column AB- Value Created for Site) Comments Added: WS Plan Vs 7.0 Updated with comments shared from Reviewer. action 4: Reduction in water use, operational cost savings, improved environmental performance, and enhanced corporate sustainability reputation. Due to the low unit cost of water per cubic meter, an estimated annual savings of USD 220 is projected. Action 5: Improved reliability of water treatment processes, reduced risk of operational downtime, lower treatment costs. These proactive measures are estimated to contribute to an annual cost avoidance of approximately USD 300, primarily by minimizing potential fines, labs test rework and production downtime 2500 usd per hour.

Report Details

Report	Value
Report prepared by	Antonio Sanchez
Report approved by	Lorenzo Brioschi
Report approved on (Date)	09/05/2025

Surveillance

Proposed date for next audit
2026-Apr-14

Stakeholder Announcements

Date of publication	Location
03/02/2025	https://www.haleon.com/content/dam/haleon/corporate/documents/our-impact/environment/integrating-water-stewardship/AWS-panama-stakeholder-announcement.pdf
03/02/2025	https://a4ws.org/certification/stakeholder-announcements/

Comment: Stakeholder Announcements were published online in both Haleon's and AWS' websites. In addition, a letter was sent through email to twenty three of the identified stakeholders at the end of 2024. The letter was written in the local language (Spanish) and informed about the site's efforts towards the AWS certification. Those letters are uploaded as evidence for the indicator 1.2.1.

Catchment Information

Catchment Information

The site consists in an industrial facility that is located in one catchment. However, it has its water supply coming from a second catchment, and discharges its wastewater into a third catchment. Therefore, the physical scope of the site is comprised by three catchments, which are described as follows:

- Catchment where the site is located: Between Caimito and Juan Diaz Rivers Basin (Hydrographic Catchment #142): Its geographical coordinates are 8° 50′ and 9° 05′ north latitude and 79° 30′ and 79° 40′ west longitude. Its natural boundaries are: To the north, with the Chagres River Basin; to the south, with the Bay of Panama; to the east, with the Juan Díaz River Basin; and to the west, with the Caimito River Basin. In the central part from north to south is the Panama Canal.

The total drainage area of the Entre Caimito and Juan Diaz River basin is 383 km2 up to the mouth at the sea. The main river of the basin is the Matasnillo, with a total length of 6 km, runs from the mountains to the Bay of Panama, in the Pacific Ocean. Other important rivers in the basin are the Curundú, Río Abajo, Matías Hernández and Cárdenas. Other rivers within the basin that flow into the Bay of Panama are Pedro Miguel, Mocambo, Camarón, Cocolí, Farfán, Venado, Velásquez, Castilla and Matuela.

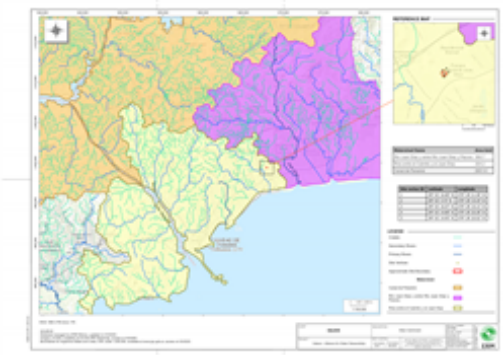
The basin has an average annual rainfall of 2,122 mm. Rainfall gradually decreases from the middle part of the basin with 2,500 mm towards the coast with rainfall of 1,500 mm/year. Eighty-six percent of the rainfall occurs between May and November.

- Water Supply Catchment: Chagres River Basin (Panama Canal) (Hydrographic Catchment #115): with a total area is 3338 km2, being the main river the Chagres with a length of 125 km. Has an area of 343,521.96 hectares, includes territories in the provinces of Panama, Panama Oeste and Colon; it covers 5 districts and 43 townships. According to the 2023 census, it has 460 populated places and 274,277 inhabitants.

Due to its location and orientation, the basin receives abundant rainfall throughout most of the year. Among the main rivers are the Chagres, Gatún, Boquerón, Pequení, Cirí Grande and Trinidad. In addition, there is a significant network of creeks, streams and secondary rivers. In recent years, precipitation has been influenced by climatic phenomena, which today condition the amount of water received in it, putting at risk the availability of the resource for human supply and the operation of the Canal .

- Discharge Catchment: Juan Diaz Basin (Hydrographic Catchment #144): Located between the Juan Díaz and Pacora rivers and covers an area of 322 km2, being the main river the Juan Diaz with a length of 22.5 km. It originates near Cerro Azul and its main tributaries are the Las Lajas, María Prieta, Naranjal, Palomo, Quebrada Espavé and Malagueto rivers. One of its peculiarities is that it is home to the largest population of the entire metropolitan region and involves a total of 10 districts belonging to the capital district and San Miguelito. To the north, it borders the Panama Canal watershed or Chagres River Basin (115), to the south with the Pacific Ocean, to the east with watershed 146 and to the west with watershed 142.

The area is characterized by an intensive urbanization with population coming from the city center and rural migrations, most pressing, is that its inhabitants, since the 1990s, are subject to flooding due to the flooding of the Juan Díaz River and its main tributaries.



Map04_SitesCatchment_AWS_Panama.jpg

Summary of Shared Water Challenges

Summary of Shared Water Challenges

- Water scarcity
- Water quality in the catchment
- Extreme weather events and climate change
- WASH in the catchment
- IWRAs in the catchment that need to be recovered: Matias Hernandez River, the Juan Diaz River, and the Panama Bay Wetlands

Client Description and Site Details

Client/Site Background

Haleon Panama (the site) operates in an industrial facility built in 1949. It produces medicaments in the form of solid tablets, such as the analgesic Panadol. Currently, 260 people work at the site. The site consists in a single industrial building forming a square of approximately 70x70m. It has a total built area of 7,980 m². Its first floor comprises: utilities, laboratory, production area, maintenance area, storage, and ramps for loading/unloading trucks with products, inputs, and waste. The second floor has offices. The site has no green areas or IWRAs.

All the water that the site consumes is supplied through the mains by the local utility, IDAAN. The source of the water is the Alejuela Lake. There, raw water undergoes treatment at the Chilibre water treatment plant, operated by IDAAN. In case of emergency, i.e. if the water supply from the mains ceases, the site is to be supplied by water trucks.

The site has one water entry point for the mains or the water trucks. Water received at this point must be potable. Then the water undergoes filtration and is stored in a 10,000-gallon (37.85 m³) water tank. Potable water used in the production process undergoes purification (RO) first. A reject stream of water is generated during RO. Potable water can also be used for other production uses, human consumption, laundry, cafeteria, and washing of pallets.

There are water losses in the site due to utilities (chiller), which flow into the drainage system. There are dry cooling towers that produce both cold and hot water, so there is not water loss due to evaporation and steam loss. A stream of condensate is generated from the ambient air in the compressors, and flows into the drainage system. Rainwater collected from the rooftops is not harvested; all of it is discharged into the public drainage system, operated by IDAAN, which flows separated from the wastewater sewers. There is an underground fire water reservoir, with a capacity of 400,000-gallon (1,514 m³).

Process water generates an effluent, which mixes with domestic wastewater and goes to the site's wastewater treatment plant (batch reactor type). The treated wastewater is then released into the sewers. The treatment plant also generates sludge, which is 93% humid and is collected by an outsourced company. After on-site treatment, treated wastewater is discharged to the municipal sewers. From there it flows to Juan Diaz wastewater treatment plant. This facility is 4 km away from the site and is the largest wastewater plant in the country. Juan Diaz facility discharges its treated wastewater to the mouth of the Juan Diaz, in the Panama Bay (Pacific Ocean), which is the final receiving body.

Map01_SiteBoundaries_WaterInfra_AWS_Panama.jpg

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	The only water source location of the site was visited during the audit. It is the water entry point of the site, where potable water is supplied from the mains. The discharge point was also visited. It is a vertical pipe after the on-site WWTP, where a flowmeter, a valve, and a tap used for sample taking are installed.	
0.1.1.1	*The site(s) occupy one catchment OR an exception has been granted.*	Yes
0.1.1.2	*The scope of the proposed certification shall be under the control of a single management system.*	Yes
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

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

Site boundaries have been mapped.
Evidence: Map01_SiteBoundaries_WaterInfra_AWS_Panama; Alcance Físico del sitio
This last evidence also includes photos and a description of water-related equipment in the site such as filtering plants, the wastewater treatment plant, bathrooms, and potable water points. The water entrance point and the discharge points of wastewater and rainwater are indicated.

There are no IWRAs within the site. The catchment's IWRAs have been mapped, and their distance to the site has been provided.
Evidence: Map05_IWRA_AWS_Panama

The sole water source of the site is the water mains, which supply potable water from the Chilibre water treatment plant, operated by IDAAN. That facility has it raw water intake at Alhajuela Lake. That has been identified and mapped by the site.
Evidence: Map02_WaterSources_Services_AWS_Panama

In case of emergency, i.e. if the water supply from the mains ceases, the site relies on a set of emergency water suppliers (water trucks), which have been listed. Evidence: Red de Proveedores de agua

The site has a small wastewater plant (batch reactor type) that treat its own effluents. After on-site treatment, treated wastewater is discharged to the municipal sewers. From there it flows to Juan Diaz wastewater treatment plant. This facility is 4 km away from the site and is the largest wastewater plant in the country. Juan Diaz facility discharges its treated wastewater to the mouth of the Juan Diaz, in the Panama Bay (Pacific Ocean), which is the final receiving body.
Evidence: Map03_WaterDischarge_AWS_Panama

The mapping of the water-related infrastructure includes the on-site wastewater treatment plant, drainage, and piping.
Evidences (drainage and piping):
PAN-IHS-1-DTI-01 Sistema Pluvial; PAN-IHS-1-PL-02 Agua Potable PB; PAN-IHS-1-PL-03 Plano drenaje domesticas; PAN-IHS-2-PL-00 Agua Potable Planta Alta.
Evidences (wastewater piping and treatment plant): PLANTA DE TRATAMIENTO DE AGUAS RESIDUALES-EST-1; PLOMERIA (PL-1); Calculo de Volumen de la PTAR

The map provided by the site shows three catchments:
- #142 "Rivers between Caimito and Juan Diaz". This is the watershed where the site is located.
- #144 Juan River watershed. This is the catchment where the effluents of the site are discharge. The wastewater discharge of the Juan Díaz WWTP is in the mouth of the Juan Diaz River, which flows to the Panama Bay.
- #115 The "Canal de Panamá (CHCP)" watershed is the one from which the site gets its supply of water. The Chagres River and the Alejuela Lake are the two main water bodies in this watershed.

Therefore, the site is located in a first catchment, but has its water supply coming from a second catchment, and the discharge of its wastewater in a third catchment.
Evidence: Map04_SitesCatchment_AWS_Panama

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

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

Yes

Comment

A total of 30 stakeholders were identified. 23 of them were contacted through email, to introduce the site and their efforts towards the AWS certification.
The process that was used to identify the stakeholders was informed during the audit: the site identified key stakeholders considering their impact/influence on corporate responsibility, legal compliance, critical use of water, and reputation.
Evidences: Alcaldia de Panamá; Ancon; AP SERVICIOS; CORPORACIÓN TRIUMP; ETESA; Gesvil Recycling; Ingens; Machetazo; Ministerio de salud; Servicio de incineración; Tasty choice; Varela Hermanos; Asados Gaby y Dana; Respuesta – GabyDana; Envirolab S; Respuesta – Envirolab; IDAAN - Ing Cano; IDAAN - Ing Vasquez; ITS; Respuesta ITS; Ministerio de ambiente; Respuesta -Mi ambiente; ONG; Respuesta ONG; PASA; Respuesta PASA; Pintura Sur; Respuesta - PINTURA SUR; SIMCO; Respuesta - SIMCO Sistemas de bombeo; Respuesta - Sistema de bombeo; Sodexo; Mail - Marien Munoz – Outlook

The site conducted research on the presence of women, children, indigenous groups, vulnerable groups.
Evidence: Carta Junta comunal – aws

In the contact emails, the stakeholders were not asked about their water-related challenges. Neither did the site asked directly about the challenges to the stakeholder IDAAN. However, the site had further contacts with IDAAN, including the visitation of the Juan Diaz wastewater plant, and received information about the Panama Bay Sanitation Master Plan, including water-related challenges.
Evidence: Visita a entidades (IDAAN, Saneamiento) -AWS

Three meetings with key suppliers were held on March 2025. In those meeting, members of the site team raised awareness about the AWS certification journey, discussed initiatives regarding sustainable management of water developed by the site and by the key suppliers, and consulted them about their water-related challenges.
Evidence: Minuta ESB Expert Lab Ingens; Minuta J3Corp; Minuta Sodexo GabyDana; Presentación AWS 2024-2025

A water-related challenge is assigned to each stakeholder in the "Stakeholder engagement Prioritization Panama Draft". There is evidence of consultation about the challenges for at least the following five: IDAAN, Panama Bay Sanitation Program, ESB Expert Lab Ingens; J3Corp; Sodexo.
Evidence: Stakeholder engagement Prioritization Panama Draft

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

Yes

Comment

The degree of influence and interest is identified for each stakeholder, with regards to the water source and the receiving water body. That degree serves as the basis to classify and prioritize them.
Evidence (uploaded in 1.2.1): Stakeholder engagement Prioritization Panama Draft

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

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

Comment The site has water-related incident response plans, covering its operations and facilities. They specify the procedures to follow and the responsible people.
Evidence: CH-PA-C-QD-AST-032791 Planta de Tratamientos, oficinas y cuarto de máquinas; CH-PN E-learning Plan de Respuesta de Emergencias (1); CH-PN Evaluación de Emergencias Haleon Panamá (Empaque); CH-PN Evaluación de Emergencias Haleon Panamá (Manufactura); CH-PN Plan de Respuesta de Emergencia (2); Contención de Derrame en Proceso de Carga de Diesel. (1); Control de Emergencia por ruptura de válvula de seguridad en Compresor TAC-01; Control de emergencia por ruptura de válvula en Tanque de agua caliente UMA 14; Control de emergencia por ruptura de válvula en THA-04; evaluacion de impacto ambiental STD 4.12 water stewarship (2); Incidentes de EHS.

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

Comment The site mapped the flow of water from the entry point to the final uses.
The site has one water entry point for the mains or the water trucks. Water received at this point must be potable. Then the water undergoes filtration and is stored in a 10,000-gallon (37.85 m³) water tank. Potable water used in the production process undergoes purification (RO) first. A reject stream of water is generated during RO. Potable water can also be used for other production uses, human consumption, laundry, cafeteria, and washing of pallets. Process water generates an effluent, which mixes with domestic wastewater and goes to the site's wastewater treatment plant. The treated wastewater is then released into the sewers. The treatment plant also generates sludge, which is 93% humid and is collected by an outsourced company.
There are water losses in the site due to utilities (chiller), which flow into the drainage system. There are dry cooling towers that produce both cold and hot water, so there is not water loss due to evaporation and steam loss. A stream of condensate is generated from the ambient air in the compressors, and flows into the drainage system.
Evidence: Diagram de flujo Agua Potable rev Audit

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	The water balance of the site was quantified for each month of 2022, 2023, and 2024. Yearly maximums and minimums are quantified. Water input, water storage, and wastewater outflow are quantified. During 2024, the site withdrawn 9,522.83 m³ of water and generated 8,731.28 m³ of wastewater. The difference (241.92 m³, or 6% of the withdrawal) is the sum of the water incorporated to the product and the water consumed (losses in utilities, human consumption). Evidence (uploaded for 1.3.2; data from Jan 2022 to Dec 2024): Diagram de flujo Agua Potable rev Audit Evidence: monthly water bills from IDAAN since January 2023, showed during the audit; Balance de Agua 2022-2023 The water outflow due to sludge is estimated, with basis on its analysis (93% humidity) and its yield (1800 kg per year). Evidence: 2024-033-A424-LOD; GENERADOR LODOS DESHIDRATADOS HALEON An estimate of the reject stream from the RO system is provided. According to the manufacturer of the equipment, 28% of the water input is rejected, whilst 72% turns into process water. It is provided an estimate of the annual volume of rainwater collected in the roofs, and discharged into the drainage system. The water can be used as process water (50% of the total water consumption) but must undergo purification (RO) first, where a reject stream is generated. Other possible uses for water in the site totalize 50% of total consumption. Those are: production (16%), human consumption (21%), laundry (7%), cafeteria (4%), washing of pallets (1%), and water loss in chillers (1%). Evidence (uploaded for 1.3.2): Diagram de flujo Agua Potable rev Audit	
1.3.4	*Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.*	✓ Yes

Comment

A set of six water physical-chemical quality parameters were analyzed for the water supplied to the site (four monitoring points) for every month since January 2022 to December 2024. These monthly water analyses continued during 2025. In addition, the water utility that supplies the site, IDAAN, was requested to provide analytic data of the water to the site in 2025, which they did.
Evidence: CH-PN Data anual de los reportes analíticos de agua potable 2022; CH-PN Reporte Anual de Agua Potable 2022; CH-PN Data anual de los reportes analíticos de agua potable 2023; CH-PN Reporte Anual de Agua Potable 2023; Analisis de agua potable 2024; Medición de Cloro IDAAN 2; Respuesta IDDAN - Cloro

Microbiological quality parameters are analyzed for the water supplied to the site at the entry point and at different points within the site, monthly. The data made available by the site shows continuous monitoring since at least 2022.
Evidence: CH-PN Revisión de muestreo microbiológico de agua purificada y potable - segundo semestre 2022; REVISIÓN DE MUESTREO MICROBIOLÓGICO DE AGUA PURIFICADA Y DE AGUA POTABLE (ENE-JUN 2024 RV); REVISIÓN DE MUESTREO MICROBIOLÓGICO DE AGUA PURIFICADA Y DE AGUA POTABLE (EN-JUN 2023 RV); REVISIÓN DE MUESTREO MICROBIOLÓGICO DE AGUA PURIFICADA Y DE AGUA POTABLE (JUL-DIC 2023 RV); REVISIÓN DE MUESTREO MICROBIOLÓGICO DE AGUA PURIFICADA Y DE AGUA POTABLE NOVIEMBRE 2021-ABRIL 2022

Wastewater quality is monitored continuously. Data of wastewater quality (monthly analysis at the site's discharge) from Jan 2024 to Jan 2025 has been shared with the Ministry of Environment – MiAmbiente and with the water utility IDAAN.
Evidence: Entrega de Parámetros de Descarga – Miambiente; Entrega de Parámetros de Descarga – Miambiente; 2025-002-A424-ARESCC; Parametros de Descarga de agua – Graficas

The site has also quantified the water quality of the receiving water body (the mouth of the Juan Diaz River and, ultimately, the Panama Bay). Latest data made available publicly is from 2020. The quality of the Juan Diaz River is at acceptable level. The Government of the Republic of Panama informs, in its site, that the discharge of the Juan Diaz WWTP complies with the quality norm for effluents COPANIT 39. The site has made contacts with the water utility IDAAN asking for more detailed quality parameters' data.
Evidence: marco legal; quality discharge Juan Diaz WWTP; Evidencia 1.3.4. Solicitud de Informacion de Parametros calidad del agua

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

Comment

The site has identified and mapped the potential polluting sources.
Evidence (identification of potential polluting sources): SUSTANCIAS QUÍMICAS – LISTADO; Listado de Sustancias Eco toxicas; informacion de EHAC 2024; evaluacion de impacto ambiental STD 4.12 water stewarship (2)
Evidence (mapping of potential polluting sources): Ubicación de areas contaminantes

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

There are no IWRAs at the site

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 site has identified the costs of water supply and water-related equipment, for 2024.
It has also identified the costs of wastewater discharge to the municipal sewers and the cost of the site's wastewater treatment plant, for 2024.
Evidence: Water Costing Template Panama 1

The site has provided a description of the social, cultural, and environmental values that it generates with the water. Regarding the economic value that the site generates with water, it has provided an estimation of USD 2,500 per hour. That is the cost of having to halt production due to lack of water input.
Evidence: 1.3.7 Descripcion de valor del agua (1)

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

Comment

The potable water that is supplied to the site is analyzed periodically by the site's own laboratories. These analyses have proven that the water used for the provision of WASH at the site complies with potable standards.
Evidence: physic-chemical and microbiological analysis of supplied water uploaded for the indicator 1.3.4.

The site provides 7 drinking fountains with additional filters, and alcohol dispensers for washing hands. There are 8 bathrooms for men, 9 for women and 1 for all genders. There are no showers. Women bathrooms are provided with dispensers for menstrual hygiene. There are stickers, placed on the bathrooms' walls, that provide information about how to wash hands properly and stickers with QR code to inform about potential skin problems.
The site has conducted initiatives to promote WASH among its workers (educational events, delivery of hygiene kits).
There is no legal requirement that affects the site regarding the ratio of equipment per number of workers (male and female). During the audit, it was evidenced an overall good condition and availability of the bathrooms.
Evidence: Documento AWS - WASH

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 list of raw materials suppliers has been continuously updated since 2021 (las update: October 2024). Most of suppliers of raw materials are from overseas (USA, India, China, Europe). The information gathered about the water use, water-related problems, and water management of the suppliers is comprehensive. This information also referred to water quality level and risks for water supply in the catchment. During the audit, the site showed evidence of contacting their suppliers through email, asking them about water-related information.
Evidence: TOP 10 Raw materies; Materia Prima Proveedores – AWS

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 has identified the water withdrawal used to produce goods and services that originate from within its catchment:
- Food used in the canteen/cafeteria. According to the information provided by the company that prepares the meals, it is used 575 liters of water to produce the 180 meals that are served, on average, daily at the site.

Evidence: Evidencia 1.4.2

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.*

Obs.

Comment

The site has identified one relevant master plan for the catchment (the Sanitation Program for Panama City and the Bay of Panama). Besides that, the site has not identified any program that aims to provide WASH or restore IWRAs in the catchment, developed by NGOs or by the government.
At a national level, the site has identified two master plans for water security and water resource management.
Evidence: Master Plan and Feasibility Study for the sanitation of the City and Bay 2001; Programa Saneamiento de Panamá; Plan de gestion de Recursos Hidricos 2022-2026 (1); Plan-Nacional-de-Seguridad-Hidrica-2015-2050-Agua-para-Todos
Evidence (national plan to mitigate drough impact): Plan Nacional Contra la Sequia;

The site has identified the following WASH programs in the three catchments:
- Panama Canal Water Program
- Inter-institutional cooperation agreement between UNDP and Panama Canal by resolution No. 252.

The site also mentioned the Potable Water and Sanitation Program in Rural and Indigenous Areas of Panama with an Emphasis on Local Management (Bilateral) in the district of Ngäbe-Buglé. However, that district is far away from the catchments.
Evidence: Haleon Panama - A4WS Complementary Memo (FINAL)

The site has identified an UNDP program that aims increasing the participation of women in the water committees of the watersheds.
Evidence: undp-panama-cuencas

The site has identified a water-related program for industy, namely "Reduce Tu Huella Corporativo – Hídrico" from MiAMBIENTE (Ministery of Environment). The site has beginning its efforts to apply for that program.
Evidencia (Budget to enter Reduce Tu Huella): evidencia 1.5.1 - COTIZACIÓN HUELLA HÍDRICA _ CONSULTAS

The site has identified programs for the conservation of IWRAs and the improvement of WASH in the catchment.
Evidence: 1-A-El-Canal-de-Panama-y-el-Reto-Hidrico

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

Yes

Comment

The site has identified the water-related legal requirements.
Evidence: Step 1 evidencia 1.5.2 1 (1)
The site has identified the need to deliver the annual reports of wastewater quality analysis to the water utility IDAAN. It also delivers them, voluntarily, to the Ministry of Environment – MiAmbiente.
Evidence (uploaded for 1.3.4): Entrega de Parámetros de Descarga – Miambiente; Entrega de Parámetros de Descarga – Miambiente
The site has a valid license to discharge its treated effluent into the municipal sewers.
Evidence: Aviso de Operaciones No. 4617 - HALEON – actualizado; Carta – Idaan; Licencia de Operacion; Firmas - Trámite de permiso de descarga; Informe solicitud_HAELON_VF (2)

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

Yes

Comment

The catchment that supplies water is the Canal watershed, as the water source is a water treatment plant at Alajuela Lake. The site presented an assessment of the 2023 water balance of the watershed. Average rainfall in the watershed was quantified as the water input. The following outflows were quantified:
- water used for human consumption
- water used for the Panama Canal locks
- industrial and agricultural uses (estimated)
The catchment can have drought events that led to high level of water stress. The last one was very recent and intense (2023-2024).
Evidence (uploaded for 1.5.1): 1-A-El-Canal-de-Panama-y-el-Reto-Hidrico

The annual and seasonal variation of the water balance is assessed for the three catchments: #142 “Rivers between Caimito and Juan Diaz”, #144 Juan River watershed, and #115 The “Canal de Panamá (CHCP)” catchment.
Evidence (uploaded for 1.5.1): Haleon Panama - A4WS Complementary Memo (FINAL)

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.*

Yes

Comment

For the Panama Canal, the results obtained from the analysis of the 724 water samples collected during the year 2022 allow showed that water presents “Good” to “Excellent” quality, given that 93 percent of the AQI calculations fell into these categories. According to Lake Alhajuela's latest water quality results of 2022, the water has a good quality according to the ICA index (Water Quality Index, by its acronym in Spanish).
Evidence: INFORME-DE-AGUA-2022-AC

There is a challenge with water quality in the receiving body (Juan Díaz River and the Panama Bay), so an estimate of high and low variation of main quality parameters in the receiving body should also be provided.
The Government of the Republic of Panama informs, in its site, that the discharge of the Juan Diaz WWTP complies with the quality norm for effluents COPANIT 39. The site has made contacts with the water utility IDAAN asking for more detailed quality parameters’ data.
Evidence (uploaded for 1.3.4): quality discharge Juan Diaz WWTP; Evidencia 1.3.4. Solicitud de Informacion de Parametros calidad del agua

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.*

Yes

Comment

The site provided a list with seven catchment’s IWRAs, including a map, a description of its condition, and the main threats to them.
Evidence: Evidencia 1.5.5. IWRA

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

Obs.

Comment

The site has gathered information about water-related infrastructure through a recent assessment and through the Panama Bay Sanitation Master Plan.
Evidence (recent assessment): Diagnosis of the provision of drinking water and sewerage services in Panama CEPAL 2022
Evidence (master plans, uploaded for 1.5.1): Master Plan and Feasibility Study for the sanitation of the City and Bay 2001; Programa Saneamiento de Panamá

Present and forecast of water withdrawal in the CHCP, due to water treatment plants and the Canal locks, has been assessed. The vulnerability of the Canal locks to drought has also been assessed.
Evidence (water treatment plants in the CHCP, uploaded for 1.5.1):
1-A-El-Canal-de-Panama-y-el-Reto-Hidrico

The site has also gathered information about the water mains and sewer network in the district where it is located (Juan Díaz district).
Evidence: Alcantarillado IDAAN Corregimiento de Juan Díaz; Suministro de agua IDAAN Corregimiento de Juan Díaz

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

Comment

Some data about sanitation and water supply coverage in every district is available in a document that was uploaded for 1.5.6. For the Metropolitan Area of Panama, water supply coverage is 95% and sanitation coverage is 84%.
Evidence (uploaded for 1.5.6): Diagnosis of the provision of drinking water and sewerage services in Panama CEPAL 2022

Some data has been gathered on the number of clients supplied by the water utility IDAAN and on the volume of water they consume.
Evidence: IDAAN clients and consumption for 2023

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 five shared water-related challenges, and prioritized them:
- Water scarcity
- Water quality in the catchment
- Extreme weather events and climate change
- WASH in the catchment
- IWRAS in the catchment that need to be recovered: Matias Hernandez River, the Juan Diaz River, and the Panama Bay Wetlands

Evidence: Evidencia 1.6.1

The site contacted 23 the stakeholders through email, but did not ask all of them about their water-related challenges. The site had further contacts with stakeholder IDAAN, including the visitation of the Juan Diaz wastewater plant, and received information about the Panama Bay Sanitation Master Plan, including water-related challenges.
Evidence (uploaded for 1.2.1): Visita a entidades (IDAAN, Saneamiento) -AWS

1.6.2 *Initiatives to address shared water challenges shall be identified.* No

Comment

The water-related challenges informed in 1.6.1. are: water scarcity, water quality in the catchment, extreme weather events and climate change, WASH in the catchment, and three IWRAS in the catchment that need to be recovered: Matias Hernandez River, the Juan Diaz River, and the Panama Bay Wetlands.
Initiatives to address the above-mentioned shared water-related challenges were identified in the Water Stewardship Plan (WSP).
The challenges to which the initiatives (planned actions) refer to are indicated on column K of the WSP.

Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05; Evidencia 1.6.2 y 1.8.5.

Finding No: TNR-017713

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

The WSP indicates the water-related risks in the column F of the spreadsheet.
The Likelihood of Negative Impact Materializing and the Potential Severity of Impact for Site are indicated in columns G and H, respectively.
The Overall Risk Rating is indicated in column J, ranging from 0 (no risk) to 12 (highest risk).

The cost of halting the production due to lack of water supply was estimated by the site as USD 2,500 per hour. Risks are addressed in the site's Business Continuity Plan (BCP) (action 1 of the WSP)
Evidence (uploaded for 1.3.7): 1.3.7 Descripcion de valor del agua (1)
Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

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

Water-related opportunities are properly identified and described in the WSP. The WSP has a description column for identified opportunities. When an opportunity has associated potential monetary savings to it, those are estimated. The opportunities are prioritized according to the severity of the associated risk (from 0 to 12).

Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

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

Eight best practices for water governance were identified:

1. Visit to the bay's sanitation
2. Visit to the Marea Verde foundation
3. Visit IDAAN
4. Participation in the Water and Energy Symposium
5. Social work activities
6. Environmental sustainability program disclosure
7. Disclosure of AWS Certification Process
8. Collaboration with Haleon Brazil

Members of the site attended to Industrial symposium on 7-8th of August 2024, in which sustainable management of water and energy was discussed.
Members of the site visited IDAAN and the Juan Diaz wastewater plant, receiving information about the Panama Bay Sanitation Master Plan, including water-related challenges.
Evidence (symposium): CERTIFICADO SIMPOSIO - MARIEN MUÑOZ; CERTIFICADO SIMPOSIO - YULISA CANO
Evidence (visit to IDAAN and Juan Diaz WWTP, uploaded to 1.2.1): Visita a entidades (IDAAN, Saneamiento) -AWS

Evidence: Evidence 1.8.1

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.*

Yes

Comment

At site level:
The site has identified as a best practice for water balance the internal proceeding that the company Haleon uses (CH-PN and QD-SOP). That proceeding prioritizes and provides guidance for new projects to be implemented, with basis on water savings and water consumption criteria.
Evidence: Administración de Sistema de Aguas - Water Stewardship; CH-PN; SOP-EHS Programa de Sostenibilidad Ambiental (2) Evaluación; CH-PN Lista
The site identified as a best practice for improving water balance in the catchment: tree planting, to increase water retention.
Evidence: Labor Social - HALEON

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

Yes

Comment

At site level: The site has identified as a best practice for water quality the internal proceeding that the company Haleon uses (CH-PN and QD-SOP). That proceeding provides guidance to monitor and continuously improve the water quality.
Evidence (uploaded for 1.8.1): Administración de Sistema de Aguas - Water Stewardship; CH-PN; SOP-EHS Programa de Sostenibilidad Ambiental (2) Evaluación; CH-PN Lista

At catchment level:
The site is committed to avoid the contamination of the Panama Bay -which is the receiving water body- with new API pharmaceutical compounds (a type of emerging contaminants). That is an internal commitment, that exceeds legal requirements. A system to prevent that type of contamination has been put in operation. The name of that system is EHAC.
Evidence: informacion de EHAC 2024

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

Obs.

Comment

There are no IWRAs at site level.
At catchment level: The site has identified as best practices for the maintenance of IWRAS in the catchment the ones that the site conducted during 2021, 2022, 2023, and 2024. Those are: recycling events, educational & awareness events, cleaning joint efforts in beaches and mangroves (Green Day), volunteering at the Koskune school, tree planting in Summitt, Global Employee Recognition.
Evidence: actividades; JorgeOtavio
Evidence (uploaded for 1.8.2): Labor Social – HALEON

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

Yes

Comment

At site level:
The site has identified a set of good practices to improve the quality of the water that is supplied internally:
- conducting periodically analysis of water samples from different places within the facility. Those samples can be analyzed at the site's own laboratory, and are not a legal requirement. That best practice has been implemented.
- UV lamps can be installed to further guarantee that the water supplied for drinking purposes is disinfected. That best practice has been implemented.
- Drinking fountains for the staff can have additional water filters. That best practice has been implemented.

The site has identified as a good practice the possibility of provide menstrual hygiene kits in the women's bathrooms. That best practice has been implemented.

The site has identified as a good practice the possibility of install alcohol dispensers to disinfect hands and put stickers that provide information on how to properly wash hands, at the bathrooms. That best practice has been implemented.
Evidence: Documento AWS - WASH

At catchment level, it was identified as best practice regarding WASH: conducting educational actions with primary schools, with the support of partner NGOs. Those educational actions would include the donation of WASH kits (toothbrush, etc.).

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.*	✓ Yes
Comment	The site's leadership signed a declaration in June 2023, stating: - that the site's leadership commits to disclose to disclosing progress on to relevant audiences in an appropriate format; - that the site's leadership will allocate appropriate resources to implement the Water Stewardship Plan; - that the site's leadership will support the engagement with relevant stakeholders to identify their water-related challenges, in an open and transparent way; - that the site's leadership will collaborate with relevant stakeholders to attempt to align the site's implementation of the WSP with existing catchment sustainability plans. Evidence: Carta Firmada AWS (1) The declaration has been publicly disclosed. It was sent through email, on 15th April 2025, to 27 out of the 30 identified stakeholders.	
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 a system to maintain compliance obligations for water and wastewater management. That system clearly identifies the responsible positions within facility organizational structure. The site tracks the norms and legal framework applicable to water and wastewater. The site submit the legal documentation regarding the permits to effluent discharge to IDAAN (which is the current regulatory agency) and also, voluntarily, to MiAmbiente – Ministry of Environment. Eventually, they hire external consultants to audit the compliance with the Environmental, Health and Safety regulations (last time in June 2023). The process for submissions to regulatory agencies and monitor legal compliance relies on an outsourced company, namely ITS Consultants. Evidence (system procedures and responsible positions): Administración de Sistema de Aguas - Water Stewardship; Water management team in Panama; Revisión y Actualización de las Normas Locales (EHS) aplicables a Haleon Panama Vs 4.0 (1) Evidence (tracking and awareness of norms and regulation): Eval.de RequisitosLegales-Haleon Panama 2024 Eventually (external consultant to assess conformity): Ev. Legal_GSK Haleon Final-Rev0 Evidence (process for submissions to regulatory agencies): was shown and explained the process during the audit.

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 has stablished a strategy that defines the overarching mission, vision, and goals of the organization towards good water stewardship, in line with the AWS standard. Haleon, the owner and manager of the Haleon Panama, has stablished goals to achieve the AWS standard certification at their manufacturing sites by 2025, and to achieve water neutrality in their our manufacturing sites in water-stressed watersheds (which is the case for Haleon Panama) by 2030. The site's strategy is aligned with this goals and committed to them. Evidence: Politica de Administracion de Agua -Water Stewardship (1)

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

The Water Stewardship Plan (WSP) establishes a link between the shared water challenges of the catchment, the opportunities and risks identified, the AWS outcomes, and each action.

Actions are described in the 'Planned action' column. A total of 15 actions were listed. Those actions are linked with the AWS outcomes and with the shared water challenges.

A target completion date has been assigned to each action. Some of them ended in 2024, and others are ongoing, with the last deadline been planned for September 2025. There is a comment section, where "lessons learned" and suggestions for the future can be described. It can be observed that almost all the actions that are completed (finished by the date of this audit, 14-16th April 2025) already have comments and suggestions added in that section.

The progress towards each target is measured and monitored through KPIs (Key Performance Indicators) and a % progress check (a percentage of achievement is assigned to determine the status of the action). Deadlines are stablished for each planned action.

In the 'Resources' column (budget, support from functions outside the Site), there are financial budgets allocated for the actions, when applied. There is also a 'Internal Resources' column, where the number of working hours is applied for each action.

In the 'Lead Associate' column, the persons responsible for actions and achieving targets are identified by their positions.

All AWS outcomes are covered by the actions, at both site and catchment level. The planned actions go beyond the mere compliance with legal norms.

Evidence: Haleon Panama - Water Stewardship Action Plan V05

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

The site described the identified water-related risks in the column G of the WSP.
The plan to mitigate and adapt to water risks (beyond emergency plans) is included in the WSP. The site did not contact relevant public-sector and infrastructure agencies to prepare such water-risks mitigation plan.

Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

Finding No: TNR-017714

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 Water Stewardship Plan (WSP) lists 45 actions, from which more than 20 the site claims are actions to foster good catchment governance. From among those actions, some cannot be considered for good governance (for example actions 6, 7, 22, 24, 41). A sample of the listed actions was checked for evidence of implementation:

Action 8 is particularly interesting to check, as it proposes "engaging with companies, organizations, and / or government entities in the area to share best practices".
Evidence (sharing water-related best practices with suppliers, uploaded for 1.2.1): Minuta ESB Expert Lab Ingens; Minuta J3Corp; Minuta Sodexo GabyDana

Action 43 – project with NGO Marea Verde.
Evidence: Evidencia 3.1.1

Action 4 – "collaborate with IDAAN to stay informed on water-related topics" was implemented.
Evidence (uploaded for 1.2.1): Visita a entidades (IDAAN, Saneamiento) -AWS

In addition, staff from the site participated in the Industrial symposium on 7-8th of August 2024, in which sustainable management of water and energy was discussed.

Evidence (symposium, uploaded for 1.8.1): CERTIFICADO SIMPOSIO - MARIEN MUÑOZ; CERTIFICADO SIMPOSIO - YULISA CANO

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

Comment

The water rights of others are respected by the site, as it has the legal permits to operate and complies with water-related legal norms.
Evidence (uploaded for 1.5.2): Licencia de Operacion; Step 1 evidencia 1.5.2 1 (1); Informe solicitud_HAELON_VF (2)
Evidence (uploaded for 1.3.4): Entrega de Parámetros de Descarga – Miambiente; Evidencia - reporte a IDDAN

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

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

Comment

The site is aware of the water-related legal requirements (those were identified in the documents uploaded for indicator 1.5.2)
The process to verify full legal and regulatory compliance is based on the continuous communication with ITS Consultants. Every month there are meetings with ITS Consultants to discuss eventual updates of water-related regulations. The site also undergoes internal audits and, each 2 years, additional audit by ITS Consultants.
It was verified during the audit that the process is underway. Also, the site has a current license of operation.
Evidence: (uploaded for 1.5.2): Licencia de Operacion; Step 1 evidencia 1.5.2 1 (1)

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	Water rights of others are granted by the compliance with legal and regulatory requirements. The site complies with such requirements. Evidence (uploaded for 1.5.2): Licencia de Operacion; Step 1 evidencia 1.5.2 1 (1); Informe solicitud_HAELON_VF (2) Evidence (uploaded for 1.3.4): Entrega de Parámetros de Descarga – Miambiente; Evidencia - reporte a IDDAN Evidence: Step 3 evidencia 3.2.2	
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	Water balance goals are stablished in the WSP for actions 15, 16, 17, 18 and 19. The “Progress check” column tracks the % of advance towards the completion of the action. Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05 In addition, water efficiency targets are stablished in “Waterfall”, the water saving project platform developed by the site. That platform tracks water consumption and the progress towards the goals. Evidence: Sistemas de Reporte de sostenibilidad - 1.3.3, 3.3.1, 4.1.1; Waterfall con proyectos de mejora 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	Water scarcity is a shared water-related challenge. Annual targets to increase water use efficiency have been set in the platform “Waterfall” (see spreadsheet “Actuals, Targets & Forecasts”). Target for the total water consumption at the site is 9232 m³ for 2025. Evidence (uploaded for 3.3.1): Sistemas de Reporte de sostenibilidad - 1.3.3, 3.3.1, 4.1.1; Waterfall con proyectos de mejora 2025	
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	It was verified that the site does not have any legal requirements for the re-allocation of water to social, cultural, or environmental needs.	
3.4	*Implement plan to achieve site water quality targets*	
3.4.1	*Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.*	Yes
Comment	The site’s WSP has two actions that directly address water quality: action 1 at site level and action 5 at catchment level. The “Progress check” column tracks the % of advance towards the completion of the action. Action 1 and action 5 have been completed. Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05	
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

Water quality in the catchment is a shared water-related challenge.
The quality of the effluent is monitored, and the monthly values for a set of quality parameters are recorded. The site also monitors emerging contaminants, which is not a legal requirement, though an internal system namely EHAC.
Evidence (record of monthly quality parameters of the effluents during 2022, 2023, and 2024): Parametros de Descarga de agua – Graficas
Evidence (record of monthly quality parameters of the effluents during 2025): Parametros de PTAR 2025 – Graficas
Evidence (monitoring of emerging contaminants through EHAC system, uploaded for 1.8.3): informacion de EHAC 2024

The site also identified has a best practice for water quality the internal proceeding that the company Haleon uses (CH-PN and QD-SOP).
Evidence (uploaded for 1.8.1): Administración de Sistema de Aguas - Water Stewardship; CH-PN; SOP-EHS Programa de Sostenibilidad Ambiental (2) Evaluación; CH-PN Lista

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.*

Yes

Comment

There are no on-site IWRAs.
The WSP identified as best practices for IWRA conservation the collaboration with NGOS. There is one action associated with the conservation of the catchment's IWRAs: action 12 – project with the NGO Marea Verde. That project aims to install a floating barrier on the River Juan Diaz to intercept floating debris dragged by the river.

That action has been implemented. The expected completion date is June 25 and it is currently 25% completed.

Evidence (uploaded for 3.1.1): Evidencia 3.1.1

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

There is no legal requirement that affects the site regarding the ratio of equipment per number of workers (male and female).
It was verified during the audit an overall good condition of the bathrooms and drinking fountains. There are not showers in the site. The site provides free access to WASH for external workers (outsourced workers) such as the truck drivers that load/unload inputs and outputs in the ramps' area.

Evidence (uploaded for 1.3.8): Documento AWS - WASH

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

Not relevant to this catchment and site context.

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's indirect water use was quantified in 1.4.1 (water footprint in the inputs) and 1.4.2 (outsourced services).
The only target regarding indirect water use that was set in the water stewardship plan was: "develop an engagement strategy with suppliers to understand their dependence on water along with any pertaining issues which they may have encountered related to their water use. Target (for planned action 11): perform a survey with the top 10 critical raw and packaging materials providers in order to evaluate the level of dependance and risk related to the use of water". Target was 100% accomplished by March 2025.
Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

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: The site is initiating its journey towards the AWS standard. At this first stage, the site is focused on understanding the water use by its suppliers and its outsourced providers of services.
The top 10 critical raw and packaging materials providers answered a survey, developed by the site, to evaluate the level of dependance and risk related to the use of water.
Evidence (uploaded for 1.4.1): Materia Prima Proveedores – AWS; TOP 10 Raw materies

Meetings were held with the outsourced providers of services to better understand their processes, water consumption, and water management strategies.
Evidence (meeting minutes, uploaded for 1.2.1): Minuta ESB Expert Lab Ingens; Minuta J3Corp; Minuta Sodexo GabyDana.

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 water utility IDAAN is the owner of the following infrastructure: Chilibre Water Treatment Plan, water mains, sewers and drainage systems, and Juan Díaz WWTP.
That infrastructure is key for the site. During the audit, it was evidenced the engagement of the site with IDAAN. A team from the site visited the WWTP in 2024.
Evidence (uploaded for 1.2.1): Visita a entidades (IDAAN, Saneamiento) -AWS

In addition, the WSP aims for a continuous engagement and interaction with IDAAN. That action was conducted during the whole year of 2024.
Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

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.* — Yes

Comment

The site identified the following best practices regarding good governance (indicator 1.8.1):

1. Visit to the bay's sanitation Program
2. Visit to the Marea Verde foundation
3. Visit IDAAN
4. Participation in the Water and Energy Symposium
5. Social work activities
6. Environmental sustainability program disclosure
7. Disclosure of AWS Certification Process
8. Collaboration with Haleon Brazil

Actions towards those best practices were implemented:
BP 4 - Members of the site attended to Industrial symposium on 7-8th of August 2024, in which sustainable management of water and energy was discussed.
BP1 and BP3 - Members of the site visited IDAAN and the Juan Diaz wastewater plant, receiving information about the Panama Bay Sanitation Master Plan, including water-related challenges.
Evidence (uploaded for 1.8.1): CERTIFICADO SIMPOSIO - MARIEN MUÑOZ; CERTIFICADO SIMPOSIO - YULISA CANO; Visita a entidades (IDAAN, Saneamiento) -AWS

BP2- members of the site's team visited NGO Marea Verde.
Evidence (uploaded for 3.1.1): Evidencia 3.1.1

BP 6 – The Environmental sustainability program was disclosed internally.
Evidence (uploaded for 3.1.1): Training para Certificación de Gestión de Agua

BP5 - Social work activities.
Evidence (uploaded for 1.8.2): Labor Social – HALEON

BP7 – Evidence of the disclosure of the AWS Certification Process was uploaded for the indicator 1.2.1

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

Yes

Comment

The site has identified as a best practice for water balance the internal proceeding that the company Haleon uses (CH-PN and QD-SOP). That proceeding prioritizes and provides guidance for new projects to be implemented, with basis on water savings and water consumption criteria. The site implements that proceeding continuously. As part of that proceedings, actions 6 and 7 – Installation of flowmeters were implemented. The action was 100% completed by February the 1st of 2025.
The site implements a water saving system, namely "Waterfall platform". Annually, it is conducted a water savings exercise: planned Action 4 – Waterfall exercise. The last one took place on November 25th 2024.
Evidence (uploaded in 1.8.2): Administración de Sistema de Aguas - Water Stewardship; CH-PN; SOP-EHS Programa de Sostenibilidad Ambiental (2) Evaluación; CH-PN Lista

The site identified as a best practice for improving water balance in the catchment: tree planting to increase water retention. Action 13- Project with Fundacion ANCON was implemented on August 9th 2024.
Evidence (uploaded for 1.8.2): Labor Social - HALEON

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

Yes

Comment

The site has identified as a best practice for water quality at site level the internal proceeding that the company Haleon uses (CH-PN and QD-SOP). That proceeding provides guidance to monitor and continuously improve the water quality.
Action 5 - developing and implementing a more comprehensive quality-monitoring program for testing of water supplied by IDAAN
Evidence (uploaded for 1.8.2): Administración de Sistema de Aguas - Water Stewardship; CH-PN; SOP-EHS Programa de Sostenibilidad Ambiental (2) Evaluación; CH-PN Lista

At catchment level, the site is committed to avoid the contamination of the Panama Bay -which is the receiving water body- with new API pharmaceutical compounds (a type of emerging contaminants). That is an internal commitment, that exceeds legal requirements. A system to prevent that type of contamination has been put in operation. The name of that system is EHAC (Action 10).
Evidence (uploaded for 1.8.3): informacion de EHAC 2024

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.*

Yes

Comment

There are no IWRAs at site level.
The site has identified as best practices for the maintenance of IWRAS in the catchment some actions that the site conducted during 2021, 2022, 2023, and 2024.
Those are:

- recycling events,
- educational & awareness events,
- cleaning joint efforts in beaches and mangroves (Green Day),
- volunteering at the Koskune school,
- tree planting in Summitt,
- Global Employee Recognition.

Evidence (uploaded for 1.8.4): actividades; Labor Social – HALEON; JorgeOtavio

This complies with the indicator. However, only one IWRA action is listed in the WSP:
Action 12 – Partnership project with NGO Marea Verde. That action consists in cleaning joint efforts in the River Juan Diaz.

Evidence (uploaded for 3.1.1): Evidencia 3.1.1

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

closed

Comment

The site has identified a set of good practices regarding WASH at site level (indicator 1.8.5).

Actions that addressing WASH at site level: actions 8 and 9 (implemented).

At catchment level, it was identified as best practice regarding WASH: conducting educational actions with primary schools, with the support of partner NGOs. Those educational actions would include the donation of WASH kits (toothbrush, etc.).

Finding No: TNR-017715

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

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

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

Comment: The WSP tracks the % of completement of each action, and stablishes a target for each action. Also, in the "comment" section of the WSP is conducted an evaluation per outcome for some actions. Most of the actions are 100% completed and their goals have been achieved.

The site also has its own internal system to evaluate the performance on water, energy, and solid waste management. The system is named EHS ONE and it is continuously updated.

Evidence: Sistemas de Reporte de sostenibilidad - 1.3.3, 3.3.1, 4.1.1

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

Comment: The WSP has a section (the last column in the spreadsheet) that assesses the value creation of the actions for the site.
Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

Finding No: TNR-017716

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

Comment: The WSP has a section (column Z in the spreadsheet) that assesses the value creation in the catchment of each action, when applicable.
Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

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: There were no water-related emergencies during the last years.
The site did not undergo legal penalties or fines, as evidenced by the Intelex platform, which shows the record of penalties and legal violations. There is no record of such violations for the site.
Evidence (Intelex): [Audit]ExternalIntervention – penalizaciones;

In case of an emergency, there is an emergency plan (uploaded for 1.3.1) where the processes and the responsibilities are stablished.

The site also has an internal system to track any environmental, health, or safety incident that occurs. That system is continuously upgraded. There is no record of significant water-related incident in recent years.

Evidence (Intelex): Incidentes EHS -2023; Incidentes EHS – 2024; Incidentes EHS - 2025

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: There was consultation with stakeholders on the site's water stewardship performance. Three meetings with key suppliers were held on March 2025. In those meeting, it was discussed the water management performance of both the site and the suppliers. The site received feedback on its water management performance and water management practices. Evidence (uploaded for 1.2.1): Minuta ESB Expert Lab Ingens; Minuta J3Corp; Minuta Sodexo GabyDana; Presentación AWS 2024-2025

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: It seems evident that the site's water stewardship plan (WSP) has been modified and adapted to incorporate relevant information and lessons learned from previous evaluations. The WSP contains a comments section that details the updated situation of each action and includes some suggestions. The target completion date and the progress check are updated. The spreadsheet contains two versions of the WSP (a previous one and an updated one).

Evidence (uploaded for 2.3.2): Haleon Panama - Water Stewardship Action Plan V05

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: A document that provides a summary of how water-related issues at the site are governed at the site level was disclosed to 9 key stakeholders. The document is named "Boletín Informativo de Gestión del Agua" (Water Management Informative Newscast). The site is committed to share this newscast with stakeholders annually, starting this year.

This disclosure also does:
- Note positions accountable for compliance with water-related laws and regulations and note if this is a committee.
- Indicate the hierarchy between those accountable for water and the senior-most leadership at the site level (CEO or equivalent) or the board.

Evidence (newscast): Boletin informativo
Evidence (disclosure of the newscast on April 16th 2025): Ingens; IDAAN; GabyDana; Expertlab; ESB; Envirolab; Sodexo; Saneamiento; ITS

5.2 *Communicate the water stewardship plan with relevant stakeholders.*

5.2.1 *The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.* ✓ Yes

Comment: A document that contains a simplified version of the WSP was disclosed to 7 key stakeholders. The document was shared during the visits to IDAAN, Programa de Saneamiento de la Bahía, and the meetings with key suppliers in March 2025.
Evidence (uploaded for 1.2.1): Presentación AWS 2024-2025
Evidence (emailing the document, uploaded for 5.1.1): expert lab, ESB, Ingens; J3 Corp (ITS, Envirolab); Saneamiento; Sodexo, GabyDana

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.* ✓ Yes

Comment: The results of the site's sustainable water management are disclosed annually in a Water Management Informative Newscast. Results regard the actions planned and water consumption data.
Evidence (newscast, uploaded for 5.1.1): Boletin informativo
Evidence (disclosure of the newscast on April 16th 2025, uploaded for 5.1.1): Ingens; IDAAN; GabyDana; Expertlab; ESB; Envirolab; Sodexo; Saneamiento; ITS

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.* ✓ Yes

Comment	A summary with the water challenges and efforts to address them was disclosed annually in a Water Management Informative Newscast. Evidence (newscast, uploaded for 5.1.1): Boletin informativo Evidence (disclosure of the newscast on April 16th 2025, uploaded for 5.1.1): Ingens; IDAAN; GabyDana; Expertlab; ESB; Envirolab; Sodexo; Saneamiento; ITS	
5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	Yes
Comment	The site has coordinated a series of meetings, held during March 2025, with 6 key suppliers, and has visited public stakeholders IDAAN and Programa de Saneamiento de la Bahía. Evidence (uploaded for 1.2.1): Minuta ESB Expert Lab Ingens; Minuta J3Corp; Minuta Sodexo GabyDana; Presentación AWS 2024-2025; Visita a entidades (IDAAN, Saneamiento) -AWS	
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 did not have any violation of water norms during the last years. That was evidenced after a search in the Intelex system, which is the platform that tracks the record of environmental violations and sanctions. In case that there is such violation, the site has a proceeding to communicate it.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	The site did not have any violation of water norms during the last years. In case that there is such violation, the site has a procedure to communicate the associated corrective actions.	
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	The site did not have any violation of water norms during the last years. In case that there is such violation, the site has a proceeding to communicate immediately any water-related violation to the relevant public institutions and the neighbors.	

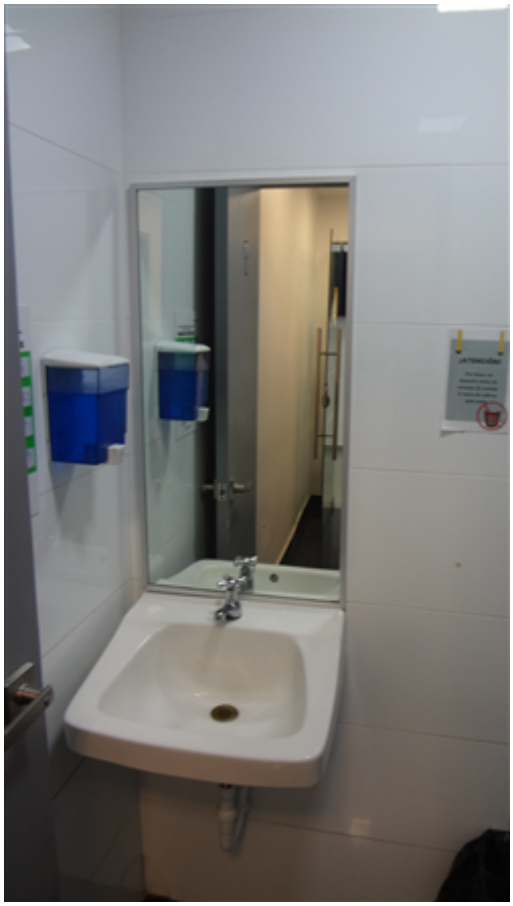
Photographic Evidence from Audit

Yes

hazardous waste tank.JPG

on-site WWTP.JPG

bathrooms 1.JPG



bathrooms 2.JPG

effluent flow meter.JPG

filter for the water from the mains.JPG

potable water tank.JPG

hands washing sticker.JPG

drinking fountain.JPG

entrance point - water meter.JPG

Previous Findings	
All non-conformities raised in the previous audit have been satisfactorily closed.	N/A