CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001511

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Tabaqueira E.I.T., SA**
Address: Avenida Alfredo da Silva 35, Albarraque, 2635-101, Rio de Mouro, PORTUGAL
Contact Person: Joana Branco
AWS Reference Number: AWS-000152
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2025-Jul-24
Validity of certificate: 2028-Jul-23

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Re-Certification Audit
Audit Start Date: 2025-May-06
Audit End Date: 2025-May-08
Lead Auditor: Ina Ballik

Site Participants:
João Brigido, Director Manufacturing
Margarida Teixeira, Sustainability Engineer
Artur Borges, IFMS Engineer
Joana Branco, Sustainability Manager Manufacturing
Catarina Neves, EHS intern
Paula Pires, Manager Factory Logistics
Paula Paulino, Sustainability Engineer
Pedro Santos, Engineering Manager
Ângela Apolinario, Manager Strategic Projects
Rosalina Tanganho, Manager External Affairs
Carolina Torres, Communications Lead
Sofia Sousa, Communications Intern
Filipa Duarte, Supervisor IFMS Contract

AUDIT TIMES

Dates	Audit from	Duration	Auditor	Description
2025-May-07	09:00:00 - 17:00:00	08:00	Ina Ballik	
2025-May-08	09:00:00 - 13:15:00	04:15	Ina Ballik	
2025-May-06	09:00:00 - 17:00:00	08:00	Ina Ballik	

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

ADDITIONAL INFO

Summary of Audit Findings: During the re-certification audit, three (3) non-conformities (NCs) and four (4) observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for each of the non-conformities to WSAS within 7 days of receipt of the audit report, by 23 June 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 22 July 2025.

Observations require attention from the site but no response to WSAS at this stage.

The audit team recommends re-certification of Tabaqueira E.I.T., S.A. at Core level pending approval of the corrective actions plans 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 recertification audit for assessing conformity of PMI Tabaqueira EIT, S.A. against the AWS International Water Stewardship Standard Version 2.

The audit was conducted onsite from 06-08 May 2025, and remotely/virtually (external stakeholder interviews) on the 16th and 30th of April 2025 .
The onsite site visit included the assessment of the key water-related infrastructure on site i.e., re-naturalised river & rainwater retention basin next to car park area, water storage tank and fire water storage tanks, water treatment (pH-balancing and RO) and WWTP incl. sludge treatment.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Non-Conformity	3
Observation	4

FINDING DETAILS

Finding No:	TNR-017953
Checklist Item No:	Stk. Ann
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Aug-08
Checklist item:	At least eight (8) weeks before the start date of the certification audit or re-evaluation audit, the Site shall release a Stakeholder Announcement which states the site's intention to pursue AWS certification. At a minimum, the Stakeholder Announcement shall be: *made available online (for example, published on the site's and CAB's website); *published in local language(s) in a local media outlet, if applicable, economical, practical and available, that is appropriate for the site and the related stakeholders (for example, local newspaper, radio or websites). The Stakeholder Announcement shall invite stakeholders to provide oral and/or written submissions, or to meet with the audit team.
Findings:	While stakeholder announcement in the local language (Portuguese) was published, it did not include an invitation for stakeholders to provide oral and/or written submissions (comments), compromising the main intent of the announcement (to invite stakeholder comments). An invitation for stakeholders to provide submissions needs to be published.
Corrective action:	1) - Immediately correct the announcement made to stakeholders on the Tabaqueira Webpage, to the local language: Portuguese. - DONE 2) - Plan for the next certification audit or re-evaluation audit, the announcement to stakeholders in detail and covering all points, as specified in the standard, inviting stakeholders to provide oral and/or written submissions in the Local Language: Portuguese and also English, for everyone's understanding. - 22/07/2025
Evidence of implementation:	Evidence - Stakeholder Announcement in local language (Portuguese)

Finding No:	TNR-018120
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 site produces sludge from their WWTP that is shipped off site at an average humidity content of 13%. This element has not yet been considered in the site's water balance and may hold the potential to minimise the percentage of unquantified "losses" that are in the current annual quantification.

Finding No:	TNR-018455
Checklist Item No:	1.5.5
Status:	Open
Finding level:	Observation
Checklist item:	Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Findings:	The status of the catchment Important Water Related Areas isn’t explicit in the document provided (Catchment_IWRAs.pdf). The site didn't demonstrate (explain or show) what was the basis for assigning the status of the following IWRAs: Ribeira do Marmelo, Ribeira do Bairro Tabaqueira, Ribeira de Varge Mondar, Ribeira da Lage, Praia de Eiras (Atlantic coast) and Estuário do Tejo.

Finding No:	TNR-017993
Checklist Item No:	1.5.6
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Aug-08
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The most up to date information on relevant water-related infrastructure within the catchment is from 2014, which is considered outdated. Since March 2023, the site was in continual dialogue with SMAS and SIMAS about mitigating flood risks and has gained a better understanding of the planned local water-related infrastructure. However, they hold limited information about the existing water-related infrastructure.
Corrective action:	1) - Contact the Stakeholders (by email): SMAS, SIMAS, ÁGUAS DE PORTUGAL, EDP to request more up-to-date data on our water infrastructure, including conditions and potential exposure to extreme events. - DONE 2)- Compile the information obtained by these Stakeholders and work on it for the next steps/projects. - 22/07/2025 Note - although Tabaqueira sends specific emails to selected stakeholders to gather relevant information water-related infrastructure within catchment to complement the existing data, Tabaqueira cannot guarantee that all stakeholders will provide this information.

Finding No:	TNR-018001
Checklist Item No:	1.6.2
Status:	Open
Finding level:	Observation
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	According to the WWF WRF, water quality is medium to poor and specifically BOD pollution is a high risk in the area. Whilst water quality concerns have been identified as SWC, the perceived quality concern from the site's stakeholders is waste pollution in waterways, not BOD. The site has not yet identified any initiatives to address the BOD pollution, e.g. exploring their potential of exerting leverage on the municipal entities upstream of their sub-catchment (from where the BOD pollution originates) by forming larger stakeholder interest groups around this topic.

Finding No:	TNR-018004
Checklist Item No:	2.3.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Aug-08
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:	The WSP is 'over-populated' with too generic information that does not aid clarity in terms of setting meaningful targets and allowing for a clear evaluation of the site's progress against the five AWS outcomes. The targets, to a large extent, do not relate to an AWS outcome or the wording of the targets is not clear enough to focus the site's attention and thereby complicates assessment, rather than helping it. The WSP also does currently not contain the required information of how each target will be measured and monitored, and links to Best Practices (BPs) are not drawn within the WSP, but are currently in a separate documentation.
Corrective action:	Tabaqueira will modify the WSP to include the following: - Targets: How to measure and monitor - Actions to achieve and maintain (or exceed) the targets - Planned timelines for achieving objectives - Financial budgets allocated to the actions - Roles of those responsible for the available actions and achieving the targets - When, note the link between each target and the achievement of best practices to help address shared water challenges and AWS outcomes.

Finding No:	TNR-018009
Checklist Item No:	4.1.1
Status:	Open
Finding level:	Observation
Checklist item:	Performance against targets in the site’s water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	The site is evaluating their EHS projects and initiatives on a monthly basis, however the information from performance evaluation isn't yet integrated into the WSP. Column AD in the WSP is too generic to gain a clear understanding of the site's performance against the water-related targets. (Please also refer to the NC raised in 2.3.2.)

Report Details

Report	Value
Report prepared by	Ina Ballik
Report approved by	Carla Oberdiek
Report approved on (Date)	10.June.2025

Surveillance

Proposed date for next audit
2026-Jun-09

Comment The next audit, SU1, is suggested for early June 2026.

Stakeholder Announcements

Date of publication	Location
03/03/2025	newsletter (electronic and printed)
06/03/2025	Viva Engage (electronic)
11/03/2025	email to stakeholders (electronic)
06/03/2025	PMI website [https://www.pmi.com/markets/portugal/pt/sustentabilidade]

Comment The announcement on the re-cert
1. The newsletter: electronic and printed all on-site contractors and employees incl. HQ and on communication boards, published in week 10 (3-7 Mar25)
2. 6 Mar 25: posted via Viva Engage, it is like a "social media" platform for everyone within PMI
3. 11 Mar 2025 email together with water forum invite (internal and external stakeholders
4. published on website on 06 Mar 2025 (https://www.pmi.com/markets/portugal/pt/sustentabilidade, assessed during audit)

Catchment Information

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The Tejo River Hydrographic Basin is an extremely large basis, spanning across Portugal (PT) and Spain (ES). It is the largest river basin in the Iberian Peninsula, and is divided into the following six (6) sub-basins:
- ES: Tejo Upper Basin
- ES: Henares Basin
- ES: Tejo Medium Basin (Alberche; Tietar and Alagon)
- PT: Tejo Lower Basin (Zezere)
- PT: Tejo Coastal Basin
- PT: Tejo Coastal Basin (Sorraia)

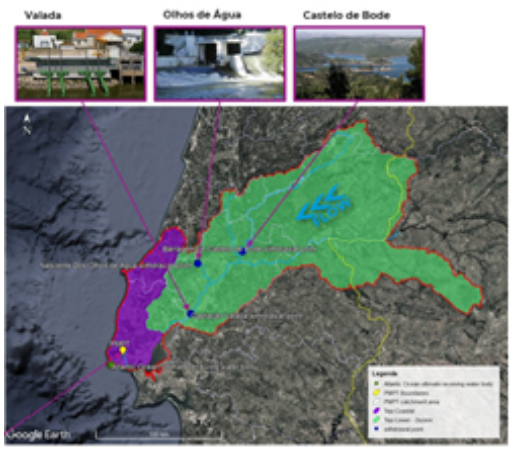
The direction of the water flow in the basin is from ES towards PT. A cross-border treaty (Portuguese and Spanish) determines the minimum flow that crosses the border between the two countries.

From the above named sub-basins only the following two (2) are relevant to the site:
1. Tejo Lower Basin (Zêzere) for water coming into the site, and
2. Tejo Coastal Basin receiving the site's water discharge.

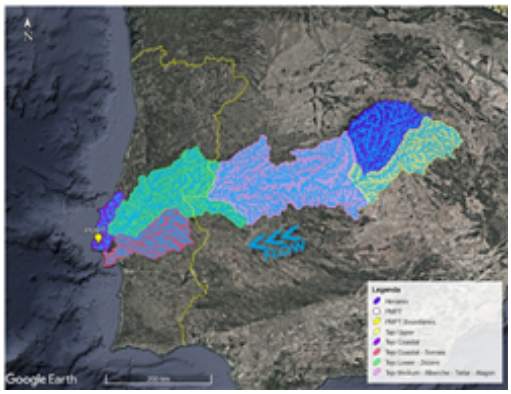
Within Tejo Lower Basin (Zêzere) there are three (3) withdrawal points from which the municipal provider 'SMAS Sintra' withdraws water to serve the site. 99,4% of the water provided by 'SMAS Sintra' comes from Grupo Águas de Portugal (EPAL).
1. Castelo de Bode: Castelo de Bode is a reservoir (fed by Rio Zêzere and rainwater/surface water runoff). EPAL sources 75% of the water for SMAS Sintra from this source.
2. Olhos de Água: The water source is from the Aviela spring, one of the deepest springs in the world, representing one of Portugal's most important water springs.
3. Valada: Water is extracted directly from Tejo river.

The site discharges all of their waters into the Tejo Coastal Basin, via the Ribeiria do Marmelo, which flows into Ribeira da Laje that will
ultimately discharge in Atlantic Ocean.

For the relevant two (2) sub-basins the following risks are identified in the WWF WRF>
1. water shortage: high risk
2. flooding: low risk
3. environmentally protected areas: 11 IWRAs were identified in the two relevant sub-catchments
4. inter-basin transfers: none
5. catchment climate: heterogenous due to the enormous size i.e., arid to semi-arid
6. drainage basin dominated by specific water uses such as intensive agriculture, heavy industry, forests: none of the before mentioned, only tourism / hotels



Tejo lower withdrawal points .jpg



Sub-basins of Tejo River Hydrographic Basin .jpg

Summary of Shared Water Challenges

Summary of Shared Water Challenges

- Surface Water Quality (5-very high risk)
- Drought Frequency Probability (4-high risk)
- Water Depletion (3-moderate risk)
- Baseline Water Stress (3-moderate risk)
- Estimated occurrence of floods (3-moderate risk)
- Aridity Index (1- low risk)
- Access to Sanitation (1-very low risk)

Client Description and Site Details

Client/Site Background

Tabaqueira E.I.T., S.A. ("the site" hereafter) is a tobacco manufacturing company, located in in Lisbon District, Sintra, Portugal, near the coastline of Sintra Council. The site produces conventional cigarettes for Phillip Morris International, and their production volume in 2024 was 45 billion Cigarettes Equivalent (cig.eq). The site is located in a “mixed zone", i.e. industrial and residential. The total area of the facility is 365,265 m2 with 69,479 m2 of buildings. Its neighbours are:

- To the north: residential/elderly area, health centre, schools and minor commerce.
- To the south: factory, chemical warehouses.
- To the east: national Road
- To the west: printshop, community gardens, non-built land and the substation.

The site lies within the Tejo Coastal Basin, which is part of Tejo River Hydrographic Basin. The site itself does not have any withdrawal points from the water streams or rivers in either of the two sub-catchments it relies upon. It is supplied by the municipal water provider 'SMAS Sintra', which in turn receives 99.4% from Empresa Portuguesa das Águas Livres, S.A. (EPAL), who withdraws form Tejo Lower Basin (Zêzere) . EPAL is one of the concessionaires for the exploitation and management of the multi-municipal water supply and sanitation of the Águas do Vale do Tejo. The other concessionaire is Águas do Vale do Tejo (ADVT).

In 2024 (Jan-Dec), the site sourced 78.2% of its' water from SMAS Sintra and used 21.8% harvested rainwater (pumped).

The site uses two (2) discharge points:
1. The site discharges the treated wastewater (from their on-site WWTP) to Ribeira do Marmelo, and is currently awaiting environmental licensing to use some of it also for irrigation purposes on their own land. Ribeiro de Ribeira do Marmelo, via Ribeira de Laje, ultimately discharges into Atlantic Ocean.
2. The site's sewage is discharged into the Municipal WWTP 'Guia WWTP' via undergroud pipework, and post treatment from the Guia WWTP directly into Atlantic Ocean, at Santo Amaro Beach.

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.*	No
Comment	Part of the water source and discharge locations are far from the site and would require careful planning, e.g. the Castelo de Bode reservoir (160km from the site) or the discharge location close to Santo Amaro Beach (11km from the site).	
0.1.1.1	*The site(s) occupy one catchment OR an exception has been granted.*	Yes
Comment	The site is located in one sub-catchment, but relies on two sub-catchments; one for water sourcing and the other receiving the site's discharge (see Catchment Information).	
0.1.1.2	*The scope of the proposed certification shall be under the control of a single management system.*	Yes
Comment	Corporate MS (i.e. PMI Global) and local Management Review.	
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	The site boundaries are mapped on page 13 of < Site_Physical_Scope -Tabaqueira.pdf>. The site's municipal service provider for potable water as well as waste water is SMAS Sintra. The map also includes the site's main water inlet point from SMAS Sintra and the two (2) discharge points; i.e., one to the SMAS Sintra sewage network and one to the the small river running through the site "Ribeira do Marmelo". On overview of the piping network that's managed by the site and relevant water-related infrastructure is embedded on page 17 of the same document. The original map is available as < MAP Discharge pipework.pdf> and the water inlet from the municipal provider SMAS Sintra is mapped separately (as it is a few hundred meters uphill from the main operational site) on < MAP Water tank to site inlet.pdf>. For the sub-catchments that the site affects and is reliant upon for water, please refer to section 'Client Description and Site Details'. For the ultimate water source, please refer to section 'Catchment Information'.	
1.2	*Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries.*	
1.2.1	*Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* *- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;* *- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;* *- Provide evidence of stakeholder consultation on water-related interests and challenges;* *- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;* *- Identify the degree of stakeholder engagement based on their level of interest and influence.*	Yes

Comment	The site identified their stakeholders initially by looking at internal and external stakeholders and started this as an organic process. The influence the site has on their stakeholders and vice versa was taken into consideration during the identification as well as existing relationships with their providers and direct/close neighbours, including vulnerable (e.g. elderly) and minorities. The methodology is described on tab < Methodology> in < StakeHolders_List_2025.xlsx>. The site is located in a very large sub-catchment (over 20km2) and many of the initially identified stakeholders are hundreds of kilometres away from the site, which resulted in very limited engagement (or their ability and/or willingness to participate). The site therefore decided to define a closer focus area to increase stakeholder engagement. The site therefore changed their approach by focusing more on the areas they directly influence i.e., along the discharge area i.e., Ribeiro de Laje, and WWTP and entire coastal area. These areas for key stakeholders are mapped in < Stakeholder Map - Focus Area View.jpg> and on page 11 of < Site_Physical_Scope -Tabaqueira.pdf>. The vulnerable groups most relevant to the site, due to their close proximity to the site are elderly people and children. The site hence aims to work more closely with the Associação de Recreio e Cultura do Barrio de Tabaqueria, who represent the community. Additionally the site identified the Associação Cruz Vermelha [Red cross] and Association SEMEAR to represent immigrants, homeless people, and people with disabilities in the community / all within the focus area. There are no distinct groups within mainland Portugal that are typically identified and officially recognized as "Indigenous peoples". The site captures evidence of stakeholder consultation on water-related interests and challenges in their < StakeHolders_List_2025.xlsx> on tab < Stakeholder List> in column AX.
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 site identified the current and potential degree of interest and influence between site and stakeholder in columns N-U on tab < Stakeholder List> in < StakeHolders_List_2025.xlsx>. Please note that the site has recently re-focused on a smaller area within their large sub-catchment (see information in indicator 1.2.1) in consideration of the site's ultimate water source and ultimate receiving water body for wastewater.
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 identified seven general emergency scenarios (Fire; Explosion; Emission/release of dust/spill of dangerous product; Flood; Earthquake; Bomb threat/suspicious package; and Medical emergency.) and documented the flow of corresponding information and action in flow charts in < Tabaqueira_Emergency_Response_Plan_Instructions.docx>.

The water-related incident responses are laid out in < Water_related_incident_response_plan.pdf> with reference to their Municipal Civil Protection Service Plans (latest publicly available version 2019: https://cloud.cm-sintra.pt/index.php/s/lRpm4fy4ulM6URG) for the flood and droughts scenarios, and with reference to PMI global standard EHS. D. 404- ENV: SPILL PREVENTION, which details the key elements to respond to spills in section 4g.

The site's risks are heterogenous. One the one hand the site is located in an area prone to flooding due to its location in a valley, on the other hand, the area is classified as medium risk drought area.
To address the flood risk, has already re-naturalised one of the three rivers that flows through the site's premises and built a smaller water retention basin to address the identified risk. Following the suggestions from the Municipal Civil Protection Service Plan, it is also planning to use the harvested rainwater for irrigation purposes again in the near future, pending their environmental license approval. To address the drought risk, the site sets continual improvement targets, year on year, to reduce its water consumption.

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

Yes

Comment

The site created a Senkey diagram for its site water balance for calendar year 2024 (Jan-Dec), embedded in < Site Water Balance PMPT - Sankey.xlsx>. Incoming water, water flows, water use in production, water treatment, water storage components, and wastewater treatment and flows are included, based on the values provided within the spreadsheet. Most data for the WB are metered (light green cells), one value is provided by external service provider SMAS Sintra (light orange), and other values are based on calculations from various other meters, or empiric estimates (light pink). All water consumers are measured based on the site's BMS.
The maps with the main meter locations can be found on tabs < Layout - Water Meters> and < Layout - Steam Meters>.

The total inflow to the site (100%) comes from two sources:
1: municipal provider SMAS (73.06% / 45,019m3) and
2: on site rainwater harvesting (26.94% / 16,599m3).
Both values are metered.

The total water out is the sum of the site's WWTP discharge (metered by site), sewage (estimate provided by SMAS Sintra), final product (empiric estimate*) and evaporation losses (estimate). Unquantifiable losses are captured in the category "others" and are currently only 0.87% / 534 m3.

*A differential calculation is used for the final product.

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 site is measuring and monitoring their water input since before Jan 2019 and the sum of rainwater harvesting and SMAS consumption is plotted, month on month in a bar chart in < Water consumption charts.pdf>. The annual high and low variances is relatively stable year on year, with the dry season lasting from Jun-Dez and the wet month Jan-May.

The data for the site's WB is based on meter readings, with the meters' location for water and steam consumption are mapped in < Water and Steam Meters.pdf>.

In 2024, the total amount of water consumed was 61,618 m3 and the specific water consumption was 1.36m3/Mio.cig.eq.

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

The site's water two water sources are the municipal service provider SMAS Sintra and their on-site rainwater harvest. Since Surface Water Quality is classified as 5-very high risk (i.e., BOD), there's regular testing and analysis done by SMAS Sintra. SMAS Sintra provides the results of their water quality analysis once per quarter.
The test results are not specific to the site but represent the water quality sent to the community. Data that would allow for an analysis of potential annual or seasonal high and low variances is not available.
The site treats all incoming water ((pH and disinfection) incl. SMAS Sintra's water and performs extensive additional water quality testing for biological, chemical and physical parameters at various locations across the site, in accordance with their Samling Plan < Plano Amostragens 2024.xlsx>.

The last sampling was conducted in 2024 was on 20 Nov. The laboratory results provided by SMAS Sintra were reviewed on site < 4_2024- SMAS (Water in)>. No exceedances were recorded.

The site also monitors their inflow to and outflow of their on-site WWTP in accordance with their Samling Plan (points 11 and 12). The latest test results in 2024 (Oct/Nov/Dec) were reviewed and found to be in order.

The sampling and testing regime adopted by the site is comprehensively summarised in < Site Water Quality.pdf>.

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 identified the potential sources of pollution on site, and mapped the locations on pages 3 and 4 of < Site Potential Sources of Pollution - Tabaqueira.pdf>. The locations of spill kits can be found on page 6. The site keeps a full chemical inventory, an extract/overview is embedded on page 5. The names of the substances, their respective quantities, locations and related hazards are documented in the inventory.

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 three small rivers (Ribeiras) flowing through the site, i.e.,
1. Ribeira do Marmelo,
2. Ribeira do Bairro Tabaqueira, and
3. Ribeira de Varge Mondar.
Those are mapped in < IWRA TAB.pdf> on page 5. No other on-site IWRAs were identified by the site.

The IWRA status is described in the related spreadsheet < Important water related area_TAB.xlsx> on tab < IWRA site> in column E. The status assessment is based on visual inspections only at this moment.

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.*

Yes

Comment

The site uses the "True cost of water" tool, breaking down individual cost items on site. The costs are broken down. The assessment of potential revenues is provided in two separate tabs, i.e., Cost < Avoidance - Rainwater> and < Cost Avoidance - Adiabatic Humi> in < True Cost of Water 2024.xlsx>.
The social, cultural, environmental, or economic water-related value generated is documented in the WSP < Master_Plan_2024-2025.xlsx> (please refer to indicator 2.3.2).

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

Yes

Comment

Throughout the site, all employees and on-site contractors are provided with adequate access to WASH facilities and changing/locker rooms, as well as safe drinking water, coffees and teas, as well as lunches and dinners at the canteen. All WASH facilities are mapped on pages 5 and 6 of < WASH.pdf>.
< WASH Areas.pdf> lists the WASH facilities per building level, i.e., ground floor and first floor, and < Water_Dispenser_List.xlsx> contains an overview of all water dispensers, coffee machines, water fountains, and bottled water on site.

Criteria 1.5.2 of the national regulation DL 243/86 stipulates that one toilet and one urinal per 25 males and one toilet per 25 females shall be provided. The regulation being from 20 August 1986 [https://diariodarepublica.pt/dr/detalhe/decreto-lei/243-1986-219080] is considered quite outdated and lacks specific requirements on e.g., barrier-free access toilets, so the site is using other country's regulations as Best Practice examples.

All WASH facilities onsite are listed and mapped and are, gender specific and in consideration of different shift patterns and sizes, compared against national regulation DL 243/86 on page 8 of the document.

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.*

Yes

Comment

There are no primary inputs within the site's catchment.

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

There site uses four or six on-site contractors and they all consume/use the water from the site.
There are currently no outsourced services that with a potentially embedded water use.

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

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

Yes

Comment

APA (Agencia Portuguesa do Ambiente) is the national regulatory body. They publish a National Water Plan (NWP) every 10 years, with the last one being from 2016 [https://apambiente.pt/agua/plano-nacional-da-agua]. The National Water Management Strategy – "Water that Unites" that aims to support the revision of the NWP 2026 was published on 10 Mar 2025 [https://apambiente.pt/destaque2/lancada-estrategia-nacional-de-gestao-da-agua-agua-que-une-para-garantir-resiliencia] and the site is still assessing the updates as it includes close to 300 measures, to be developed over the next 15 years. Under the NWP, APA also released the Strategic Plan for Water Supply and Wastewater and Rainwater Management 2030 (PENSAARP 2030), from 2021-2030 [https://diariodarepublica.pt/dr/legislacao-consolidada/resolucao-conselho-ministros/2024-894487451], that focuses on the long-term sustainability water supply, rainwater management and wastewater management.

With respect to the NWP and PENSAARP 2030, the site is located in an area referred to as 'TEJO E RIBEIRAS DO OESTE (RH5A)', which means that the entities the site site must strengthen their collaboration is Aguas de Portugal (AdP). A Management Plan for RH5A is available as a separate document [https://apambiente.pt/sites/default/files/_Agua/DRH/ParticipacaoPublica/PGRH/2022-2027/3_Fase/PGRH_3_RH5A_Parte1.pdf]. The site is already working with SMAS Sintra, and the site identified that further engagement with AdP will be required to be ahead of the coming legislation.

Another governance initiative that was identified lies within the scope of the National Environmental Education Strategy. The SINTRA+ (Verde & Azul) project is co-financed by the Environmental Fund under the “Environmental Education: Citizenship Laboratory 2023” [https://www.smas-sintra.pt/sintra-mais-verde-e-azul/]. SMAS Sintra, their municipal service provider, is developing and implementing initiatives under this program such as the promotion of environmental literacy and the promotion of tap water use for drinking water (instead of bottled water) [https://www.smas-sintra.pt/sensibilizacao-ambiental/beba-agua-da-torneira/]. The site collaborates with them on events outside the facility e.g., sports events.

The Municipality of Sintra has a 2025 Plan for the cleaning and unblocking of water lines in all parishes of the municipality [https://cloud.cm-sintra.pt/s/Wt48cbqkW4sQRnY]. By the end of 2025, the aims is have completed all cleaning and unblocking actions that are planned in about 41kms of water lines to reduce the possibility of flooding. The site is in ongoing contact with SMAS Sintra regarding unblocking and upgrading work on the public pipeline that runs parallel to their property in the community, as there has been a severe flooding event last year that is now being addressed.

The site is in active exchanges with one of the founding members of the "Pacto para Gestão da Água" (Water Management Pact) and a stakeholder interview was conducted with the Executive Director of the WMP, confirming the proactive approach by the site.

The local project "Mergulha por Cascais" was created in 2021, where underwater clean-ups are regularly organized in Cascais Bay. Eight (8) such clean-ups were conducted thus far. The site is seeking more collaboration to explore the possibility to support and conduct e.g., beach clean-ups.

Please find a site summary in < Water governance initiatives and plans.pdf>.

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	Legal and regulatory requirements are identified by the site through an online service platform (SaaS Platform software) by "Red on line", which identifies not only water-related requirements but also other EHS related requirements. This online service identifies EU and national level only. The main piece of legislation that transposed the Water Framework Directive into Portuguese law is Law No. 58/2005 of 29 December. Regional/local requirements are identified by the site. Municipal requirements are set by SMAS, who proactively notify the site of new requirements. All water-related regulations are summarised in < AWS Requisitos Legais.pdf>.	
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	According to the Albufeira Convention (also referred to as "Convenção Luso-Espanhola" (Luso-Spanish Convention) that regulates the management and protection of the water resources of the five shared river basins between Portugal and Spain, at least 2,700 hm3 /year should be available at the Cedilho Dam to replenish the Tejo basin. APA assesses the catchment water balance for the three (3) sub-catchment in PT, previously identified by the site (see section 'Catchment Information'). The Portuguese part of the basin comprises 83 municipalities and 3 million habitants (a third of the Portuguese population) within 16 sub-basins and includes 14 dams with a total of 2700 hm3. The catchment balance shows that the water balance is positive, nearly double the amount of water is available than is currently withdrawn. The average yearly withdrawal from industry, agricultural and the general population is 2,400 hm3/year. The average amount of water availability for the Portuguese part of the Tejo Basin (Catchment) is 5,454 hm3. The site's assessment is comprehensively summarised in < Catchment Water Balance.pdf>.	
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

The site uses the WWF WRF to identify the physical, chemical, and biological status of the catchment. The superficial water quality is classified as "poor" for BOD and "medium risk" for general Water quality.
APA provides a year on year comparison of water quality, but not a seasonal analysis. According the third assessment made available in August of 2023, for the HYDROGRAPHIC REGION MANAGEMENT PLAN 3rd Cycle | 2022 – 2027 TEJO AND RIBEIRAS DO OESTE (RH5A) < PLANO DE GESTÃO DE REGIÃO HIDROGRÁFICA_Tejo e Ribeiras do Oeste_2022a2027.pdf> there generally was a decrease in the ecological quality of natural water bodies (WBs) in the river category in the 3rd assessment cycle compared with the results obtained in the 2nd planning cycle. I.e., A classification of less than 39 WBs in the 3rd cycle as Good and Superior. Transitional water bodies maintained the same results, with 25% in good and superior condition. With regard to coastal waters, there was an improvement in the results, which went from 33% to 50% in good and superior condition. There are no water bodies in unknown condition.

The report identifies the following broad categories is water quality issues that affect the basin, and sets strategic and operational objectives, indicators, and quantifiable targets for each of them:
- Degradation of water quality in Spain's inflows
- Deterioration of water quality due to sediments (drag and suspension)
- Contamination of groundwater by physical-chemical parameters
- Contamination of groundwater
- Organic and nutrient pollution of surface water
- Chemical pollution of surface water
- Microbiological pollution of surface water

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

Obs.

Comment

In addition to the three IWRAs on site, three additional IWRAs in the focus area were identified and an additional nine (9) IWRAs are identified and mapped. Please see evidence for indicator 1.3.6. The status is evaluated visually either by the EHS Team via site visits, or reported via their stakeholders, and documented in column G on tab < IWRA> in < Catchment IWRAs.xlsx>.

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

closed

Comment

The water-related infrastructure that the site relies on are the three water sources are operated by SMAS/EPAL, as well as the municipal 'Guia WWTP' including its pipework leading to the Atlantic discharge point.
The most up to date information the site has at the moment of this recertification audit is from 2014, which is considered outdated.

SMAS delegation came to a meeting in Mar 2023 on site after a large flooding event that affected the community and the main access road. Since then the site is in active exchange and collaboration with SIMAS (Intermunicipal Water and Sanitation Services) and SMAS to address the locally specific flood risk and need for upgrading the public pipework. The most recent meeting with SIMAS took place in Feb 2025 to discuss the complete re-modelling and upgrade of the drainage system near the Tabaqueira site. SMAS is currently preparing the Tender for the execution of the works with the scope attached (drainage, piping, manholes and covers, re-pavment etc).

The site has gained a better understanding of the planned local water-related infrastructure due to the ongoing discussions with SIMAS and SMAS, however, they hold limited information about the existing water-related infrastructure such as the pipework supplying EPAL/SMAS from their three water sources as well as the Guia WWTP incl. its pipework to the discharge point. Capacity limitations and or integrity of the pipework are currently unknown. Please see NC raised.

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

Comment The site uses a WHO assessment specific to PT, updated in April 2024 as well as the WWF WRF (9. WASH Infrastructure) for their assessment of WASH within the catchment.
The WHO graphics indicate that more than 83% have access to save sanitary services, and according to the WRF, the risk to WASH infrastructure is very low. The same applies to access to safe drinking water and basic sanitation.
According to JMP WHO-UNICEF data [https://washdata.org/data/household#!/], which are less conservative, Portugal shows 100% safe sanitation services and 99% safely managed drinking water availability.

The site comprehensively summarised their assessment in < Adequacy of available WASH services within the catchment.pdf>.

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

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

Comment The high BOD load that is contributes to the poor water quality (see indicator 1.5.4) comes principally from agriculture and livestock hundreds of kilometres upstream in the sub-catchment. The majority of stakeholders in the focus area, in closer proximity to the site, complained about waste pollution as negatively impacting water quality, which showcases the heterogenous water quality challenges within the large sub-catchment area.

The site uses the annual Water Forum as principal input from their stakeholders for SWCs, and they also obtain information via surveys. In this year's survey the site used both, open and closed questions to identify SWCs and allow their prioritization.
The survey offered 10 identified SWCs and asked the stakeholders to rank them in terms of priority, and then follows up with two open questions. This survey was sent to ca. 40 stakeholders, representing appr. 20 different groups. 16 stakeholder groups provided answers.
The site documents the results of the survey incl the prioritization of SWCs in < Shared_Water_challenges_and_opportunities_Tabaqueira.xlsx>

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

Comment The site is already actively engaging with SIMAS and SMAS to address the flood risk. See information provided in indicator 1.5.6.
Other initiatives are identified within their community and through stakeholder engagements, such as the regular beach clean-ups, the promotion of safe tap water during sporting events, etc.
Initiatives to address the identified and prioritized SWCs are documented in < Shared_Water_challenges_and_opportunities_Tabaqueira.xlsx>.

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	Water risks faced by the site are identified by using the WWF WRF and through stakeholder engagement. Based on the survey feedback, the site determined the risk level and prioritization. The risk level is based on a risk matrix < Water risks and opportunities.xlsm>. According the ranking following this methodology, the risks are classified as follows in < Shared_Water_challenges_and_opportunities_Tabaqueira.xlsx>: (1) flooding - very high risk (2) sub-catchment area surface water quality - very high risk (3) drought - high risk. Flooding and drought are identified as the principle risks, followed by poor water quality; however the latter differs between catchment WRF and local stakeholder perception. Please refer to the information provided in indicator 1.6.2. Likelihood and severity are considered in the risk and opportunity evaluation in accordance with the methodology described on tab < Methodology> in < Water risks and opportunities.xlxm>. The same methodology was used to prioritise the SWCs (indicator 1.6.1). The potential costs / savings are included in this assessment in columns G-I.	
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	The opportunities are listed on tab < 3. Risks & Opportunities> in < Water risks and opportunities.xlxm>	
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	The site identified a few best practice for water governance; e.g. The Charter of Principles of BCSD Portugal - Business Council for Sustainable Development (the Charter). It establishes the principles that constitute the guidelines for good business management and allows any subscribing company to be recognised by its customers, suppliers and society in general for adopting solid sustainability commitments. The Charter encourages subscribers to go beyond legal compliance, adopting recognised standards and practices aligned with management, ethical, social, environmental and quality standards, in any context of the global economy. The site had also, for indicators 1.6.1 and 1.7.1 adopted a methodology for risk evaluation that is used by other PMI Global sites, which is considered BP as a benchmarking exercise.	
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	Given that this site is the only AWS certified site in Portugal, they are considered to be setting BP and serve as inspiration within the industry and water-community. Their success in reducing their water footprint year on year as production volumes increase, demonstrates their commitment to maintaining a sustainable water balance. The site is currently waiting for the environmental license to start using their water from rainwater harvesting again for irrigation purposes, which further alleviates the water balance and respects the water rights of their neighbouring community.	
1.8.3	*Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.*	Yes
Comment	Given that this site is the only AWS certified site in Portugal, they are considered to be setting BP and serve as inspiration within the industry and water-community. Please refer to 3.9.3, demonstrating BP implementation by the site.	

1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*	Yes
Comment	Given that this site is the only AWS certified site in Portugal, they are considered to be setting BP and serve as inspiration within the industry and water-community. Please refer to 3.9.4, demonstrating BP implementation by the site.	
1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*	Yes
Comment	Given that this site is the only AWS certified site in Portugal, they are considered to be setting BP and serve as inspiration within the industry and water-community. Please refer to 3.9.5, demonstrating BP implementation by the site.	

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 uses an electronic signature for their publicly disclosed organizational commitment, which is available via their website and also forms part of the annual performance reporting to their stakeholders. [https://www.pmi.com/markets/portugal/pt/about-us/a-nossa-fabrica]	
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 utilizes an online service provider 'Red On Line' for their EHS compliance obligations, and has an annual third-party legal compliance assessment (audit) to ensure their ongoing EHS compliance for the site's operations. See indicators 1.5.2 and 3.2.1 also. The site identified the responsible persons and positions within the facility in < AWS_team_organizational_chart.pdf>, including the AWS sponsors. Separately, the site distinguishes between the EHS team and a dedicated AWS team, as depicted in the organizational structure charts on page 2 in < Responsibilities and Commitment.pdf>. The EHS Team ensures that regulatory reports are sent on time, in accordance with their audit and reporting schedule; e.g., reporting to SMAS Sintra happens in accordance with license L006727.2021.RH5A. Regulatory reporting to the national entity APA (Agência Portuguesa do Ambiente = Portuguese Environment Agency) is not required, but the site keeps them in cc in their reporting to SMAS Sintra. The last reports to SMAS Sintra (APA in cc) were sent on 17th of Jan 2025 via email, as verified on site.	
2.3	*Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.*	
2.3.1	*A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.*	✓ Yes
Comment	The site's overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard is included in the organizational commitment, signed by the Production Manager; see indicator 2.2.1.	

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.

closed

Comment

The site updates their WSP quarterly but reviews and discusses it monthly in their EHS Team meetings.

The WSP underwent several changes in the past years, in part due to feed-back from previous audits. Assessing its' contents closely together with the site's AWS Team during this Re-certification audit, it became apparent that on the one hand some required elements were a not comprehensively carried over in the several rounds of revisions of the WSP, and on the other hand, too much non-relevant information is now "overcrowding" the WSP; both limiting its usefulness as a core tool to ensure focus and drive efficiency in the site's AWS journey. Please see the more detailed NC raised as a result of this assessment.

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2.4 *Demonstrate the site's responsiveness and resilience to respond to water risks*

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

Yes

Comment

The site plans to mitigate or adapt to identified water risks risk following their prioritization in < Water risks and opportunities.xlsm> (see indicator 1.7.1).
They co-ordinate with relevant public-sector and infrastructure agencies, for example, the local fire brigade, with whom they have worked exclusively until now in terms of risk mitigation; however, they have recently contacted the Municipal Civil Protection Authority in Sintra to set up a meeting to discuss how a collaborative approach on flood and drought protection could look like and how to best implement their local Civil Protection Service Plans for floods and droughts (see indicator 1.3.1. for details).

Additionally, the site has developed their own ERP and an internal procedure "EHS-0004104 - Plano de Resiliência da Água" that sets out the objective, scope, applicability, roles and responsibilities, key requirements, water sources on site, local information, definition of water-related resilience situations, as well as overall responsibilities. There are two 'very high' risks that were identified in < Water risks and opportunities.xlsm>; i.e., Infrastructure vulnerability, which is addressed in EHS-0004104 in 4.3.1/4.3.2, and flooding, which is already addressed with SMAS Sintra/SIMAS and, as mentioned above, in the future with the local Municipal Civil Protection Authority.

A workshop with the site's direct neighbours, SMAS Sintra and Civil Protection Services is planned for Sep/Oct 2025, with focus on adequate joint flood response plans.

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

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

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

Comment: The site regularly participates in stakeholder meetings as well as co-organiseed the annual Water Forum in the past. They are in regular exchange with SIMAS and SMAS Sintra to address the ongoing local flood risk (see indicator 1.5.6) and are hosting site tours, inviting interested stakeholders and neighbours to showcase what they're doing on site in terms of managing water sustainably and the AWS certification.
Beyond the topic of water, the site promotes and implements a broad array of good governance initiatives including clean-ups, habitat restauration, energy and GHG reduction projects etc. Those are all summarised in < 3.1.1. & 3.9.1. Good water governance.pdf>.The site also documents their AWS-related initiatives that support good catchment governance in columns D&E their WSP.

Please also refer to the information provided in indicator 3.9.1.

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: In dry month SMAS Sintra may communicate with to the site that there's a temporary limitation of water the site shall use as they are considered a large consumer. There is no written evidence about these specific requests from SMAS Sintra, asking the site to limit their water use because the municipal water provider calls in these cases (very rare). However, this rare and short-term limitations are based on Article 11 (h) of the site's supply contract with SMAS Sintra, which stipulates that SMAS Sintra reserves the right to 'supply to non-food industries and facilities for agricultural purposes, subject to the existence of reserves and provided that it does not jeopardize the consumption of the population and essential public services'.
There are no distinct groups within mainland Portugal that are typically identified and officially recognized as "Indigenous peoples". See indicator 1.2.1.

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's systemic process to identify and ensure full legal compliance consists of various tools; e.g., the subscription to red on line (see indicator 1.5.2), regular exchange with SIMAS and SMAS, an internal Environmental Measurement and Monitoring Plan (Medição_e_Monitorização_Ambiental.xlsx), as well as an internal audit each year. To obtain external independent assurance on the site's EHS compliance status, the site also commissions Ecosphere to conduct an annual EHS legal compliance audit. The last Ecosphere audit was conducted in Nov 2024 and the next one is scheduled in Q3/Q4 2025.

During the last Ecosphere audit, one finding was raised regarding Legionella testing for the site's cooling towers. Please refer to indicator 5.5.1 for details.

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 are not part of legal and regulatory requirements.

3.3 *Implement plan to achieve site water balance targets.*

3.3.1 *Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.* Yes

Comment The most recent version of the WSP at the time of the re-certification audit defines 15 different targets, e.g., 700m3/yr savings, 70% steam reduction.
The first is going to be achieved via Solar a thermal heating system that will reduce the time of making hot water available in locker rooms, and the second is very likely to exceed the 70% (to an estimated 80-90%) the 2024 installation of an adiabatic humidification system throughout the production areas (see indicator 3.9.2.).

Only one target in the WSP had been cancelled. Column AD in the WSP is used to document the status of progress, during the monthly review meetings.

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 not a perceived shared water challenge amongst the stakeholders, despite drought being identified as a very high risk.
Nonetheless, the site has improved its water efficiency year on year and is continually seeking further improvement to reduce their water footprint. See indicators 3.3.1 and 3.9.2.

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 There is no legally-binding re-allocation of water to social, cultural or environmental needs, however the site voluntarily provided water in the past to the fire brigade during ongoing larger wildfires in the region.

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 All targets and measures to address Good Water Quality Status are marked in columns H&I in the WSP, whilst Column AD is used to document the status of progress, during the monthly review meetings. Please refer to the NC though in terms of clarity of targets and how those are measured in indicator 2.3.2.
The beach clean-up at Santo Amato beach had to be postponed from April 2025 to May 2025 due to prolonged bad weather conditions (continued rainfall) in the first couple of months in 2025,

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 (BOD pollution of surface water) is objectively a risk as per the WWF WRF, but subjectively waste pollution is perceived as the dominant issue as a SWC the stakeholders indicated.
The site is following a strikt monitoring regime for their discarges (effluent and sewage) in accordance with their Environmental Measurement and Monitoring Plan (see indicator 3.2.1) as well as organising and participating in local beach clean-ups to address the waste pollution issue that is an perceived issue by the stakeholders (SWC). See indicator 1.5.2 and 2.2.1 also, and refer to the observation raised in 1.6.2.

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	On day one during the site tour, it was witnessed that maintenance work was ongoing on one of the site's crossing small rivers, i.e., excess plant growth was removed from the riverbed to prevent any potential overflow and flooding in case of heavy rainfalls. In 2025, unusual prolonged rain falls have already occurred for consecutive weeks. A beach clean is scheduled for May 2025 (Santo Amaro). In addition the site is evaluating the possibility to install "gates" to segment the water stream to limit contamination in case of potential spillages.	
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	All WASH facilities onsite are listed and mapped and compared against national regulation DL 243/86 from 20 August 1986. [https://diariodarepublica.pt/dr/detalhe/decreto-lei/243-1986-219080]. Reviewing the evidence it can be confirmed that adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) is provided for all workers onsite, compliant, with the national regulation.	
3.6.2	*Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.*	Yes
Comment	The site is not impinging on the human right to safe water and sanitation of communities through their operations, nor are there distinct groups within mainland Portugal that are typically identified and officially recognized as "Indigenous peoples". Please refer to information provided in indicator 3.1.2,	
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	No targets on indirect water use are set in the WSP as non-applicability was confirmed in indicators 1.4.1 and 1.4.2.	
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	N/A. See indicator 3.7.1.	
3.8	*Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.*	
3.8.1	*Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.*	Yes

Comment	There is no shared water-related infrastructure other than the one site IWRA Riberia do Marmelo, which flows through the neighbouring facility of DH Smith, which whom the site is in regular exchange. The site is in regular exchange, collaborating effectively with SIMAS and SMAS Sintra to address the remodelling and upgrading of the public infrastructure running in parallel to the facility, to increase local flood resilience at their side and the wider surrounding community (see indicator 1.5.6 and 3.1.1 also).	
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 is currently the only AWS certified site in Portugal, meaning they're setting BP in Portugal, serving as an inspiration to peers in the industry and in the region. Their proactive engagement with SIMAS, SMAS and local stakeholders proves their commitment to good water governance. Holding the Water Forum annually has been lauded by the stakeholders and is perceived as adding overall value in terms of environmental education and awareness amongst the stakeholder groups. It is considered BP that the site organises and participates in the annual Water Forums. The 2024 Water Forum was jointly organised by SMAS Sintra and the site and took place at the Water and Waste Museum and was dedicated to the sustainable management of water resources. [https://eco.sapo.pt/2024/03/19/forum-da-agua-discute-gestao-sustentavel-dos-recursos-hidricos/] the meeting was also recorded and is publicly available on YouTube [https://www.youtube.com/watch?v=ALIpG5RaT_Y&t=6s].	
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.*	Yes
Comment	The site is currently the only AWS certified site in Portugal, meaning they're setting BP in Portugal, serving as an inspiration to peers in the industry and in the region. Their success in reducing their water footprint year on year as production volumes increase, demonstrates their commitment to maintaining a sustainable water balance. Since the beginning of the AWS journey in 2019, water consumption has been reduced by 46%. In 2024, Tabaqueira began implementing an Adiabatic Humidification system in the factory's production areas, installing 100 atomization and dispersion units in 16 zones across production. This measure will reduce water consumption by appr 8,000 m3 per year, as well as contributing to an 80% reduction in the energy consumed to produce steam, reducing ca. 360 tCO2eq. The site is currently waiting for the environmental license to start using their water from rainwater harvesting again for irrigation purposes, which further alleviates the water balance and respects the water rights of their neighbouring community.	
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.*	Yes
Comment	The site invested in their own on-site WWTP and increases their monitoring and metering capacity continually since the adoption of the AWS Standard. They're collaborating actively with their direct neighbours on water quality and keep abreast with upcoming legislative changes.	
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	The site significantly invested in the improvement of their on-site IWRAs by converting the previously underground piped small rivers into open and re-naturalised rivers on site as well as creating a rainwater retention basin, converting those structures into small biospheres for local flora and fauna. Outside of their site, they're seeking regular collaboration to maintain the environmental and cultural-economic local beaches via e.g., beach clean-ups and are planning to expand these clean-ups to forest areas within the catchment.

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

Comment	Since the Portuguese regulation relevant to WASH is considered quite outdated and providing insufficient guidance on e.g., barrier-free access to WASH facilities, the site turned to other EU countries legislation and other AWS certified sites within PMI Global for BP.

4	STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	*Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*	
4.1.1	*Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.*	Obs.
Comment	Please consider the NC in indicator 2.3.2. The site updates their WSP quarterly but reviews and discusses it monthly in their EHS Team meetings. The WSP underwent several changes in the past years, in part due to feed-back from previous audits. The column AO is containing the performance evaluation against the targets and columns D-M have the five (5) AWS outcomes, and the site marked the respective lines with an "X". The annual performance evaluation of the site's initiatives/measures/projects is differing form the calendar year, i.e., they are evaluated from May to May (i.e. between the AWS audits).	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	Yes
Comment	Column S-U in the WSP contain the evaluation of environmental, social/cultural and economic value. Please refer to indicator 1.3.7. also.	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	Yes
Comment	Please see indicator 4.1.2.	
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 three (3) minor internal incidents in the past three years: 1. 24 July 2023: Lack of bacteria in the WWTP at the biological treatment stage, which triggered the site's contingency plan and they temporarily stopped their discharge to the municipal SMAS Sintra sewer network. 2. 16 Mar 2024: Small amount of glycerine leaked into the WWTP that killed the bacteria in the biological treatment phase (triggered same process as above). 3. 29 Jan 2025: Very small Diesel spillage from temporary diesel tanks that happened during a shut down for planned site maintenance. For all three incidents, the corresponding RCAs, and corrective action plans were reviewed on site and were found to be very detailed, diligent, and effective to systematically investigate each incident, make the appropriate changes (physically and administratively/systemically e.g., update procedures) and prevent re-occurance. Please see attached evidence.	
4.3	*Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.*	
4.3.1	*Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.*	Yes

Comment	The performance is shared with the site's stakeholders during the annual Water Forums. < Relatório AWS 2024.pdf>, which leads to ensuing conversations amongst the participating stakeholders.	
4.4	*Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.*	
4.4.1	*The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.*	Yes
Comment	The site updates their WSP quarterly but reviews and discusses it monthly in their EHS Team meetings. The WSP underwent several changes in the past years, in part due to feed-back from previous audits. The previous years' versions of the site's WSP are embedded in the current WSP (in separate tabs), which allows for an evaluation of progress and modifications to the site's WSP. The WSP is updated, if applicable, quarterly and reviewed monthly in the EHS Team meetings.	

5	STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts

5.1 *Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.*

5.1.1 *The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.* ✓ Yes

Comment: The site shares their AWS performance report with their stakeholders each year at the annual Water Forums and discloses it publicly on their company's website [https://www.pmi.com/markets/portugal/pt/about-us/a-nossa-fabrica]. Page 4 of < Relatório AWS 2024.pdf> contains a simple org chart representing the site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations.

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

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

Comment: The site shares their WSP with their stakeholders at the annual Water Forums, inviting open and constructive feed-back from the attending stakeholder groups. Email invite to the Water Forum and draft agenda were reviewed during this audit on site.
The < Relatório AWS 2024.pdf> contains a summary of the initiatives and projects taken in the WSP and relates them to the respective AWS outcomes. The WSP also matches each target and action against one or several of the AWS outcomes.

5.3 *Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.*

5.3.1 *A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.* ✓ Yes

Comment: A summary of the site's water stewardship performance, including quantified performance against targets is disclosed annually at the Water Forum as well as made available online on the company's website.
See indicator 5.1.1.

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: The biggest SWC identified by stakeholders in the area is flooding, for which there's an ongoing project with SIMAS/SMAS to address the flooding risk. Please refer to indicator 1.6.2 also.
The SWCs are openly discussed amongst stakeholders during the annual Water Forums (see pages 4 and 7 of < Disclosure SWCs.pdf>).

Additionally, the site collects stakeholder views on the site's water management performance, including how it addresses SWCs, through a publicly available survey form [https://s.surveyplanet.com/y760vrys] and distributes questionnaires via email.

5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	Yes
Comment	Please refer to information provided in indicators 3.9.1 and 5.2.1.	
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	One minor water-related compliance violations was identified during the annual EHS compliance audit by Ecosphere's that related to legionella testing for the site's cooling towers. This finding was internally reported to PMI Global only, which is considered reasonable given that it refers to an outstanding external sampling and testing and was raised "pre-emptively" as the period for testing hadn't elapsed at the time of the audit. There hadn't been any accredited entities in Portugal at that time to conduct that kind of regulatory sampling. Evidence that the site has been in contact with an authorised entity for such testing since Nov 2024 have been reviewed and the contractors proposal has been received. The scheduling to perform the testing is ongoing.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	The corrective action to the minor finding in the Ecosphere audit is addressed by the site by scheduling the contractor (Centerm) to perform the Legionella testing on the cooling towers. The contractor sent their proposal in November 2024, and their visit to carry out the works is planned for June this year.	
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	Not applicable.	

Photographic Evidence from Audit

Yes

Previous Findings

	All non-conformities raised in the previous audit have been satisfactorily closed.	Yes
Comment	WSAS took over from the previous Certification Body SGS in this re-certification audit. There were nil non-conformances (NCs) raised during the last surveillance audit by SGS in April 2024.	