CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001573

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **BAT Poland - Augustow**
Address: ul. Tytoniowa 16, 16-300, Augustów, POLAND
Contact Person: Justyna Dobko
AWS Reference Number: AWS-000457
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2025-Jul-30
Validity of certificate: 2028-Jul-29

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Re-Certification Audit
Audit Start Date: 2025-May-14
Audit End Date: 2025-May-16
Lead Auditor: Kamil Wojtkowski

Audit team participants:
Kamil Wojtkowski, Lead Auditor

Site Participants:
Justyna Dobko, Factory EHS Manager
Adam Gryzenia,
Mateusz Marcinkiewicz, Maintenance Engineer
Jakub Korszun, Maintenance Engineer
Wiktor Malinowski, Sr. Technical Services Manager
Piotr Sigiliewski, Sr. EHS Specialist
Lucyna Tomkiewicz, Sr. EHS Specialist

AUDIT TIMES

Dates	Audit from	Duration	Auditor	Description
2025-May-15	08:00:00 - 17:30:00	09:30	Kamil Wojtkowski	
2025-May-16	08:00:00 - 16:00:00	08:00	Kamil Wojtkowski	
2025-May-14	08:00:00 - 17:00:00	09:00	Kamil Wojtkowski	

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 3 non-conformities and 15 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 08 July 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 30 July 2025.

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

The audit team recommends re-certification of BAT Poland - Augustów at the Core level pending closure of the non-conformities.

Scope of Assessment: The scope of services covers the recertification audit for assessing conformity of BAT Poland - Augustów against the AWS International Water Stewardship Standard Version 2.

British American Tobacco Polska S.A. is located at 16 Tytoniowa Street, on the north-western outskirts of Augustów, in the Podlaskie Voivodeship, Poland. The facility lies approximately 2 km from the town center and is situated within the Augustów municipality, Augustów County. The plant spans approximately 9.2 hectares (91,732 m²), with infrastructure including production buildings, internal roads, and parking areas. Around 1,420 employees and approximately 700 contractors work on-site. The production process involves slicing raw tobacco, crushing, steam humidification, chemical and thermal treatment (using diethylene glycol), drying, and packaging. Water is primarily used in various technological processes, as well as in energy production systems such as boilers and for sanitary purposes.
The site lies within the Netta River surface water catchment, specifically within the Unified Surface Water Body (JCWP) No. RW2000152622979. This region features peat-rich valleys within the Vistula River Basin and is classified as having poor surface water quality.

The audit was conducted onsite on 14-16.05.2025
The onsite site visit included the assessment of:
- A representative sample of source water locations (on site) and water discharge locations used by the client (on site & off-site but belong to the site);
- Water-related infrastructure on site (production areas, boiler room, oil tanks, water tanks);
- WASH facilities.
- Chemical storage areas;
- Hazardous and non-hazardous waste storage area.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	15
Non-Conformity	3

FINDING DETAILS

Finding No:	TNR-018433
Checklist Item No:	1.2.1
Status:	Open
Finding level:	Observation
Checklist item:	Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: - Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people; - Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies; - Provide evidence of stakeholder consultation on water-related interests and challenges; - Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups; - Identify the degree of stakeholder engagement based on their level of interest and influence.
Findings:	Placing stakeholders on a map would allow for an understanding of whether the identified stakeholders cover the entire catchment area or come from only one region/catchment area.

Finding No:	TNR-018557
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:	Although the site recorded multiple water-related incidents during the year, no data has been provided to estimate or quantify water losses resulting from these events. This limits the accuracy of the total water balance and loss calculations, despite the site's broader efforts to monitor and improve water use efficiency.

Finding No:	TNR-018448
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 energy costs associated with hot water preparation remain unquantified and are not included in the overall energy cost assessment. Additionally, the costs related to actions under the water stewardship plan, although listed within the WSP itself, are not integrated into the main cost tables.

Finding No:	TNR-018109
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:	Facility provided a list of initiatives related to the Netta river based on "Regulation of the Minister of Infrastructure of 4 November 2022 on the Vistula River Basin Management Plan (Journal of Laws 2023.300)", which includes projects aimed at improving the condition of the Netta River (as tributary of the Wisla) and its basin. Despite these efforts, the site has not yet documented these actions or initiatives in its internal summary of governance efforts, particularly those it could potentially support or collaborate on.

Finding No:	TNR-018115
Checklist Item No:	1.5.4
Status:	Open
Finding level:	Observation
Checklist item:	Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.
Findings:	Surface water studies are available, but no analysis has been done to determine whether the values are outside the requirements or not. In addition, there are studies conducted by one of the stakeholders (interviews) that could be used to conduct the analysis. After conducting the analysis of the surface water status, further action related to determining the cause and possibilities of support would be possible.

Finding No:	TNR-018117
Checklist Item No:	1.8.1
Status:	Open
Finding level:	Observation
Checklist item:	Relevant catchment best practice for water governance shall be identified.
Findings:	The site only identified one practice related to water governance in the catchment: "Running a campaign to mark World Water Day". So currently there is just one rather generic best practice, and the site should continue exploring what best practices could be applied in their catchment context.

Finding No:	TNR-018582
Checklist Item No:	1.8.2
Status:	Open
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.
Findings:	The site now has one document covering best practices for all AWS outcomes, split into practices on-site and in the catchment. However, there is no identified sector/catchment best practice for water balance for 2025.

Finding No:	TNR-018119
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:	The site's WSP lacks clearly defined targets and associated measurement and monitoring methods for several focus areas, including water governance, water quality, and IWRAs. Indicator 2.3.2 requires each target to be measurable, monitored, and supported by an implementation framework (actions linked to targets).

Finding No:	TNR-018141
Checklist Item No:	2.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Aug-14
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:	In the WSP, risks associated with actions/activities were identified; In the risks and opportunities for shared water challenges, risks were defined, and the impact on stakeholders was developed. However, the site did not conduct consultations with relevant stakeholders on the proposed risk mitigations.
Corrective action:	To the Plan gospodarki wodnej PL_2025 file column L was added (name of column "wynik" eng. outcome) to define which AWS outcome is supported by action. In column V (name "Target/Cel działania) targets will be verified in measurable manner. Action to close the non-conformity is work in progress. Column L has been added, examples of modified targets has been marked in the blue colour in the "Plan gospodarki wodnej PL_2025" file.
Evidence of implementation:	Copies of emails sent to stakeholders and agencies. Creating instructions for sharing AWS system documentation - has been completed and added Also two meetings with critical stakeholders already took place - notes attached, other stakeholders meeting will be organized till end of October - limited availability of stakeholders participation due to holiday season

Finding No:	TNR-018618
Checklist Item No:	3.1.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence that the site has supported good catchment governance shall be identified.
Findings:	The site has linked a number of actions—such as awareness campaigns, training programs, and monitoring activities—to governance. However, these actions are not clearly embedded within a broader water governance framework, such as engagement with public water authorities, participation in decision-making processes, sharing catchment water data with stakeholders, or alignment with catchment-level water management plans. While these activities demonstrate engagement, more explicit integration with formal water governance structures and mechanisms would strengthen alignment with AWS expectations

Finding No:	TNR-018142
Checklist Item No:	3.5.1
Status:	Open
Finding level:	Observation
Checklist item:	Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.
Findings:	IWRA objectives are defined as the management and cleanup of IWRA sites. However, the specific goals or targets associated with these actions are not clearly defined.

Finding No:	TNR-018124
Checklist Item No:	3.9.5
Status:	Open
Finding level:	Observation
Checklist item:	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.
Findings:	The site may consider using more ecological (biodegradable) detergents.

Finding No:	TNR-018128
Checklist Item No:	4.1.1
Status:	Open
Finding level:	Observation
Due date:	2025-Aug-14
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 2025 Water Stewardship Plan includes various targets and actions; however, they are described in broad and general terms. The plan lacks outcome-oriented actions and measurable targets, making performance evaluation superficial and preventing meaningful assessment against the stated goals.
Corrective action:	In the Water Stewardship Plan column "L" was added to clearly indicate the link between actions and AWS outcomes. Additionally the WSP for 2025 will be reviewed and targets in column "V" will be modified to be more specific and measurable and allowing easier verification if the target was achieved or not - work in progress, some modified targets were highlighted in blue in column "V" of attached file.
Evidence of implementation:	2025 WSP attached - work in progress, column "L" added, some targets modified (highlighted in blue in column "V"). Creating instructions for sharing AWS system documentation. Targets verified to be measurable and meaningfull.

Finding No:	TNR-018130
Checklist Item No:	4.2.1
Status:	Open
Finding level:	Observation
Checklist item:	A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.
Findings:	Based on 25 water-related incidents registered in the database, there is a place to deeply investigate and set RCA for incidents, not only for major failures or emergency breakdowns.

Finding No:	TNR-018454
Checklist Item No:	4.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.
Findings:	The plan is now action-focused rather than target-centred and includes not only improvement actions but also regular actions implemented by the site every year; therefore, although the plan covers several years, many actions are repeat actions listed for every year. This makes the plan cumbersome and difficult to see the overall water stewardship improvement journey or trace how and why the plan was modified. The site is recommended to track the evolution of the WS Plan in a more meaningful manner and link this evolution back to lessons learnt through implementation.

Finding No:	TNR-018581
Checklist Item No:	5.1.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Aug-14
Checklist item:	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.
Findings:	Although the site has clearly defined its internal governance structure related to water stewardship—including named responsible persons and compliance roles—this information is only available internally via SharePoint and internal boards. As per Indicator 5.1.1, governance information must be accessible to relevant external stakeholders. Since the disclosure is not publicly accessible or available upon request, the site does not meet the current requirements of the AWS Standard.
Corrective action:	Updated organizational chart describing internal AWS governance structure was sent by email to all stakeholders on 03.03.2025. To beter manage the process of disclosing required information, short instruction will be created to define responsibilities in terms of what, when, where and in what form should be sent and disclosed to provide compliance with section 5 of AWS standard.
Evidence of implementation:	Emails to stakeholders with AWS internal governance structure attached as a .pptx file. These emails were sent to stakeholders on 03.03.2025 as an attachment to annual meeting invitation. Creating instructions for sharing AWS system documentation

Finding No:	TNR-018136
Checklist Item No:	5.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Aug-14
Checklist item:	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.
Findings:	Although the site attempted to share the Water Stewardship Plan with 24 stakeholders via email on May 16, 2025, the communication was not effective. The provided correspondence indicates that stakeholders were unable to access the document due to technical issues with the shared link. As a result, the site's water stewardship plan was not successfully communicated.
Corrective action:	Water Stewardship Plan was not sent to stakeholders as a separate attachment. It was sent as a link in the presentation, which was not active and unable to be accessed by stakeholders. On 16.05.2025 WSP has been sent by email to all stakeholders as a separate, fully functional and accesible attachment. Additionally short instruction will be created to define responsibilities in terms of what, when, where and in what form should be sent and disclosed to provide compliance with section 5 of AWS standard.
Evidence of implementation:	Copies of emails with WSP attached as a file, sent to stakeholders. Creating instructions for sharing AWS system documentation

Finding No:	TNR-018562
Checklist Item No:	5.4.2
Status:	Open
Finding level:	Observation
Checklist item:	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.
Findings:	The site is currently in the process of establishing an NGO to facilitate broader and more structured dialogue. As such, clear evidence of stakeholder engagement and coordination with public-sector agencies, as required by Indicator 5.4.2, remains limited at this time and is expected to be assessed during the next audit.

Report Details

Report	Value
Report prepared by	Kamil Wojtkowski
Report approved by	Sa-Myeong Gim
Report approved on (Date)	June.27.2025

Surveillance

Proposed date for next audit
2026-May-13

Stakeholder Announcements

Date of publication	Location
16/04/2025	Instagram
16/04/2025	Company's webpage in 2 languages: English and Polish

Comment

The public announcement was published in English and Polish on the organization's website on 16 April 2025 and on the official Instagram page of BAT Poland. There was also a public stakeholder announcement done on the AWS website (https://a4ws.org/certification/stakeholder-announcements/) for public view.

BAT Poland website
English :
(https://www.bat.com.pl/content/dam/endmarkets/pl/pl/download/sustainability-and-responsibility/2025_BAT_Augustow_Public_Stakeholder_Announcement_AWS_EN.pdf)
Polish :
(https://www.bat.com.pl/content/dam/endmarkets/pl/pl/download/sustainability-and-responsibility/2025_BAT_Augustow_Ogloszenie_dla_interesariuszy_AWS_PL.pdf)

BAT Poland Instagram
(https://www.bat.com.pl/zrownowazony-rozwoj-i-odpowiedzialnosc/ekologia-i-ochrona-srodowiska?utm_source=instagram.com&utm_medium=bio&utm_campaign=2025_05_15_AWS_ogloszenie_dla_interesariuszy)

Comment

All three stakeholders were interviewed on-site, in a private room without any site representatives present.

Catchment Information

Catchment Information

The British American Tobacco Polska S.A. site in Augustów is located within the catchment area of the Netta River, which forms part of a larger hydrological sequence comprising the Netta, Biebrza, Narew, and ultimately the Vistula (Wisła) River. The site lies specifically within the catchment area spanning from the river's source to its confluence with the Biebrza River.

Water for the site is supplied through a dual-source system. Approximately 94% of the water demand is met by the municipal utility Wodociągi i Kanalizacje Miejskie Sp. z o.o. (WiKM), which operates seven deep wells in Augustów. The remaining 6% is sourced from the site's own on-site deep well (designated as well 1A), which supplements the municipal supply and is used exclusively for technological purposes. All water abstractions are legally permitted, and regular monitoring ensures compliance with drinking water quality standards.

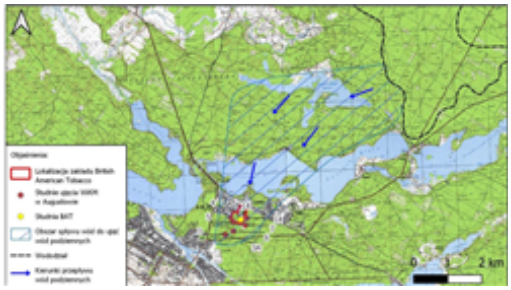
Wastewater generated on-site, which includes sanitary, process, and utility-related effluents, is discharged to the municipal sewer network and conveyed to the Augustów municipal wastewater treatment plant. This treatment facility, located approximately 6.4 km south of the site, processes all wastewater from the town and surrounding areas. Following treatment, effluent is discharged into the Netta River near the locality of Białobrzegi. Stormwater runoff from roofs and paved surfaces is managed via an oil-water separator system and is discharged into Lake Białe Augustowskie, located within the same municipal catchment.

The site relies on groundwater from the hydrogeological unit 2 aQII/Q, within the designated groundwater body JCWPd GW200032, characterized by an unconfined aquifer composed of fine- to medium-grained sands from glacial deposits. The water table lies at a depth of approximately 6.4 to 8.0 meters below ground level. Due to the lack of an overlying impermeable layer, the aquifer is considered to have high vulnerability to potential contamination. Groundwater flows in a southwesterly direction toward the Netta River. In the broader regional context, the nearest Major Groundwater Body (GZWP 217 – Pradolina rzeki Biebrzy) lies to the southwest and is composed of multiple aquifer layers, including shallow, intermorainic, and subglacial strata. These aquifers are of generally good quality and are used for municipal water supply.

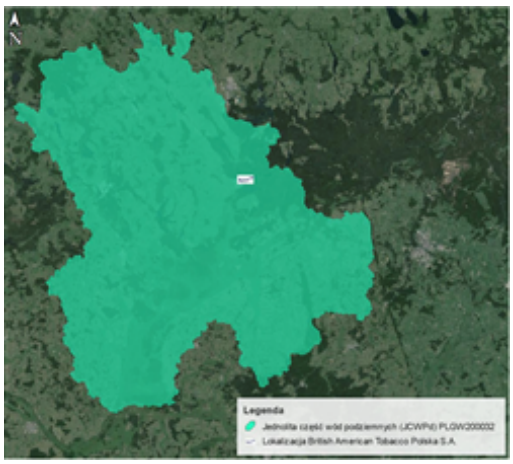
The site is situated within a relatively flat landscape, with an elevation ranging from 122 to 138 meters above sea level, and is part of the Augustów Plain (Równina Augustowska) in northeastern Poland. The region is not prone to flooding. However, the Netta River and associated surface waters are under water stress due to urban, agricultural, and recreational pressures. The site is in close proximity to environmentally protected areas, including four Natura 2000 sites. The water intake locations, including both the municipal wells and the on-site well, are situated outside of these protected areas.

The catchment area is characterized by a high concentration of natural landscapes, forested areas, and protected habitats, alongside areas influenced by urban and tourism development. There are no reported inter-basin water transfers within the catchment. The local climate is classified as cold temperate with moderate precipitation, not falling within arid or semi-arid zones.

Catchment.png



Flows of underground water.png



Underground_water_reservoir.png

Client Description and Site Details

Client/Site Background

The British American Tobacco Polska S.A. site is located at Tytoniowa 16 in the city of Augustów, in Podlaskie Voivodeship, northeastern Poland. The site lies on the northwestern edge of Augustów, within a mixed-use area. It is situated near residential housing to the north and west, forested areas to the south and east, and is in proximity to Lake Białe Augustowskie to the north. The surrounding terrain is relatively flat, part of the Augustowska Plain (Równina Augustowska), with an elevation ranging between approximately 122 and 138 meters above sea level.

The site is one of the most advanced manufacturing sites in the European Union within the BAT Group and serves as a key hub in their global production network. Following its expansion in 2017, the plant now has an annual capacity of approximately 50 billion cigarettes, with roughly 75% of production designated for export to around 50 countries.

The manufacturing process involves slicing raw tobacco ribs, which are subsequently crushed, thermally treated, and moistened with steam. These are then chemically and thermally refined using agents such as diethylene glycol and organic acids. The treated material is then dried to a final moisture content of 18–30%. Water plays a significant role in the production processes, particularly in steam humidification, chemical processing, and cleaning operations.

Water for the site is supplied exclusively through the municipal network managed by Wodociągi i Kanalizacje Miejskie Sp. z o.o. (as external provider) and the site's own on-site deep well (designated as well 1A). The site includes two internal water treatment stations—one in the PMD building and another in the boiler house—operating on a two-stage process involving softening and reverse osmosis (RO). Softened and demineralized water is collected in retention tanks and distributed within the site for production and boiler use.

Wastewater generated at the site falls into several categories: industrial wastewater from production activities, domestic wastewater from sanitary and staff facilities, wastewater from water treatment stations, and water used in a scrubber system for air purification. These combined wastewater streams are discharged into the municipal sanitary sewer system, which directs them to the Augustów municipal wastewater treatment plant. After treatment, effluent is released into the Netta River.

Stormwater, including runoff from roofs and paved surfaces, is routed through the municipal stormwater drainage system. The ultimate receiver of this stormwater is Lake Białe. The site itself is designed with surface-level drainage and does not contain notable terrain depressions or channels that might collect contaminants.

Facility_map.png

Summary of Shared Water Challenges

Summary of Shared Water Challenges

The BAT Polska S.A. factory in Augustów operates in a water-rich yet environmentally sensitive region, facing multiple shared water challenges identified jointly by the site and local stakeholders. These challenges are interconnected with the broader catchment context and align with the AWS definition, as they involve issues of water quality, quantity, and governance shared across various actors.

1. Protection Against Pollution of Surface Waters in the Catchment
This challenge is recognized both by BAT and stakeholders. The site is located among numerous surface water bodies, including rivers, lakes, and wetlands. Treated stormwater from the factory is discharged directly into these waters after passing through a separator, and municipal wastewater (including industrial and domestic from the site) is processed at the city's wastewater treatment plant before being released into the Netta River. Additionally, seasonal recreational tourism intensifies pollution pressures through the use of boats, campsites, and bathing areas. This presents a shared water quality issue, where both site operations and community activities contribute to and are affected by deteriorating water quality in surface waters.

2. Protection Against Groundwater Pollution in the Catchment
This is also a shared concern. BAT uses limited quantities of hazardous substances (e.g., light heating oil), and vehicle movements (including truck loading/unloading and guest/staff parking) pose a risk of fuel or oil leaks contaminating soil and groundwater. Given the site's proximity to municipal deep groundwater sources—used for drinking water—this introduces a shared threat to water quality and public health. The potential for cross-contamination underscores the mutual interest in protecting groundwater resources.

3. Preventing Groundwater Level Depletion
Identified by BAT, this issue is tied to shared water quantity concerns. Although the region has ample surface water, climate change is contributing to groundwater table declines. BAT is a significant local water user with its own groundwater abstraction system, drawing from the same aquifer as the municipal utility that supplies water to the city and surrounding areas. During droughts, issues such as low water pressure and temporary supply limitations may occur, impacting both the factory and local residents. This positions BAT as both a contributor to and stakeholder in the sustainable management of groundwater.

4. Ensuring Availability of Drinking Water Resources
This is another shared issue, primarily identified by BAT. As a major water consumer relying on shared aquifer resources, the site's abstraction may affect the availability of potable water during peak demand or drought periods. The region's underdeveloped water retention infrastructure and low awareness regarding water conservation exacerbate this problem. The shared nature of this challenge lies in the competition for limited water supplies during periods of stress and the need for coordinated water stewardship.

5. Protection of Ecologically Valuable Areas Within the Catchment
Stakeholders and BAT recognize the vulnerability of nearby protected natural areas such as the Natura 2000 site Puszcza Augustowska and Biebrza National Park. The catchment includes 28 Important Water-Related Areas (IWRAs), some of which are directly affected by BAT's water abstraction or discharge. Broader pressures from tourism, littering, overfishing, and pollution also impact these ecosystems. These represent shared ecological water challenges where both the factory and external actors exert influence on sensitive water-linked habitats, and both depend on their long-term health.

6. Enhancing the Security of Water Resources in the Catchment
This challenge reflects a shared governance and awareness issue. There is a prevalent misunderstanding in the local community that water resources are abundant and self-sustaining. A lack of awareness among farmers (regarding fertilizer use) and residents (regarding pollution pathways into surface water or storm sewers) contributes to ongoing risks. Addressing this challenge requires collective efforts in education, behavioural change, and regulatory compliance.

7. Improving Water Resource Management Practices
Identified by BAT, this governance-related challenge also qualifies as a shared one. Both the site and surrounding stakeholders lack full knowledge of best practices in water management—technical, organizational, ecological, and economic. BAT recognizes its role as a leader in promoting sustainable water use by identifying applicable good practices and disseminating them.

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 BAT site in Augustów has been comprehensively mapped to meet the AWS Standard requirement for defining the physical scope of the site, considering the regulatory landscape and stakeholder interests. The mapping and supporting documentation cover the following aspects: - The site is located at Tytoniowa 16, 16-300 Augustów, in the Podlaskie Voivodeship, Poland, on cadastral plots 1152/33 and 1152/34. The total area is approximately 91,732 m² (9.2 ha). The boundary was defined using cadastral and topographic mapping systems, including Geoportal and e-mapa. It includes production buildings, internal roads, parking areas, and utility zones; - Internal water treatment systems using softeners and reverse osmosis (RO) for process water. Rainwater drainage system discharging into the stormwater network and ultimately into Lake Białe. Internal piping networks for freshwater and wastewater conveyance are connected to municipal services. Wastewater treatment system is not on-site but is connected to the city sewer system - BAT owns and operates one deep well (Studnia 1A) located within the site. It is used solely for technological purposes. BAT holds a valid water permit allowing an average daily abstraction of 400 m³/d - Water for social and process use is supplied by Wodociągi i Kanalizacje Miejskie Sp. z o.o. (WiKM) under a long-term agreement. WiKM draws from a system of seven deep groundwater wells located nearby. These draw water from hydrogeological unit 2 aQII/Q, part of JCWPd GW200032, which is in good status; - Wastewater generated at the site consists of industrial wastewater (from production), sanitary wastewater (domestic and office use), and wastewater from air scrubbers and water treatment units. All wastewater is discharged to the municipal sewer network and conveyed to the Municipal Wastewater Treatment Plant in Augustów, located ~2 km south of the city center. Treated effluent is released to the River Netta, which ultimately flows into the Biebrza → Narew → Vistula River system. Stormwater runoff from roofs and paved areas is discharged into the stormwater system and then into Lake Białe, adjacent to the site; - Surface Water: The site lies within the catchment of River Netta (JCWP RW2000152622979), which is in poor ecological status due to anthropogenic pressures. Netta is part of the Vistula River Basin. - Groundwater: Located in JCWPd GW200032—designated for drinking water supply and in good condition; - The site is situated within multiple zones of environmental and stakeholder interest: Protected Landscape Area: Puszcza i Jeziora Augustowskie Natura 2000 Areas: Ostoja Augustowska (PLH200005), Puszcza Augustowska (PLB200002) Nearby National Parks and Reserves: Wigierski PN, Biebrzański PN Several other designated nature reserves and hydrologically sensitive areas are identified within the wider Netta catchment. All AWS physical scope mapping requirements are comprehensively fulfilled. The site has a well-documented and spatially defined interaction with water sources, infrastructure, and surrounding catchments, and is aligned with local regulatory and stakeholder concerns.
1.2	*Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries.*

1.2.1	*Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* *- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;* *- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;* *- Provide evidence of stakeholder consultation on water-related interests and challenges;* *- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;* *- Identify the degree of stakeholder engagement based on their level of interest and influence.*	Obs.
Comment	The company identified 28 stakeholders who are listed in an Excel file, and BAT created separate individual Stakeholder Cards for each of them. The list includes both internal and external stakeholders and was last updated in May 2025. Each stakeholder card contains a general description of activities and location information, though locations are mapped individually rather than as a consolidated view. Therefore, it is not possible to determine whether the full catchment area is covered or only the immediate surroundings. Several stakeholders are relevant to water management. For example: - Wodociągi i Kanalizacje Miejskie is responsible for groundwater abstraction and municipal wastewater treatment, with effluent discharged to the River Netta—the site's ultimate receiving water body. - Wody Polskie is the main authority overseeing national water resources, including those in the local catchment. - Zakład Gospodarki Komunalnej w Bargłowie Kościelnym operates a local wastewater facility relevant to the broader hydrological system. One stakeholder, Stowarzyszenie Uniwersytet Trzeciego Wieku, represents the elderly and could be considered a vulnerable group. However, there is no indication that a structured assessment was made to identify vulnerable, minority, women, or Indigenous groups. The site has developed stakeholder engagement matrices (included in the Excel file "Lista Interesariuszy") to classify stakeholders based on their level of interest and influence. In addition, documented evidence (Excel file "Shared water challenges") confirms that stakeholder consultations were conducted, and their water-related challenges have been identified and integrated into the shared water challenges assessment. Obs: Place all stakeholders on the catchment map to get information on covering the catchment and the ultimate water source and ultimate receiving water body as well.	
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 stakeholder list outlines the current level of influence and interaction between the site and each stakeholder within the catchment area. It takes into account both the site's ultimate water source and the final receiving water body for its wastewater discharges. The assessment includes the following criteria for each stakeholder: type (internal or external), their influence and expertise in water management, their interest in collaboration, their impact on the site, and the site's impact on them. Each criterion is assigned a specific weight, and appropriate methods of engagement are determined based on these weightings. Based on the most updated list, a total of 20 stakeholders are given the status of engaging/cooperating and informing.	
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

Four main types of incidents related to technical services in Business Continuous Management were identified. The following were identified: separator failure, water failure (lack of water), oil leakage from tanks and installations, and triacitin leakage.
The electronic system "repair database and defect database" of notifications allows for monitoring incidents related to water.
Detailed situations and procedures are included in the documentation:
- OPL - 33 - use of a sewage plug.
- BHP-INS-953-01 "Instructions for preparedness and response to leaks" dated 01.09.2019 together with a map of leak removal kits.
The organization also developed a plan, "Plant_map - chemicals and waste".

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

Yes

Comment

The Sankey diagram illustrates the site's water balance for 2024. It shows the total water input of 106,850 m³, which is distributed across various processes. Major outputs include 51,803 m³ discharged to sewerage and 27,498 m³ classified as irretrievably lost (through evaporation, product integration, and irrigation). The diagram also highlights internal recycling, such as 27,375 m³ of condensate returned to the boiler house, providing a clear overview of water flows, usage, losses, and recovery within the site.
The Sankey diagram for 2024 was improved and now shows clearly the inputs (municipal water, condensate and water from well) and outputs (production, evaporation, sprinkler and hydrant water, warehouses, boiler room, water pre-treatment plant, cooling and scrubber).

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

Water flows at the site are quantified, with wastewater outflow estimated using a method agreed upon with the municipal wastewater service provider.
Estimates are still used for some flows, particularly water loss through evaporation and water incorporated into products. However, the site has made significant progress in improving measurement accuracy. Since the last audit, the number of installed water meters has increased. Currently, there are 69 meters on city water (an increase of 11), and 8 meters on well water (an increase of 4). Meters are assigned to specific processes and, in some cases, directly to equipment. All meters are now connected to the SCADA system, enabling live monitoring.
In total, the site now operates 77 water meters. This improved instrumentation has helped identify and resolve inefficiencies—one such correction led to an estimated 7% reduction in total water consumption.
Monthly flow data, including minimum and maximum values for 2024, were presented. Only the well water usage showed clear seasonality, linked to irrigation and air conditioning.
Additionally, the site now tracks 26 water-related incidents. Quantifying water losses from these events will support a more accurate calculation of total water loss.

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

Municipal water supply and groundwater from on-site wells are tested bi-annually. The most recent analysis, conducted on 11.04.2025, confirmed that all tested parameters — including those required by Sanepid, microbiological indicators, and potable water standards — were well below regulatory limits.
The site discharges combined wastewater streams into the municipal sanitary sewer system, which transports them to the Augustów municipal wastewater treatment plant. After treatment, the effluent is released into the River Netta. Stormwater, including runoff from rooftops and paved areas, is managed through the municipal stormwater drainage system, with Lake Białe serving as the final receiving water body.
On the same date, 11.04.2025, wastewater and stormwater discharged from the site (following oil separation) were also tested, in accordance with the requirements of the environmental decision dated 06.12.2022 (valid until 06.12.2026). Results showed no exceedance of permitted parameters, as per the terms of the agreement with Municipal Wodociągi (contract no. 4925/2010 dated 30.04.2010). All results fulfills law/contractual requirements for wastewater parameters.
To track seasonal water quality fluctuations, testing is performed twice a year, including in April (spring) and October (autumn). This allows the site to observe and quantify seasonal high and low variances in discharged wastewater and stormwater quality, contributing to a more complete assessment of water-related risks across the year

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

Comment

Potential pollution sources, including stored and used chemicals, have been identified and clearly mapped. During the site visit, auditors were shown the locations and management practices for these substances. Safety Data Sheets (SDS) are readily available for all relevant chemicals.
A new map of chemical and hazardous waste storage areas, dated May 12, 2025, has been created to reflect changes following the relocation of the hazardous waste shelter.

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

None of the IWRA is onsite, there are only IWRAs in the catchment.

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 provided annual water and wastewater costs for 2023 and 2024 up to the audit date and has further compiled an updated 2025 cost table. This table now includes costs for testing, chemicals used in water treatment, servicing and maintenance, utility expenses, and a section for fines and penalties—although no such penalties have been incurred. It also includes OPEX and CAPEX for modernization projects and periodic fees for the state water administration. However, to be fully aligned with the Guidance, the site should still identify and include the energy costs associated with hot water preparation, which remain unquantified. Additionally, while costs related to actions under the water stewardship plan are listed within the WSP plan, they are not yet integrated into the main cost tables. Merging these elements would provide a more comprehensive view of all water-related expenditures.
The plan also outlines the social, cultural, environmental, and economic value generated by the site's water stewardship initiatives. These are currently presented in terms of activities conducted. Where feasible, the site is encouraged to go further by quantifying the actual value created, such as the restoration of forest areas or enhancement of the region’s touristic appeal.

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

Comment	The levels of access to WASH (Water, Sanitation, and Hygiene) services at the site have been assessed and confirmed during the site visit. The site complies with national sanitary regulations and has provided the relevant legal basis, including Dz.U. 2003 poz. 169, 1650 – the consolidated version of the Regulation of the Minister of Labour and Social Policy on general occupational health and safety provisions. The site is regularly inspected by the State Sanitary Inspectorate, and documentation confirming compliance is available. Additionally, WASH conditions are supported by clear numerical data, including defined cleaning schedules for sanitary facilities. A modernization plan for sanitary units is in place, with implementation scheduled for 2025, starting with the second-floor facilities.
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	Since the previous audit, there have been no changes in the sourcing of primary inputs. All key raw materials used in production are sourced from outside the catchment area, meaning no embedded water use is attributed to the site's local water resources. The site has provided a list and a map showing all the countries from which tobacco is imported. This map is available as a .jpg file included in the Intact system. Other inputs, such as paper, filters, packaging materials, and flavourants, are procured under global supply contracts.
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 embedded water use from outsourced services remains limited to the vehicle washing service, which is performed outside of the BAT premises but within the site's catchment. For 2024, the estimated water consumption for car washing was 11,760 liters, based on the number of vehicles, frequency of washes, and average water use per wash. A map showing the location of the vehicle wash service has been provided, as well as a map of raw material origins. It was also confirmed that laundry services for workwear are conducted outside the catchment, and therefore do not contribute to embedded water use within the site's local area. No other outsourced services were identified as having embedded water use within the catchment.
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	To address the previous finding, the site obtained the Vistula River Basin Management Plan, a comprehensive document covering nearly all of Poland. To assess its relevance, the site reviewed specific sections concerning the Netta River. As of May 13, 2025, the site identified 12 planned actions, including initiatives such as the “STOP DROUGHT” (STOP SUSZY) campaign led by Wody Polskie, which supports the broader GOOD WATER GOVERNANCE educational effort. Additionally, the site identified actions submitted by stakeholders and one relevant legal act: "Regulation of the Minister of Infrastructure of 4 November 2022 on the Vistula River Basin Management Plan (Journal of Laws 2023.300)", which includes projects aimed at improving the condition of the Netta River (as tributary of the Wisla) and its basin. Despite these efforts, the site has not yet formally listed these actions or initiatives in its internal summary of governance efforts, particularly those it could potentially support or collaborate on.	
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 compiled its legal and regulatory obligations, along with BAT (Best Available Techniques) requirements, into an updated summary table titled "Environmental Protection Regulations as of 15.05.2025". This document includes 12 legal acts related to water and 4 additional acts specific to the AWS framework. The site has also identified its location in relation to the Natura 2000 area and reviewed the relevant legislation applicable to this protected zone. The audit team was provided with the full texts of key legal documents, as well as the site's contractual requirements (Municipal Water). Required monitoring and control measures are outlined in the water monitoring schedule ("AWS Monitoring Table"). Additionally, the site provided its corporate BAT standards, including "EHS Standard C11 – Group Water Standard" and "Water Usage Roadmap – Rating Criteria", both of which often go beyond legal compliance requirements.	
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 site has conducted a comprehensive assessment of the water balance within its catchment area, covering both groundwater and surface water conditions for 2024. The assessment was based on a review of publicly available meteorological, hydrological, geological, and agricultural data, as well as scientific literature. Key sources included the Polish Geological Institute – National Research Institute, the Institute of Meteorology and Water Management (IMGW) (e.g., the Climate of Poland in 2024 report), and the Institute of Soil Science and Plant Cultivation in Puławy.

The analysis included groundwater availability and quality, land use patterns, and meteorological data (precipitation, temperature, and evapotranspiration) and was further supported by mapping of water-related infrastructure and the use of GIS-based catchment delineation tools. Although no structured consultation process with stakeholders was formally recorded, information from local institutions (e.g., municipal services and water authorities) was referenced to validate assumptions on water flows, resource use, and seasonal patterns.

Groundwater resources in the relevant water body (JCWPd GW200032) are reported to be in very good condition, with a low level of use and significant reserves. This indicates that current extraction has minimal impact on the overall availability of underground water and does not pose a risk of overuse.

In contrast, surface water and climatic water balance show signs of stress. The year 2024 was characterized by low precipitation and prolonged dry periods, particularly from spring to autumn. This resulted in a hydrological drought across the region, with evident seasonal water shortages. The climatic water balance was negative throughout most of the growing season, meaning that evaporation exceeded rainfall, further reducing available water in the catchment.

These findings highlight the importance of sustainable water management, especially in the face of increasing climate variability. While groundwater availability remains stable, surface water resources are under pressure due to weather extremes. The site has demonstrated awareness of these dynamics and provided documentation reflecting both annual and seasonal trends in water availability, fulfilling the requirement for a quantified and context-specific water balance assessment.

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.*

Obs.

Comment

Based on publicly available data on 'Water quality assessment in the municipality of Augustów' and neighbouring municipalities within the catchment area, the analysis indicated poor water quality or a lack of data. As a result, due to the absence of sufficient information, the site decided to install a monitoring buoy to measure surface water quality at the point of stormwater discharge. With the installation of the buoy, live data monitoring at the site has now become possible, so the seasonal changes are expected to be reviewed during the next audit.

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 Important Water-Related Areas (IWRAs) have been reviewed and updated to reflect the boundaries of the local catchment, with a relevant map included in the catchment delineation study. A total of 21 IWRAs were initially identified and analyzed, with general characteristics recorded for each. Out of these, three IWRAs were selected for detailed assessment, as they are located directly adjacent to the factory site and are areas where the organization has a direct influence.
For each of the three selected IWRAs, a detailed document describes their values, current status, and relevant environmental and social characteristics.
The current condition of the IWRAs is as follows:
- Puszcza Augustowska is in good ecological condition and functions as a key biodiversity hotspot and international ecological corridor. It includes many protected habitats and species (e.g., lynx, wolf, rare mosses, and orchids), though it is exposed to tourism and forestry pressures.
- Jeziora Augustowskie (e.g., Necko, Białe, Sajno, Studzieniczne) show a generally good ecological and chemical status, according to state monitoring (GIOŚ). However, localized pressures are observed due to recreational use and runoff, particularly around Lake Necko, which has intensified human activity on its shores.
- Kanał Augustowski is a historically and culturally significant water body, functioning in both ecological and hydrological contexts. Its condition is influenced by connected lakes and rivers, and it is subject to seasonal fluctuations in water quality, with impacts from tourism and nearby settlements.

These documents are supported by an Excel file that outlines additional data such as distance from the site, level of influence, ecological and cultural value, potential for engagement, and the influence of stakeholders. The significance of each IWRA has also been evaluated to guide prioritization.

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

Yes

Comment

The site has analyzed the existing water-related infrastructure within the catchment, which includes municipal wells and a water treatment facility located adjacent to the factory, as well as the municipal wastewater treatment plant (WWTP) in Augustów. This plant is situated in the southern part of the town, approximately 2 km from the center, and occupies an area of 9 hectares. The final discharge point for treated wastewater is the Netta River.
During the audit and interview, the condition of the infrastructure and quality of the treated effluent were discussed with representatives of the WWTP. Observations confirmed that the treated wastewater had slightly better quality indicators than the receiving water in the Netta River, as evidenced by greater water clarity at the discharge location. The infrastructure was found to be in good condition.
Additionally, the site has identified and described three wastewater treatment plants operating within the catchment, including the local Augustów plant. The Augustów WWTP is the final facility before the discharge into the Netta River, making it particularly relevant to the site. The site is also familiar with the treatment technologies used in facilities upstream and downstream of the factory along the Netta River.
There is also a stormwater drainage system in place: stormwater from the BAT premises is discharged into the municipal stormwater network, which ultimately flows into a nearby lake.

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

Yes

Comment

Property owners are legally required to connect to the municipal sewerage system under Article 5(1)(2) of the Act of 13 September 1996 on Maintaining Cleanliness and Order in Communes (Dz.U.1996 No 132, pos. 622, as amended), which remains in force.
If a sewerage network exists, each owner must join it. In areas without such infrastructure, properties must instead be equipped with a septic tank or domestic sewage treatment system. Municipalities are not obligated to build water supply or sewerage systems; while collective systems fall under their responsibilities, they only must undertake such projects when conditions justify it—and even then, they are not required to do so differently. The law also clarifies that no legal entitlement exists for water supply network connections; only obligational provisions target sewer network access.
The information provided by the site comes from the Statistical Office and shows percentages on municipal water and sewage connection and use. After analysing the data, there is a clear conclusion that WASH is not a problem in the catchment. Although the site referenced the Statistical Office, detailed numerical data was not publicly available for analysis.

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

Shared water challenges have been identified and prioritized using data from publicly available scientific sources and insights gathered during stakeholder consultations. A total of seven shared water challenges were recognized. These are presented in a structured table that includes a general description, the current situation, specific issues, and the stakeholders involved in each challenge.

To enhance clarity, additional columns have been introduced to indicate whether each challenge was identified by the site or by stakeholders, and the importance rating reflects input from consultations through the column "Significance according to stakeholder feedback". The prioritization uses a scoring system based on three weighted criteria (a1 × a2 × a3), and a color-coded importance rating allows for quick visual recognition of high-priority areas. The scoring clearly indicates which stakeholders raised each issue, helping ensure transparency and targeted engagement.

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

Yes

Comment

The table presenting shared water challenges includes potential initiatives that can be undertaken by BAT and identifies relevant stakeholders to be engaged in addressing each challenge. However, it does not directly list existing initiatives led by stakeholders or third parties. These initiatives are compiled in a separate table titled "Water Governance in Catchment" ("water_governance w zlewni"), which now includes a clear link to AWS outcomes, helping to align ongoing activities with the broader AWS framework. Although cross-referencing between the two tables is not explicitly embedded, the site is able to explain some of the connections between stakeholder initiatives and shared challenges.

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-related risks and opportunities have been systematically identified and documented in the table titled "ryzyka i szanse" within the Excel file "lista_aspektów_środowiskowych_AWS_2024". This table includes a structured assessment where each risk and opportunity is prioritized based on the likelihood of occurrence and the severity of potential impact. The current version of the risk assessment has been enhanced to include descriptive or financial estimates of potential costs and business impacts, providing greater insight into the relevance of each issue. The overall number of risks analyzed is relatively high, indicating a thorough and detailed approach to understanding water-related vulnerabilities and value-creation opportunities across the site.	
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 identified in the same table as the risks. Similarly to risks, assigned weights are used to indicate relative impact, potential savings and business opportunities are provided.	
1.8	*Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.*	
1.8.1	*Relevant catchment best practice for water governance shall be identified.*	Obs.
Comment	The site has compiled and documented a range of best practices relevant to achieving AWS outcomes. These practices cover catchment-level initiatives, reflecting awareness and alignment with sectoral and regional standards. A dedicated Excel file ("Best Practices") lists actions categorized by AWS outcomes. The practices include topics that are carried out at the catchment level—clearly marked as “W obszarze zlewni wody” (in the water catchment area), demonstrating local relevance. However, the site only identified one practice related to water governance in the catchment: "Running a campaign to mark World Water Day". So currently there is just one rather generic best practice, and the The site should continue exploring what best practices could be applied in their catchment context.	
1.8.2	*Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.*	Obs.
Comment	The site now has one document covering best practices for all AWS outcomes, split into practices on-site and in the catchment. However, there is no identified any sector/catchment best practice for water balance for 2025.	
1.8.3	*Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.*	Yes
Comment	The site has identified system Waterly, which provides data through buoys. Waterly is an advanced real-time water quality monitoring system that operates fully autonomously. The system is based on measuring buoys that are placed on the water surface using the "Drop and Go" method. The measuring buoys are equipped with advanced sensors that regularly monitor key water parameters, such as oxygenation, acidity, salinity, turbidity, temperature, and conductivity. Waterly buoys are maintenance-free, solar-powered, and fully resistant to changing weather conditions and seasons. They work even in places where traditional GSM network coverage is unavailable. Users can access data via an intuitive panel of our application, which allows you to monitor water conditions on an ongoing basis.	
1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*	Yes

Comment	The site has expanded the list of best practices; only they are identified in generic wording, as categories. The site acknowledges the presence of multiple IWRAs in the catchment and has identified them accordingly. Where these IWRAs represent best practices within the catchment, they have been linked to the Water Stewardship Plan (WSP).	
1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*	Yes
Comment	The site now has one document covering best practices for all AWS outcomes, split into practices on site and in the catchment. For WASH site added for Epidemiological threat: Additional tests for drinking water, additional risk measurement for oil tanks.	

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	A formal site statement, signed by Ms. Dorota Matyja, new Managing Director of the BAT plant in Augustów, is publicly available on the company's website (www.bat.com.pl, as of 26 April 2025). The statement is published in both Polish and English, and its content remains unchanged from previous versions.	
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 an established system in place to ensure compliance with legal and regulatory obligations related to water and wastewater management. This system includes a formal procedure and a tracker for monitoring applicable requirements, which was reviewed in detail during the audit. It clearly outlines responsible individuals and their roles within the organizational structure, along with processes for submitting documentation to the relevant authorities. The 2025 compliance monitoring table includes six legal requirements, each assigned to specific responsible personnel, with clearly defined deadlines for implementation. The site presented a compliance report dated 3 April 2025, detailing the results of groundwater and surface water abstraction measurements for the first quarter of 2025. Key permits were also verified during the audit: Permit OS.6341.19.2011 for groundwater abstraction, valid until 26 May 2031. Water discharge permit issued on 6 November 2022, valid until 6 December 2026. Since the last audit, the site has consistently maintained full compliance, with no recorded cases of non-compliance.	
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 developed a comprehensive Water Stewardship Strategy, documented in a file dated March 2025, which outlines its mission, vision, and goals in alignment with the AWS Standard. The mission emphasizes transparent water management, protection of local ecosystems, support for community access to clean and safe water, collaboration with stakeholders, and the protection of IWRA. The vision positions the organization as a regional leader in responsible water management, committed to building partnerships and promoting equitable governance of water resources. The strategy clearly addresses all five AWS outcomes through defined objectives, including: - Achieving a sustainable water balance, with targets to reduce water use by 35% and increase recycled water use to 30%, - Maintaining a good water quality status on-site and collecting relevant data from the catchment, - Protecting Important Water-Related Areas (IWRAs) through cooperation and local education, - Ensuring strong WASH (Water, Sanitation, and Hygiene) conditions for all site occupants.	
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 site's Water Stewardship Plan for 2025 clearly addresses all five AWS outcomes, reflecting a structured and holistic approach to responsible water management. For Outcome 1 – Sustainable Water Balance, the plan includes initiatives such as additional metering to detect leaks, water recovery projects (e.g., from hydrant testing and production processes), infrastructure upgrades (e.g., sensor-activated taps, dual-flush toilets), and employee training on efficient water use. Community involvement is also supported through awareness campaigns during local events. Under Outcome 2 – Good Water Quality Status, the site exceeds legal inspection requirements for separators, conducts water quality training for farmers, organizes clean-up activities, eliminates single-use plastic cups, and invests in monitoring equipment for the catchment. Educational initiatives targeting both internal staff and the broader community further support this outcome. For Outcome 3 – WASH, the site conducts regular monthly inspections to ensure the cleanliness and hygiene of its sanitary facilities. Outcome 4 – Protection of IWRA is addressed through activities such as forest and river clean-up events, tree planting, protection of water intakes, and fish stocking in nearby water bodies. These actions are carried out in cooperation with local stakeholders, including the forestry authority. Outcome 5 – Good Water Governance is supported by clear water reduction and circularity targets, integration of water considerations into operational decision-making, and ongoing stakeholder engagement through education and local partnerships. For each action, timeframes, budgets, and responsible persons have been clearly specified, which demonstrates a structured approach to implementation. However, in several cases—particularly within the areas of water governance, water quality, and Important Water-Related Areas (IWRAs)—the actions are not explicitly linked to defined targets, and the methods for measuring and monitoring progress towards these targets are not clearly articulated.	
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.*	closed

Comment	The risk assessment did not reveal any water-related risks that would require the development of joint response plans with public sector or infrastructure agencies. While the Water Stewardship Plan (WSP) includes a review of the risks of non-implementation of actions as well as related opportunities and benefits, and these risks are clearly identified and evaluated, there is currently no evidence that these risks have been communicated to relevant public authorities or infrastructure entities. As outlined in the AWS guidance, such communication is expected where relevant, even if formal collaboration is not required. Strengthening this aspect through stakeholder engagement would enhance alignment with AWS expectations. ***Finding No: TNR-018141***

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.* Obs.

Comment: The site includes a number of governance-related actions in its water stewardship plan; however, the direct links to water governance remain relatively weak. While various initiatives are implemented, they are not always clearly positioned within a broader governance framework.
The water stewardship plan includes a column tracking implemented and non-implemented actions, providing transparency. Examples of completed governance-related actions include:
A video from a monitoring buoy on Lake Białe Augustowskie,
A training module via the AGW Portal, reaching 1,062 people trained in AWS,
A forest clean-up campaign,
A fish stocking even.
While these activities demonstrate engagement, more explicit integration with formal water governance structures and mechanisms would strengthen alignment with AWS expectations.

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: Statement of management of BAT that rights to water are not restricted to local communities. The statement was reapproved by the new management board on 01.04.2025.
In the context of Poland, there are no formally recognized Indigenous peoples under national or international law (e.g., as defined by ILO Convention 169 or the UN Declaration on the Rights of Indigenous Peoples). Therefore, there are no non-regulatory water rights associated with Indigenous groups in the Polish context.
Furthermore, water rights in Poland are strictly regulated under the national Water Law Act (Prawo Wodne) and related EU directives. All recognized water uses—such as abstraction, discharge, damming, or fishing—must be permitted through appropriate legal channels (e.g., Wody Polskie or local authorities). There is no parallel or customary water rights system outside the legal framework.

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 submitted relevant documentation and provided clear explanations confirming that a process for verifying legal and regulatory compliance is in place and actively implemented. This includes the 2025 Legal Compliance Monitoring Table, which outlines applicable legal requirements and the site's assessment of compliance. The information presented confirms that all obligations have been reviewed and that compliance with legal requirements has been ensured.

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	Statement of management of BAT that rights to water are not restricted to local communities. The statement was reapproved by the new management board on 01.04.2025. In Poland, water rights are fully embedded within the national legal and regulatory framework, primarily governed by the Water Law Act (Prawo Wodne, Dz.U. 2017 poz. 1566 z późn. zm.), which implements relevant EU directives (including the Water Framework Directive 2000/60/EC). All uses of water resources—such as abstraction, discharge, damming, fisheries, and recreational use—require appropriate permits, water-law decisions, or notifications issued by competent authorities, particularly Wody Polskie (Polish Waters).	
3.3	*Implement plan to achieve site water balance targets.*	
3.3.1	*Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.*	Yes
Comment	The site also has overall targets on water use intensity and water recycling and is tracking water withdrawals. The following projects were implemented since the last audit: - A project focused on sludge cooling was finalized, allowing for the reuse of process water and reducing the need for fresh water by 2,756 m³. - Additional water and wastewater metering points were installed across the site, improving monitoring, identifying key water users, and enabling future water-saving initiatives. - The site implemented EnerCon DMS, a daily utility monitoring system that helps identify areas of highest water loss and supports the development of reduction plans. - In Q2 2024, the replacement of a chiller unit resulted in a water savings of approximately 1,000 m³. While not formally included in the water stewardship plan, progress toward the site's water withdrawal and water use intensity targets is monitored as part of the EHS (Environment, Health, and Safety) performance indicators. These KPIs are tracked on a monthly basis, and the tracking records were made available for review during the audit.	
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 Performance Index (WPI) target of 1.61 was outperformed with a result of 1.57. In 2024, the site exceeded its water recycling target, achieving 31.1% against the planned 29%, marking a 2.5% improvement over 2023. The total water consumption was reduced to 79,261 m³, below the planned 81,385 m³, and 3,640 m³ less than in 2023.	
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	No legally-binding 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 water stewardship plan includes several actions specifically focused on preventing or reducing pollution, and there is evidence that these actions have been implemented in practice. However, the plan does not clearly define measurable targets associated with these pollution-related initiatives.
Examples taken by the site to progress towards meeting water quality targets:
- Replacing cleaning chemicals with osmotic water for flat surfaces;
- Learning how a sewage treatment plant works and educating about water - Building awareness and knowledge of children (kindergartens and school kids) regarding the importance of water resources;
- construction of missing piezometric wells - testing of rainwater for possible contamination with petroleum compounds;
- Assistance to the Polish Angling Association in stocking the water body indicated by them.
- Purchase of a measuring buoy to test water quality - The buoys are equipped with systems that allow for automatic transmission of collected data to a central analytical platform, where the data is stored and then analyses can be carried out, thanks to which it is possible to extract valuable information, notice trends, and then forecast. Thanks to this, users can monitor the state of water in real time, quickly respond to pollution, and prevent potential ecological disasters.
- Water-related campaign on World Water Day in the catchment area;

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 remains a concern; however, industrial activity is not the main contributing factor. The site consistently maintains effluent quality well below permitted limits. During the audit, this was confirmed by WiKM representatives, who noted that the treated wastewater discharged from the municipal treatment plant—which receives the site's effluent—is of high quality, often exhibiting better physicochemical parameters than the receiving river water.
Additionally, the site conducts regular monitoring of both stormwater discharges. To date, no corrective actions have been necessary regarding the quality of discharges to the wastewater treatment plant or stormwater discharges into the local water body.

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.*

Obs.

Comment

The site has implemented several actions focused on Important Water-Related Areas (IWRAs), demonstrating a clear commitment to their protection and enhancement. However, the specific goals or targets associated with these actions are not clearly defined, making it difficult to assess the intended outcomes or measure success over time.
Positive examples of these initiatives include:
A forest clean-up campaign carried out in cooperation with Nadleśnictwo Augustów, during which approximately 70 hectares of forest were cleaned (08.04.2025),
A fish stocking activity in local water bodies conducted on 24.04.2025,
Participation in the "Clean Up the World" campaign along the Augustów Canal on 20–21.09.2024.

These actions contribute meaningfully to the protection of IWRAs, but the effectiveness of such efforts could be further strengthened by establishing clear, measurable targets to track progress and long-term impact.

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	WASH access and facilities at the site are maintained to a high standard, as verified during the on-site tour. The site also performs regular testing of drinking water quality, including routine monitoring for Legionella, ensuring compliance with health and hygiene requirements. Drinking water dispensers for employees are serviced regularly.	
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 SANEPID inspection in December 2024 confirmed the correct use of water by BAT (inspection HP/126/2024 of 09.12.2024). In addition, the organization's management stated that it does not violate the rights or interested parties to access drinking water.	
3.7	*Implement plan to maintain or improve indirect water use within the catchment:*	
3.7.1	*Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.*	Yes
Comment	The site has provided estimated values of indirect water, specifically related to services occurring within the catchment. One such example is the washing of eight company vehicles at local self-service car wash stations. Based on an estimated 70 liters of water per wash, the total indirect water use in 2024 was calculated at 11,760 liters. In addition, the laundering of workwear is carried out outside the catchment, as confirmed through a formal declaration. The site's indirect volume is quantified, but due to the fact that it is a very low amount, the site didn't make a significant and direct target in WSP out of it.	
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 only identified water-related service provider within the catchment is the car wash service used for company vehicles. As such, the indirect water use within the catchment is minimal. All raw materials are imported, with no suppliers based in Poland, and thus do not contribute to indirect water use in the local context. Additionally, Sodexo, which operates on-site, uses water supplied directly by the BAT facility, not from an external source. No other indirect water users within the catchment have been identified.	
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 site maintains a strong and ongoing collaboration with the municipal water and wastewater service provider, despite the absence of any current concerns regarding water supply or wastewater infrastructure. This partnership supports ongoing alignment and information sharing. In addition, on 17 January 2025, a meeting was held with the Municipality's Investment Department to discuss the status of the stormwater drainage system within the commune. During the meeting, the condition of existing infrastructure was reviewed, and the necessary monitoring and measurement activities were identified to support future investment planning and justify projects aimed at improving water-related infrastructure in this area.	

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 situated in a region with abundant water resources, where state-level water governance is relatively limited, as water issues are not treated as a high policy priority. Within this context, the site's initiative to bring together various stakeholders to openly discuss local water challenges stands out as a notable example of best practice.

Furthermore, the organization has implemented an energy monitoring system for components at the Water Treatment Station, aimed at tracking the performance of all equipment involved. This supports both operational efficiency and informed water management.
The site's observance of World Water Day (WaterDay) has also been recognized as a initiative, effectively promoting awareness and understanding of water balance within the catchment.

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

Comment: To support the achievement of best practice in water balance management, the site has implemented several targeted actions aimed at improving monitoring, data accuracy, and operational control.

Key initiatives include:
- Installation of additional water meters across the the site to enable more precise tracking of water flow and usage in specific areas, helping to identify inefficiencies and guide reduction efforts.
- Deployment of a measurement buoy for monitoring water quality in the catchment, which supports a better understanding of external water conditions and informs sustainable withdrawal strategies.

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

Comment: To progress toward best practice in water quality management, the site has begun implementing targeted actions that go beyond compliance, focusing on innovation and preventive measures.
One such initiative is the pilot installation of an ozonation system for water used in cleaning flat surfaces within the site. This technology aims to reduce the need for chemical cleaners, minimize the environmental impact of wastewater, and enhance the quality of water discharged from the site.

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's activities on IWRAs were guided by the engagement with the stakeholders. The site has done IWRAs analysis to prioritize on which to focus. Following actions to maintenance IWRA were done:
- A forest clean-up campaign carried out in cooperation with Nadleśnictwo Augustów, during which approximately 70 hectares of forest were cleaned (08.04.2025),
- A fish stocking activity in local water bodies conducted on 24.04.2025,
- Participation in the "Clean Up the World" campaign along the Augustów Canal on 20–21.09.2024.

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

Comment	To support the achievement of best practice in WASH (Water, Sanitation, and Hygiene), the site has implemented additional monitoring of cleaning effectiveness, which is carried out on a regular basis. These checks go beyond basic compliance and ensure that hygiene standards across all sanitary facilities are consistently maintained at a high level. However organization may consider to use more ecological (biodegradable) detergents.

4	STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	*Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*	
4.1.1	*Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.*	in progress
Comment	Performance is evaluated against action-targets in the WSP and reviewed in the WSP, columns V-AA. Essentially the performance is evaluated by checking whether the action was implemented or if it was implemented in the way it was planned (so done/not done). Targets/actions are defined at a high level of generality and do not indicate a clearly defined goal in relation to AWS outcomes. The non-compliance was raised during a previous audit and is not closed yet. ***Finding No: TNR-018128***	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	Yes
Comment	The site has assessed value creation in the Water Stewardship Plan (columns W and K) resulting in efficiency measures, with a detailed evaluation across three dimensions: economic, social, and environmental. In the economic area, value creation is clearly defined and quantified, particularly through cost savings and reduced expenditures linked to implemented water-saving actions. Examples include initiatives such as the replacement of disposable cups with thermal mugs, where financial value is recognized through both the cost of reusable equipment and water recovery benefits. The social and environmental dimensions also reflect value contributions, such as improved resource use and positive behavioral changes, though these are described more qualitatively.	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	Yes
Comment	The 'Value Creation' columns in the Water Stewardship Plan present a combination of benefits to the site and shared value within the catchment. In some cases, the focus is on internal gains, such as operational efficiency or cost savings, while in others, the emphasis is on external contributions, such as environmental improvements or community engagement. A deeper insight into catchment-level benefits is provided through the combination of columns 4.1.2 (W) and "Internal or External" (F), which helps identify where and how actions create value beyond the site. The company has primarily highlighted informational and educational impacts—classified as social value creation—alongside environmental benefits, particularly through clean-up initiatives and awareness campaigns aimed at improving conditions in the local catchment.	
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.*	Obs.

Comment

The site has complied with the requirement to conduct an annual review of water-related emergency incidents. For the year 2024, a total of 25 water-related incidents were recorded in the site's incident database. A formal review was carried out as part of the AWS evaluation and summary report dated 06 February 2025. The review confirmed that no major failures or emergency breakdowns occurred, all reported incidents were noted but no root/cause analysis were conducted.
The annual summary was formally approved by site management, as documented in the agenda of the AWS Summary Meeting held on 06.02.2025.

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

The site has undertaken formal consultation efforts with stakeholders to review and discuss its water stewardship performance, in alignment with AWS requirements. A key engagement activity was the annual stakeholder meeting held on 11 March 2025, attended by six stakeholders.
During the meeting, the site presented its progress under the AWS Standard, discussed improvements implemented on-site, and reviewed ongoing collaborative initiatives with stakeholders. The group also revisited existing shared water challenges, though no new ones were identified. Additionally, participants were consulted on the water improvement plan, and five stakeholder proposals were recorded, including a tour of the wastewater treatment plant, educational campaigns, and fish stocking efforts.
The meeting lasted approximately three hours, and 27 stakeholders were invited, ensuring broad outreach. This consultation demonstrates the site's active engagement with its local stakeholders and its commitment to incorporating external input into its water stewardship activities.

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.* Obs.

Comment

The site maintains a consolidated document that includes both past water stewardship actions and planned actions for the current year. The planning process for each new year involves carrying forward recurring or ongoing actions from the previous year's plan while also incorporating new initiatives as they are identified.
Following the stakeholder meeting held in March 2025, two new tasks were added to the plan based on stakeholder input: a guided tour of the wastewater treatment plant and the purchase of a water quality monitoring buoy.
As a result, a new water stewardship plan for 2025 was defined. The plans for 2024 and 2025 are maintained as separate documents, allowing for clear tracking of annual commitments and progress. This approach supports continuity while remaining responsive to evolving priorities and stakeholder feedback.

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

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

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

closed

Comment: The site has clearly defined its internal water-related governance structure, as documented in the AWS Standard organizational diagram. The structure outlines seven specific roles, each with assigned responsibilities related to water stewardship, including compliance with environmental laws and regulations. Named individuals are identified for each role, ensuring accountability and transparency.
Responsibility for environmental monitoring and legal compliance has been explicitly assigned, confirming that the site meets the requirement to disclose internal governance related to water management. The document is uploaded in the site's SharePoint and published on board.
Although the site has clearly defined its internal governance structure related to water stewardship—including named responsible persons and compliance roles—this information is only available internally via SharePoint and internal boards.

Finding No: TNR-018581

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.*

closed

Comment: The plan was shared with 24 stakeholders on May 16, 2025. It was distributed after the March meeting, but access to the plan file was missing. Mails were provided.

Finding No: TNR-018136

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 site has prepared a comprehensive annual water stewardship report that summarizes the key actions undertaken in 2024. The report provides a detailed overview of both internal and external activities, including a summary of internal projects that led to measurable water savings through recovery initiatives.

The report clearly presents all five AWS outcomes, each accompanied by relevant implemented actions, and includes the identification and discussion of shared water challenges. It also documents the site's efforts to engage stakeholders—24 stakeholders were contacted via email on April 1, 2025, ensuring transparency and the opportunity for feedback.

The plan is uploaded on the webpage under "https://www.bat.com.pl/content/dam/endmarkets/pl/pl/download/sustainability-and-responsibility/Roczny-Raport-AWS-2024.pdf" for the public.

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 2024 Annual AWS Report provides a clear summary of the site's water stewardship efforts, highlighting actions taken to improve water efficiency, quality, governance, and stakeholder engagement. It outlines water savings achieved through recovery projects, addresses all five AWS outcomes, and identifies shared water challenges with documented actions to mitigate them. The report also confirms stakeholder outreach, with 24 parties contacted and involved. The plan is uploaded on the webpage under "https://www.bat.com.pl/content/dam/endmarkets/pl/pl/download/sustainability-and-responsibility/Roczny-Raport-AWS-2024.pdf" for the public.	
5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	Obs.
Comment	The site has engaged with various stakeholders and has made efforts to support public-sector agencies (such as WWTP in Augustów); however, formal engagement with public-sector entities appears limited due to the sensitive nature of the site's industry. To address this, the site is currently in the process of establishing an NGO to facilitate broader and more structured dialogue. As such, clear evidence of stakeholder engagement and coordination with public-sector agencies, as required by Indicator 5.4.2, remains limited at this time and is expected to be assessed during the next audit.	
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	During the reporting period, there were no exceedances related to water quality or compliance obligations. The parameters for abstracted water remained within permitted limits, wastewater discharge limits were not exceeded, and stormwater quality was also compliant. Additionally, no information regarding breaches, penalties, or violations was published on the governmental public webpage.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	Since no breaches, penalties, or violations of the site have been identified, there is no need for corrective actions to be taken.	
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	Since no water-related violation that may pose significant risk and threat to human or ecosystem health have been identified, there is no need for immediate communication to relevant public agencies.	

Previous Findings

	All non-conformities raised in the previous audit have been satisfactorily closed.	No
Comment	All non-conformities raised in the previous audit have been closed. And some of them are raised again.	