CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001701

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Abbott Healthcare Pvt. Ltd.**
Address: Plot No. 901/B, Jhagadia G.I.D.C Estate, 393110, Bharuch, Gujarat, INDIA
Contact Person: Chintan Ray
AWS Reference Number: AWS-000845
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2025-Nov-17
Validity of certificate: 2028-Nov-16

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Initial Audit
Audit Start Date: 2025-Aug-20
Audit End Date: 2025-Aug-22
Lead Auditor: Sunil Kumar

Site Participants:
Sachin Parashar, Plant Director
Chintankumar Ray, Head - EHSS & Admin
Jenish Paramar, Manager- EHS
Dr Hitendra Lad, Factory Medical Officer
Neha Singh, Asssistant Manager - Opex
Chetan Dave, Sr. Manager- QA
Vaishali Huken, Sr. Manager- Opex
Shashikant Neeraj, Sr. Manager- DBP
Sudhir Dixit, Associate Director _ Manufacturing
Vikrant Chadha, Director - QA
Pradeep Biidlan, Head-BHR
Hetal Patel, AM- Admin
Atanu Routh, Sr. Manager Process
Brijendra Singh, Manager Utility
Aradhana Joshi, Executive - EHS
Mohammed Rumman, Head- Materials
Maria Luisa Montealegre, Regional EHS Manager

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 9 non-conformities and 10 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 02 October 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) i.e. by 06 November 2025.

The audit team recommends certification of Abbott Healthcare Private Limited at Core level pending closure of the non-conformities.

Scope of Assessment: The scope of services covers the Initial certification audit for assessing conformity of Abbott Healthcare Pvt Ltd, Jhagadia against the AWS International Water Stewardship Standard Version 2.

Established in 1910, Abbott in India is one of the country's oldest and most admired healthcare companies. It provides consumers with a diverse range of diagnostics solutions, medical devices, nutritional products and established pharmaceuticals that span the continuum of care. Abbott Healthcare Prviate Ltd, built state of art manufacturing site at Jhagadia in the Gujarat state of India in 2014. The site is located in an industrial setting under Gujarat Industrial Development Corporation (GIDC), at 901-B, GIDC, Jhagadia, Bharuch, Gujarat. This facility manufacturing a wide range of high-quality nutritional products including Similac, Sim Mom Plus, Pediasure, Ensure and Nepro. Site has a total area of 40 acres of land with built up area of 5.5 acres and operates in 3 shifts. The plant has a licensed capacity of 18140 mt/cum, with a total of 710 employees including contract employees.

Abbott Jhagadia uses state-of-the art technology for advanced manufacturing operations, following the high standards of GMP (Good Manufacturing Practices). Jhagadia plant uses a completely sealed production technology with "Zero Touch" and "Zero Exposure" during manufacturing. Site has implemented Environmental Health and Safety Management Systems in line with the Abbott Global EHS Management and Technical Standards and Policies. Site also implemented requirements in line with the ISO 14001-Environmental Management Systems and ISO 45001-Occupational Health and Safety Management Systems.

The facility is located in the Narmada river basin in the sub-basin of Narmada as per the micro-watershed of India.

The audit was conducted from 20-22 August 2025. The onsite visit included the assessment of manufacturing facility ncluding water treatment plants, water storages, effluent treatment plant, lagoon, plantations, and catchment area.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	10
Non-Conformity	9

FINDING DETAILS

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001701

Finding No:	TNR-019466
Checklist Item No:	1.1.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: - Site boundaries; - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; - Any water sources providing water to the site that are owned or managed by the site or its parent organization; - Water service provider (if applicable) and its ultimate water source; - Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water.
Findings:	Site boundaries with basic details of the facility and layout, water related infrastructure such as water treatment plants, and effluent treatment plant, storm water and effluent discharge outlets are presented. Deficiencies noted in following specific areas: 1.As-built drawing of water infrastructure, piping network not updated in respect of : * Pipeline network does not show the sewage connection to treatment plant for contractor toilet, security toilet and contractor canteen, due to which it could not be confirmed these are connected to ETP for treatment. * Storm drains are provided with valve and pumping arrangement to prevent any discharge of contaminated water outside premises in case of an emergency/ leakage not updated in drawing how much such arrangements are provided. 2.GIDC supplies water through pipeline for the entire industrial area including the site. The ultimate source of this water is Narmada, which is around 20 km from the notified industrial area. However, site identified the ultimate water source as Ukai dam which is around 70 km from the site which is at a different river basin – Tapi. Catchment identification based on the ultimate source found to be not correct. 3.Around 28% of total treated effluent is discharged to sea after treatment through NCT. The impact of this discharge in finalising the impact zone for receiving water body not considered in finalising the catchment area.
Corrective action:	The drawings will be updated to accurately reflect all sewage connections to the ETP, including those from contractor and security facilities, and to clearly depict emergency valve and pump arrangements in storm drains.The ultimate water source will be corrected to Narmada in alignment with GIDC water supply records.Documentary evidence indicating the water supply will be obatined from GIDC. Source water catchment boundary will be defined and presented. The marine discharge impact zone on the receiving body will also be considered based on the marine data from the regional EIA reports.Evidence for above will also be attached

Evidence of implementation:	The following details are attached: 1.Details of revised catchment boundary 2.Letter on the confirmation of ultimate water source of the facility by GIDC 3.Details of water quality of the ultimate receiving water body of Narmada CleanTech 4.Updated drawing of Site's water related infrastructure is uploaded as evidence. Response to comments by WSAS The attached layout illustrates only the sewage, trade effluent, and stormwater networks for ease of identification. The pipeline network connecting the sewage lines from the contractor toilet, security toilet, and contractor canteen to the treatment plant, and subsequently to the ETP, is clearly depicted in the layout. Additionally, storm drains are equipped with valves and pumping arrangements to prevent any discharge of contaminated water outside the premises in the event of an emergency or leakage. This provision is also reflected in the attached layout.
Finding No:	TNR-019501
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:	Stakeholder identification does not include minority communities in catchment areas. In addtion, as the source catchment is getting changed, the process of stakeholder engagement applied to the new source catchment may be reviewed in the next surveillance.

Finding No:	TNR-019491
Checklist Item No:	1.3.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	Existing water-related incident response plans shall be identified.
Findings:	Emergency response plan identifies the potential emergency scenarios such as floods, cyclones, water infrastructure failure, ETP overflow etc. However, the response plan does not adequately address the preventive actions/ measures and mitigative actions in case of water infrastructure failure, like raw water pipeline failure.
Corrective action:	The emergency response plan will be revised to incorporate detailed preventive and mitigate actions for water infrastructure failures, including raw water pipeline disruptions, ensuring comprehensive preparedness and alignment with risk management protocols.
Evidence of implementation:	Updated emergency response plan is attached as evidence. The updated emergency response plan with water related emergency response actions including water infrastructure failure is included in the document attached from Page No.14 to Page No. 18.

Finding No:	TNR-019492
Checklist Item No:	1.3.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped
Findings:	Water balance diagram was noticed with following deficiencies; a. Reject/blowdown water storage tank identified as raw water tank. b. Blowdowns from PSF, ACF, boiler, cooling tower and rejects from softener & RO not identified c. IGW - waste water - (wastewater other than CIP) to the ETP not identified
Corrective action:	To address these deficiencies, the water balance diagram will be revised with updated reject/blowdown water storage tank, blowdown streams from PSF, ACF, boiler, cooling tower, and reject flows from softener and RO. IGW wastewater line (excluding CIP) to the ETP will be incorporated and modified drawings will be submitted.
Evidence of implementation:	Revised water flow diagram is submitted and attached as evidence The Water balance diagram is updated again and attached as evidence, highlighting the following in respective colour codes in the legend of the diagram a. Reject/blowdown water storage tank identified as raw water tank. : The respective tanks are given in orange colour b. Blowdowns from PSF, ACF and rejects from softener & RO : The corresponding network lines are given in Orange colour c. Blowdown from Boiler and Cooling tower : The corresponding network lines are given in Black Colour. d. IGW - waste water - (wastewater other than CIP) to the ETP : The corresponding network line is given in Brown colour

Finding No:	TNR-019493
Checklist Item No:	1.3.3
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
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:	Quantification of site water balance does not include - measured or estimated values of * Raw water/drinking water used in contractor canteen. * Reject water from RO and softener which is recycled in contractor toilets. * Sewage from the collection pit in the security gate 2
Corrective action:	The site water balance diagram will be updated to include measured or estimated values for raw water used in the contractor canteen, recycled reject water from Reverse Osmosis (RO) and softener in contractor toilets, and sewage from the collection pit at security gate 2, ensuring comprehensive quantification of all water flows. The detailed water balance will be submitted.
Evidence of implementation:	Detailed Water balance for January 25 was estimated and attached as evidence Detailed Water balance for January 25 is estimated and attached as evidence with calculations and with the following aspects highlighted in purple colour 1.Total Backwash and reject recovery from PSF, ACF, UF, NF and Softener - 990 KL used for contractor toilet + contractor canteen 2.Total wastewater coming from IGW process to ETP- 4197+ 17342-942= 20597 KL 3.Domestic wastewater (Employee Toilets and canteen) to ETP = 484 – 56 = 428 KL 4.Water lost as drinking purpose for contractors – 350*5/1000 * 31 =54 KL 5.Domestic wastewater (From contractor’s toilet and canteen)to ETP = 990 – 54 = 936 KL

Finding No:	TNR-019502
Checklist Item No:	1.3.6
Status:	Open
Finding level:	Observation
Checklist item:	On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.
Findings:	Piezometric wells are identified as IWRAs within the site, which are basically water infrastructures for meaurement of water levels within the site.

Finding No:	TNR-019503
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:	Consideration may be given to include the costs associated with payment for experts, capital investments and depreciations in the total water cost. Economic water related value, if any, is also not identified.

Finding No:	TNR-019494
Checklist Item No:	1.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.
Findings:	Site has carried out supplier mapping and compiled embedded water use for primary inputs. However, the quality of water used and level of water risk for primary inputs among the suppliers of the identified primary inputs is not available.
Corrective action:	Water risk of the primary suppliers within the catchment will be mapped by including water quality data and secondary data on the water availability status. Evidences of the same will be submitted.
Evidence of implementation:	Water risk of the primary suppliers within the catchment was mapped by including water quality data and secondary data on the water availability status and attached as evidence. Water quality reports of suppliers and service providers are attached as Annexure I.

Finding No:	TNR-019505
Checklist Item No:	1.7.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.
Findings:	While opporttunites are identified through the risk and opportunity assessment matrix, the potential savings, and business opportunities by implementing these improvement programmes have not been identified.
Corrective action:	The site's risk and opportunity assessment matrix will be strengthened to incorporate quantification of potential savings and identification of business opportunities, thereby supporting more informed decision-making and enhancing strategic value realization.
Evidence of implementation:	The site's risk and opportunity assessment matrix was strengthened to incorporate quantification of potential savings and identification of business opportunities, thereby supporting more informed decision-making and enhancing strategic value realization. Evidence of the same is attached.

Finding No:	TNR-019495
Checklist Item No:	3.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	A process to verify full legal and regulatory compliance shall be implemented.
Findings:	The consent issued to the site specifies how much effluent can be discharged and where during monsoon and non-monsoon seasons. However, it has been observed that part of treated effluent is used in cooling towers, toilets, etc., which is not covered under the current consent.
Corrective action:	The site shall formally update its consent conditions by intimating Gujarat Pollution Control Board (GPCB) about the current utilization of treated effluent in cooling towers and toilet flushing, ensuring regulatory alignment and accurate reflection of all reuse practices within the permitted framework.However, this initiative will not result in any change in the quantity of raw water intake, effluent discharge, or the existing mode of disposal. The objective is to enhance water reuse efficiency without altering the approved operational parameters.
Evidence of implementation:	Letter of intimation to GPCB on recycling of treated effluent is attached as evidence.

Finding No:	TNR-019506
Checklist Item No:	3.4.2
Status:	Open
Finding level:	Observation
Checklist item:	Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.
Findings:	Targets for treated effluent quality for BOD, COD and TDS are identified as more stringent than legal requirement. Site may consider a target higher than already achieved performance. For example, for BOD level of treated effluent is 5-10 mg/l whereas the internal target is kept as 50 mg/l.

Finding No:	TNR-019628
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:	Site condition shows that the frequency of maintenance/cleaning of lagoon at site is not adequate.

Finding No:	TNR-020250
Checklist Item No:	3.6.1
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	The proper upkeep and maintenance of contract workers wash room is found to be inadequate, for which improvement plan has been identified as part of water stewardship plan. Implementation of the plan will need to be checked during next audit

Finding No:	TNR-019629
Checklist Item No:	3.7.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.
Findings:	Since this target for reduction of water consumption with one vendor and one supplier is finalised recently, implementation of actions to meet the target are yet to be intiatied. This will be followed up in the next audit.

Finding No:	TNR-019500
Checklist Item No:	3.7.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	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.
Findings:	Site has engaged with one supplier and one service provider for setting target for water reduction. Actions planned or taken in the catchment area as a result of the site's engagement with suppliers/service providers related to indirect water use has not been identified.
Corrective action:	As a part of commitment to AWS and in alignment with 2030 sustainability plan, Abbott has initiated a target of reducing raw water consumption of supplier/service provider by 2% as they work towards for reducing the water footprint across the supply chain. This also includes practices such as incorporating water efficient fixtures.The site will submit evidence for engagement with suppliers/ service providers and planned initiatives to achieve the target. Evidence of the same will also be attached
Evidence of implementation:	Evidence for engagement with suppliers/ service providers and planned initiatives to achieve the target is attached

Finding No:	TNR-019496
Checklist Item No:	4.1.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-21
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	Site has set a target for water use ratio of 19.12 M3/tonne to be achieved in 2025-26. However, the quarterly progress review conducted does not include the review of water use ratio and the reasons for huge increase (in Q1 water use ratio was 31.53 M3/tonne) and corrective actions based on the root cause.
Corrective action:	The future quarterly progress reviews will incorporate detailed analysis of the water use ratio, including deviations from the target, root cause identification for increases such as the Q1 spike, and corresponding corrective actions to ensure alignment with the 2025–26 reduction goal.
Evidence of implementation:	Evidence of the latest stakeholder meeting including the discussion on the water use ratio targets is attached along with the attendance sheet.

Finding No:	TNR-019507
Checklist Item No:	4.1.2
Status:	Open
Finding level:	Observation
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	Value creation on environment, social or cultural areas on account of implementation of water stewardship plan has been identified. However, financial benefits were not identified.

Finding No:	TNR-019630
Checklist Item No:	4.1.3
Status:	Open
Finding level:	Observation
Checklist item:	The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings:	Financial benefits of implementation of water stewardship plan, were not quantified.

Finding No:	TNR-020147
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:	There was only one review conducted in the first quarter of 2024-25, which has not resulted in relevant information or learning for revising the target. This may be verified in the next audit.

Report Details

Report	Value
Report prepared by	Sunil Kumar
Report approved by	Ruth Wandera
Report approved on (Date)	22 September 2025

Surveillance

Proposed date for next audit
2026-Aug-19

Comment Surveillance audit proposed on 19 Aug 2026

Stakeholder Announcements

Date of publication	Location
01/07/2025	AWS website
01/07/2025	WSAS website
01/07/2025	Abbott website: https://www.abbott.com/content/dam/corp/abbott/en-us/documents/pdfs/transparency/Abbotts-Jhagadia-India-Site-Alliance-for-Water-Stewardship-Public-Stakeholder-Announcement.pdf

Comment Stakeholder announcements were done in 3 websites as indicated below. The link for stakeholder announcement in Abbott website : https://www.abbott.com/content/dam/corp/abbott/en-us/documents/pdfs/transparency/Abbotts-Jhagadia-India-Site-Alliance-for-Water-Stewardship-Public-Stakeholder-Announcement.pdf

Comment Conducted interviews with representative persons of the stakeholder groups such as government/regulatory body, panchayat sarpanch /community person and outsourced contractor of the facility.

Catchment Information

Catchment Information

Site relies exclusively on Gujarat Industrial Development Corporation (GIDC) that supplies to water to all industries in the notified area. GIDC draws water from Naramda river around 20 km from the industrial area, which has an exclusively pipeline for the purpose. The Facility catchment identified comprises multiple micro catchments, which are spread over an area of 3,729 Ha in Bharuch district, Gujarat. This falls in the Narmada river basin as per the hydrogeological boundary map delineated by based on the Micro-Watershed Atlas of India, published by Soil and Land Use Survey of India (Department of Agricultural & Cooperation, Ministry of Agriculture, Govt. of India).

The Narmada River basin near Bharuch in Gujarat is the estuarine zone where the river meets the Arabian Sea in the Gulf of Khambhat. This zone is significantly influenced by tidal waves, the ground water in many villages are characterised with high TDS and salinity. The aquifer system of the
catchment is dominated by limestone and portion alluvium. Although the ground water status of the region is "safe" as per Government reports, intermittent shortage of water is a concern as expressed by stakeholders. Topography of the catchment is generally flat with elevation profile ranging from 11 to 65 m as indicated in attachment. Geological profile of the catchment is dominated by Miocene, as per Geological Survey of India reports. The geomorphology of the catchment is dominated by the older deltaic plain.

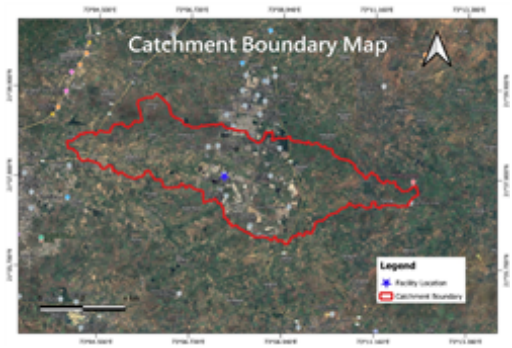
The facility level catchment consists of approximately 68.7% agricultural land and around 7.3% green area. Evapotranspiration for Bharuch district, sourced from Water Resource Information System (WRIS) data, indicating an average annual evapotranspiration rate of 3.48 mm per year.

Higher levels of TDS, chlorides, due to nearness to coast and high contamination of ground water due to agriculture activities, which can be inferred from the water quality test reports. Several stakeholders interactions also confirmed this aspect.

The site has wrongly identified Ukai dam as the ultimate source of water, which has been delineated as source catchment. However, the source catchment also falls on the same narmada river basin. In this respect, further evaluation may be necessary to expand the current catchment delineation to include the impact zone of ultimate water source is in the identified facility catchment.

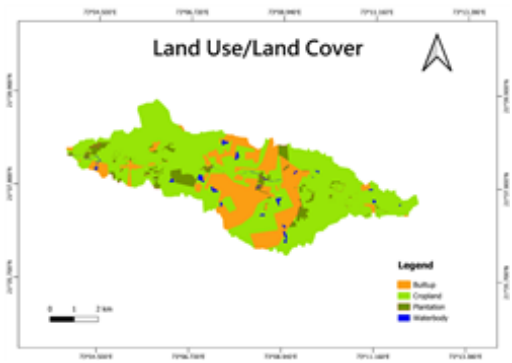
SIte uses treated wastewater during the non-monsoon for irrigating the plantations/greenery within the site. Only during the monsoon season (around 28% of the the treated effluent annually, based on 2023-24 data) is directed to common effluent treatment (Narmada Clen Tech) which finally discharges into sea, after final treatment. Although there is environmental impact assessment study conducted while setting the common effluent treatment plant, the site has not considered this aspect.

The site does not use ground water and hence the aquifer mapping was not relevant in this case.



catchment boundary.jpg

SW locations source catchment.jpg



LULC - Facility catchment.png

GW locations - facility catchment.jpg

catchment storm water.jpg

catchment boundary villages.jpg

Comment Although site identified two separate catchments - one at facility catchment and other source catchment, it is found that the identification of source catchment is incorrect and to be revised.

Client Description and Site Details

Client/Site Background

The site is located in an industrial setting under GIDC. Address: 901-B, GIDC, Jhagadia, Bharuch, Gujarat, India. Abbott Healthcare Pvt Ltd, a nutrition facility manufacturing a wide range of high-quality nutritional products including Similac, Sim Mom Plus, Pediasure, Ensure and Nepro. Site is around 40 acres of land with built up area of 5.5 acres, with a licensed capacity of 18140 mt/cum, with 710 employees on a 24X7 basis operation.

The GIDC supplies raw water to the site through pipeline and site has permission to receive 1206 KLD of water. Utilities section treats the raw water for various purposes such as soft water, IGW and Domestic water. The ingredient grade water (IGW) is utilized for production.

The facility does not have a dedicated rainwater storage facility. The water infrastructure includes 2 No s of Raw Water Tank of 500KL, 2 No.s of 400 KL Raw Water Buffer Tank, 2 No.s of 500KL Raw Water Buffer Tanks utilized for ammonia chiller and oil coolers and 7 nos. of piezeometers used for water level monitoring. A total of 12 flowmeters are installed across the water network , ensuring effective tracking of the water usage at different stages. Water treatment includes pressure sand filtration, activated charcoal filter, ultra filter/nano filter and UF sterilisation and softeners or RO depending on the treatment requirement for each purpose.

The facility consists of a combined effluent treatment plant of 800 KLD. Effluent & sewage lines are underground lines connected to waste water treatment plant. The treated wastewater is used in eucalyptus plantations and gardens/lawns. During the monsoon season, treated effluent is diverted to Narmada Clean Tech (NCT), a subsidiary of Gujarat Industrial Development Corporation (GIDC) responsible for wastewater treatment and disposal. The treated effluent from NCT is discharged to sea.

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Site.jpg

7. GIDC Rawwater Inlet line.JPG

2. Storm water Outfall point.JPG

10. Softwater flowmeter.JPG

Comment Site has built adequate water infrastructure as detailed in client/site background section.

Summary of Shared Water Challenges

Summary of Shared Water Challenges
Site has captured the following 5 shared water challenges in the catchment
1. Water availability: Although the site is identified as safe zone as per the Ground Water Board report, there are reports of intermittent water supply to villages. In addition, villages which depend on the ground water face low yield during summer season.
2. Poor water quality: Water quality in terms of high TDS, salinity, hardness, discolouration, chlorides etc. were observed in the analysis reports presented by site, as well as the regulatory bodies reports. In a few locations higher chemical pollution such as nitrate and biological contamination due to coliform bacteria also noted. Due to close vicinity to coast, higher concentration of TDS, chlorides, salinity etc, were found. The region is predominantly of agriculture, which contributes to nitrate pollution in some areas, and poor sanitation and sewage collection and treatment resulting in biological contamination.
3.Indequate maintenance of WASH facilities: Some villages are noted with inadequate WASH facilities maintenance, due to low levels of awareness on water and sanitation.
4. Inadequate IWRA maintenance: Inadequate awareness and systems leading to waste dumping adjacent to rivers and ponds resulting in inadequate IWRA maintenance in the catchment.
5. Absence of water governance: Absence of water management committees is one of the reasons for inadequate sanitation, sewage collection & treatment, waste collection & management.

Comment: The shared water challenges identified by the site is in line with the issues raised by the selected stakeholders interacted during the audit.

0.0.1	Water Source & Discharge Locations

0.01 *Have any water source or discharge locations been visited during the audit, if so, which and where? If none were visited, please provide justification.* — Yes

Comment: Water discharge locations like the karnal plantations and the Amravati river (storm water dischrge) were visited during the audit.

1	STEP 1: GATHER AND UNDERSTAND	
1.1	*Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.*	
1.1.1	*The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:* *- Site boundaries;* *- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;* *- Any water sources providing water to the site that are owned or managed by the site or its parent organization;* *- Water service provider (if applicable) and its ultimate water source;* *- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;* *- Catchment(s) that the site affect(s) and is reliant upon for water.*	✓ closed
Comment	Site boundaries with basic details of the facility and layout, water related infrastructure such as water treatment plants and effluent treatment plant, storm water and effluent discharge outlets are presented. However, documentation is not complete in respect of the water and water pipeline networks as noticed during site tour. In addition, effluent line network does not include blown down discharge connections to ETP through underground pipeline. Site identified two catchments; a Facility level catchment where the site is located and the Source level catchment where the ultimate source of water Ukai Dam located. The identified facility catchment spread over an area of 3,729 Ha in Bharuch district, Gujarat. Identification of source catchment is incorrect and details are given in NC. ***Finding No: TNR-019466***	
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	Attached document (1.2.1) details the process of stakeholder identification covering representatives from the identified catchment area. This also includes the ability and/or willingness of stakeholders to participate and the degree of stakeholder engagement is based on their level of interest and influence.	
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 attachments detail the stakeholder interest and influence, mapped based on the broad category to identify the potential agencies for various levels of engagement such as consultation, partnering, involvement and inform. Accordingly, a influence interest matrix of stakeholders is prepared by the site.	
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.*	✓ closed
Comment	Emergency response plan identifies the potential emergency scenarios, however, the response plan does not adequately address the preventive actions/ measures and mitigative actions. Therefore, NC raised.	
		Finding No: TNR-019491
1.3.2	*Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped*	✓ closed
Comment	Site water balance diagram does not identify or map some of water outflows; Therefore, raised a non conformity.	
		Finding No: TNR-019492
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.*	✓ closed
Comment	The attached site water balance covers incoming raw water, treated water for various purposes, outflows and losses in the system. Annual variation of water balance is included. However, quantification of water balance is not complete in certain areas as detailed in the NC.	
		Finding No: TNR-019493
1.3.4	*Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.*	✓ Yes
Comment	The document 1.3.4 and the annexure 6 provides a sample raw water quality, treated effluent quality test reports and marine water quality. The document also includes the variation of water quality status. There is no significant seasonal variation noted from the water quality tracking report.	
1.3.5	*Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.*	✓ Yes
Comment	SIte layout showing the Hazard zones and photographs of these identified hazard zones are presented including the chemicals stored/used in the plant in the attached document. During the site tour, it was noted that site has identified and mapped hazardous substances that could pose threat to the good water quality status and adequate control measures such as containment provisions and spill control kits were also noted in place.	
1.3.6	*On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.*	🔍 Obs.
Comment	Site has presented details of the IWRAs within the site and their conditions. This included the lagoons and the pizeometric wells. Layout map and the photograph are also included in the document. Maintenance schedule of these structures is presented.	

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	Document 1.3.7. includes water related cost such as operation and maintenance of water infrastructure, energy cost, permit fees etc. involved for both raw water & waste water. Site has also identified social, cultural, environmental values related to water.	
1.3.8	*Levels of access and adequacy of WASH at the site shall be identified.*	Yes
Comment	On site assessment of WASH facilities was conducted between 03rd – 05th October, 2024 to evaluate their adequacy in line with the applicable regulations, assess current status, conditions and access to safe WASH at the workplace. It also covered WASH improvement measures. The level of access and adequacy of WASH meets the requirement as per Indian Factories Act/ Rules. In addition, access and maintenance found to be adequate as observed during the site tour.	
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.*	closed
Comment	Site has carried out mapping of suppliers, vendors providing materials and services for the site and identified suppliers and vendors from the site's catchment. Efforts are made to obtain water use data of primary inputs of suppliers in the catchment, however, quality of water used and water risk posed by them have not been identified. ***Finding No: TNR-019494***	
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	Site has carried out mapping of suppliers, vendors providing materials and services for the site and identified suppliers and vendors from the site's catchment. Site has obtained the quantity of water used by the service provider Vikas Enterprises. The submission records through mail is attached as evidence.	
1.5	*Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH*	
1.5.1	*Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.*	Yes
Comment	The attached document 1.5.1 identfies water governance initiatives related to government level policies, legal framework and publicly-led initiatives. One such initiatives conducted by site was organising awareness sessions alongwith GPCB. The policies/acts/rules related to Madhya Pradesh and Maharashtra would not be applicable considering the change in source catchment.	
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 attached document identifies applicable water related legal and regulatory requirements. It is also confirmed that there is no stakeholder verified customary water rights for the site, as the site is operating in a notified industrial area.	

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	Site has provided water balance for the site catchment and source catchment based on the secondary data from Water Resource Information System (WRIS), India Meteorological Department and Central Ground Water Board reports. Monthly average data on rainfall are also presented. Although the catchments are in safe, as per government reports, there are water challenges identified by stakeholders such as intermittent water availability/ quality and scarcity during summer, as expressed during stakeholder interaction. Source catchment data may not be relevant considering the change in source catchment.	
1.5.4	*Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.*	Yes
Comment	Site has identified the Primary data on physical, chemical and biological parameter for the facility catchment - ground water and surface water. In addition, secondary data on physical, chemical and biological parameter for the facility catchment - ground water and surface water was also analysed. The pre-monsoon and post-monsoon data are also provided. Higher concentration of chemical and biological parameters are noted which are in line with concerns raised by stakeholders. Presented source catchment are not relevant due to change in source catchment.	
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 facility catchment has both surface water and groundwater resources, identified as pond, river and lake and the conditions of which are also indicated. Mapping of the same has been done in the attached document. Most of them are identified in good condition and low or medium risk levels. Site tour of the one of the locations (Amaravati river) found to be good.	
1.5.6	*Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.*	Yes
Comment	Attached Document 1.5.6 identifies water related infrastructure at the catchment and the conditions, risk level and the quality of water provided through such infrastructure are also indicated. The data is compiled from primary survey and secondary data sets from Swachh Bharat Mission, Jal Jeevan Mission and Public Works department. The conditions of water infrastructure as identified as satisafctory in the survey, limited site tour of the catchment confirms this fact.	
1.5.7	*The adequacy of available WASH services within the catchment shall be identified.*	Yes
Comment	Site has compiled status of WASH facilities within the catchment through primary survey and secondary data sources such as Jal Jeevan mission. This included the drinking water points, water availability, Household with tap connections, Individual Household Latrines such as Individual house hold with latrines, usage, ODF status, hygiene and solid waste management facilties.	
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	Site has captured the following 5 shared water challenges in the catchment 1. Water availablity (intermittent water supply to villages) 2. Poor water quality (high TDS, hardness, chlorides and discoloration) 3. Indequate mainteance of WASH facilities (less usgae of toilet facilities, absence of sewage treatment) 4. Inadequate IWRA maintenace (waste dumping adjacent to ponds, lakes etc,) 5. Absence of water governance (absence of water management committe) Village Community, Gram Panchayat, and other catchment stakeholders as well as from reports on Hydrological and Hydrogeological studies by CGWB have been considered to finalise on the above shared water challenges. The potential risks for other industries and categorisarion of risk for prioritised action have also been identified by the site.	
1.6.2	*Initiatives to address shared water challenges shall be identified.*	Yes
Comment	The attached documents identified initiatives to address catchment level water challenges. This shows the site's collaborative approach involving other key stakeholders, such as GPCB, GIDC, Panchayat and other industries.	
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	Specific water risks for the site in terms of physical and regulatory risks including their likelilood and severity are identified and prioritising for actions. The potential business cost for the above risks has been estimated to be around Rs 6 Crores/day estimated on stoppage of the operation due to non-availability of water.	
1.7.2	*Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*	closed
Comment	The attached document 1.7.2 identifies risks and categorisation and water saving opportunities. These do not include the potential water savings and business opporutnities. Details are given in NC raised. ***Finding No: TNR-019505***	
1.8	*Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.*	
1.8.1	*Relevant catchment best practice for water governance shall be identified.*	Yes
Comment	Document 1.8.1 identifies best practices on water governance on-site, and catchment and linked to AWS outcomes. These include operation and maintenance of water treatment system and other water infrastructures, management system for testing, inspection etc.	
1.8.2	*Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.*	Yes
Comment	Document 1.8.2 identifies best practices related to water balance (for example, water efficiency improvement, water reducton activities) which included provision of water related infrastructure, flow measurement systems, rainwater harvesting system, operation & maintenanc practices, etc.	

1.8.3	*Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.*	Yes
Comment	Document 1.8.3 identifies best practices on water quality on site and catchment and linked to AWS outcome. Some of them includes operation and maintenance practices of water treatment, awareness program, sharing water quality reports to stakeholders etc.	
1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*	Yes
Comment	Site has identified best practices on maintenance of IWRAs within site and catchment. This includes maintenance practices of IWRAs, formation and engagement of water management committees, display boards for protection of IWRAs, etc.	
1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*	Yes
Comment	Site has identified relevant sector / catchment best practices, which included provision of hand washing stations, provision of potable water, maintenance of water treatment system and sanitation facilities etc.	

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	*Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.*	
2.1.1	*A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:* *- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes* *- That the site implementation will be aligned to and in support of existing catchment sustainability plans* *- That the site's stakeholders will be engaged in an open and transparent way* *- That the site will allocate resources to implement the Standard.*	Yes
Comment	Commitment to water management signed by Factory Manager dated 19 March 2025 included the following commitment statements : 1. That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes. 2. That the site implementation will be aligned to and in support of existing catchment sustainability plans. 3. That the site's stakeholders will be engaged in an open and transparent way. 4. That the site will allocate resources to implement the Standard. Site has displayed this commitment statement at the entrance, canteen and notice boards as part of the public disclosure.	
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 attached document includes organogram indicating the person responsible for legal compliance. Person responsible for submissions to regulatory agencies has also been identified.	
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 attached document 2.3.1 covers water stewardship strategy including the mission, vision, and goals of the site towards achieving good water stewardship in line with the AWS Standard. The goals are further translated into targets with timelines in water stewardship plan.	

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.*	Yes
Comment	Site has developed a detailed water stewardship plan for the facility and catchment areas. This includes shared water challenge, baseline, target, prioritisation, responsibility, monitoring frequency, KPIs and AWS outcomes for each category.	
2.4	*Demonstrate the site's responsiveness and resilience to respond to water risks*	
2.4.1	*A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.*	Yes
Comment	Site has prepared mitigation plan for identified water risks; such as enhancing the temporary storage capacity from the present level of 2.5 days to 7 days in coordination with Gujarat Industrial Development Corporation.	

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

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

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

Comment: The document provided photographic evidences of awareness created among school children and circulation of water quality test reports for facility catchment in the respective villages, providing valuable insight into the current status of local water resources. Also, the facility intends to establish a Children's Committee within schools and water management committee to promote awareness and participation in water management. Panchayat Sarpanch confirmed about these activities of the company in Avadar village.

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: As confirmed by the site through their stakeholder enagaments that the water rights of the indigenous people are respected through various schemes/ programmes by the government. There are no water rights are restricted due to use of water by the site.

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.* ✓ closed

Comment: The consent issued by the Gujarat Pollution Control Board does not include water recycling/reuse activities being conducted by the site. Legal compliance monitoring procees did not identify this non compliance. The details are given in NC.

Finding No: TNR-019495

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: The document gives details of the governance practice adopted to ensure water rights at the facility such as ensuring compliance with permits, consents of regulatory body and the provision of sanitation facilities at the site. In addition, site also have programmes to improve the WASH faciltiies & IWRA at the catchment. There are no specific water rights which need to be complied by the site in this respect.

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

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

Comment: The site has given status of progress towards meeting water balance targets such as water use ratio, total dissolved solids as per the water stewardship plan. Facility had undertaken a third-party water audit and identified water conservation programmes.

3.3.2 *Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.* ✓ Yes

Comment: The site has provided progress towards meeting water balance targets such as water use ratio. The water use ratio for the first quarter is 31.53 m3/tonne against target of 19.12 m3/tonne.

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	As confirmed by the site and also as per GPCB consent, there is no legally binding requirement to re-allocate water for 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 attached document gives the site water quality and waste water data. It also provides the data on total dissolved solids, TSS, BOD and COD which are well within the permissible limits as per consent conditions. The site also meets the internal targets set for TDS, BOD and COD.	
3.4.2	*Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.*	Obs.
Comment	Site has set internal target for treated effluent quality better than the legal norms.	
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	Document describes that Abbott follows a structured maintenance checklist to ensure proper maintenance of IWRAs within the facility and implementing cleanup initiatives in identified IWRAs at the catchment. Observation raised to improve cleaning/maintenance frequency of lagoon.	
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.*	Obs.
Comment	The attached document details about the process of monthly maintenance of WASH facilities to ensure they are in good condition and fully functional. The site follows good practices and ensures employees and housekeeping staff are aware about saving water, proper handwashing, and importance of hygiene. The proper upkeep and maintenance of contract workers wash room is found to be not adequate, for which improvement plan has been identified as part of water stewardship plan.	
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	Site confirmed that they do not impinge on traditional rights of indigenous people on water, as they are using water within the allowable limits from regulatory agency. There is no evidence to suggest that they impinge on the human rights to safe water and sanitation of communities during the catchment level visit and interaction with stakeholders.	

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.* Obs.

Comment: Site has set a target of reducing raw water consumption of supplier/service provider by 2% as they work towards for reducing the water footprint across the supply chain. Evidence of setting and acknowledgement of target with Vikas (Service provider) and Vishal (Supplier) are obtained. Since this is finalised recently, implementation of actions to meet the target are yet to be intiatied. This will be followed up in the next audit and therefore an observation is raised.

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.* closed

Comment: Site has set a target of reducing raw water consumption of supplier/service provider by 2% . Actions are yet to be identified to achieve same and hence NC raised.

Finding No: TNR-019500

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: Site has engaged with gram panchayats, regulatory bodies, industrial association, etc. Engagement activities include awareness programmes, tree plantation in two village panchayats, Avadar and Dadheda near the IWRAs. The site has received appreciation letters for such activities from these panchayats. Evidences attached.

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: Actions towards achieving best practice, related to water governance, which are implemented at the site and catchment area are identified in the attachment. These include linking with AWS outcomes of implemented practices.

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

Comment: Actions towards achieving best practice, related to water balance targets which are implemented has been detailed in the attachment. The facility has undertaken a water audit through external consultant to identify potential opportunities to reduce the water consumption. Flow metering system, recycle of treated wastewater, installation of water tanks in school, etc. are some of the examples.

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

Comment: The attached document gives details of actions towards achieving best practice, related to water quality targets which are implemented. These include reuse of treated wastewater, internal waste water quality targets, sharing water quality reports, etc.

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	Actions towards achieving best practice, related the site's maintenance of Important Water-Related Areas at the site and catchment which are implemented have been detailed. These include maintenance plans, display boards at the catchment level IWRA etc.	
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.*	Yes
Comment	The attachment identifies actions towards achieving best practice related to targets in terms of WASH which are implemented at the site and catchment, which include maintenance schedules of sanitation facilities, provision of drinking water and hand washing stations etc.	

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.*	✓ closed
Comment	Review record of performance vs target of water stewardshsip plan is attached. 2025-26 first quarter review record does not include progress of water use ratio. ***Finding No: TNR-019496***	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	🔍 Obs.
Comment	The attachment gives details of value created on environmental and socio-cultural aspects. Value created in financial not identified, observation raised.	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	🔍 Obs.
Comment	The attached document identifies the shared benefits which are intangible in nature on environment, socio-cultural quantified. Financial benefits, if applicable, not quanitified.	
4.2	*Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.*	
4.2.1	*A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.*	✓ Yes
Comment	Quarterly evaluation report mentions that there was no environmental emergency incident in 2024-25.	
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 facility maintains active engagement with stakeholders to communicate and showcase its water stewardship performance. Engagement with various industries, village panchayat and government bodies are examples detailed in the attachment. During the stakeholder interactions with GPCB and Panchayat, they confirmed site's water stewardship consultation 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 has prepared the water stewardship plan based on the 2024-25 performance. There was only one review conducted in the first quarter of 2024-25, which has not resulted in relevant information or learning for revising the target. This may be verified in the next audit.

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

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

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

Comment: The site has identified responsible persons to deal with regulatory bodies / stakeholders namely GPCB, Jhagadia Industrial Association, Panchayat etc. The EHSS and Admin team is responsible for overseeing water-related governance in alignment with applicable laws, regulations, and standards. This governance mechanism has been publicly disclosed by displaying at main gate, canteen and notice board.

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

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

Comment: Water stewardship plan including the performance are communicated to stakeholders, such as employees, village panchayat, GPCB, GIDC, industries etc. through visusal displays at canteen, presentations in world environment day, letters, and desk calendars etc. Evidences are attached.

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 attached document describes that the site discloses the water stewardship performance, including quantified performance against targets to the stakeholders through communications letter and also display board near canteen and also the security gate of the site.

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: Site has presented the shared water challenges to the village panchayats namely Dadheda, Sardarpura and Avadar. The initiatives planned in the villages as per the water stewardship plan were discussed with the panchayats. These were confirmed by Sarpanch of Avadar village during stakeholder interview.

5.4.2 *Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.* ✓ Yes

Comment: Site's efforts made in communicating with Pollution Control Board and Gujarat Industrial Development Corporation are included in the attached document. Tree plantation, medical camp, communication about water quality reports are some of the activities detailed by the site.

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	Site discloses any water-related violations or environmental incidents to the Gujarat Pollution Control Board (GPCB) through its annual compliance reporting process. It is stated that there has been no water related violations or emergencies in 2024-25.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	The site discloses any water-related violations or environmental incidents to the Gujarat Pollution Control Board (GPCB) through its annual compliance reporting process. There has been no water related non compliance or emergencies identified in FY 2024-25. There is a procedure for reporting and taking corrective action on non compliance.	
5.5.3	*Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.*	Yes
Comment	The site discloses any water-related violations or environmental incidents to the Gujarat Pollution Control Board (GPCB) through its annual compliance reporting process. There has been no water related non compliance or emergencies which may pose significant risk to human or ecosystem identified in FY 2024-25. SIte has established a procedure for reporting and taking corrective action on non compliance.	

Previous Findings

	All non-conformities raised in the previous audit have been satisfactorily closed.	Yes
Comment	This is the initial certification audit and hence there are no previois audit findings to close out.	