CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001335

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Samsung Electronics HCMC CE Complex Co. Ltd**

Address: Lot I-11, Road D2, High-Tech Park, Tang Nhon Phu Ward, Thu Duc City, 700000, Ho Chi Minh City, VIETNAM

Contact Person: Linh Nguyen

AWS Reference Number: AWS-000759

Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Platinum

Date of certification decision: 2025-May-07

Validity of certificate: 2028-May-06

AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2025-Jan-20

Audit End Date: 2025-Jan-23

Lead Auditor: Van Bich Nguyen

Audit team participants:

Neringa Pumputyte

Elizabeth Villezar

Site Participants:

Dongjin Lee, Department Head HSE

Kyung Hoon Jang, Lead Environment Section

Thanh Hai Do, Head of Sustainability

Anh Quoc Pham, Head of Sustainability

Thi Khanh Huong Le, Client representative

Thanh Mai Vo, Assistant Manager - EHS

Tham Bui, Assistant Manager - EHS

Thi Quyen Cai, Corporate Environmental & Sustainability

Van Truong Tran, Assistant Manager - EHS

Hoang Phi Pham, Utilities Manager

Yeunhee Kim, Consultant

Minsu Park, Consultant

Yuna Kim, Accountant

Huu Phong Nguyen, Utilities Manager

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AUDIT TIMES

Dates	Audit from	Duration	Auditor	Description
2025-Jan-20	07:30:00 - 17:15:00	09:45	Van Bich Nguyen	Opening Meeting, Site Tour, Documents Review
2025-Jan-21	07:30:00 - 17:15:00	09:45	Van Bich Nguyen	Documents Review, Catchment Tour, Stakeholder Interview
2025-Jan-22	07:30:00 - 17:15:00	09:45	Van Bich Nguyen	Documents Review
2025-Jan-23	07:30:00 - 17:15:00	09:45	Van Bich Nguyen	Documents Review, Closing meeting

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ADDITIONAL INFO

Summary of Audit Findings: During the initial audit, 9 minor non-conformities, and 6 observations were raised.

The client is requested to perform a root cause analysis and define corrective actions for each of the non-conformities and to submit these to WSAS within 30 days of receipt of the audit report by 30 April 2025.

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

The audit team recommends certification of Samsung Electronics HCMC (SEHC) at the Platinum level pending approval of the corrective action plan for the minor non-conformities.

Scope of Assessment: The scope of services covers the Initial certification audit for assessing the conformity of Samsung Electronics - Ho Chi Minh, Vietnam (SEHC) against the AWS International Water Stewardship Standard Version 2.

SEHC is a large consumer electronics complex which is located in the economic capital Ho Chi Minh City, south of Vietnam, with more than 5,000 employees. The investment license was issued in September 2014 and the land lease contract was signed in March 2015. On May 19, 2015, the site was established in Saigon Hi-Tech Park in Ho Chi Minh City, which is 25 km drive from Tan San Nhat International Airport. The complex covers an area of 94 hectares. The main producing products are TVs, monitor line, refrigerators, and vacuum cleaners. The products are exported to 64 countries around the world.

SHEC is based on the Dong Nai River which is located in Dong Nai River Basin/Catchment. The treated water (city water) is provided by pipelines which is originated from Dong Nai River, and finally, the treated water flows into the industrial wastewater treatment plant (HSTP) before being discharged into Go Cong Stream, which flows into Dong Nai River.

The audit was conducted onsite on 20 - 23 January 2025.
The onsite visit included the assessment of water purification plants, water tanks, wastewater treatment plants, oil-water separators, Central Control Rooms, chemical storages, industrial park wastewater treatment plant, and discharging point of treated water by industrial wastewater treatment plant.

The following external stakeholders were interviewed during the audit: PLATEL VINA (neighboring company), Eurofins (water testing company - measurement company), and SHTP (wastewater treatment plant of the industrial park).

SCORE

119.00

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	6
Minor	9

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001335

FINDING DETAILS

Finding No:	TNR-017379
Checklist Item No:	1.1.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
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:	The boundary of the 'catchment of the site' was identified based on a research paper conducted by the Vietnam Institute of Meteorology, but it is not clear what was the basis for defining the 'catchment that the site affects and is reliant upon for water' in slide 3 of the submitted report, and how this identified area meets the definition of the catchment in the AWS standard.
Corrective action:	As recommended by the auditors, the entire Dong Nai River catchment, including 11 provinces and cities, will be defined as the site's catchment, with source and receiving water bodies clearly indicated.

Finding No:	TNR-016415
Checklist Item No:	1.2.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
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:	- The currently identified stakeholders are located only approximately 20km from the site, which raises questions whether the site sufficiently considered the catchment area; - It is not clear if the site sought to identify stakeholders such as vulnerable, women, and minorities.
Corrective action:	Stakeholders in the upper Dong Nai River and ethnic minorities will be additionally identified, along with agencies like DONRE that represent the entire catchment.

Finding No:	TNR-017187
Checklist Item No:	1.3.4
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
Checklist item:	Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.
Findings:	Although water quality data between 2022-2023 is in place, the site has not yet submitted any water quality data in 2024. Evidence: Checked the file water quality data submitted in the platform.
Corrective action:	Drinking, wastewater, and rainwater quality data will be collected and organized quarterly, with updated data submitted in future audits.

Finding No:	TNR-017188
Checklist Item No:	1.3.6
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
Checklist item:	On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.
Findings:	Although the site has provided basis for selection of the IWRAs, there is a lack of information about its current identified status. Evidence: Review document submitted by the site (file: (1.2.1)(1.2.2)(1.3.6)(SEHC)SEHC Stakeholder and IWRA mapping(rev7.1)).
Corrective action:	The site plans to integrate the results of its direct water quality monitoring and condition assessments into the IWRA list file. In addition, internal criteria will be established to assess shoreline environments and conduct further condition assessments.

Finding No:	TNR-017231
Checklist Item No:	1.4.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
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:	It is unclear whether the reported embedded water usage refers to the suppliers' total usage or the amount used for the materials supplied to the site.
Corrective action:	Total water usage by vendors will be allocated to the site based on SEHC's revenue share.

Finding No:	TNR-017510
Checklist Item No:	1.5.2
Status:	Open
Finding level:	Observation
Checklist item:	Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.
Findings:	Currently, no stakeholder-verified customary water rights (SVWR) have been identified. However, the site should also present evidence that it has made efforts to understand if there are any water rights of others including Indigenous peoples within the identified catchment.

Finding No:	TNR-017235
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:	Currently, the site has collected data on water quality monitoring but the file provided by the site contains only data without any discussion, making it unclear what the current condition of the catchment water quality is or what issues exist in specific water bodies.

Finding No:	TNR-017291
Checklist Item No:	1.5.5
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
Checklist item:	Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Findings:	Although the site identifies 4 IWRAs and the basis for selection (why it is selected) is described, the site has not yet provided sufficient information to indicate how the IWRAs are identified (for example: through stakeholder engagement, best available information, etc.) and the status of the IWRAs in the baseline time. In addition, the submitted mapping data shows that all of the site's IWRAs are located within approximately 20 km of the site. This raises questions whether the site considered the catchment area during the IWRA identification process (some IWRAs may be furtehr away but provide high value to the catchment).
Corrective action:	In addition to surveys, meetings with agencies will be held to verify IWRA items, and shoreline criteria will supplement water quality assessments. Additionally, IWRA will be re-explored to suit the catchment after the catchment reset.

Finding No:	TNR-016524
Checklist Item No:	1.6.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
Checklist item:	Shared water challenges shall be identified and prioritized from the information gathered.
Findings:	The site has not fully identified shared water challenges. Evidence: During the audit, it was observed that water-related challenges not included in the site's list are being discussed within the catchment area. This raises concerns about the effectiveness of the site's stakeholder engagement
Corrective action:	We plan to first identify the list of water-related challenges recognized by stakeholders through a survey, which will be improved to include open-ended questions for more detailed input. Based on the survey results, interviews with stakeholders will be conducted to validate the identified issues.

Finding No:	TNR-017356
Checklist Item No:	1.6.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	The site provided a list of identified share water challenges and relevant initiatives for such water issue. However, the provided file mainly contains the site's own initiatives and does not demonstrate the site's understanding of initiatives initiated by others.
Corrective action:	Existing catchment initiatives will be explored through open-source data and interviews with relevant institutions to understand their activities and organize joint participation programs.

Finding No:	TNR-017357
Checklist Item No:	2.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Jan-20
Checklist item:	A water stewardship plan shall be identified, including for each target: - 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:	For some of the AWS outcomes or shared water challenges, there are issues with the targets and respective actions in the site's WSP: - According to indicator 1.5.5, all four identified IWRAs currently have good water quality, and no water challenges have been identified. Consequently, the site’s WSP only includes unclear targets such as cleaning activities and water quality monitoring, without a concrete action plan specifying which IWRA, what issue, and how it will be improved. - The site’s water quality target is 50% above the legal standard by 2025, but according to the action plan in December 2024 (see row 43), the site has already achieved and is maintaining this target. As a result, the plan only includes maintenance, with no concrete action plan for further water quality improvement.
Corrective action:	In addition to water quality, internal indicators such as litter volume will be developed for IWRA assessments to set clear targets and implement improvement actions. Stakeholder feedback will be incorporated to establish water quality improvement goals for both inside and outside the site, along with detailed action plans.

Finding No:	TNR-016565
Checklist Item No:	2.4.1
Status:	Open
Finding level:	Observation
Checklist item:	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.
Findings:	The site needs to coordinate with more relevant public sectors to get their point of view and their cooperation for developing identified water risk mitigation. Currently, only SHTP is identified as a relevant agency. More relevant public agencies such as Thu Duc Water Treatment Plant and state agencies have not been identified.

Finding No:	TNR-017360
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:	However, the site does not have specific targets for the improvement of the IWRAs and has not taken appropriate action. This is because according to 1.5.5, the IWRAs are in good condition, and no issues have been identified. The site needs firstly to identify the IWRAs and related challenges across the entire catchment and then take appropriate actions to address them.

Finding No:	TNR-016586
Checklist Item No:	3.7.2
Status:	Open
Finding level:	Observation
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:	The site mentions in step 1 (ind. 1.6.1 and 1.6.2) that an AWS council has been established to share information and promote or encourage each other. However, the is no evidence of what activities have been done with the council to support the AWS activities.

Finding No:	TNR-017511
Checklist Item No:	4.1.1
Status:	Open
Finding level:	Observation
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	Although the site has evaluated its performance against the AWS targets. it should be improved such as which activities can be quantified and compared with targets; which performance meets/exceeds/contracts/offers compared to the WSP targets

Report Details

Report	Value
Report prepared by	Van Bich Nguyen
Report approved by	Sa-Myeong Gim
Report approved on (Date)	26.Mar.2025

Surveillance

Proposed date for next audit
2026-Jan-20

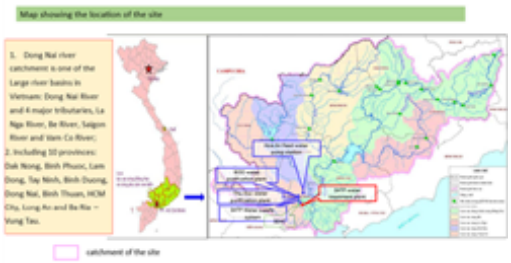
Comment N.A.
This is the initial certification audit. The site is audited against AWS standard V2.0 (2019).

Stakeholder Announcements

Date of publication	Location
28/11/2024	Samsung Electronics: https://news.samsung.com/vn/sehc-thong-bao-ke-hoach-danh-gia-chung-nhan-lien-minh-quan-tri-nuoc-aws
18/11/2024	AWS: https://a4ws.org/wp-content/uploads/2024/11/StakeholderAnnouncement-AWS-000759-Samsung-ELEC-HCM-SEHC_IA.pdf
18/11/2024	WSAS: https://a4ws.org/wp-content/uploads/2024/09/AWS-000759-Samsung-Ho-Chi-Minh_StakeholderAnnouncement.pdf

Comment The stakeholder announcement was published on the following websites: WSAS, AWS, and Samsung Electronics.

Catchment Information



Map of Dong Nai River Basin_catchment_SEHC.png

Catchment Information

SEHC is based in Dong Nai River Basin, one of the largest river basins in Vietnam. The Dong Nai River basin includes Dong Nai River (main flow) and 4 major tributaries (La Nga River, Be River, Sai Gon River, and Vam Co River). The catchment crosses administrative boundaries of 10 provinces, including Dak Nong, Binh Phuoc, Lam Dong, Tay Ninh, Binh Duong, Dong Nai, Binh Thuan, Ho Chi Minh City, Long An, and Ba Ria Vung Tau province. The Dong Nai River flows into the East Sea in Cần Giờ District, Ho Chi Minh City.
The catchment is approximately 586 km in length and a basin of 38,600 km², making it the longest river to be entirely located in Vietnam.
The SEHC is located on the lower riverbank of Dong Nai River. City water (treated water) supplied to the site is via pipelines originating from Dong Nai River (intake point is the Hoa An Feed water pump station, treated by Thu Duc water purification plant, and supplied to BOO water purification plant (managed by SHTP) before being supplied to the site via pipeline). The site's wastewater is treated internally, then discharged to the industrial wastewater collection system and treated at SHTP wastewater treatment plant before being discharged to Go Cong stream, which flows into Dong Nai River.

Client Description and Site Details

Client/Site Background

SEHC is a large consumer electronics complex which is located in the economic capital Ho Chi Minh City, south of Vietnam, with more than 5,000 employees. The investment license was issued in September 2014, and the land lease contract was signed in March 2015. On May 19, 2015, the site was established in Saigon Hi-Tech Park in Ho Chi Minh City, which is a 25 km drive from Tan Son Nhat International Airport. The complex covers an area of 94 hectares. The main products produced are TVs, monitor lines, refrigerators, and vacuum cleaners. The products are exported to 64 countries around the world.

The site operates significant water-related infrastructures on the large sites. Samsung Electronics Global is aiming to increase the reuse of water as much as possible, which forces the Samsung site members around the world to set their reuse water goal of 10% total water consumption of each site. The site
has established an internal Water Conservation Committee which meets monthly and works on the site activities to use water effectively and reduce the use of water.
SEHC obtained water from the governmental provider (Thu Duc water purification plant), which provides city water to the industrial park water purification plant (represented by SHTP). City water is supplied from SHTP to the site via a pipeline system and stored in the water tanks of the site. City water from the tank will be used for gardening, fountains, or be purified onsite and used in the production of products and for onsite WASH purposes. For drinking water, the site re-treated the purified city water with RO water purifier.

SEHC has invested in its water management practices, e.g., using water filtration technology to increase its water recycling rate by treating wastewater and reusing it in utility facilities. For the reuse of water, the site is applying to recycle RO reject water and reuse condensate water from the air conditioning system. To ensure that its water treatment technologies remain green, the site employs a team of dedicated water experts. As a result, instead of chemical treatment options, the company utilizes eco-friendly processes, such as electro-deionization, and energy-saving equipment to produce the ultrapure water needed to manufacture semiconductors at the nanoscale. Semiconductors are fabricated in ‘cleanrooms’ where the environment is strictly managed to keep internal conditions, such as temperature, humidity, and air pressure, at a constant level.
The site has a modern life monitoring system for effluent and they discharge at a more stringent level than Vietnamese legal requirements. The site's discharge water is clean enough to discharge to the environment, but according to government regulations, the site's wastewater is discharged to the industrial park's wastewater treatment plant. The final treated water is discharged into Go Cong stream, which flows into Dong Nai River. SEHC has been conducting annual surveys and evaluations to understand the impact of effluent from the industrial park wastewater plant (SHTP).

Summary of Shared Water Challenges

Summary of Shared Water Challenges

SEHC has provided a table that contains the following water challenges:

- Water pollution in water sources
- Lack of communication and cooperation between government/regulatory agencies, businesses, and civic groups
- Water pollution (wastewater·sewage)
- Heavy rainfall and flood risk
- Destruction of aquatic ecosystems and decline in biodiversity
- Drought and water shortage risk
- Marginalized populations from safe and sustainable water supply

Comment The site has not realized the shared water challenges regarding salinity intrusion upstream of Dong Nai River Basin. The auditor detected this through stakeholder consultation.

0.1	**General Requirements for Single Sites, Multi-Sites and Groups**	
0.1.1	*Eligibility Criteria*	
0.1.2		
0.1.2.1	*Have any water source locations and water-related discharge locations been visited during the audit, if so, which and where? If none were visited please provide justification.*	Yes
Comment	During the audit, the auditor visited the wastewater discharge point of the industrial park water treatment plant (SHTP's wastewater discharge point). This is the final discharge point where treated wastewater is discharged into the environment.	
0.1.1.1	*The site(s) occupy one catchment OR an exception has been granted.*	Yes
Comment	Yes, the site occupy one catchment.	
0.1.1.2	*The scope of the proposed certification shall be under the control of a single management system.*	Yes
Comment	The scope of the proposed certification is be under the control of a single management system.	
0.1.1.3	*The scope of the proposed certification shall be homogeneous with respect to primary production system, water management, product or service range, and the main market structures.*	Yes
Comment	The site and scope of the proposed certification is homogeneous concerning the primary production system, water management, product range, and the main market structures.	

1	STEP 1: GATHER AND UNDERSTAND

1.1 *Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.*

1.1.1 *The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:*
- Site boundaries;
- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;
- Any water sources providing water to the site that are owned or managed by the site or its parent organization;
- Water service provider (if applicable) and its ultimate water source;
- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;
- Catchment(s) that the site affect(s) and is reliant upon for water.

in progress

Comment

The site has provided a map presenting all the SEHC sites about the water supply pump station, the water purification plants, catchment boundaries, and the catchment that the site affects and relies on for water.
1. Physical scope: the physical site boundaries of the SEHC including water inflow points, discharge points, facilities, and related plants according to water use. The site's address is Lot I-11, D2 Road, Saigon Hi-Tech Park, Tang Nhon Phu B Ward, Thu Duc City, Ho Chi Minh City, Vietnam.
2. Catchment and site-affected catchment boundaries: SEHC is based on the Dong Nai River Basin which flows across 10 provinces. The site-affected catchment boundary is the Dong Nai River (from Tri An Lake downstream. The site is located on the river bank based on the lower part of Dong Nai River (a small area). The boundary of the 'catchment of the site' was identified based on a research paper conducted by the Vietnam Institute of Meteorology. However, the basis for defining the 'catchment that the site affects and is reliant upon for water' in slide 3 of the submitted materials is unclear.
3. Inflow and discharge: SEHC obtained water from the Governmental provider (Thu Duc water purification plant) which provides city water to the industrial park water purification plant (represented by SHTP). City water is supplied from SHTP to the site via a pipeline system and stored in the water tanks of the site. City water from the tank will be used for gardening, fountain, or be purified onsite and used in the production of products and for onsite WASH purposes. For drinking and living water, the site re-treated the purified city water with RO water purifiers.
The source of water is from Dong Nai River. The contact point is Hoa An pump station. The river water is treated by Thu Duc Water Purification Plant (which belongs to the government of Ho Chi Minh City) to receive city water which is supplied to citizens in Ho Chi Minh City and Industrial use like Sai Gon High-tech Industrial Park (SHTP) before being supplied to sites like SEHC. Wastewater from SEHC is treated internally before being discharged to the industrial park's discharge water system (managed by SHTP) and discharged into Go Cong Stream after being treated at the SHTP industrial wastewater treatment facility. Go Cong Stream flows into Dong Nai River.
Details of pipeline maps in and outflows of the site and its water-related facilities were presented.

Finding No: TNR-017379

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.

in progress

Comment

The site has conducted stakeholder mapping to identify potential affected/interested stakeholders.
A stakeholder list has been provided by the site with 7 stakeholder categories has been identified, including governmental agencies (public sectors, regulatory bodies), Neighboring companies, NGOs, suppliers/services vendors, local residents as well as the site's employee.
Total of 153 people among these stakeholder categories have been consulted.
A list of stakeholders which has been identified to be engaged with is also provided with details of name, organization, and contact (phone, email).
A questionnaire has been developed and sent to stakeholders via email for a survey that aims to evaluate the stakeholder interest and degree of influence between stakeholders and the site regarding water challenges (Questionnaire, a summary of the survey results, etc).

Criteria for identifying stakeholders, stakeholder questionnaire, result of stakeholder survey and analysis, and list of stakeholders were presented.

However, the site did not fully consider the entire catchment area and stakeholder groups during the stakeholder identification process.
Evidence:
- The currently identified stakeholders are located only approximately 20km from the site (checked the stakeholder mapping) but are not representative of the entire identified catchment area);
- The stakeholder groups such as vulnerable, women, and minorities, upstream and downstream of the site-affected catchment were not considered (checked the list of stakeholders and interviewed representative staff of the site).

Finding No: TNR-016415

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 current and potential degree of influence between the site and stakeholders has been identified in the evidence provided. There is a stakeholder type list and influence list with an identification map and degree of influence (current, potential).
The site has evaluated and reviewed the survey results, which identified the degree of influence between stakeholders and the site regarding water-related interest and influence. (see document checklist attached in 1.2.1).

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

Master incident response plan Y2024 of SEHC has been developed. This plan includes existing water-related incident response plans, e.g., flooding, storming, chemical spills, water supply interruption, water infrastructure leaking, etc.
A response plan for each existing water-related incident has been identified, including the key contact persons in charge of the responsibility.
Note: The Master incident response plans is in Vietnamese language, water-related incidents in existing emergency response plans are stated in the following sections in the plan: 6.1.1 - 6.1.5, 6.3.6, 6.3.8, 6.4.4, 6.4.5, 6.4.7, 6.4.8, 6.4.11, 6.4.12, 6.4.13.

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

Yes

Comment

Site water balance, including inflows, losses, storage, and outflows has been identified and mapped (checked file: Water map on-site (rev3.0).
- Water inflows are supplied by Thu Duc Purification Plant and stored in the SEHC water tank and supplied to the site's facility.
- Water recycling is from water recycle condensated and water recycle RO.
- Water losses are due to treated wastewater discharge, evaporation, watering the tree, and fire fighting.

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.*

Yes

Comment

Water supplied, used, recycled, and discharged since 2024 are measured by miter. In 2022 and 2023, the data of water evaporation is not monitored by miter, hence the site uses data measured by meter in 2024 to calculate the ratio and then calculated back for 2022 and 2023 data.
Water loss is due to evaporation.
The site also recycles water from RO reject + backwash and from reusing condensate water:
Re-use RO reject and backwash water for the cooling tower, WWT pump, and Car wash
Reuse condensate water from AHU.OAC for cooling tower in VD1-VD3-DA3
Details can be seen in the uploaded files (diagram and Excel calculation file).

Seasonal variance in water use rates is indicated based on the water consumption between the dry and rainy seasons (checked uploaded file named: CW consumption season graph(rev2.1)).

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.*

in progress

Comment

The site conducts water quality testing every month for city water at the intake point, every two months at the drinking water point, and every three months for the wastewater discharge point after internal WWT by the site.
Besides, the site also takes water samples from 12 storm/drain water collecting points within the site every 3 months to monitor drain water quality.
Details of the data can be seen in the uploaded Excel file.
The wastewater discharge from the site will be collected and treated by the SHTP wastewater treatment plant of the industrial park before being discharged into the natural stream (Go Cong stream). Hence, the site also obtained the water quality data from the SHTP wastewater treatment plant (Document #1446/KCNC-QHXDMT, dated 02.10.2024) (checked file: SHTP final discharge water quality (1446.KCNC.QHXDMT). Also, the water quality test result of the Go Cong stream, the site's receiving water body, has been presented.

The results of water quality testing have been reviewed by the auditor as follows:
- The IWRA points (see the file named IWRA monitoring (rev3) updated): Slide #6: Testing result of water quality in Lan Stream, dated 19.07.2024; Slide #8: Testing result of water quality at Go Cong stream (discharge point), dated 06.09.2024; Slide #10: Testing result of water quality at intake point (Dong Nai river), dated 06.09.2024. The summary results of water quality testing at the IWRA points can be seen in slide 11: All testing results of water quality at IWRA points (Quater 3 and 4 in 2024) satisfy all water quality standards and are in good condition (reference national standard (QCVN 40:2011/BTNMT, columns A and B).
- Water quality testing results of drinking water, wastewater, and stormwater in 2022 and 2023 are in place and reviewed by the auditor, who confirmed that water quality satisfies all national water quality standards and is in good condition. It is noted that no results of water testing quality data for 2024 have been submitted by the site.
- The site also obtained annual water monitoring data at 22 assessment points within the catchment from the governmental data between 2023 and 2024. The monitoring parameters include pH, TSS, Cl-, NH4_N, PO4_P, COD, DO, BOD5, Coli, temperature, Ecoli, NO3, TOC, Total N, Total P. The low and high variance at Hoa An pump station (intact point) is evaluated and analyzed.

Finding No: TNR-017187

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

Yes

Comment

Potential sources of pollution have been identified within the site, which includes chemical storage area, diesel tanks, hazardous goods warehouse, stormwater, discharge point, etc.
Details can be seen in the following uploaded files:
- STORM WATER, GENERATOR, TRANSFORMER LAYOUT (rev1)
- Mapping Risk Area
- SEHC Chemical using 2022
- SEHC Chemical using 2023
Objective evidence was also confirmed during the site tour and interview with the responsible site's staff during the audit. It is confirmed that the site has set up a good chemical management system to ensure potential sources of pollution are timely identified and risk mitigation measures are in place and implemented.

1.3.6 *On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.*

in progress

Comment

There are 4 IWRAs have been identified. One is located in the site and the others are located outside the site's boundary. All IWRAs are marked on the map. The explanation for selecting the IWRAs is stated in the file: "SEHC Stakeholder and IWRA mapping(rev7.1)
However, the site has not provided sufficient information about IWRAs current status.

Finding No: TNR-017188

1.3.7 *Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.*

Yes

Comment

'- The site's water-related costs are calculated based on the water supply invoice, cost for water treatment, cost for water qualify testing, discharge water treatment cost, investment for water treatment system (infrastructure), and water system maintenance (Checked file: Water-related investment performance data 2022~2023(rev 1.1)
- Revenues created from water stewardship activities including recycling water and reducing the amount of city wastewater use that needs to be treated (See detail in the file: (1.3.7, 3.3.1) (3.9.2)(3.9.7)Result Saving water 2024(rev3.1)) and file: (1.3.7)(4.1.2)(4.1.3)[SEHC]AWS Outcomes evaluation(rev1)
- Description of the social, cultural, environmental, and economic water-related value generated by the site is in place. The site affords to quantify as much as possible the value of those aspects (see calculation basic column) in the file named SEHC - AWS Outcomes evaluation.

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

Yes

Comment

- Layout SEHC toilet file: which identified and verified the condition of WASH facilities onsite SEHC in 2024.
- The WASH facilities of the site are compared against the national standard (Circular 19/2016/TT-BYT, dated 30.06.2016.
- The site is also certified by the Responsible Business Alliance (RBA) with a score of 200/200. This is evidence from third-party audit, including WASH requirements (See file name: (1.3.8)(3.6.1)(3.9.5)(3.9.10)[SEHC]SEHC - RBA VAP final report 2024)
Checked the status during the site tour and in the toilet which also confirmed the conformity. The site provides drinking water for all employees in the form of RO-treated water taps in the cafeteria and canteen, and bottled water is provided in meeting rooms. The site ensures that there is sufficient drinking water for all employees through RO-treated water taps on every floor. Internally, drinking water quality is checked every 2 months. Samsung Electronics provides sufficient clean water for drinking, cooking, and sanitation for its employees, facilities for waste disposal and sewage treatment, sanitation-related information, and education and facilities related to water resources in all production 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.*

in progress

Comment

- A list of vendors/primary commodities suppliers is in place (checked file:(1.4.1)(1.5.9) [SEHC]Water usage of major vendor summarization. A total of 24 primary commodities suppliers within the site's catchment (Dong Nai province) have been identified. Particularly, primary inputs are identified. SEHC obtains water consumption from its suppliers/vendors including suppliers within and outside of the catchment.
- Information about the annual water use of those suppliers within the site catchment is collected (checked file: (1.4.1)(1.4.3)(3.7.3)[SEHC](ENG_KOR) '23 Supplier Water Quantity_Quality_Risk Acessment). The level of water risk within the site's catchment has been identified as low, medium, and high.
- It is unclear whether the reported water usage refers to the suppliers' total usage or the amount used specifically for the site.

Finding No: TNR-017231

1.4.2 *The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.*

Yes

Comment

The site has identified and quantified water use by its outsourced activities. There are only two activities that are outsourced by vendors, including cloth washing and car washing. The site has obtained water quantity used by those vendors (see file: (1.4.2)[SEHC]Estimate water use for carwashing by vender (rev1.1); (1.4.2)Data of washing cloth _ SAPAI 2024 (Updated). These activities used water outside of the site. Hence, it is calculated as their embedded water use.

1.4.3 *Advanced Indicator*
The embedded water use of primary inputs in catchment(s) of origin shall be quantified.

Yes

Comment

The site has gathered data for their primary inputs, with the quantities used. The quantities have been adjusted to reflect only the portion that relates to providing the product to SEHC. Evidence has been attached. All primary input suppliers in the world are identified, and the water use amount is quantified. Water risk (stress) and water quality of water sources are also identified as much as possible.

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

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

Yes

Comment

Water governance initiatives within the site catchment were identified by the site. The initiatives included national, provincial, and local levels, including the catchment development plan, industrial development plan, environmental and ecological conservation plan, etc., within the Dong Nai River Basin. The evidence is attached.

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

Obs.

Comment

The site has gathered information regarding water governance initiatives. This includes the applicable laws, and regulations list which contains all legal actions. The water governance initiatives plan/direction within the Dong Nai River basin was also evaluated by the site. The documents are used by the site to monitor the status of each of the site's legal obligations. Applicable laws and regulations are updated every month and any change which affects the site implementation will be timely implemented.
The site has updated almost all relevant current applicable laws and regulations regarding water usage rights and evaluated requirements of water quality, quantity, and requirements of the organization/individual on utilizing water resources. The site also develops procedures for identification, assessment, and evaluation of legal requirements. Identification is conducted by various managers and there is a legal compliance evaluation matrix format.

In Vietnam, everyone has the same right to use the water subject to comply with the laws (eg. the Law on Water Resources) and regulations.

Currently, no stakeholder-verified customary water rights (SVWR) have been identified. However, the site should also present evidence that it has made efforts to understand if there are any water rights of others including Indigenous peoples within the identified catchment.

Objective evidence is observed through interviewing the EHS team and reviewing documents provided by the site as evidence for this indicator (see files attached).

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 uses data published by the Department of Water Resources Management - Ministry of Natural Resources and Environment (Official dispatch No. 745/TNN-QHDT dated March 29, 2023 of the Department of Water Resources Management). The document provides information about the total surface water volume in all river basins in Vietnam, including the Dong Nai River basin. It is shown that the total surface water volume of Dong Nai River Basin in 2022 and 2023 was 33.04 and 30.20 billion m3, respectively.
Variations in the water volume of Dong Nai River, Tri An Lake, and Da Nhim Dam, which are located upstream and contributed to balancing the water level of Dong Nai River, were collected and evaluated by the site to understand the historic variation of water balance in the catchment.

The evidence is attached.

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

"The statistic results of water quality monitoring (physical, chemical, and biological status) in the catchment including intact point is obtained by the site from the governmental annual report (Official dispatch No. 653/TCMT-VP dated March 17, 2022 of the General Department of Environment; Official dispatch No. 824/KSONMT-KHTC dated March 31, 2023 of the Department of Environmental Pollution Control).
Some water quality parameters linked to water challenges such as water pollution and saltwater intrusion are evaluated (see file: (1.3.4)(1.5.4)(1.5.8)[SEHC]28.10.24 River water data 2023 - 2024(rev1.1) attached.
Currently, the site has collected data on water quality monitoring but the file provided by the site contains only data without any discussion, making it unclear what the current condition of the catchment water quality is or what issues exist in specific water bodies.

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.*

in progress

Comment

There are 4 IWRAs have been identified. One is located in the site and the others are outside the site's boundary. All IWRAs are marked on the map. The explanation for selecting the IWRAs is stated in the file: "SEHC Stakeholder and IWRA mapping(rev7.1). The current status of the 4 IWRAs is described in the file: (1.3.4)(1.3.6)(1.5.5)(1.5.8)(3.5.1)[SEHC]IWRA Monitoring(rev3) update. The water quality of the IWRAs is tested every quarter. The current results indicate that the water quality of the IWRA satisfies all water quality standards and is in good condition.

Although the site identifies 4 IWRAs and the basis for selection (why it is selected) is described, the site has not yet provided sufficient information to indicate how the IWRAs are identified (for example: through stakeholder engagement, best available information, etc.) and the status of the IWRAs in the baseline time.

Finding No: TNR-017291

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

Yes

Comment

Information about water-related infrastructure within the catchment has been identified by the site (see file: (1.5.6)[SEHC]Conditions and risk exposure of water resources facilities within the site's catchment). Risk baseline and risk future regarding water-related infrastructure are identified.

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

Yes

Comment	The site has obtained information about the status of WASH services within the catchment and compared them to other regions (from the statistical yield book of the province) (see file: (1.5.7)(1.5.9)[SEHC]WASH statistics in the catchment). This information includes the percentage of the population using hygienic water, the percentage of the population access to clean water, the percentage of households using toilet, number of health care center established under provincial departments of health, etc.

1.5.8 *Advanced Indicator*
Efforts by the site to support and undertake catchment level water-related data collection shall be identified.

Yes

Comment	The site has identified locations that link to water-related data collection as well as taking samples for water quality testing (see file: 1.3.4)(1.3.6)(1.5.5)(1.5.8)(3.5.1)[SEHC]IWRA Monitoring(rev2) The site takes water samples at identified IWRA for water quality analysis and shares the data with vendors and stakeholders. (see file: (1.5.8)(3.9.11)[SEHC]Sharing to AWS to vendor, SEV, SEVT and organizations(rev1)) The site directly collected water samples from IWRA sources, including Lan Stream and Go Cong Stream (+4 point), and obtained quality data through a certified institution in July 2024 (+1 point). Additionally, in November 2024, the collected data (pH, TSS, COD, TN, TP, etc.) was shared with some stakeholders via email (+1 point). In total, 6 points were earned by the site.
Score	6

1.5.9 *Advanced Indicator*
The adequacy of WASH provision within the catchments of origin of primary inputs shall be identified.

Yes

Comment	The site investigated the supplier of primary inputs within and outside the site's catchment. A list of product suppliers covers suppliers of main materials, accessories, and packing materials. A questionnaire has been developed and sent to suppliers to investigate the water-related information. The site also identified WASH information about the WASH from the statistics yearbook and WASH provision within the catchments of origin of primary input, inducing coverage of safe drinking water supply, the coverage of wastewater treatments, and public facilities and environmental sanitation in urban districts. Evidence is attached. According to the site's supplier list, while there are companies of other nationalities, their factories are located in Vietnam. As a result, the WASH data for the 'catchment of origin' includes only Vietnam's WASH data. The site provided a list of local vendors (see file: (1.4.1)(1.5.9)[SEHC]Water usage of major vendor summarization) and relevant WASH information obtained within the catchments of primary products within Vietnam.
Score	4

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.*

in progress

Comment

The site has identified shared water challenges through sending survey questionnaires to stakeholders as well as in personal interviews with some key stakeholders and governmental agencies. There are 7 key share-water challenges have been identified which include:
- Water pollution in water sources
- Lack of communication and cooperation between government/regulatory agencies, businesses, and civic groups
- Water pollution (wastewater·sewage)
- Heavy rainfall and flood risk
- Destruction of aquatic ecosystems and decline in biodiversity
- Drought and water shortage risk
- Marginalized populations from safe and sustainable water supply

Prioritized shared water challenges are graded based on the evaluation results of the survey as well as from publicly available sources.

However, the site has not fully identified shared water challenges. Objective evidence has been detected by the auditor via stakeholder consultation as well as from publicly available information.
Evidence:
- An interview with SHTP (industrial park's city water supplier and industrial wastewater treatment plant) showed that in the dry season, when the level of upstream water decreases, saltwater intrusion occurs up to the Hoa An Pump Station (origin water intact point).
- Salinity on Dong Nai River threatens water plants is a public concern issue recently (source: https://baochinhphu.vn/nhiem-man-tren-song-dong-nai-de-doa-cac-nha-may-nuoc-10265504.htm).
Saltwater intrusion can harm agriculture along the Dong Nai River bank and water treatment facilities and increase the cost of water treatment, etc., within the Dong Nai River catchment. This shared water challenge has not been identified by the site.

Finding No: TNR-016524

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

in progress

Comment

In response to the identified shared water challenges, the site has identified mitigation measures to address them. The mitigation measure is developed through stakeholder engagement as well as best practices. However, the provided file mainly contains the site's own initiatives and does not demonstrate the site's understanding of existing catchment initiatives.

Finding No: TNR-017356

1.6.3 *Advanced Indicator*
Future water issues shall be identified, including anticipated impacts and trends

Yes

Comment

The site has identified water issues including anticipated impacts and trends. The list of potential issues has been provided including:
- Population change
- Industry change
- Observed climate trends
- Water-related infrastructure in baseline and future.

Score 3

1.6.4 *Advanced Indicator*
Potential water-related social impacts from the site shall be identified, resulting in a social impact assessment with a particular focus on water.

Obs.

Comment

The site has not yet identified potential water-related social impacts from the site. No evidence of SIA has been conducted by the site. This is also confirmed via interviews with the site's responsible staff.

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 risk faced by the site has been identified and prioritized has been graded, including likelihood and severity of impact within a given timeframe, potential costs, and business impact (see file: (1.7.1)(1.7.2)(2.4.1)(2.4.2)[SEHC]Water Risks and Opportunities(rev1.1)	
1.7.2	*Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*	Yes
Comment	Water-related opportunities has been identified by the site and prioritization of potential saving and business opportunities has been graded (see file: (1.7.1)(1.7.2)(2.4.1)(2.4.2)[SEHC]Water Risks and Opportunities(rev1.1)	
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	Best practice from relevant sectors and catchments has been identified and evaluated (see file: (1.8.1)(1.8.2)(1.8.3)(1.8.4)(1.8.5)[SEHC]Best Practices). I. Best practices regarding Water Governance have been identified by the site as follows: 1) Establishment of AWS Task Force 2) Supplier training to improve water management capabilities 3) Awareness campaign and installation of signs	
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	Best practice from relevant sectors and catchments has been identified and evaluated (see file: (1.8.1)(1.8.2)(1.8.3)(1.8.4)(1.8.5)[SEHC]Best Practices). II. Best practice regarding Water balance 1) Water reuse 2) Raise Water efficiency Evidence attached in indicator 1.8.1	
1.8.3	*Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.*	Yes
Comment	Best practice from relevant sectors and catchments has been identified and evaluated (see file: (1.8.1)(1.8.2)(1.8.3)(1.8.4)(1.8.5)[SEHC]Best Practices). III. Best practice regarding Water quality 1) Setting voluntary standards for environmental pollutants in wastewater Evidence attached in indicator 1.8.1	
1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*	Yes

Comment	Best practice from relevant sectors and catchments has been identified and evaluated (see file: (1.8.1)(1.8.2)(1.8.3)(1.8.4)(1.8.5)[SEHC]Best Practices). IV. Best practice regarding IWRA 1) River purification activities 2) Conducting inspections or other monitoring of IWRA 3) Check for pollutant emissions excluding wastewater discharge systems Evidence attached in indicator 1.8.1

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

Comment	Best practice from relevant sectors and catchments has been identified and evaluated (see file: (1.8.1)(1.8.2)(1.8.3)(1.8.4)(1.8.5)[SEHC]Best Practices). V. Best practice regarding WASH 1) Compliance with RBA regulations 2) Testing of drinking water quality 3) Support for drinking water in disaster areas 4) Establishment of water supply infrastructure Evidence attached in indicator 1.8.1

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 publicly disclosed site statement is in place and public on the website and advertised in the information program of SAMSUNG (television screen).
https://news.samsung.com/vn/aws-lien-minh-quan-tri-nuoc
see file: (2.1.1)(2.1.2)[SEHC]A publicly available statement

The statement covers the requirement of the indicator with the inclusion of the following:
- To establish programs and plans for supportable water management in accordance with the existing basing management plan
- To drive the realization of water management programs and plans and to allocate human and material resources
- To communicate openly with stakeholders about water management results and to disclose them externally
- To assess and to report regularly water management results and to establish improvement plans

2.1.2 *Advanced Indicator*
A statement that explicitly covers all requirements set out in Indicator 2.1.1 and is signed by the organization's senior-most executive or governance body and publicly disclosed shall be identified.

Yes

Comment: See also 2.1.1

The statement is signed by Mr. Choonki Kwoon, head of the Subsidiary SEHC.

Score: 1

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: Management structure and responsibilities are identified (see file: (2.2.1)(3.1.3)(5.1.1) [SEHC]AWS water-related organization chart postings)
Process for submissions to regulatory agencies is in place (see file: 1.5.2)(2.2.1)(3.2.1)(3.3.3) (4.2.1)(5.5.1)(5.5.2)(5.5.3)[SEHC]Plan & Process Flowchart Legal requirements)

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: A water stewardship strategy is in place and reviewed by auditor. The strategy defined the overarching mission, vision and goals of the whole Samsung organization around the world (see file: (2.3.1)[SEHC]Water stewardship strategy)

2.3.2 *A water stewardship plan shall be identified, including for each target:*
- How it will be measured and monitored
- Actions to achieve and maintain (or exceed) it
- Planned timeframes to achieve it
- Financial budgets allocated for actions
- Positions of persons responsible for actions and achieving targets
- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.

in progress

Comment	The WSP is in place and reviewed by the auditor (file: (2.3.2)(3.3.1)(3.4.1)(3.4.2)[SEHC]Water Stewardship Plan 2024(rev6.1)). In specify: The site has developed a Water Stewardship Plan which sets objectives/targets for 2030 and plans for Year 2024 and 2025. The WSP specifies targets, required actions, measurement, status, effectiveness evaluation, accountability, deadline, etc. The Water Stewardship Plan is associated with five main outcomes of AWS, including good water governance, sustainable water balance, good water quality status, IWRA, and WASH. In details: The WSP is developed based on selected best practices according to 5 main outcomes of AWS categories, including: + Governance: Expanding water-related technical assistance to all suppliers (inside of the catchment and Primary input suppliers outside of the catchment) by 2030. Plan for 2024: Executing more than 2 engagements with suppliers (2/10) + Water balance: Achieving 100% of water reclamation by 2030. Plan for 2024: Achieving 30,000 tons of water reclamation + Water Quality: Managing water quality at 50% better compared to the legal standard and Considering the perception of stakeholders by 2025. Plan for 2024: 100% compliance with water-related legal regulations and Holding one public hearing(Disclosure of water quality) for residents. + IWRA: Implementing IWRA environmental improvement (Dong Nai River) by complying with stricter discharge standards, cleaning up the IWRA areas, expanding monitoring of river, stream water quality, and public monitoring results to residents to 2030. Plan for 2024: Conducting at least one environmental cleanup project (channels, ditches, lakes, streams), monitoring the quality of streams, and Holding one public hearing(Disclosure of water quality) for residents. + WASH: Providing drinking water, and ensuring clean water for vulnerable people in the catchment area by 2030. Plan for 2024: Conducting more than two projects WASH about ensuring clean water in a catchment area. Planned activities to achieve each objective and evaluation process have been described in detail in the WSP (evidence attached). However, some targets and action plans are not clear in the site's WSP. Evidence: - The site’s water quality target is 50% above the legal standard by 2025, but according to the action plan in December 2024 (see row 43), the site has already achieved and is maintaining this target. As a result, the plan only includes regular maintenance, with no concrete action plan for further water quality improvement. - According to indicator 1.5.5, all four designated IWRAs currently have good water quality, and no water challenges have been identified. Consequently, the site’s WSP only includes unclear targets such as cleaning activities and water quality monitoring, without a concrete action plan specifying which IWRA, what issue, and how it will be improved. ***Finding No: TNR-017357***

2.3.3	*Advanced Indicator* *The site’s partnership/water stewardship activities with other sites within the same catchment (which may or may not be under the same organisational ownership) shall be identified and described.*	✓ Yes

Comment	The site has identified water stewardship activities with other sites within the catchment. Some water stewardship activities that the site has cooperated with other sites within the catchments in 2024 including: - Participate in AWS workshop for TF team members by Water stewardship Việt Nam - Investigation of the flow and governance of the Dong Nai River catchment (or other similar river systems) and publication of the results - Conducting canal purification activities with external stakeholders responding to World Water Day with President, Dispatcher, EHS/INFRA member, SHTP, Cay Xanh, EHS coordinator, ER, newcomer, Nha Sach, Dai Son, Hook up, SHTP, SEHC, Intel, Jabil, Sonion, Petrolimex (the companies in SHTP), and Hutech university. - Cleaning around Lan Stream within the catchment. In this event, there are 145 participants from more than 10 organizations/sites within the catchment. This activity has been implemented since the company was established. Since 2024, this activity has expanded to invite more and more companies within the catchment to join the event." - Organized consultation meeting with People's Committee of Can Gio district, Saigon Water Corporation One Member Limited Liability Company, Youth Volunteer Public Service One Member Co., Ltd, Can Gio District Public Service One Member Co., Ltd., Can Gio Water Supply Joint Stock Company to identify the water supply situation in Can Gio district. - Implementing water balance project by cooperating with HCMC Trade Union, Department of Agriculture and Rural Development of Soc Trang. In this project, the site donated 40 water tanks (20 tanks in Vinh Phuoc Ward and 20 tanks in Hoa Dong Commune) and 10 hot-cold machine for School and Clinics - Cooperating with HCMC Trade Union, Ca Mau Trade Union, and Vietnam Fatherland Front Central Committee of Khanh Lam commune to donate clean water pipes in U Minh district, Ca Mau province for 26 households. - Cooperated with Da Phuc Commune to support for repairing leak-proof houses for disadvantaged families in Da Phuoc commune, Binh Chanh, HCMC - Donate food for flood effects region in Central Vietnam. - Cooperate with Red Cross Kien Giang province and An Minh district to donate 1,500 water tanks to disadvantaged families in An Minh district, Kien Giang - Corporate with other 22 subsidiaries of Samsung to organize 2024 Global EHS Seminar (water-related activities, water saving) - Participate in the Workshop on Towards a Common Vision for the Dong Nai River catchment, organized by Southern Institute For Water Resources Planning - Join the meeting with Lavie to share the AWS certificate and best practices of Lavie - Sharing water management of Dong Nai river catchment with HCMC Department of Natural Resources and Environment (DONRE)
Score	4

2.3.4 *Advanced Indicator*
The site's partnership/water stewardship activities with other sites in another catchment(s) (either under same corporate structure or with another corporate site) shall be identified.

Yes

Comment

The site has identified water stewardship activities with other sites outside the catchment. This including:

- Implementing water balance project by cooperating with HCMC Trade Union, Department of Agriculture and Rural Development of Soc Trang. In this project, the site donated 40 Dai Thanh Gold plastic tanks (20 tanks in Vinh Phuoc Ward and 20 tanks in Hoa Dong Commune) and 10 Toshiba hot and cold water dispensers (5 in Vinh Phuoc Ward and 5 in Hoa Dong Commune) to schools and medical stations. The total budget for this activity is 100 million VND sponsored by the site.

- Cooperating with HCMC Trade Union, Ca Mau Trade Union, and Vietnam Fatherland Front Central Committee of Khanh Lam commune to building a water pipeline system for 26 households (including 9 Khmer ethnic households, people here suffer from severe water shortages due to drought, saltwater intrusion, and people living far from residential areas). The total length of the clean water pipeline is 2.5km, using D60 pipe. The cost for building up this system is 100 million VND. All budgets are donated by the site.

- Cooperate with Vinh Phuoc Ward and Hoa Dong Commune, Soc Trang to donate 10 Toshiba hot and cold water dispensers (5 in Vinh Phuoc Ward and 5 in Hoa Dong Commune) to schools and medical stations

- Cooperated with Da Phuc Commune to support repairing leak-proof houses for disadvantaged families in Da Phuoc commune, Binh Chanh, HCMC

- Cooperate with Red Cross Kien Giang province and An Minh district to donate 1,500 water tanks to disadvantaged families in An Minh district, Kien Giang
Donating 1,500 water tanks to 1500 disadvantaged families in An Minh district, Kien Giang province. Total budget for this activity is 2,6 billion VND sponsored by the site.

Score 4

2.3.5 *Advanced Indicator*
Stakeholder consensus shall be sought on the site's water stewardship plan. Consensus should be achieved on at least one target. A list of targets that have consensus and in which stakeholders are involved shall be identified.

Obs.

Comment

SEHC has developed a Water Stewardship Plan (Year 2024), which specifies targets, required actions, measurement, status, effectiveness evaluation, accountability, deadlines, etc.
SEHC communicated its Water Stewardship Plan with key stakeholders through stakeholder interviews and survey questionnaires via email or Zalo, including employees, government agencies and regulatory authorities, residents and civic groups, partner companies, companies near the business site, customers, NGOs, and environmental conservation organizations, and others. A total of 304 stakeholders have responded to the survey (204 males, 100 females; ages from 20 to 59 years old).
During the field audit, the auditor also interviewed the responsible staff of the site and checked the email content, which was sent to stakeholders for a survey. It is confirmed that the site sent the questionnaire for the survey enclosed with a full version of the site WSP.
SEHC has communicated its Water Stewardship Plan with stakeholders and obtained their feedback to seek consensus on the Water Stewardship Plan for the site. The site asked stakeholders to rate their water stewardship plan across the AWS 5 outcome areas as either 'Satisfied' or 'Insufficient.' Over 99% of stakeholders selected 'Satisfied.' However, there is no specific information on which targets reached consensus, nor any feedback that explicitly indicates stakeholder consensus.

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.*

Obs.

Comment	SEHC has developed a plan to address identified water risks (see indicator 1.7.1). During the development of the identified water risks mitigation plan, the site has identified that SHTP is a relevant public-sector and infrastructure agency. The site has provided evidence that the site has worked with SHTP to develop the mitigation plan (see evidence attached). This is also confirmed by the auditor during the catchment visit and interview with SHTP's representative staff. However, the site needs to coordinate with more relevant public sectors to get their point of view and their cooperation for developing identified water risk mitigation. Currently, only SHTP is identified as a relevant agency. More relevant public agencies, such as Thu Duc Water Treatment Plant, and state agencies have not been identified.

2.4.2 *Advanced Indicator* Obs.

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

Comment	See also indicator 2.4.1. There is no evidence that the site has developed a water risk mitigation/adaptation plan associated with climate change projections. Evidence: review water risk mitigation/adaptation plan (file: (1.7.1)(1.7.2)(2.4.1)(2.4.2)[SEHC]Water Risks and Opportunities(rev1.1), column M) and interview the site's staff (EHS team). The EHS team is not aware of the link to climate change projection.

3	**STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts**	
3.1	*Implement plan to participate positively in catchment governance.*	
3.1.1	*Evidence that the site has supported good catchment governance shall be identified.*	Yes
Comment	The site has supported water governance including: - Joining AWS workshop for TF team member - Participate in the AWS workshop to share the site's best practice - Sharing the AWS plan and report of implementation with stakeholders - Cooperate with other sites to clean canals and environmental events. - Meeting with stakeholders to share AWS information (meeting minutes are in place).	
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	Currently, no stakeholder-verified customary water rights (SVWR) have been identified. See also NC raised in the indicator 1.5.2. Through interview stakeholders interview during the field audit, the auditor also did not detect any water rights of others not captured by legal and regulatory requirements. No historical arrangements that can be regarded as water rights have been identified.	
3.1.3	*Advanced Indicator* *Evidence of improvements in water governance capacity from a site-selected baseline date shall be identified.*	Yes
Comment	Since the AWS TF team was formed, the AWS capacity has been improved significantly. 2 members of the AWS TF team/EHS team have been trained again in AWS standards. A meeting to exchange and report the results of the AWS plan implementation is conducted every month (meeting minutes). One more staff (Ms. Quyen) has been added to the AWS TF team.	
Score	2	
3.1.4	*Advanced Indicator* *Evidence from a representative range of stakeholders showing consensus that the site is seen as positively contributing to the good water governance of the catchment shall be identified.*	Yes
Comment	The site has implemented the 3rd survey with a range of stakeholders including employees, Government agencies and Regulatory authorities, residents and Civic groups, Partner companies, Companies near the business site, Customers, NGO Environmental conservation organizations, and others to get stakeholder consensus to its good water governance. Most of the stakeholders are satisfied with the site's good water governance activities. This is also confirmed via stakeholder consultation by the auditor during the audit.	
Score	2	
3.2	*Implement system to comply with water-related legal and regulatory requirements and respect water rights.*	
3.2.1	*A process to verify full legal and regulatory compliance shall be implemented.*	Yes
Comment	Procedure for legal requirement updatation is in place. A list of applicable laws and regulations has been in place. Legal and regulatory compliance are verified every quarter. Since 2025, this activity has been verified every month.	

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 In Vietnam, water use rights are prescribed in the Law on Water Resources (Law No. 28/2023/QH15). Everyone has the same right to use the water subject to comply with the laws (eg. the Law on Water Resources) and regulations. Activities that prevent people from accessing water or impact on water use rights of others as identified by laws and regulations are not accepted.

The site has gathered information regarding water governance initiatives. This includes the applicable laws, and regulations list which contains all legal actions. The water governance initiatives plan/direction within the Dong Nai River basin was also evaluated by the site. The documents are used by the site to monitor the status of each of the site's legal obligations. Applicable laws and regulations are updated every month and any change which affects the site implementation will be timely implemented. The site has updated almost all relevant current applicable laws and regulations regarding water usage rights and evaluated requirements of water quality, quantity, and requirements of the organization/individual on utilizing water resources. The site also develops procedures for identification, assessment, and evaluation of legal requirements. Identification is conducted by various managers and there is a legal compliance evaluation matrix format.
The site signed agreement with SHTP (water supplier) and wastewater treatment to utilise city water form the SHTP system and discharge treated wastewater through the SHTP industrial wastewater systems.

The site keeps updating the applicable laws and regulations every month to ensure all management activities related to water rights are fully compliant.
No violation of water rights regarding the site management practice has been reported by the site or detected by the auditor during the audit.

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

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

Comment The water balance target in the site has been stated in WSP.
The main target of the site is to reuse 10% total amount of the water supply to the site through the recycling of RO reject water and the reuse of water condensate for the cooling tower. In 2024, the total water reused by the site is 7.8%. The site does not meet the reuse water target for 2024. The site has alternative plan since the middle of 2024 to install an additional 50 AHU to reuse water from the center airconditioning system. The AHU is installed from November - December. Hence, it needs more time to evaluate the outputs. This indicator, therefore, needs to be reviewed in the next 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 The site has identified water scarcity as one of the water challenges within the catchment (see indicator 1.6.1). The site has set a target to reuse 10% of total water consumption by reusing condensate water from AHU.OAC for cooling tower in VD1-VD3-DA3 and reusing RO reject water for cooling tower, WWT pump, Car wash; and reducing the amount of water use through Install auto blowdown for boiler No.1 / No.3, Optimize the water blowdown of cooling tower (UT, VD1, VD3, DA3) by improving pH control, improving underground pipe leaks, Connect the piping balance water level for cooling tower for air compressor and chiller.

3.3.3 *Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.* Yes

Comment	The site only voluntarily provides fire rescue to the industrial park (outside of the site boundary), which uses the site's water for two fire trucks. Water used for the fire rescue truck is from the city water of the site, which is directly supplied by a water supplier (Thu Duc Clean Water Treatment). The site also tests the water quality of the city water at the intake point. Legal framework regarding site's water allocation is aware by the site (list of legal requirements regarding water quality standard and requirements is in place, file: (1.5.2)(2.2.1)(3.2.1)(3.3.3)(4.2.1)(5.5.1)(5.5.2)(5.5.3)[SEHC]Requirements statistic & Compliance assessment (Y2023). Within the site, all drinking water is treated (RO treatment), and water quality is tested every two months. Discharge water from the site is tested every quarter and complies with the legal contract/agreement in the contract between SHTP (wastewater treatment plan of the industrial park) and the site. The site commits that all discharge water quality is 2x higher than the requirement of the SHTP.

3.3.4 *Advanced Indicator*
The total volume of water voluntarily re-allocated (from site water savings) for social, cultural and environmental needs shall be quantified.

Yes

Comment	The site quantified water volume which is used for fire rescue outside of the site's boundary (see file: [SEHC] Best practice activities (rev 5)2of2. In 2023: A total of 40 m3 of water was used for fire rescue purposes outside of the site's boundary (see slide #9). The method for measuring is based on the design volume of the fire truck tank.
Score	6

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	Targets of water quality are stated in the site's WSP, including water quality 100% compliance with legal requirements, no case of water interruption, and performing maintenance of utility equipment related to water management. The site has evaluated the progress of actions, and all targets are met or exceed the target. For example, the discharge water quality of the site is 2x better than the requirement of the commitment with SHTP standards. This target is completed.

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	There are water challenges regarding water quality regarding water pollution in the catchment. Hence, the site has a target to maintain compliance with legal standards for all water supply to the site or discharge from the site. For discharge water, the site's target wastewater discharge quality is 2x better than the standard of SHTP. To ensure that target, the following actions have been implemented: - Contracted with water quality testing agencies to take water samples at inflow, and outflow points and every drinking water point. - Install TMS (digital monitoring water quality) - Regular maintenance and management of wastewater treatment facilities. However, it was observed that the site has set a target to meet the legal water quality standard, which has already been achieved, and is now only taking maintenance actions (checked the site WSP, updated 23.01.2024) - please refer to the finding on 2.3.2.

3.5 *Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.*

3.5.1 *Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.*

Obs.

Comment

There are 4 IWRAs have been identified, 1 IWRA inside and 3 outside (within the catchment). The site has conducted cleaning rubbish every month and collects water samples for quality testing every quarter.
The results show that water quality is quite stable while less rubbish has been observed compared to baseline (check water testing result).

However, the site does not have specific targets for the improvement of the IWRAs and has not taken appropriate action. This is because according to 1.5.5, the IWRAs are in good condition, and no issues have been identified. The site needs firstly to identify the IWRAs and related challenges across the entire catchment and then take appropriate actions to address them.

3.5.2 *Advanced Indicator*
Evidence of completed restoration of non-functioning or severely degraded Important Water-Related Areas including where appropriate cultural values from a site-selected baseline date shall be identified. Restored areas may be outside of the site, but within the catchment.

Obs.

Comment

'- IWRA in Lan stream and Go Cong stream is restoration where the rubbish is collected frequently and the situation is better (see file: (1.3.4)(1.3.6)(1.5.5)(1.5.8)(3.5.1)[SEHC]IWRA Monitoring(rev3) update
The site keeps maintaining waste collection activities every month to ensure the IWRA is in good maintenance.

However, the site has not provided sufficient data and information to demonstrate that the IWRA was non-functioning or severely degraded at the baseline date and that the restoration results are evident after the site's restoration project. According to information provided in indicator 1.5.5, the current status of the IWRAs is in good condition. Hence, frequent cleaning activities cannot be considered a restoration project.

3.5.3 *Advanced Indicator*
Evidence from a representative range of stakeholders showing consensus that the site is seen as positively contributing to the healthy status of Important Water-Related Areas in the catchment shall be identified.

Obs.

Comment

The site has 3 times (before implementation, during implementation and 3rd survey is 5 months following the first implementation) surveys to get feedback from the stakeholder. A range of stakeholders, including employees, Government agencies and Regulatory authorities, residents and Civic groups, Partner companies, Companies near the business site, Customers, NGO Environmental conservation organizations, and others, to get stakeholder consensus to contribute to the healthy status of Important Water-Related Areas (IWRA).

The site asked stakeholders to rate their water stewardship plan for IWRA as either 'Satisfied' or 'Insufficient.' Results of the survey show that all 82 stakeholders selected 'Satisfied.' However, there is no specific feedback that explicitly indicates stakeholder consensus. There are 5 people also provided some suggestion for improvement, including specifying IWRA positions, strengthening cleaning plans for contaminated water sources, and adding photos or videos of activities for propaganda.

In addition, the site also visited and had a meeting with SHTP to get their consensus on the SEHC's IWRA activities, including water quality management within SHTP such as the Lan stream and Go Cong stream (one of the IWRA) and AWS outcome of SEHC in 2024; share opinions/comments of SHTP about the AWS plan (minute of the meeting, dated 22.11.2024). However, the evidence shows no stakeholder's specific feedback that would confirm stakeholder consensus.

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	The WASH targets are stated in the WSP plan. Including: (1) water reclaim: providing water tanks to communities that can be used to store 30,000 m3 rainwater for domestic use, and (2) improving and applying best practice WASH in the site. - The site provides a drinking water filter at the drinking water point for employees. A public toilet is at the gate of the site for anyone can use. - The site contracted with EROFIN (water testing agencies) to test water quality at drinking water points every two months - Maintenance of sanitary equipment on the site (e.g, reply to the water filter in the drinking filter regularly to ensure the quality of water is maintained and meets requirements of legal standards)	
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	In 2024, the site donated 1540 water tanks to communities with the potential to store about 41,764 m3 of water (the target is 30,000 m3). The site uses city water supplied from Thu Duc clean water treatment agency. No water rights linked to the water use of local people or indigenous people have been detected. No evidence that the site is impinging on the human right to safe water and sanitation of communities through their operations has been detected. This is confirmed through stakeholder consultation and interviewing the site's staff.	
3.6.3	*Advanced Indicator* *A list of actions taken to support the provision to stakeholders in the catchment of access to safe drinking water, adequate sanitation and hygiene awareness shall be identified.*	Yes
Comment	The site offers public toilets and drinking water points at 3 entrances (Gate 3, 5, and 8) within the site's boundary for external personnel such as suppliers, sanitation personnel, couriers, and visitors. This is a good contribution, but it cannot be considered a meaningful improvement for the catchment's WASH. In addition, the site also donates to build Samsung Hope school in Binh Phuoc province (within the catchment but outside of the site's boundary which also contributes to the improvement of WASH for students and teachers at the school (can be counted as improvement for catchment's WASH.	
Score	5	
3.6.4	*Advanced Indicator:* *In catchments where WASH has been identified as a shared water challenge, evidence of efforts taken with relevant public-sector agencies to share information and to advocate for change to address access to safe drinking water and sanitation shall be identified.*	Yes
Comment	Shared water challenges regarding WASH, including water shortages and access to safe drinking water, have been identified within the catchment. The site has worked with government agencies to identify the activities that should be supported. The site supports communities with 1540 water tanks in Soc Trang province, where a shortage of water in the dry season occurs. The water tank is used to store rainwater. The site provided 10 hot-cool water machines for the health clinic center of Hoa Dong commune, Vinh Phuoc district, Soc Trang province. This supports patients and communities to access safe drinking water.	
Score	4	

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 an indirect water use target which cooperates with vendors to reduce water use by at least 1% compared to the last calendar year.
Samsung has developed a supplier code of conduct V8.0 which sets requirements for suppliers/vendors to follow (section 3.2, page 10, pollution prevention and resources reduction).
The site provides 2 trainings a year for vendors and guides the vendors on how to calculate water use and set up the target for water use reduction.
The site developed a checklist and investigated to evaluate the implementation of the vendors and requested the vendors to provide information related to the total amount of water use as evidence to evaluate their commitment to reducing water use from the vendor's site (File: (3.7.1)(3.7.2)[SEHC]Survey water used and reduction targets of vendors (5 vendors)(rev2.1)).
In 2024, the site has selected 5 major vendors to evaluate their performance. The results of the evaluation show that the vendors are paying attention to water use efficiency commitment.
Obs. There is a confusing calculation of input data from vendors to calculate water use efficiency parameters based on the number of items produced by the vendor. The site can make good use of the data provided by vendors to evaluate their performance.

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.* 🔍 Obs.

Comment: The following activities have been conducted by the site:
- Contact vendors to request for developing water saving strategy and collection of data on indirect water use.
- Provide training for vendors regarding the AWS program and the WSP.
- Assessment of vendor's performance regarding the water use efficiency target
- Share best practices regarding AWS with stakeholders via email, direct training, and gathering stakeholders to participate in Earth Saver events.

Obs. The site mentions in step 1 (ind. 1.6.1 and 1.6.2) that an AWS council has been established to share information and promote or encourage each other. However, the is no evidence of what activities have been done with the council to support the AWS activities.

3.7.3 *Advanced Indicator*
Actions taken to address water related risks and challenges related to indirect water use outside the catchment shall be documented and evaluated. ✓ Yes

Comment: The following activities have been done by the site regarding indirect water use outside of the identified catchment:
- Provide EHS training to vendors/service providers located within and outside of the site's catchment. (+5 points)
- Conduct vendor performance audit against the Samsung Electronics Supplier Code of Conduct (e.g., evidence for the audit for Shin Heung Dong Nai).

However, it is unclear what actions the suppliers have taken as a result of the site's engagement, and the assessment of their achievements is also unclear. Therefore, no additional points are awarded.

Score: 5

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 has engaged with water infrastructure providers of the industrial park (SHTP). The director and technical staff of the HSTP are involved in the site's stakeholder engagement program. In 2024, the site has two direct meetings with HSTP to consult and share ideas regarding shared-water challenges regarding the water infrastructure of the industrial park and follow up with 3 surveys and 1 environmental event in the field.	
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	See also 1.8.1 to see identified best practices within the catchment. Based on the identified best practices, the site has developed an action plan in the WSP. The actions to achieve best practices related to water governance include: - Establish AWS TF to implement AWP and relevant activities: AWS TF was established in April 2024 with clear tasks and responsibilities allocated for each person and position. - Training for stakeholders and vendors/service providers: two trainings were conducted in 2024. - Organised environment day event/campaign: 01 event (World Water Day campaign) has been conducted.	
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.*	Yes
Comment	- The site is implementing a reuse of water plan: total water reused in 2024 accounted for 7.8% of total water use by the site. This is the result of recycling RO reject water and reusing water condensate for the cooling tower.	
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.*	Yes
Comment	Activities to achieve best practice regarding water quality: - Good water quality within the site: Install RO hot-cool water machine; testing of water quality at intact point, drinking water point, and discharge point every two months or quarter.	
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 to achieve best practices regarding targets in terms of the site's maintenance of Important Water-Related Areas: Maintainance of IWRA condition: Clean up and collect rubbish in the canal (Rach Lan stream) every month, and collect water sampling for quality testing every quarter. Testing of storm water quality every quarter which discharges to Rach Lan stream. Cleaning and maintaining good condition of the fountain.	
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.*	Yes
Comment	Site's actions towards achieving best practices related to targets in terms of WASH: Visual guidelines for WASH where applicable and signpost to direct communities about public toilets in the site's gates. Donated water tanks for communities and water filter machines for the local health clinics center in Soc Trang province, built Samsung Hope School, and provided WASH facilities for students and teachers at the school.	
3.9.6	*Advanced Indicator* *Achievement of identified best practice related to targets in terms of good water governance shall be quantified.*	Yes

Comment	The site has quantified the performance of the targets set in the water stewardship plan. The following are the water governance targets of the WSP and the site's achievement: 1) Securing Resources for Advancing AWS Activities: - The AWS task force (AWS TF) was established in April 2024, including 12 members (the chairman of the TF is Mr. Lee Dongjin). - Two staff have been trained on AWS standards from AWS Vietnam in Sept. 2024. 2) 100% disclosure of water-related stakeholder request information: - Stakeholder mapping: a list of stakeholders is in place (a total of 17 stakeholder organizations/individuals have been identified). - Investigation of the flow and governance of the Dong Nai river catchment and publication of the results 3) Conducting water governance activities with external stakeholders: - Cooperating with SHTP to conduct a canal purification activity with external stakeholders responding to World Water Day - Organize a program to donate hot and cold water machines and propagate water management to primary schools, health stations of Vinh Phuoc Ward and Hoa Dong commune, Soc Trang; Awarded 40 water tanks (Dai Thanh) (20 tanks in Vinh Phuoc Ward and 20 tanks in Hoa Dong Commune) - Organize a program to donate clean water pipeline systems in U Minh district, Ca Mau province 4) Conducted internal stakeholder engagement meetings to update and solve stakeholder concerns (two meetings have been conducted). 5) Conducted trainings: - Conducting a water-related education (Training for leader, supervisor) - Conducting emergency training related to chemical/hazardous waste leakage into rainwater hole - Conducting emergency training related to chemical leakage	
Score	8	
3.9.7	*Advanced Indicator* *Achievement of identified best practice related to targets in terms of sustainable water balance shall be quantified.*	Yes
Comment	The site has quantified its sustainable water balance activities, including: - Reuse condensate water from AHU.OAC for cooling tower in VD1-VD3-DA3 - Re-use RO reject water for cooling tower, WWT pump, Car wash - Install auto blowdown for boiler No.1 / No.3 - Optimize the water blowdown of the cooling tower (UT, VD1, VD3, DA3) by improving pH control - Improvement of underground pipe leaks - Connect the piping balance water level for the cooling tower for the air compressor and chiller In 2024, the total water saving was 5,443 m³.	
Score	8	
3.9.8	*Advanced Indicator* *Achievement of identified best practices related to targets in terms of water quality shall be quantified*	Yes
Comment	The site has collected water samples for testing the water quality every quarter. The results of water quality have been compared to the industrial wastewater discharge standard of SHTP and national standards. The site set a target for their wastewater quality to be 50% better than the SHTP standards. The comparison results show that the site has reached a good outcome.	
Score	8	
3.9.9	*Advanced Indicator* *Achievement of identified best practices related to targets in terms of the site's maintenance of Important Water-Related Areas have been implemented.*	Yes

Comment	See also comment in indicator 3.9.4. The site has quantified its achievements related to targets in terms of maintenance of IWRA as follows: 1) IWRA Water Quality Monitoring and Analysis target: - Collect water samples at IWRAs and stormwater discharged into the Lan stream and then test water quality every three months. Two times have been conducted, and the water quality is satisfied with water quality standards. - Cleaning around Lansteram Activities (one time has been conducted in March 2024). 2) Conducting on-site IWRA emergency drills targets: - Conduct two emergency training related to wastewater in October and November 2024 - Conducting two emergency training related to chemical leakage in October and November 2024
Score	8

3.9.10 *Advanced Indicator*
Achievement of identified best practice related to targets in terms of WASH shall be quantified.

✓ Yes

Comment	The site has quantified its achievement regarding WASH, including: - Donating clean water system in U Minh district, Ca Mau province: total length of clean water pipeline is 2.5km, using D60 pipe - Donated 40 Dai Thanh Gold plastic tanks (Vinh Phuoc Ward 20 tanks and Hoa Dong Commune 20 tanks): Donated 40 Dai Thanh Gold plastic tanks to 40 households in difficult circumstances - Donated 10 Toshiba hot and cold water dispensers (5 in Vinh Phuoc Ward and 5 in Hoa Dong Commune) to schools and medical stations - Donating 1,500 water tanks to disadvantaged families in An Minh district, Kien Giang - Maintaining RBA certificate for the site (validated audit report by Responsible Business Alliance (VAR-20240521-VN-02A01-1) - Testing drinking water quality every quarter
Score	4

3.9.11 *Advanced Indicator*
A list of efforts to spread best practices shall be identified.

✓ Yes

Comment	The site has shared its best practices with stakeholders: - Announcement of the WSP and best practices to the public via email - Publicly available AWP implementation report on the website (https://news.samsung.com/vn/gioi-thieu-ban-tuyen-bo-chung-nhan-aws-cua-sev-va-sevt-nam-2025) - Vendors/service providers' commitment to set targets regarding water use efficiency. - Organise Samsung global meetings every quarter to share and update AWP implementation and share best practices between Samsung sites around the world.
Score	3

3.9.12 *Advanced Indicator*
A list of collective action efforts, including the organizations involved, positions of responsible persons of other entities involved, and a description of the role played by the site shall be identified.

✓ Yes

Comment	The site gathered information about pest practices of the same industry and within the catchment. A list of collective action efforts has been implemented. There are 4 collective actions that have been implemented, including: 1) SEHC CSR ACTIVITY World Water Day 2024 (Cleaning around Lan stream): Time: 22/03/2024 (World Water Day) Names of partner organization: Sai Gon High-Tech Park (SHTP) Positions of responsible of partner organization: Environmental Specialist SEHC's role: EHS organizes cleaning activities around the factory near Lan stream in response to World Water Day 2024 Attendants: President, Dispatcher, EHS/INFRA member, SHTP, Cay Xanh, EHS coordinator, ER, newcomer, Nha Sach, Dai Son, Hook up (145per) 2) Implement a water balance project by donating water tanks Time: 05/2024 Names of partner organization: Department of Agriculture and Rural Development of Soc Trang Positions of responsibility of partner organization: Deputy Director of Department of Agriculture and Rural Development of Soc Trang SEHC's role: Donating 40 water tanks (20 tanks in Vinh Phuoc Ward and 20 tanks in Hoa Dong Commune) and 10 hot-cold machines for School and Clinics Participants: SEHC, Chairman of HCMC Trade Union, Deputy Director of Department of Agriculture and Rural Development of Soc Trang 3) Implement a water balance project by donating clean water pipes in U Minh district Time: 05/2024 Names of partner organization: Vietnam Fatherland Front Central Committee of Khanh Lam commune Positions of responsible of partner organization: President of Vietnam Fatherland Front Central Committee of Khanh Lam commune SEHC's role: Donating clean water pipe in U Minh district, Ca Mau province for 26 households Participants: SEHC, Chairman of HCMC Trade Union, Chairman of Ca Mau Trade Union, Vietnam Fatherland Front Central Committee of Khanh Lam commune 4) Donating 1,500 water tanks to disadvantaged families in An Minh district, Kien Giang Time: 09/2024 Names of partner organization: Red Cross - Kien Giang Province Positions of responsible of partner organization: Vice president of Red Cross Kien Giang Province SEHC's role: Donating 1,500 water tanks to disadvantaged families in An Minh district, Kien Giang Participants: SEHC, Red Cross Kien Giang province, and An Minh district. In summary, the list of collective actions was confirmed (+8 points), with four actions taken (+4 points), which contribute to IWRA, water balance, and WASH (+2 points). In total 14 pointes were earned.
Score	14

3.9.13 *Advanced Indicator*
Evidence of the quantified improvement that has resulted from the collective action relative to a site-selected baseline date shall be identified and evidence from an appropriate range of stakeholders linked to the collective action (including both those implementing the action and those affected by the action) that the site is materially and positively contributing to the achievement of the collective action shall be identified.

Yes

Comment	The site gathered feedback from the cooperative parties and affected stakeholders following the implementation of the collective action efforts mentioned in indicator 3.9.12. The stakeholder feedback can be summarized as below: 1) SEHC CSR ACTIVITY World Water Day 2024 (Cleaning around Lan stream): Stakeholders provide positive feedback on this event and want Samsung to be the leading company to promote and extend these activities and involve more participants to join the event. 2) Implement a water balance project by donating water tanks: - Number of beneficiaries: 40 households; annual regeneration: 2,782 tonne/year. - Deputy Director of the Department of Agriculture and Rural Development of Soc Trang Province, Spoke at the ceremony that the program is practical and humane. These tools will sustainably solve the need for domestic water for people in the short and long term, contributing to improving the quality of life for local people. - The chairman of Vinh Phuoc Ward People's Committee said that the locality will direct units to regularly monitor and support people who receive water tanks to use them for the right purposes, maximize their functionality, and at the same time hand over water purifiers to schools and medical stations to preserve, ensuring that students and people receiving medical treatment have access to clean water. 3) Implement a water balance project by donating clean water pipes in U Minh district - Number of beneficiaries: 118 people; annual regeneration: 861 tonne/year. - The chairman of the Vietnam Fatherland Front Committee of Khanh Lam commune shared: "The locality and the people really appreciate the affection and care of the Ho Chi Minh City Civil Servants' Union, the Ca Mau Provincial Civil Servants' Union, and the support and sharing of the Samsung Company's grassroots union. This is a program with practical meaning, demonstrating the tradition of mutual love and affection, with profound humanity, the sharing of Ho Chi Minh City people with local people who are still facing many difficulties." 4) Donating 1,500 water tanks to disadvantaged families in An Minh district, Kien Giang - The site also conducts in-person surveys with local people who receive water tanks in An Minh District, Kien Giang Province. Three interview people share their positive perspective and thanks to Samsung for its contribution to the local communities. They are very happy because since now, the water tank can help them store sufficient water for their living. In general, a range of stakeholders, including governmental agencies, NGOs, local communities, local people, and others, are involved in the collective action of the site and provide positive feedback for the site implementation. Stakeholders expect the site to continue and improve their projects to contribute to local social, environmental, and economic development within the catchments. For Projects #2 and #3, both 'the quantified improvement from the baseline date' and 'the confirmation of the site's positive and material contribution from stakeholders participating in and affected by the actions' have been verified. Therefore, the site earns: +6 points for meeting both criteria, +2 points for having two actions, and +2 points for contributions to water balance and WASH. This results in a total of 10 points.
Score	10

4	STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	*Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*	
4.1.1	*Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.*	Obs.
Comment	The site has evaluated its achievements regarding water stewardship outcomes such as: "- The site organized an AWS TF meeting every month to evaluate the performance of the site against WSP (Checked AWS monthly meeting record from April to December 2024). - Statistic evaluation of the AWP performance is summarized in the AWS meeting record in December 2024. Although the site has evaluated its performance against the AWS targets. it should be improved such as which activities can be quantified and compared with targets; which performance meets/exceeds/contracts/offers compared to the WSP targets."	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	Yes
Comment	The site analyzed its value creation resulting from the implementation of water stewardship plan, especially the implementation of water-saving projects. For example: - [Financial] Water usage for Colling tower from AHU.OAC reduced through reuse of condensate water from January~Sep 2024: 10,513 tons. Cost savings of approximately: 127,207,300 VNĐ (5,025 USD) - [Financial] Water usage reduced through Re-use RO reject water for cooling tower, WWT pump, Car wash from January~Sep 2024: 70,906 tons. Cost savings approximately: 736,110,639 VNĐ (~29,077 USD) - [Financial] Water usage reduced through installing auto blowdown for boilers No.1 / No.3 from January~Sep 2024: 4,859 tons. Cost savings approximately: 58,788,576 VNĐ (~2,322 USD)	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	Yes
Comment	File: AWS outcome evaluation provides information about value creation as an outcome of the WSP, including value creation to economic, social, and environmental values: - Economic: the reuse of water by 7.8% and providing water tanks for communities can create a value of approximately USD 284,359 for the site and communities. In addition, the site also promotes or, where applicable, forces vendors to commit to using water effectively. - Social value: raising awareness for stakeholders regarding water governance and water use efficiency; Capacity building regarding best practice activities; opportunities provided for employees and local communities to access safe drinking water; - Environmental value: quality of discharge water is 2x better than SHTP standard; protect and maintain good condition of identified IWRA, etc.	
4.1.4	*Advanced Indicator* *A governance or executive-level review, including discussion of shared water challenges, water risks, and opportunities, and any water-related cost savings or benefits realized, and any relevant incidents shall be identified.*	Yes

Comment	Besides the AWS TF monthly meeting for reviewing and evaluating the AWP performance, the site also set up an executive-level review meeting (EHS Committee Meeting) monthly to review the AWP performance. The director of the SEHC, the highest manager position of the SEHC, is in the meeting with all leaders of BOD such as CFO, HODs, and EHS,... (checked file EHS committee Meeting Monthly minute in 2024)
Score	3

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	In 2023 and 2024, no emergency incident has been reported within the site's boundary (checked report on environmental protection report in 2023 and 2024). This is also confirmed via interviewing the emergency incident responsible staff of the site.

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 communicates its sustainable water management performance with various stakeholders through symposiums, and interviews, and sends questionnaires enclosed with the sustainable water management performance to stakeholders. A range of stakeholders including Employees, government agencies and regulatory authorities, residents and Civic groups, partner companies, companies near the business site, customers, NGO and Environmental Conservation organizations, and others have been consulted with. The list of stakeholders with their contact details are in place and reviewed by the auditor. Besides the in-person survey or via email, the site also organizes in-person meeting with stakeholders to communicate its sustainable water management performance. Meeting records are in place

4.3.2 *Advanced Indicator*
The site's efforts to address shared water challenges shall be evaluated by stakeholders. This shall include stakeholder reviewing of the site's efforts across all five outcome areas, and their suggestions for continual improvement.

Yes

Comment	"As noted in 4.3.1 AWP performance links to 5 AWS outcomes are in place and shared with stakeholders via email and direct meeting, which is also enclosed with a questionnaire/survey for stakeholder's review and evaluation against the AWP and outcome (checked report, survey questionnaire, summary of 3rd survey in November 2024). " There are 82 SHs have responded to the site's AWS performance. All SHs are satisfied with the site performance. There are there comments/recommendations for improvement such as the site should to provide the specific location of each IWRA; trengthen cleaning plans for contaminated water sources; and Add photos or videos of activities for propaganda.
Score	6

4.4 *Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.*

4.4.1	*The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.*	Yes
Comment	The first version of AWP has been effective since August 2024. Every month, the site reviews the performance of AWP implementation. Currently, the first version is effective without any revision. The site has a procedure for revision of the AWP if there are any changes in a legal framework that affect the AWP or change in conditions. Otherwise, the AWP will be revised once every two years (check ISO 14000: file EPE6-0019V_SEHC version 4.0, dated 04.08.2023).	

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	Disclosures are done in two ways, such as: - External: sending email (sampled email dated 13.11.2024 to government, NGO, measurement company, vendor, suppliers, other affiliates, etc.) - Internal: shared via system (https://107.118.212.71/intranet/ EHSplus/) displayed on TV screen per building for employees' viewing - SEHC AWS T/F Organization with a description of each personnel involved, including Compliance, who's in charge of AWS Support & Environmental Laws.	
5.2	*Communicate the water stewardship plan with relevant stakeholders.*	
5.2.1	*The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.*	Yes
Comment	- The site's WSP and its performance to contribute to the AWS outcomes is communicated with relevant stakeholders by sending email (sampled email dated 13.11.2024 to government, NGO, measurement company, vendor, suppliers, other affiliates, etc.) - The site also made WSP and WSP performance publicly available on the website for any interested stakeholder can access for free (https://news.samsung.com/vn/sehc-thong-bao-ke-hoach-danh-gia-chung-nhan-lien-minh-quan-tri-nuoc-aws) - The WSP is periodically updated every year or when there is a change leading to the updation of the WSP. Once it is updated, the site will communicate with relevant stakeholders to share and get feedback from them. this is confined via interview with the representative of the site.	
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	Shared via Samsung Newsroom (wherein internal can view through https://107.118.212.71/intranet/ EHSplus/ and external can access via a link that is attached for viewing) sampled post was dated 28.11.2024	
5.3.2	*Advanced Indicator* *The site's efforts to implement the AWS Standard shall be disclosed in the organization's annual report.*	Yes

Comment A part of Global Samsung Annual Sustainability Report 2024, which will be published in June 2025, was presented. The contents include the Water Replenishment Project; and Status of Water Restoration in DX Division.

The site is a manufacturing site of the Samsung global organization. Hence, the annual report will be created by Samsung Global. Samsung Electronics Sustainability Report 2024 has listed all the Samsung sites that received platinum levels of AWS as below:
"The DX Division's Suwon, Gumi, and Gwangju business sites obtained the highest level of 'Platinum' certification from the Alliance for Water Stewardship (AWS) in February 2024. We consider this a testament to the superiority of our water resources management system and plan to expand certifications to global locations like Vietnam's in 2024."

As a result, one of Samsung Global's plans for 2024 is to expand the water replenishment program across three Korean sites and eight global sites in four countries. Additionally, the company aims to achieve the highest-level certification (Platinum) from the Alliance for Water Stewardship (AWS) for three Korean manufacturing sites and three Vietnamese sites, including the SEHC site.

Score 1

5.3.3 *Advanced Indicator*
Benefits to the site and stakeholders from implementation of the AWS Standard shall be quantified in the organization's annual report.

Obs.

Comment Samsung Electronics Sustainability Report 2024, which will be published in June 2025, is in place. The contents include the Water Replenishment Project and the Status of Water Restoration in the DX Division. However, benefits to the site and stakeholders from the implementation of the AWS Standard have not been quantified. Hence, this indicator has not been met.

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 Shared via Samsung Newsroom (wherein internal can view through https://107.118.212.71/intranet/ EHSplus/ and external can access via a link that is attached for viewing) sampled post was dated 28.11.2024

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

Yes

Comment The efforts made by the site to engage stakeholders are through email (sampled) and a meeting dated 21.11.2024 with SHTP for wastewater quality. Sharing of risks & opportunities, including AWS Outcomes and incident response plan in case of emergency related to water. SEHC CSR Activity (clean-up the World campaign SHTP) dated 30.09.2024 within the SHTP area.

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 There is no water-related violation - but the quarterly review of Vietnam Environmental Law is in place (the sample was dated 23.12.2024).

5.5.2 *Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*

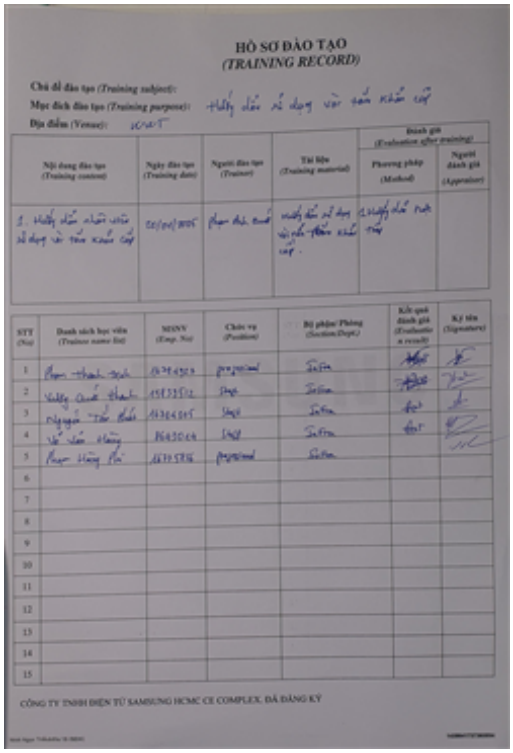
Yes

Comment	No water-related violation - but a procedure is in place (Correction Action Plan EPE2-0057V Rev 3 dated 16.05.2024).	
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	There is no water-related violation - but the quarterly review of Vietnam Environmental Law is in place (the sample was dated 23.12.2024).	

Photographic Evidence from Audit

4. FT of WW.jpg

7. Fountain_Cleaned-1.jpg



Biên bản huấn luyện dùng cây rửa mắt ca C.jpg

5. Hazardous waste warehouse-1.jpg

8. Chiller Connecpt VD1 -2 .jpg

5. Hazardous waste warehouse.jpg

8. Chiller concept VD1-3.jpg

3. WWT-2.jpg

9. Boiler Room 1.jpg

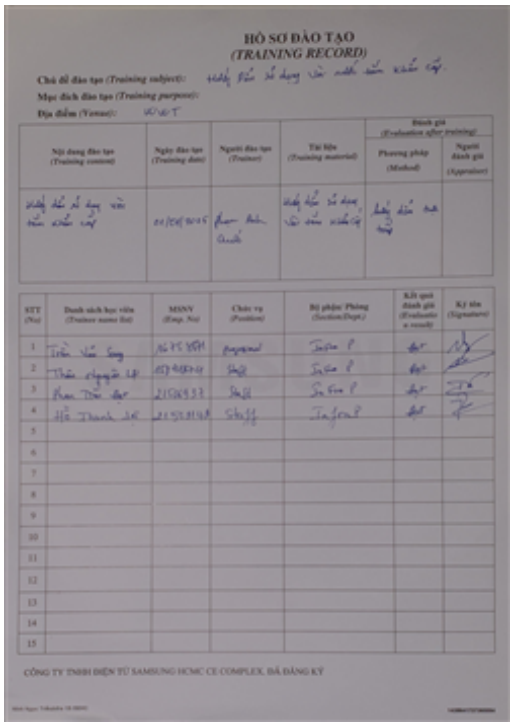
9. Boiler Room 2.jpg

9. RO tank of Boiler .jpg

WSAS

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

10. Drinking water system-1.jpg



Biên bản huấn luyện dùng cây rửa mắt ca A.jpg

10. City water system.jpg

7. Fountain_Cleaned.jpg

8. Chiller Connecpt VD1 -1 .jpg

10. Scada of WWT.jpg

4. Meter of CTW.jpg

Drain piping connection point 2.jpg

9. Boiler Room 3.jpg

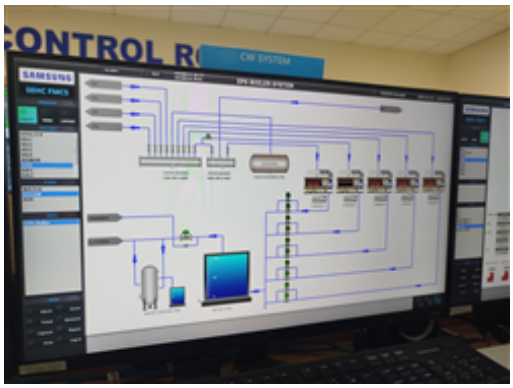
4. FT of CTW.jpg

Drain piping connection.jpg

6. Chemical warehouse.jpg

6. Chemical warehouse-1.jpg

Drain piping connection 2.jpg



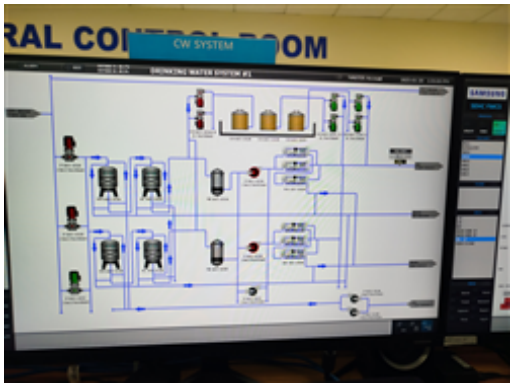
10. Boiler system .jpg

9. RO Boiler .jpg

10. TMS of WWT .jpg

3. WWT-3.jpg

7. Fountain_Cleaned-2.jpg



10. Drinking water system.jpg

Yes

Previous Findings

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

N/A