

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001759

### SITE DETAILS

Site: **BAT Argentina Pilar Plant - Buenos Aires**

Address: Calle 14 N° 506, Parque Industrial Pilar, 1629, Buenos Aires, ARGENTINA

AWS Reference Number: AWS-000480

Site Structure: Single Site

### CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2026-Jan-07

Validity of certificate: 2029-Jan-06

### AUDIT DETAILS

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

Audit Type(s): Re-Certification Audit

Audit Start Date: 2025-Oct-01

Audit End Date: 2025-Oct-03

Lead Auditor: Constanza Martinez

Site Participants:

Tamara Curcuera, Process Lead Utilities

Carolina Del Toro, Assistant Manager - EHS

Matías Lana, Assistant Manager - EHS

Jorge Mastrocota, Factory EHS Manager

Marcus Simoes Da Cunha, Factory Manager

Maximiliano Alza, Facilities engineer

David Martinez, Utilities engineer

Tomás Cabrera, Utilities & Facilities Coordinator

Diego Kleinman, Engineering Manager

David Borges, Senior Manager EHS

Diego Campos, Sustainability Manager

Carlos Escalona, Engineering Manager

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### ADDITIONAL INFO

**Summary of Audit Findings:** During the certification audit, 2 non-conformities and 3 observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for each of the non-conformities to WSAS within 7 days of receipt of the audit report, by 24/11/2025

The non-conformities must be closed within 90 days of the end of the audit. Due to the Christmas break, this due date is extended to 13/01/2026. In order to meet this timeline evidence is to be submitted to WSAS by 30/12/2025.

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

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

The plant is located within the Industrial Park of Pilar, located in the locality of Fátima, Pilar, Buenos Aires. The unit is bordered to the east by rural plots, to the north by a vacant land area, and to the west and south by various industrial activities. The factory is approximately 9 km from the center of the city of Pilar. The plant specialises in the production, packaging and dispatch of cigarettes. The site is located within the Luján River basin, which runs approximately 140 km to the Río de la Plata. The site is close to the watershed between the Larena and Fátima river basins. However, treated effluent discharges and rainwater drainage flow into the Larena sub-basin, which is therefore considered to be the sub-basin to which the unit belongs.

The audit was conducted onsite on 1-3 October 2025.

The onsite site visit included the assessment of sanitary facilities, shredding room, cassing, DEER (tobacco recovery), primary processing, rest areas, extraction wells, WWTP, osmosis plant, boiler room, cooling towers, waste and chemicals area.

### FINDINGS

#### NUMBER OF FINDINGS PER LEVEL

Observation	3
Non-Conformity	2

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### FINDING DETAILS

Finding No:	TNR-020488
Checklist Item No:	1.5.1
Status:	Open
Finding level:	Observation
Checklist item:	Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.
Findings:	The site should extend the analysis of Water governance initiatives to the entire basin.
Corrective action:	Redefine the site's physical scope for water stewardship purposes, establishing the area of influence on the Larena stream basin.
	This new physical scope and area of influence will be updated in the 2026 strategic plan.
Finding No:	TNR-020489
Checklist Item No:	1.5.3
Status:	Open
Finding level:	Observation
Checklist item:	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.
Findings:	The site should continue working on updating its basin water balance to incorporate up-to-date information covering its entire area of influence.
Corrective action:	The quantification of the water balance of the basin, whenever possible, will be addressed during the update of the source water vulnerability report (SVA). The report is written by professionals with recognized experience who are part of a private consulting firm.
	Published bibliography and technical studies will be reviewed and local universities and other state institutions will be consulted.

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Audit Number: AO-001759

Finding No:	TNR-021160
Checklist Item No:	5.2.1
Status:	Open
Finding level:	Observation
Checklist item:	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.
Findings:	The site has shared its WSP Excel document with stakeholders, which includes a tab showing the contribution of the objectives to the AWS standard results, and a survey. At the time of the audit, they had not received any responses to the survey sent out. The site should consider different ways of presenting information or different ways of communication and consultation.
Corrective action:	Further alternatives of communication will be explored to improve the way the information is presented taking special consideration to how relevant information is disclosed in a interesting and innovative way.
Finding No:	TNR-021809
Checklist Item No:	5.3.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-13
Checklist item:	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings:	The site communicates a summary of performance internally at the site but no evidence of external disclosure of the summary of the site's water stewardship performance, including quantified performance against targets, was provided.
Corrective action:	WSP Performance Report will be reviewed in detail to disclose more information including quantified performance.
Evidence of implementation:	The final document will be uploaded on BAT Argentina website for public consultation and shared with all the relevant stakeholders.
Evidence:	1. "Informe de rendimiento del agua 2025", WSP Performance report 2025 with specific detail performance against targets (quantified) and the contribution to achieving water stewardship outcomes. Consultation efforts with stakeholders on the site's water stewardship performance were explained. Actions that were not accomplished are disclosed and evaluated for next year. 2. Power point "CAP AWS Final Argentina Pilar".

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Audit Number: AO-001759

Finding No:	TNR-020517
Checklist Item No:	5.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-13
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	Evidence was not provided on how the site's shared water-related challenges and efforts made to address these challenges, are disclosed externally.
Corrective action:	Strategic Plan 2025 will be upgraded including further explaining the efforts made by the site to address the challenges and specifically linking each challenge with the the efforts/actions implemented.
	The final document will be uploaded on BAT Argentina website for public consultation and shared with all the relevant stakeholders.
Evidence of implementation:	<p>Evidence:</p> <ol style="list-style-type: none"><li>1. "Plan Estratégico AWS 2025"</li><li>2. Power point "CAP AWS Final Argentina Pilar".</li><li>3. Mail sent to all stakeholders identified communicating the water stewardship plan in detail and the performance review 2025 including efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</li></ol>

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### Report Details

Report	Value
Report prepared by	Constanza Martinez
Report approved by	Juan Carlos Ceron
Report approved on (Date)	09-11-2025

### Surveillance

**Proposed date for next audit**  
2026-Oct-02

### Stakeholder Announcements

Date of publication	Location
28/07/2025	on the official BAT Argentina website - <a href="https://www.batargentina.com/sostenibilidad-y-responsabilidad/esg-nuestro-compromiso">https://www.batargentina.com/sostenibilidad-y-responsabilidad/esg-nuestro-compromiso</a>
28/07/2025	LinkedIn - <a href="https://www.linkedin.com/company/british-american-tobacco/">https://www.linkedin.com/company/british-american-tobacco/</a>

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### Catchment Information

#### Catchment Information

1. Name of the Basin  
Luján River Basin

#### 2. Water Supply and Discharge Basin

The Luján River originates at the confluence of the Durazno and Los Leones streams in the district of Suipacha. After flowing approximately 140 km, it empties into the Río de la Plata. The Luján River Basin is divided into 37 sub-basins defined according to hydrographic, hydrological and water use factors.

It should be noted that the BAT-SAU unit is located near the watershed between the Larena and Fátima stream basins. However, the discharge of treated effluent, as well as rainwater drainage, flows into the Larena stream sub-basin, which is therefore considered to be the sub-basin to which the unit belongs.

#### 3. Underground Aquifers

The Puelche aquifer, from which water is extracted, is characterised by being semi-confined, with a low degree of vulnerability. It is located in a highly permeable sedimentary unit called the Puelches Formation. It has variable vertical development, although the most common thicknesses range from 20 to 40 metres.

Recharge is indirect, of natural origin, through vertical downward filtration through the aquifer. At the regional level, it is fed directly by the river systems corresponding to the Paraná, La Plata and Salado rivers. It also occurs from the base flow of the main rivers and streams, through the Pampas, which acts as a transit unit.

#### 4. Water Service Providers in the Basin

The site is supplied with groundwater using its own wells.

The site has its own treatment plant. It does not receive external effluent treatment services.

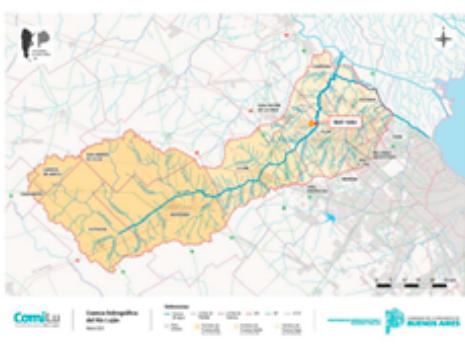
#### 5. Characteristics of the basin

The Luján River is a typical floodplain river, with a sinuous course, slow-moving waters and wide floodplains due to its low gradient, which averages 0.44 m/km.

The most extensive land use category is mixed agricultural and livestock use. This is followed in importance by livestock use and then agricultural use. Horticultural, urban and natural vegetation areas are also identified, mainly in the insular area of the Paraná Delta. Water scarcity is not a concern in the area.

#### Catchment features:

1. water shortage\_ not in the basin
2. Areas are prone to flooding\_ yes, some areas are prone to flooding during heavy rain due to the slight slope of the terrain
3. Environmentally protected areas\_ 2
4. Inter-basin transfers\_ No
5. The catchment is in a temperate climate zone with distinct seasons.
6. Some areas are rural areas, but it is mainly urban.



Fuente: <https://www.gba.gob.ar/comilua/mapas>

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Catchment.png

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### Client Description and Site Details

#### Client/Site Background

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WATER  
STEWARDSHIP  
ASSURANCE  
SERVICES

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### 1. Location of the site

The unit is located within the Pilar Industrial Park, in the town of Fátima, Pilar District, Province of Buenos Aires, Argentina. The unit is bordered to the east by rural land, to the north by vacant land, and to the west and south by various industrial activities. The factory is located approximately 9 km from the centre of the city of Pilar.

### 2. Description of the surroundings.

It is an industrial area.

### 3. Description of the site's products.

The BAT-SAU factory carries out the cigarette production process. To do this, three main processes are carried out:

1. Primary production process (PMD): leaf line, stick line, and tobacco recovery line.
2. Filter production line (FMD).
3. Secondary production process (SMD): cigarette assembly.
4. Shipping

### 4. Description of the water infrastructure

The water supplied to the plant's network points, including bathrooms and changing rooms, is extracted from groundwater wells.

The water distribution and consumption points related to WASH (water, sanitation and hygiene) are:

1. Water for human consumption;
2. Bathrooms;
3. Changing rooms;
4. Dining room;
5. Kitchen.

The water sent to consumption points where ingestion occurs comes from the water supply currently provided by the company IVESS.

Treated water is sent to:

- Boiler.
- Cooling towers.
- UTA.
- Production process (PMD).
- Water heaters.

Untreated water is directed to:

- Washing water from the production process (PMD);
- Washing water from the production process (SMD);
- Kitchen;
- Bathrooms;
- Changing rooms;
- Cafeteria;
- Firefighting network.

### 5. Description of where wastewater and rainwater are discharged.

Effluents (wastewater and industrial wastewater) generated by the factory's activities are sent for treatment to the PTEL (Liquid Effluent Treatment Plant), where, after treatment, they are pumped to the sampling chamber and then sent through pipes to A° Larena.

### 6. Brief description of the site:

The BAT-SAU unit has a total area of 3.45 hectares. The built area corresponds to 1.75 hectares. Activities in the area began on 02/02/1978. The unit currently has 230 direct employees and contractors, and the factory operates from Monday to Friday, running two shifts:

- 06:00-14:00;
- 14:00-22:00

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Site location.png



El sitio1.png



El sitio2.png

### Summary of Shared Water Challenges

#### Summary of Shared Water Challenges

The site identifies the following shared challenges in the basin:

- Decline in piezometric levels.
- Lack of up-to-date information and future trends on surface and groundwater quality.
- Poor access to WASH in the basin.
- Vulnerability to flooding in the basin.

#### 0.0.1 Water Source & Discharge Locations

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

Comment *During the audit, the industrial park's effluent discharge point at Larena Creek was visited.*

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WATER  
STEWARDSHIP  
ASSURANCE  
SERVICES

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### STEP 1: GATHER AND UNDERSTAND

1.1

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

1.1.1

*The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:*

- Site boundaries;*
- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;*
- Any water sources providing water to the site that are owned or managed by the site or its parent organization;*
- Water service provider (if applicable) and its ultimate water source;*
- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;*
- Catchment(s) that the site affect(s) and is reliant upon for water.*

Yes

Comment

The site has mapped its physical scope, including:

- The location of the plant with coordinates can be found in the file "SVA BAT – Pilar.pdf," point 3.1. The last update was in 2022, it was going to be updated in 2027, and it was brought forward to 2025.*
- The paper map of the entire water network of the site generated by an external consultant was verified. It is included in the files "Nobleza ultimo 1.1, 2.1, 3.1, and 4.1.pdf."*
- The basin map is included in the file "1.1.1 alcance fisico sitio.pptx."*
- The presentation also includes the location of the water sources, which correspond to three wells and the control piezometers, as well as the site's effluent discharge point into the industrial park's collection channel.*

1.2

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

Yes

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.*

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Comment	<p>The company has identified 34 stakeholders, which are included in the file:</p> <ul style="list-style-type: none"><li>- "[1.2.1&amp;1.2.2] STK -Stakeholders.xlsx," which comprehensively covers all stakeholder groups, tab 1.2.1</li><li>- "[1.2.1&amp;1.2.2] Stakeholders.pptx" refers to the Excel file and details the process carried out to identify stakeholders and evidence of consultation with them.</li><li>- The site has a policy of not contacting government entities directly to which it must submit compliance documentation.</li><li>- Emails sent to each stakeholder are included as evidence of consultation with stakeholders "Emails de consulta con partes interesadas.zip".</li><li>- The file "British American Tobacco Argentina -Alliance for Water Stewardship.pdf" corresponds to the consultation form sent to third parties by mail.</li></ul>	
1.2.2	<p><i>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.</i></p>	Yes
Comment	<p>The site identified the current and potential degree of influence with stakeholders within its watershed.</p> <ul style="list-style-type: none"><li>- The document "[1.2.1&amp;1.2.2] Stakeholders.pptx" lists and identifies stakeholders, their interests, their influence, how they participate, the importance of their actions, frequency, and evidence. Their participation is thus assessed using a methodology that takes into account aspects such as their interest in water and their influence on decision-making.</li><li>- The "Methodology" tab in the file "[1.2.1&amp;1.2.2] STK -Stakeholders.xlsx" analyzes the degree of influence between the site and stakeholders.</li><li>- There are no indigenous communities in the site's area of influence. File "Indigenous communities.pdf".</li></ul>	
1.3	<p><i>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.</i></p>	
1.3.1	<p><i>Existing water-related incident response plans shall be identified.</i></p>	Yes
Comment	<p>The site has an emergency plan for water-related issues "[1.3.1] c) Emergency Plan 25-09-05.xlsx" and an emergency response and evacuation plan (for all scenarios in the factory) "[1.3.1] BATO Procedure P-EHS-B.8-009 Emergency and Evacuation Plan.docx." The water contingency plan was also verified "[1.3.1] b) Water Emergency-Contingency Plan 04-09-2025.xlsx", and the emergency flow chart (call flow chart for each emergency) "[1.3.1] d) I-EHS-B.8-0010 Emergency Flowchart and Roles.pptx". The file "[1.3.1] a) Incident Plans.pptx" contains a summary of all the information.</p>	
1.3.2	<p><i>Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped</i></p>	Yes
Comment	<p>The site identifies and maps its water balance in:</p> <ul style="list-style-type: none"><li>- the files "Balance de agua.pptx" and "Water Balance with graphs.xlsx," which identify and map the site's water balance using a water flow diagram, from the inlet (production well) to the outlet (treatment plant).</li><li>- the file "Registro caudalímetros 2025.xlsx" which compiles data from flow meters installed at the company.</li></ul>	
1.3.3	<p><i>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.</i></p>	Yes
Comment	<p>The site quantifies the water balance, including inflows, losses, storage, and outflows in the file "Water Balance with graphs.xlsx." The "Water Balance" tab shows the total values for WB 2025, and the "2025 summary" tab shows the annual variation. Water scarcity is not considered a shared challenge in the basin.</p>	

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1.3.4	<p><i>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.</i></p>	Yes
Comment	<p>The site conducts water quality analyses of its water sources. Physical and chemical analyses of water extraction wells and pollution control phreatometers are carried out annually. Every three months, water analyses are conducted on the water dispensers that the company purchases for rest areas. Bacteriological measurements are taken in wells every six months. Quality control of the effluent treatment plant outlet is performed once a month. The site does not have its own laboratories, and the control of the wells is outsourced to Technoaguas, which contracts a certified laboratory for the analyses. The analyses are performed in accordance with legal requirements.</p> <p>The file “[1.3.4] b) Compilation of Effluent Monitoring for Exploitation and Groundwater Wells 2025.xlsx” includes the site's water monitoring records, where the annual variation for each of the measured parameters can be observed.</p> <p>The site has a file titled “[1.3.4] Monitoring Schedule 2025.xlsx” where the monitoring carried out is recorded.</p> <p>Examples of the analyses carried out on wells and effluents are attached.</p>	
1.3.5	<p><i>Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.</i></p>	Yes
Comment	<p>The site identifies and maps all possible sources of contamination. The list of stored chemicals is included in the file “R-EHS-C4-001 List of Chemical Substances SGA.xlsx,” which includes the complete survey of chemicals, location maps, and a map of spill containment kit locations.</p> <p>The file “2025-REG-SIG-C13-01- Parapet monitoring.xlsx” includes the survey of chemical containers.</p> <p>The Fireproof Cabinet Storage Map and the Map of Chemicals Outside and Inside are also included.</p>	
1.3.6	<p><i>On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.</i></p>	Yes
Comment	<p>The site states that it does not have IWRA within the site.</p>	
1.3.7	<p><i>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.</i></p>	Yes
Comment	<p>The site submitted the file “2025_Cost Consolidation.xlsx” and also reviewed the 2024 file, which includes a consolidated list of service, maintenance, and cleaning costs. Screenshots of the cleaning purchase order system (“OC Gestam”) and water-related infrastructure maintenance and operation (“OC Veolia”) are also attached.</p> <p>The file “025-012 BAT- Environmental consulting service.pdf” is an example of the cost of the consulting firm Melius, hired for environmental consulting.</p> <p>The file “Maintenance QPR2024 - S&amp;U V2.xlsx” includes infrastructure maintenance costs.</p>	
1.3.8	<p><i>Levels of access and adequacy of WASH at the site shall be identified.</i></p>	Yes

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Comment	The site presented the file “[1.3.8] WASH on site.pptx,” which includes a map of the areas of the premises that have drinking water (11 bottled water dispensers), changing rooms, and bathrooms (number of showers and toilets), examples of cleaning contracts, and tasks related to WASH on site. It includes examples of two spreadsheets used by the consulting firm VEOLIA to monitor toilet conditions at least once a week (“Toilet monitoring spreadsheet 07-14-2025.jpg” and “Toilet monitoring spreadsheet 08-18-2025.jpg”). The site has one nurse per shift, a doctor who comes at different times on different days of the week, and a physical therapist who comes two days a week, as verified during the site tour in the audit.	
1.4	<i>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.</i>	
1.4.1	<i>The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.</i>	Yes
Comment	The site provides a list of suppliers of inputs and services in the file “1.4.1 & 1.4.2_Indirect water use.xlsx,” which includes an assessment of their location, water footprint, monthly water use at the site (if applicable), water stress level, water quality, water-related risks, and mitigation measures.	
1.4.2	<i>The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.</i>	Yes
Comment	The site provides a list of suppliers of inputs and services in the file “1.4.1 & 1.4.2_Indirect water use.xlsx,” which includes an assessment of their location, water footprint, monthly water use at the site (if applicable), water stress level, water quality, water-related risks, and mitigation measures. None of its service providers are located within the basin.	
1.5	<i>Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH</i>	
1.5.1	<i>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.</i>	Obs.
Comment	The site identified some governance initiatives in the basin, included in the file “[1.5.1 & 1.7.2] Governance Initiatives & Opportunities]” file, which identifies public policies related to water, such as the Comprehensive Basin Management Plan of the Luján River Commission (ComiLu), where the initiatives are mentioned on pages 205 + 219, and the Digest of the Luján River Basin Committee.	
1.5.2	<i>Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.</i>	Yes

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Comment	<p>The site has a legal matrix separated by jurisdiction, "R-EHS-B1.2-003-Matriz Ambiental - Planta Pilar.xlsx," which details whether or not it applies and how it complies. The sources for updating the matrix are:</p> <ul style="list-style-type: none"><li>- A contracted legal service that issues a monthly newsletter on changes in legislation. An example of a monthly report was verified.</li><li>- Monthly monitoring with Melius (a consulting firm specializing in procedures and permits) at the plant. Any changes between visits are communicated by email.</li></ul> <p>Effluent analyses are performed with chain of custody and reported to the Ministry of the Environment.</p> <p>The file "Presentación Gestión de Legislación.pptx" explains the process of identifying legal requirements related to water, the legal compliance procedure, and those responsible for monitoring it.</p> <p>The site also has a procedure for legal requirements "P-EHS-B1.2-001-Requerimientos Legales y otros.docsx."</p> <p>Attached is an example of file monitoring from the environmental consulting firm Melius, "25-08-07 Melius-Permisos Ambientales BAT.pdf."</p>	
1.5.3	<p><i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i></p>	Obs.
Comment	<p>The site quantifies the water balance of the basin through the document 'Water Source Vulnerability Assessment' prepared by the consulting firm Antea Group for the site and presented on 30 August 2022 (file 'SVA BAT – Pilar.pdf'). See page 36, point 7.5 Regional water balance.</p> <p>The site is currently updating the SVA document, which is currently in draft form.</p> <p>The site also uses the online water balance application (<a href="https://livingatlas.arcgis.com/waterbalance/">https://livingatlas.arcgis.com/waterbalance/</a>) to incorporate new data.</p> <p>The site put together a presentation "[1.5.3] Basin water balance.pptx" with the most relevant data.</p> <p>The basin does not experience water stress or seasonal variations.</p>	
1.5.4	<p><i>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.</i></p>	Yes
Comment	<p>The site identifies the water quality of the basin through a study conducted by the account committee (Comilu).</p> <p>The site prepared the presentation '[1.5.4] Water quality of the basin.pdf', which details the water quality indices of the basin. The presentation mentions that the lack of information on the water quality of the basin is considered a shared challenge.</p> <p>The file 'RV_ Consultation on monitoring of the Luján River and Larena Stream_ contact with Comilu' is also attached, which corresponds to the site's efforts to establish contact with the basin committee. At the time of the audit, they had not received a response.</p>	
1.5.5	<p><i>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.</i></p>	Yes
Comment	<p>The site identifies and maps important water-related areas and assesses their status.</p> <p>Attached is the file '[1.5.5] a) IWRA.pdf', which corresponds to the presentation prepared by the company, and the file '[1.5.5] b) IWRAs.xlsx', which includes the list of identified IWRAs and the map.</p>	

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<b>1.5.6</b>	<i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i>	Yes
Comment	<p>The site identifies the existing water infrastructure in the basin in the presentation “[1.5.6] a) Infraestructura de Agua.pdf”, which identifies the Escobar Treatment Plant, the Champagnat Treatment Plant and the wells, and the population they supply. Official reports from Aysa (the agency responsible for water supply and sewerage) are used as a source of information. Public access to information is identified as one of the main problems. In addition, “[1.5.6] c) Plan de Manejo Integral de la Cuenca del Río Luján.pdf” ([1.5.6] c) Comprehensive Management Plan for the Luján River Basin) identifies guidelines for implementing actions to prevent flooding, manage water flows and mitigate the impact of flooding. It should be noted that the vulnerability of the basin to flooding is identified as a shared challenge, and follow-up actions and contributions to measures and projects that BAT can carry out are identified as an opportunity. The Excel document ‘[1.5.6] b) Infraestructura de Agua.xlsx’ presents a map showing the location of the aforementioned water infrastructure and the BAT Pilar plant on a local scale. Note: the water used at BAT comes exclusively from groundwater. The 2021 SVA is used as baseline information.</p>	
<b>1.5.7</b>	<i>The adequacy of available WASH services within the catchment shall be identified.</i>	Yes
Comment	<p>The site determines the suitability of WASH services and returns them in the presentation “[1.5.7] WASH in the basin.pdf”, which includes two maps from the National Water Directorate identifying the suitability of WASH services (sanitation, health and social vulnerability). Source: National Transparency Directorate, Secretariat of Public Works. An extract from the analysis presented in the SVA is also included.</p>	
<b>1.6</b>	<i>Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.</i>	
<b>1.6.1</b>	<i>Shared water challenges shall be identified and prioritized from the information gathered.</i>	Yes
Comment	<p>The attached document ‘[1.6.1 &amp; 1.6.2] Shared Challenges.xlsx’ lists, identifies, and prioritises the challenges shared with the stakeholders involved, considering their importance and urgency. To identify them, the causes were considered in order to prioritise and develop appropriate mitigation actions.</p> <p>Shares water challenges identified:</p> <ul style="list-style-type: none"><li>- Decline in piezometric groundwater levels</li><li>- Lack of studies on groundwater quality</li><li>- Limited access to WASH services in the basin</li><li>- Lack of studies on surface water quality and quantity</li><li>- Vulnerability to flooding</li></ul>	
<b>1.6.2</b>	<i>Initiatives to address shared water challenges shall be identified.</i>	Yes
Comment	<p>The site identifies in the file “[1.6.1 &amp; 1.6.2] Shared Challenges.xlsx” the initiatives to address the identified shared challenges, which include improving access to public information on groundwater quality and quantity, improving infrastructure, and taking into account the vulnerability of the Luján River basin to flooding by all stakeholders (Water Authority, neighbouring companies, and all actors belonging to the basin).</p>	
<b>1.7</b>	<i>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.</i>	

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1.7.1	<i>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.</i>		Yes
Comment	Water risks are identified and prioritised based on a matrix that takes into account the probability of their occurrence over time, their impact, risk assessment, costs and their relationship to the objectives of the Water Strategic Plan (WSP). The matrix and risk analysis were compiled in the file "[1.7.1] Water risks. Version 2.xlsx".		
1.7.2	<i>Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.</i>		Yes
Comment	Water-related opportunities were identified. The file '[1.5.1&1.7.2] Opportunities.xlsx' contains a description of each opportunity, including its location, how it may affect the site, and the stakeholders involved. In the document, the O column links opportunities with any shared challenges, if applicable, and the E column describes how the site can participate.		
1.8	<i>Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.</i>		
1.8.1	<i>Relevant catchment best practice for water governance shall be identified.</i>		Yes
Comment	<p>In the file 'Good practices.xlsx', the site provides evidence of the identification of best practices developed in terms of water governance (column G).</p> <p>Some of the best practices identified are:</p> <ul style="list-style-type: none"> <li>- Governance: <ul style="list-style-type: none"> <li>Water conservation strategy with the implementation of BAT water golden rules.</li> <li>Latam south benchmarking and integration</li> </ul> </li> <li>- Water Balance: <ul style="list-style-type: none"> <li>Automatic faucet push buttons</li> <li>Separate toilet flush buttons</li> <li>Osmosis reject water for SMD toilets</li> <li>Replacement of vacuum pumps</li> </ul> </li> <li>- Water quality <ul style="list-style-type: none"> <li>Monitoring of effluent quality from treatment plants</li> <li>Monitoring of water level gauges. Static and dynamic water levels</li> <li>Legionella monitoring</li> <li>Provision and monitoring of water quality in containers for staff consumption.</li> </ul> </li> <li>Blinded Well #1</li> <li>- IWRAs: <ul style="list-style-type: none"> <li>Meeting with IWRA Parque Ciervo de los Pantanos</li> </ul> </li> <li>- WASH: <ul style="list-style-type: none"> <li>Provision of sufficient, high-quality facilities for men's and women's toilets, sinks, and showers.</li> <li>Hand washing signage.</li> <li>Breastfeeding room.</li> <li>Gym discount.</li> <li>Physical therapy service.</li> <li>In-company vaccination campaign.</li> </ul> </li> </ul>		
1.8.2	<i>Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.</i>		Yes
Comment	In the file 'Good practices.xlsx', the site provides evidence of the identification of best practices developed in terms of water balance (column H). Same file as in 1.8.1		
1.8.3	<i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i>		Yes

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Comment	In the file 'Good practices.xlsx', the site provides evidence of the identification of best practices developed in terms of water quality (column I). Same file as in 1.8.1	
<b>1.8.4</b>	<i>Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.</i>	Yes
Comment	In the file 'Good practices.xlsx', the site provides evidence of the identification of best practices developed in terms of the maintenance of important areas related to water IWRA (column J) water. Same file as in 1.8.1	
<b>1.8.5</b>	<i>Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.</i>	Yes
Comment	In the file 'Good practices.xlsx', the site provides evidence of the identification of best practices developed in terms of WASH (column k) for water. Same file as in 1.8.1	

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### 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.*

Comment

The site has a signed statement "Cartel\_23-09-Cuidado del recurso hidrico-Carta de Compromiso-Actualizacion\_24-07.pdf" that is posted on the organisation's website (<https://www.batargentina.com/sostenibilidad-y-responsabilidad/esg-nuestro-compromiso>) and on internal notice boards, the latter verified during the tour of the plant. The site statement includes all the points required in the indicator.



Yes

2.2

*Develop and document a process to achieve and maintain legal and regulatory compliance.*

2.2.1

*The system to maintain compliance obligations for water and wastewater management shall be identified, including:*

- Identification of responsible persons/positions within facility organizational structure*
- Process for submissions to regulatory agencies.*



Yes

Comment

The site identifies the system for maintaining compliance obligations in water management through two types of organisational charts. One type of organisational chart identifies key positions for water management and is posted on the site's web page.

<https://www.batargentina.com/sostenibilidad-y-responsabilidad/esg-nuestro-compromiso> The organisational chart by position is available as a separate document and is also included in the document 'AWS 2025 Strategic Plan .pdf', which is also uploaded to the website.

Another type of organisational chart identifies the people in each of the key positions and is distributed internally within the company. Verified on notice boards located at various points in the factory.

The presentation to the authorities is made in collaboration with the consulting firm Melius. The 'Performance Management' file, which describes the legal compliance responsibilities of the environmental analyst position, and the 'Legal and Other Requirements Procedure' were verified.

2.3

*Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.*

2.3.1

*A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.*



Yes

Comment

The site has a strategic plan, 'AWS Strategic Plan 2025 .pdf', which mentions, on page 5, the site's mission, vision and objectives in terms of good water management and in accordance with the AWS standard.

Same file as in 2.2.1

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<b>2.3.2</b>	<i>A water stewardship plan shall be identified, including for each target:</i> - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.	 Yes
Comment	The site has a sustainable water management plan “[2.3.2] WSP 2025.xlsx”, which identifies 29 objectives, for which the frequency, percentage of progress for each, the responsible party, costs, measurement and monitoring method, link to best practices, shared benefits and values created are established. The WSP includes each of the points requested in the indicator.	
<b>2.4</b>	<i>Demonstrate the site's responsiveness and resilience to respond to water risks</i>	
<b>2.4.1</b>	<i>A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.</i>	 Yes
Comment	The site presents the file ‘Water Risks.xlsx’ with mitigation measures (column M) for each of the identified risks. In addition, the site has an emergency plan ‘[2.4.1] Emergency Plan.xlsx’, which includes ongoing preventive actions, responsible parties, and measures to be taken.	

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3 STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts		
3.1	<i>Implement plan to participate positively in catchment governance.</i>	
3.1.1	<i>Evidence that the site has supported good catchment governance shall be identified.</i>	Yes
Comment	The site presents screenshots of its conversations with the president of the Pilar Industrial Park Business Consortium (CEPIP) and conversations with the British Chamber of Commerce (BriChamb) as evidence that it has supported good governance of the basin. In addition, a screenshot of the site's participation as part of the BriChamb committee is presented. File '[3.1.1] Good water governance.pptx'. The site also presents as evidence emails sent to the Basin Commission (ComiLu), stating its intention to support basin governance, without having received a response at the time of the audit (Folder 'ComiLu Communications').	
3.1.2	<i>Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.</i>	Yes
Comment	There are no water rights of other people.	
3.2	<i>Implement system to comply with water-related legal and regulatory requirements and respect water rights.</i>	
3.2.1	<i>A process to verify full legal and regulatory compliance shall be implemented.</i>	Yes
Comment	The site implements a process to verify full legal compliance, which includes: - flowchart of actions for monitoring the legal matrix (included in the presentation "[3.2.1] Legislation Management.pdf"). - monthly monitoring of legal requirements carried out with the support of the consulting firm Melius 'R-EHS-B1.2-003-Environmental Matrix - Pilar Plant.xlsx'. - a legal requirements procedure 'P-EHS-B1.2-001-Legal Requirements and Others.doc'.	
3.2.2	<i>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.</i>	Yes
Comment	Water rights are not part of the legal and regulatory requirements.	
3.3	<i>Implement plan to achieve site water balance targets.</i>	
3.3.1	<i>Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.</i>	Yes
Comment	The site includes in tab 4.1.1 of the WSP the status of progress towards meeting water balance targets.	
3.3.2	<i>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.</i>	Yes
Comment	Water scarcity is not considered a common challenge. However, all BAT sites globally aim to reduce water consumption by 35% in 2025 (WSP Target 10). The presentation "[3.3.2] Water scarcity.pptx" includes a screenshot of the target.	

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<b>3.3.3</b>	<i>Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.</i>		Yes
Comment	There is no legal obligation to reallocate water for social, cultural, or environmental needs.		
<b>3.4</b>	<i>Implement plan to achieve site water quality targets</i>		
<b>3.4.1</b>	<i>Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.</i>		Yes
Comment	The presentation “[3.4.1] Calidad del agua 2025.pptx” ([3.4.1] Water Quality 2025) clearly identifies the water quality objectives in the WSP and the percentage of compliance with them. The site has a schedule for monitoring water quality checks, “3.4.1 - Quality Water Monitoring 2025.xlsx,” as well as a compilation of the measurements taken, “[3.4.1] Compilado Monitoreos Efluentes Pozos de Explotación y Freáticos 2025.xlsx.” ([3.4.1] Compilation of Effluent Monitoring of Exploitation and Groundwater Wells 2025).		
<b>3.4.2</b>	<i>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.</i>		Yes
Comment	The site conducts monthly sampling at the effluent treatment plant. The file “[3.4.1] Compilation of Effluent Monitoring of Production and Groundwater Wells 2025.xlsx” presents a compilation of the monitoring carried out. The plant also has a work schedule for removing sludge from the WWTP, planned during the general shutdown in December 2025. The site has the report on the sealing of well No. 1, which is out of use, “Sealing Report Well No. 1 - BAT.pdf,” carried out in the second half of 2024 to prevent any type of contamination.		
<b>3.5</b>	<i>Implement plan to maintain or improve the site’s and/or catchment’s Important Water-Related Areas.</i>		
<b>3.5.1</b>	<i>Practices set in the water stewardship plan to maintain and/or enhance the site’s Important Water-Related Areas shall be implemented.</i>		Yes
Comment	The site presented evidence of the donation made to Ciervo de los Pantanos National Park following the assessment of the needs identified by IWRAS. Also attached are the minutes of the meeting with the National Park contact “08-09-2025 Minuta Reunion PNCP-BAT.docx”, the receipt for delivery of materials, and photos of all donations made “[3.5.1] IWRA-Evidencia.pptx”.		
<b>3.6</b>	<i>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.</i>		
<b>3.6.1</b>	<i>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.</i>		Yes

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Comment	During the audit, it was verified that all workers at the site have adequate access to WASH services. During the tour of the site, restrooms, showers, and changing rooms were inspected, all of which had lockers, doors, hot and cold water, and hydration stations were also checked. The site presented as evidence the file "3.6.1.pdf" with a compilation of the infrastructure and actions taken. The site has plans identifying bathrooms, showers, dining room, and kitchen (folder "Planos WASH" - WASH Plans), as well as verification sheets for the infrastructure and cleanliness of sanitary facilities ("Limpieza en Sanitarios.jpeg" - Sanitary Cleanliness) and quarterly checks on the quality of drinking water (folder "Aguas de consumo y comedor" - Drinking Water and Dining Room).	
<b>3.6.2</b>	<i>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.</i>	Yes
Comment	It was verified that the site is not infringing on the community's human right to drinking water and sanitation. Evidence was presented in the form of a sample of the controls on the discharge parameters of treated effluents (effluent control folder), as well as the operating permit granted, which limits the volume of water extracted from the well ("Approval phase II exploitation RHS 27-11-24.pdf").	
<b>3.7</b>	<i>Implement plan to maintain or improve indirect water use within the catchment:</i>	
<b>3.7.1</b>	<i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i>	Yes
Comment	The site mentions in its presentation "[3.7.1]&[3.7.2].pptx" WSP objective 12, related to indirect water, and quantifies its progress. The site has sent emails to its suppliers in order to involve them in water management in the basin. Attached is the schedule for recording contact with suppliers: "Supplier consultation schedule.xlsx." Attached is a sample of the consultation emails with suppliers (folder "consulta con proveedores") and the form used, "Water BAT - Pilar.xlsx."	
<b>3.7.2</b>	<i>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.</i>	Yes
Comment	The site has attempted to contact its suppliers and maintains a communication schedule with them, identifying the company, the supply or service provided, the contact person's email address, and the date of communication. Attached is a sample of the emails sent to suppliers (folder "consultation with suppliers") and the form used, "Agua BAT - Pilar.xlsx," and the responses received (folder "form responses"). Evidence in the same files as in 3.7.1.	
<b>3.8</b>	<i>Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>	
<b>3.8.1</b>	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	Yes

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Comment	The Pilar Industrial Park is the owner of the only shared infrastructure, which consists of effluent and rainwater drainage channels. The site presented as evidence a note sent by the Pilar Industrial Park Owners' Consortium, which describes the infrastructure available to the site for discharging rainwater and effluents and states that the consortium only manages "25-01-03 Note PIP to ADA BAT.pdf". In an interview with the executive manager of the Pilar Industrial Park Business Chamber (CEPIP), it was confirmed that the site has been actively participating in the chamber.	
<b>3.9</b>	<i>Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.</i>	
<b>3.9.1</b>	<i>Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.</i>	Yes
Comment	The site implements measures to achieve best practices related to water governance and includes them in the document "[3.1.1] Good Water Governance.pptx." The document "3.9 Good Practices Implemented.xlsx" indicates the percentage of implementation, frequency, and benefits obtained. The site runs a performance-based awards program, which focuses on a different sector each month. Attached is an email announcing the program in August, when the theme was EHS, including topics related to water use awareness: "FW_ MARTÍN FIERRO- AUGUST □ Let's earn points with EHS!"	
<b>3.9.2</b>	<i>Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.</i>	Yes
Comment	The site implements measures to achieve best practices related to water balance and includes them in the document "3.9.1 Best practices implemented.xlsx." The site provides the following evidence of implementation: <ul style="list-style-type: none"><li>- Screenshot of investments with a list of projects in the region where new flow meters are being installed "Captura Herramienta Carga Proyectos ICT BAT Pilar 2026.jpg"</li><li>- On the BAT platform used to upload initiatives that lead to investments, you can see the water level increase (incorporation of flow meters) and the replacement of vacuum pumps that currently operate by water cooling with oil radiators (dry cooling). "Re_Minutes - ESG Projects 2026": project communication email</li><li>- Water reuse project carried out with Veolia consulting firm "BAT - Reuse Projects – VEOLIA.pdf"</li></ul>	
<b>3.9.3</b>	<i>Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.</i>	Yes
Comment	The site implements measures to achieve best practices related to water quality and records them in the document "3.9.1 Best practices implemented.xlsx." The site has the following evidence of implementation: <ul style="list-style-type: none"><li>- Evidence of well sealing by a contracted drilling company and the procedure for interrupting the supply of effluents to the PTELI in the event of any incident. (from 1.3.1)</li><li>- Spill drills carried out on site as a preventive measure against groundwater contamination.</li><li>- Installation on site and periodic measurements of phreatometers to monitor possible contamination.</li></ul>	
<b>3.9.4</b>	<i>Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.</i>	Yes
Comment	The site implements measures to achieve best practices related to the maintenance of IWRAAs and records them in the document "3.9.1 Best practices implemented.xlsx." The site has the following evidence of implementation: <ul style="list-style-type: none"><li>- Photographic evidence of contact maintained with the Ciervo de los Pantanos National Park.</li></ul>	
<b>3.9.5</b>	<i>Actions towards achieving best practice related to targets in terms of WASH shall be implemented.</i>	Yes

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Comment	<p>The site implements measures to achieve best practices related to WASH and records them in the document "3.9.1 Best practices implemented.xlsx."</p> <p>The site has the following evidence of implementation:</p> <ul style="list-style-type: none"><li>- The site has an employee benefits program "Live Well 2025 BAT Argentina Program.pdf."</li><li>- There is a breastfeeding room on the site.</li><li>- There is a medical center on the site.</li></ul>
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### STEP 4: EVALUATE - Evaluate the site's performance.

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

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



Yes

Comment  
The site evaluates its performance in relation to the WSP objectives, including a tab entitled "4.1.1 Performance evaluation 2025" which analyzes the percentage of compliance with the WSP objectives.  
In total, the site has 30 objectives and has achieved a compliance rate of 67%.  
The objectives are organized in such a way as to establish their contribution to water management results.

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



Yes

Comment  
The site created the file "BAT\_Pilar\_AWS\_4.1.2\_4.1.3.pbix" to improve cost-benefit management and help quantify the value creation related to the Water Stewardship Plan (WSP) actions. This tool provides the following data and information:  
- Reports on actual costs and financial investments in water management.  
- Description of cost and investment categories to aid in the evaluation and guidance of actions.  
- Financial component of the benefits obtained, carried out through a cost-benefit analysis with the WSP actions.  
The analysis is carried out and communicated through the PowerBI tool.  
The site presented the file "4.1.2\_4.1.3 Evidence.xlsx," which includes a financial analysis of the value created in the "value\_created" tab.

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



Yes

Comment  
The site presented the shared value benefits identified and quantified in the same tool presented in 4.1.2, "BAT\_Pilar\_AWS\_4.1.2\_4.1.3.pbix." The tool was analyzed with the site during the audit. The file "4.1.3 rev1" is presented with a summary of the results.

**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  
The site reported no incidents during the audited period.  
In the event of incidents, the site has an internal emergency procedure "[1.3.1] BATO Procedure P-EHS-B.8-009 Emergency and Evacuation Plan" and the "Hazardous Events" tool, which is used to detect and report situations that could include contingencies.  
The site maintains a monthly report of incidents involving safety and the environment. The report is fed by an Excel file that comes from information collected from a QR code that all employees can scan to report an incident. All managers have access to the Excel file.  
The Excel file corresponding to the database that records the information collected with the QR code was verified.

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# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



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4.3	<i>Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.</i>	
4.3.1	<i>Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.</i>	Yes
Comment	<p>The site has consulted with 17 stakeholders and has submitted evidence of these consultations. The evidence includes emails sent to stakeholders, in which a PDF file summarizing the site's management was shared, as well as links to the BAT Argentina website and a consultation form. At the time of the audit, no responses had been received. The site also has a file called "Schedule of meetings with stakeholders.xlsx" where they keep a record of contacts, with details of the responses in column J. All the evidence was reviewed during the audit.</p>	
4.4	<i>Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.</i>	
4.4.1	<i>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.</i>	Yes
Comment	<p>The site submitted the file "[4.4.1] WSP Evaluation.pptx" with evidence of the changes identified in the WSP compared to 2024, as well as in relation to the start of management in 2022. During the audit, it was verified that the site has and is familiar with the WSPs from previous years.</p>	

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# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



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5 STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts	
5.1	<i>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.</i>
5.1.1	<i>The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.</i>
Comment	<p>The site disseminates internal governance related to water through formal communication channels on the BAT Argentina page "BAT Website.jpg," where it is communicated within the strategic plan "Plan Estratégico AWS 2024.pdf", by job position. Likewise, the diagram with first and last names is posted on bulletin boards. The "Call Tree" was verified at the site entrance.</p>
5.2	<i>Communicate the water stewardship plan with relevant stakeholders.</i>
5.2.1	<i>The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.</i>
Comment	<p>The site has shared its WSP Excel document, which includes a tab showing the contribution of the objectives to the AWS standard results. The site presented as evidence the emails sent to all stakeholders with the WSP attached.</p>
5.3	<i>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.</i>
5.3.1	<i>A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.</i>
Comment	<p>The site communicates a summary of its water management performance through televisions available on the premises, which also display information related to the AWS plan and key KPIs. The information presented on the televisions and their location in staff meeting areas was verified during the audit. The following is attached as evidence:</p> <ul style="list-style-type: none"><li>- Photos of the billboard "Billboard at PMD.jpg."</li><li>- Photos of the communication televisions in two different locations in the plant "TV en producción.jpg" and "TV open.jpg".</li><li>- OLT presentation given to senior management "OLT_25-07-17-Presentacion EHS.pdf"</li></ul>
	<b>Finding No: TNR-021809</b>
5.4	<i>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.</i>
5.4.1	<i>The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.</i>
Comment	<p>Common challenges related to water and efforts made to address them are included in the "Plan Estratégico AWS 2024.pdf," page 14, but no evidence of disclosure is provided.</p>
	<b>Finding No: TNR-020517</b>
5.4.2	<i>Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</i>

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Comment The site has made efforts to engage stakeholders and coordinate and support public sector agencies.  
The site has consulted with stakeholders and presented evidence, such as emails sent, in which a PDF with the site management summary was shared, as well as links to the BAT Argentina website and a consultation form.  
The emails included public sector agencies such as ComiLu, the Pilar Chamber of Small and Medium-Sized Enterprises, and CEPIP.

**5.5** *Communicate transparency in water-related compliance: make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences.*

**5.5.1** *Any site water-related compliance violations and associated corrections shall be disclosed.*

Yes

Comment The site has an "Environmental Incident and Complaint Management" procedure, which includes details on how to proceed in the event of a violation on page 2, "Environmental Incidents."  
There were no violations during the audited period.

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

Yes

Comment There were no violations during the audited period.

**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 were no violations during the audited period.

### Previous Findings

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

No

Comment 5.4.1\_ The site shows a table in its "Strategic Plan 2025" with shared challenges in the area of water, but these are not specifically linked to efforts made to address them, and no initiatives were identified to involve relevant stakeholders in these challenges.  
NC 2024 remains open.

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