

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

### SITE DETAILS

Site: **JTI Torbali**

Address: Torbalı Mah. 2561 Sk. No:12, 35860, Izmir, TURKEY

Contact Person: Kardelen Tas

AWS Reference Number: AWS-000791

Site Structure: Single Site

### CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2026-Jan-09

Validity of certificate: 2029-Jan-08

### AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2025-Oct-21

Audit End Date: 2025-Oct-23

Lead Auditor: Mia Antoni-Naidoo

Audit team participants:

Ozge Gokmen

Site Participants:

Orkun Tutucu, GSC Environmental Manager

Kardelen Taş, EHS Engineer

Kaan Kinalı, Utility & Energy Cell Lead

Özenc Timur Görgü, EHS Director

Deniz Çiğdem, Building, Utilities & Energy Manager

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# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

### ADDITIONAL INFO

**Summary of Audit Findings:** During the certification audit, 16 non-conformities and 14 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 26 November 2025.

The non-conformities must be closed within 90 days of the end of the audit. In order to meet this timeline, evidence is to be submitted to WSAS (within 75 days) by 07 January 2026.

The audit team recommends certification of JTI Torbali at Core level pending closure of the non-conformities.

**Scope of Assessment:** The scope of services covers the Initial certification audit for assessing conformity of JTI Torbali against the AWS International Water Stewardship Standard Version 2.

JTI Torbali is located in Torbali, Izmir Province, in western Türkiye. The site is primarily located in an industrial setting, with surrounding areas that include agricultural land and some residential settlements.

The site produces tobacco-related products. Water is used in various production processes, including product manufacturing, steam generation for boilers, and operation of cooling towers for temperature control. Additionally, water supports utility systems such as humidification and heating/cooling systems within the facility. The site is equipped with a trigeneration system for energy production.

The audit was conducted onsite on 21-23 October 2025.

The onsite included the assessment of onsite water-related infrastructure, WASH facilities, canteen and WWTP that were visited (onsite) as part of the audit.

### FINDINGS

#### NUMBER OF FINDINGS PER LEVEL

**Observation** 14

**Non-Conformity** 16

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# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001824



### FINDING DETAILS

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# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021047
Checklist Item No:	1.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	<p>Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:</p> <ul style="list-style-type: none"><li>- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;</li><li>- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;</li><li>- Provide evidence of stakeholder consultation on water-related interests and challenges;</li><li>- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;</li><li>- Identify the degree of stakeholder engagement based on their level of interest and influence.</li></ul>
Findings:	<p>The site has identified and categorized stakeholders and prepared engagement matrices based on power, interest, and influence. However, the stakeholder identification process is not fully comprehensive. Key groups such as tobacco suppliers and local NGOs (e.g., Bizizmir) were not included, even though they represent significant local actors and primary input suppliers.</p> <p>In addition, the rationale for assigning the "current level of engagement" (Low/Medium/High) to each stakeholder is not clearly explained or linked to engagement strategies, and therefore it is not possible to verify how the classification informs future engagement planning.</p> <p>Finally, although a questionnaire was distributed to gather stakeholders' views on water-related challenges, the response rate was low (only 6 stakeholders), which limits the representativeness of stakeholder inputs.</p>

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Corrective action:	<p><b>Expand Stakeholder Identification Process:</b> Systematically review and include tobacco suppliers, local NGOs, and other key actors in the stakeholder list. Conduct regular (e.g., annual) stakeholder reviews to update the list.</p> <p><b>Define Criteria for Engagement Levels:</b> Revise “Low/Medium/High” classification to be based on defined criteria and measurable indicators. Clearly link engagement levels to water management strategies and document the rationale.</p> <p><b>Improve Survey and Feedback Process:</b> Review survey distribution methods and combine digital and in-person approaches to increase response rates. Establish information and reminder mechanisms to encourage stakeholder participation. Ensure more representative and reliable data for future water management planning.</p> <p><b>Documentation and Monitoring:</b> Document all stakeholder engagement processes, criteria, and feedback in detail.</p>
Finding No:	TNR-021107
Checklist Item No:	1.2.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	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.
Findings:	This table qualitatively reflects the influence of stakeholders on the site (“influence on site”). However, the influence of the site on these stakeholders (“influence of site on stakeholder”) has not been separately defined.
Corrective action:	<p><b>Define and Include “Influence of Site on Stakeholder”:</b> Revise the stakeholder matrix to include a separate column clearly indicating the influence of the site on each stakeholder.</p>

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2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021106
Checklist Item No:	1.3.5
Status:	Open
Finding level:	Observation
Checklist item:	Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.
Findings:	The site can improve the completeness of the identification of potential pollutants by adding fuel (diesel) to the list and mapping the locations of this.
Corrective action:	Add Fuel (Diesel) to the Pollutant List: Update the list of potential pollutants to include fuel (diesel). Map all locations where diesel is stored, used, or handled.
Finding No:	TNR-020979
Checklist Item No:	1.3.7
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.
Findings:	The site has not provided the social, environmental, or economic value generated through water-related activities.
Corrective action:	The values defined as social, environmental, and economic will be further detailed and quantified for water-related activities.
Finding No:	TNR-020980
Checklist Item No:	1.3.8
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Levels of access and adequacy of WASH at the site shall be identified.
Findings:	JTI corporate does have working environment standards for WASH, however at the time of audit no comparison has been made between the JTI WASH requirement and the situation on site. The site has not conducted their assessment against any existing Standard, and adequacy cannot be established as the current status has not been compared to any benchmark.
Corrective action:	A comparison will be conducted between the site's current WASH conditions and JTI corporate WASH requirements/other standards, and gaps will be identified for improvement.

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001824



Finding No:	TNR-021062
Checklist Item No:	1.4.1
Status:	Open
Finding level:	Observation
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:	The site has provided quantified indirect water data for three suppliers. The site can continue to collect this data for continual improvement.
Corrective action:	Collection of quantified indirect water data will continue for additional suppliers to support continual improvement.
Finding No:	TNR-020981
Checklist Item No:	1.4.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.
Findings:	The site has not identified all the outsourced services which consume water to provide the service to the site. The site will need to re-assess the outsourced services and gather the necessary data to meet the requirement of the indicator.
Corrective action:	The site will re-assess all outsourced services (for example: transportation services etc.), identify those consuming water, and gather the necessary data to meet the indicator requirements.
Finding No:	TNR-021063
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 has prepared their own calculation of the catchment water balance based on data collected from a variety of data sources. The justification for the calculation is sound, however, it can be improved by gathering more recent data and additional data points.
Corrective action:	The catchment water balance calculation will be improved by incorporating more recent data and additional data points.

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021064
Checklist Item No:	1.5.5
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Findings:	The site has identified IWRAs in the catchment, however, they have not provided an assessment of the state or condition of the IWRAs.
Corrective action:	The state and condition of the identified IWRAs will be assessed and documented to support water management planning.
Finding No:	TNR-020987
Checklist Item No:	1.6.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Shared water challenges shall be identified and prioritized from the information gathered.
Findings:	The site has identified and prioritized shared water challenges through a stakeholder-based process; however, the list of challenges lacks clarity and contextual definition. It is not clear which specific issues each challenge represents (e.g., whether "Pollution" relates to groundwater, surface water, or effluent discharge, or which pollutants are of concern). Additionally, the number of stakeholder responses (five) is limited, reducing the representativeness of the results. The identified challenges are not cross-referenced with the site's own water risks/challenges and impacts,
Corrective action:	The identified shared water challenges will be clearly defined, contextualized, cross-referenced with the site's own water risks, and additional stakeholder input will be collected to improve representativeness.

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-020988
Checklist Item No:	1.6.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	The site has not correctly identified the shared water challenges, additionally they have presented only initiatives which stakeholders and governments can perform and lack of what the site can do. The site will have revisit the initiatives to address SWC to achieve conformity to this indicator.
Corrective action:	The site will revisit the initiatives and include actions it can perform to address shared water challenges to ensure conformity with the indicator.
Finding No:	TNR-020989
Checklist Item No:	1.7.1
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	While the site meets the core requirements of AWS 1.7.1, the prioritization methodology and scoring rationale are not clearly described, and potential costs are not provided for all risks. Additionally, risks have not been explicitly cross-referenced with the shared water challenges identified under Indicator 1.6.1.
Corrective action:	The site will clearly define the prioritization methodology and scoring rationale, evaluate potential costs for all risks, and cross-reference risks with shared water challenges (Indicator 1.6.1).
Finding No:	TNR-020990
Checklist Item No:	1.7.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.
Findings:	JTI Torbalı has not identified water-related opportunities which are relevant to the site.
Corrective action:	Water-related opportunities relevant to the site will be identified and documented to support water stewardship and improvement initiatives.

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2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021108
Checklist Item No:	1.8.5
Status:	Open
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.
Findings:	Best practice identification can be improved for site provision of equitable and adequate WASH services by including activities which could take place in the catchment.
Corrective action:	Best practice identification for WASH services will be expanded to include activities that could take place within the catchment.
Finding No:	TNR-021037
Checklist Item No:	2.3.2
Status:	Open
Finding level:	Observation
Checklist item:	A water stewardship plan shall be identified, including for each target: - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.
Findings:	The site can improve the WS plan to make the targets to be more specific to the desired outcome and relating the actions to the targets more clearly. The site should link the Targets to shared water challenges.
Corrective action:	The WS plan will be improved by making targets more specific to the desired outcomes, clearly linking actions to targets, and connecting targets to shared water challenges.
Finding No:	TNR-021038
Checklist Item No:	2.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
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 has not developed a risk mitigation plan to address the water risks.
Corrective action:	A structured risk mitigation plan will be developed to address identified water-related risks.

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021039
Checklist Item No:	3.1.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence that the site has supported good catchment governance shall be identified.
Findings:	The site can improve their good water governance by improving their relationships with all government and regulatory bodies and by including information on the interaction and support with public sector agencies.
Corrective action:	The site will improve good water governance by enhancing relationships with all government and regulatory bodies and including documented information on interactions and support with public sector agencies.
Finding No:	TNR-021123
Checklist Item No:	3.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	A process to verify full legal and regulatory compliance shall be implemented.
Findings:	The site currently monitors water withdrawals according to the total limit specified in its permits; this exposes the facility to the risk of water interruptions. Therefore, wells should be monitored separately to verify full compliance with regulations.
Corrective action:	A tracking system will be implemented to monitor water withdrawals against permit limits, enabling verification of full legal compliance.
Finding No:	TNR-021110
Checklist Item No:	3.7.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.
Findings:	The site can improve their indirect water use targets in the plan to include reduction targets.
Corrective action:	Indirect water use targets will be updated to include measurable reduction goals.

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021121
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:	<p>The site has initiated supplier engagement on indirect water use, but this remains at an early stage.</p> <p>Engagement is limited to one meeting and one supplier response, and no concrete actions or progress mechanisms have yet been established. The site is encouraged to expand engagement to a broader supplier base and to track any resulting actions.</p>
Corrective action:	A structured supplier engagement plan will be developed, engagement will be expanded to a broader supplier base, and resulting actions and progress will be tracked.
Finding No:	TNR-021116
Checklist Item No:	3.8.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.
Findings:	Although the site has asked for information about infrastructure, they have not expressed their own concerns about public infrastructure. The site can improve their conformity to this indicators by doing this.
Corrective action:	The site will identify and document its own concerns about public water-related infrastructure and incorporate these into its water management planning.
Finding No:	TNR-021122
Checklist Item No:	3.9.5
Status:	Open
Finding level:	Observation
Checklist item:	Actions towards achieving best practice related to targets in terms of WASH shall be implemented.
Findings:	While one of the planned WASH actions (employee training) has been implemented, the intended collaboration with the municipality has not yet been achieved. It is recommended that the site follow up on external engagement activities to further demonstrate actions toward best practice in WASH.
Corrective action:	The site will establish a follow-up process to advance external WASH engagement activities, including collaboration with the municipality, to ensure planned actions are fully implemented.

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021096
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:	Once the WS Plan has more measurable, specific targets, the evaluation of performance can be improved upon accordingly.
Corrective action:	The WS Plan will be updated with more measurable and specific targets, enabling more effective evaluation of performance.
Finding No:	TNR-021118
Checklist Item No:	4.1.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	The Value creation described by the site is vague and generic, value description needs to be more specific to achieve conformity.
Corrective action:	The value creation section will be revised to include more specific and clearly defined social, environmental, and economic value generated by the site's water-related activities.
Finding No:	TNR-021119
Checklist Item No:	4.1.3
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings:	JTI Torbali has included shared value benefit in the WS plan under column T and have used one word descriptions for the value creation. This is not specific enough to convey the understanding of the value created.
Corrective action:	Shared value benefits in the WS Plan will be expanded with more specific and descriptive explanations to clearly reflect the social, environmental, and economic value created.

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2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021558
Checklist Item No:	4.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.
Findings:	Documenting the evolution of the WS Plan can be improved by also describing the implementers own feedback on the process for achieving targets and how to make the targets and actions more relevant and meaningful going forward.
Corrective action:	The evolution of the WS Plan will be documented by including the implementer's own feedback on progress toward targets, lessons learned, and ways to make future targets and actions more relevant and meaningful.
Finding No:	TNR-021581
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:	JTI Torbalı can improve the disclosure of the WS Plan by sharing it with more of the relevant government departments, regulators and public sector agencies for transparency.
Corrective action:	The WS Plan will be shared with a broader range of relevant government departments, regulators, and public sector agencies to enhance transparency and engagement.
Finding No:	TNR-021100
Checklist Item No:	5.3.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
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 has not presented a summary of performance against the targets set in the WS Plan, only a percentage which does not relate directly to the action.
Corrective action:	A performance summary will be prepared showing progress against each WS Plan target and linking achievements directly to the corresponding actions.

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2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Finding No:	TNR-021101
Checklist Item No:	5.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	The JTI Torbal report sent to stakeholders includes the shared water challenges but does not include the efforts to address them - these have not been disclosed. The link between shared water challenges and the water stewardship plan has not been made.
Corrective action:	The site will update stakeholder reports to include actions taken to address shared water challenges and explicitly link these actions to the WS Plan.
Finding No:	TNR-021102
Checklist Item No:	5.4.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-22
Checklist item:	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.
Findings:	The site is not able to present sufficient evidence of engagement with public sector agencies, regulatory departments or government departments to meet the requirement of the indicator.
Corrective action:	The site will establish and document engagement with public sector agencies, regulatory departments, and government departments to provide sufficient evidence of interaction and collaboration

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

### Report Details

Report	Value
Report prepared by	Mia Antoni-Naidoo
Report approved by	Carla Schmidt Oberdiek
Report approved on (Date)	17.November.2025

### Surveillance

**Proposed date for next audit**  
2026-Oct-21

### Stakeholder Announcements

Date of publication	Location
26/08/2025	AWS and WSAS Website
Comment	JTI Torbali Website
	JTI LinkedIn

See evidence attached.

### Catchment Information

#### Catchment Information

JTI Torbali is located within the Torbali–Bayındır sub-basin of the Küçük Menderes River Basin, an important catchment area in western Türkiye.

The site lies within the Torbali–Bayındır aquifer for groundwater, which includes both unconfined and confined aquifers, recharged mainly by rainfall and surface water infiltration. The site's discharge final receiving body is the Fetrek Creek.



catchment.png

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2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



WATER  
STEWARDSHIP  
ASSURANCE  
SERVICES

Audit Number: AO-001824

### Client Description and Site Details

#### Client/Site Background

JTI Torbalı is located in Torbalı, İzmir Province, in western Türkiye. The site is primarily located in an industrial setting, with surrounding areas that include agricultural land and some residential settlements. The site produces tobacco-related products. Water is used in various production processes, including product manufacturing, steam generation for boilers, and operation of cooling towers for temperature control. Additionally, water supports utility systems such as humidification and heating/cooling systems within the facility. The site is equipped with a trigeneration system for energy production.



site.png

### Summary of Shared Water Challenges

#### Summary of Shared Water Challenges

The shared water challenges were identified on these issues:

- Water Scarcity
- Water quality degradation
- Freshwater and ecosystem deterioration
- Poor enforcement of water regulations
- Flooding
- Infrastructure vulnerability
- Safe WASH inadequacy

The site has provided a clearer description of each challenge in the catchment.

#### 0.0.1 Water Source & Discharge Locations

0.01	<i>Have any water source or discharge locations been visited during the audit, if so, which and where? If none were visited, please provide justification.</i>	 No
Comment	The site is reliant on underground water for their water source and the discharge location is underground canal which is linked to Fetrek Creek. As the auditor has visited Fetrek Creek in a previous audit this has not been conducted during this audit. The site has no WASH or IWRA projects in the catchment to visit.	

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2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

1

### STEP 1: GATHER AND UNDERSTAND

1.1	<p><i>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.</i></p>	
1.1.1	<p><i>The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:</i></p> <ul style="list-style-type: none"><li><i>- Site boundaries;</i></li><li><i>- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;</i></li><li><i>- Any water sources providing water to the site that are owned or managed by the site or its parent organization;</i></li><li><i>- Water service provider (if applicable) and its ultimate water source;</i></li><li><i>- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;</i></li><li><i>- Catchment(s) that the site affect(s) and is reliant upon for water.</i></li></ul>	Yes
Comment	<p>The site is reliant on two underground wells for its water supply and is able to switch between the wells automatically as required. The site has a connection to the municipal water supply; however, this is currently locked out.</p> <p>The site collects rainwater on the new MYO building. JTI Torbali has presented maps of the catchment area as well as all piping network plans for the plant, including raw water, effluent (including sewage), and rainwater drainage networks.</p> <p>There are four rainwater ponds designed to allow water to gradually drain towards either flood control drainage canals or the ponds themselves.</p>	
1.2	<p><i>Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries.</i></p>	
1.2.1	<p><i>Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:</i></p> <ul style="list-style-type: none"><li><i>- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;</i></li><li><i>- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;</i></li><li><i>- Provide evidence of stakeholder consultation on water-related interests and challenges;</i></li><li><i>- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;</i></li><li><i>- Identify the degree of stakeholder engagement based on their level of interest and influence.</i></li></ul>	closed

WSAS

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

**Comment** The site has presented the list of the identified stakeholders for the site. Although there is a good spread of groups/category of stakeholder, the site will need to improve their identification of stakeholders by including tobacco suppliers and NGOs from within the Torbali community, which is not represented in the data presented. Bizizmir is a stakeholder which was not on the list, as well as another stakeholder, identified by the auditors, that has been omitted from the identification process. The site has not included any tobacco suppliers in their stakeholder identification list. This stakeholder is the majority supplier of primary input and should be listed as identified.

The site has presented stakeholder engagement matrices illustrating how stakeholders are classified based on power, interest, and mutual influence. However, the rationale for assigning "current level of engagement" (Low/Medium/High) to each stakeholder is not clearly explained in the documentation, nor is it linked to the engagement strategies in the memorandum. Clarifying how these ratings were derived from the matrix and how they guide future engagement planning would strengthen compliance with AWS 1.2.1.

The site developed a questionnaire asking about the sites water related interests and challenges. This was emailed to all the stakeholders 2/3 months prior to the audit to gather their information. Only 6 stakeholders responded to the email. The site can improve on the gathering of water challenges from more stakeholders.

**Finding No: TNR-021047**

**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.*  **closed**

**Comment** In the stakeholder list, each stakeholder's "Level of Influence" and "Level of Interest" are indicated.

For example:

Employees: High influence – Low interest

Local community: Low influence – Low interest

Supplier (Senkron Label Packaging): High influence – Low interest

This table qualitatively reflects the influence of stakeholders on the site ("influence on site").

**Finding No: TNR-021107**

**1.3** *Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.*

**1.3.1** *Existing water-related incident response plans shall be identified.*  **Yes**

**Comment** The site has established an Emergency Response Plan that includes procedures for water-related incidents such as chemical spills, potential wastewater discharges, and contamination of drainage or groundwater systems. The plan defines roles, responsibilities, and reporting mechanisms. The effectiveness of these procedures has been verified through a 2024 emergency drill that included a chemical spill scenario. The evidence demonstrates that the site maintains a functional and well-documented water-related incident response system.

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

**Comment** JTI Torbali has provided a Sankey diagram which shows the inflow of water to the site from two wells, in addition the flow of water through the factory has been depicted, including the locations/processes where it is utilised. The outflow of water to the WWTP has been included in the mapping of the water balance.

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

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's water balance has been quantified, and a variance analysis has also been conducted. The supporting documents include several graphs showing trends in water withdrawal and wastewater generation. The water balance reflects the flow of water in, quantified where it has been used and also the outflows. The losses have been calculated and represent a considerable portion of the water withdrawn by the site. The site has an opportunity to reduce losses through re-use.</p>		
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 has implemented a comprehensive water quality monitoring system covering all relevant water types, including source water (wells) and provided water (potable/drinking). Effluent quality is also monitored and the site identified quality of the receiving water body (Fetrek Creek). Sampling frequency, locations, parameters, and responsibilities are clearly defined, and all analytical results remain within regulatory limits. Seasonal and annual variations have been evaluated, with no significant fluctuations or water quality risks identified. The site uses SDM as a management tool, and water quality trends will be added in the future. The site demonstrates strong performance in ensuring consistent water quality across all monitored sources and discharges. Stormwater testing is not legally required and is therefore not currently conducted.</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>		Obs.
Comment	<p>The site has identified and mapped potential sources of water pollution, including all chemical storage, oil handling, waste management, and production areas with possible contamination risks. An inventory of hazardous and chemical substances is maintained, including quantities, storage locations, and hazard classifications. Preventive and response measures are integrated into the emergency and environmental management systems.</p> <p>The site can improve the completeness of the identification of potential pollutants by adding fuel (diesel) to the list and the map the locations of this.</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 does not have any IWRAs on 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>		closed
Comment	<p>The site has identified and quantified annual water-related costs for 2024, including energy consumption, wastewater treatment, maintenance, and municipal fees. While financial costs are well documented, no direct data were provided on revenues or on the social, environmental, or economic value generated through water-related activities.</p>		

**Finding No: TNR-020979**

WSAS

2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

1.3.8	<i>Levels of access and adequacy of WASH at the site shall be identified.</i>		closed
Comment	<p>The site has identified WASH components (drinking water, sanitation, hygiene), but the evidence provided is largely qualitative and lacks measurable or verifiable data demonstrating the level of access and adequacy. The site has designed the assessment based on the requirements of the AWS Standard.</p> <p>One point on the assessment references the Regulation for Opening and Operating Workplaces, however this is an old regulation that is not currently in place.</p> <p>The self-assessment marks all criteria as "adequate," yet no supporting data or calculations (e.g., number of toilets per employee, accessibility ratio, monitoring records) are included.</p> <p>Food safety documentation covers only canteen areas, not the entire site.</p> <p>JTI corporate does have working environment standards for WASH, however at the time of audit no comparison has been made between the requirement and the situation on site. The site has not conducted their assessment against any existing Standard, and adequacy cannot be established as the current status has not been compared to anything.</p>		
			<i>Finding No: TNR-020980</i>
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>		Obs.
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>		Obs.
Comment	<p>The site has identified primary inputs and their associated water risks through the Indirect Water Use Inventory and WRI Aqueduct mapping. A questionnaire was also used to gather information from local service providers regarding their water use and wastewater management practices.</p> <p>The site has provided quantified water data for three suppliers. The site can continue to collect this data for continual improvement.</p>		
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>		closed
Comment	<p>The site identified the canteen and the cleaning service as outsourced services, however these use water on site and are not indirect.</p> <p>The site has not identified the final product trucking as possible outsourced service. The staff shuttle buses (outsourced services) are washed and the manager's cars are washed (offsite) and these were not originally considered as outsourced services, however the site has now included these as identified and data will need to be collected.</p>		
			<i>Finding No: TNR-020981</i>
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>		Yes

WSAS

2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Comment	The site has effectively identified existing water governance frameworks and initiatives in the Küçük Menderes Catchment, including government-led plans (RBMPs, National Water Plan, DSİ groundwater monitoring), public and NGO initiatives, and potential collective action opportunities. The mapping demonstrates awareness of basin-scale challenges such as groundwater depletion and pollution, and highlights several ongoing and planned collaborative efforts (training, monitoring, awareness campaigns). The information is comprehensive and directly relevant to future water stewardship actions.	
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
Comment	The site has identified applicable legal and regulatory requirements related to water, including abstraction, discharge, water quality, WASH, and conservation zones. The framework also references customary rights, such as equitable access and priority allocation during scarcity, as recognized in national law and through stakeholder consultations.	
1.5.3	<i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>	Obs.
Comment	The site has prepared its own calculation of the catchment water balance based on data collected from a variety of data sources. The justification for the calculation is sound, however, it can be improved by gathering more recent data and additional data point.	
1.5.4	<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>	Yes
Comment	The site has identified and quantified the physical, chemical, and biological water quality parameters for the Küçük Menderes Catchment using data from 2022–2024. Seasonal and annual variations are described, with clear patterns showing lower dissolved oxygen and higher nitrate/BOD levels during summer.	
1.5.5	<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>	closed
Comment	The site has identified IWRAs in the catchment including dams, creeks, wetlands, flood plains and perennial rivers. The list includes the importance, risks/threats, and opportunities/actions for each IWRA. The site has also prioritized the IWRAs as High, High-Medium, and Medium based on the distance of the IWRAs from the site. The supporting documents include an email sent to stakeholders, inviting them to participate in a survey about the IWRAs. This has not provided an assessment of the state or condition of the IWRA.	
		<b>Finding No: TNR-021064</b>
1.5.6	<i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i>	Yes
Comment	The site has comprehensively identified existing and planned water-related infrastructure within the Küçük Menderes Catchment, including wastewater treatment plants, wells, dams, ponds, flood protection systems, and monitoring structures. The condition and operational status of these infrastructures are described clearly, along with their potential exposure to flood and drought risks based on national and basin-level management plans. The level of detail provided is appropriate for an initial audit and demonstrates a sound understanding of catchment-scale water infrastructure and risk context.	

WSAS

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

1.5.7	<i>The adequacy of available WASH services within the catchment shall be identified.</i>	Yes
Comment	<p>The site has effectively identified existing water governance frameworks and initiatives in the Küçük Menderes Catchment, including government-led plans (RBMPs, National Water Plan, DSİ groundwater monitoring), public and NGO initiatives, and potential collective action opportunities.</p> <p>The mapping demonstrates awareness of basin-scale challenges such as groundwater depletion and pollution, and highlights several ongoing and planned collaborative efforts (training, monitoring, awareness campaigns).</p> <p>The information is comprehensive and directly relevant to future water stewardship actions.</p>	
1.6	<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>	
1.6.1	<i>Shared water challenges shall be identified and prioritized from the information gathered.</i>	closed
Comment	<p>The site has identified and prioritized shared water challenges for the Torbali–Bayındır sub-catchment through a structured stakeholder engagement process. The questionnaire-based assessment and subsequent prioritization matrix demonstrate inclusive participation and evidence-based evaluation of key regional water issues, including scarcity, quality degradation, and infrastructure challenges.</p> <p>The site has not cross referenced the water challenges identified by stakeholders with their own water risks/challenges.</p>	
<b>Finding No: TNR-020987</b>		
1.6.2	<i>Initiatives to address shared water challenges shall be identified.</i>	closed
Comment	<p>The site has taken the challenges as identified by 6 stakeholders and presented some initiatives which stakeholders/government can and do undertake and some actions which the site takes currently. However, since the shared water challenges have not been identified correctly, the site needs to revisit initiatives to address to fully meet the requirement of the indicator</p>	
<b>Finding No: TNR-020988</b>		
1.7	<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>	
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>	Obs.
Comment	<p>The site has identified and prioritized water-related risks, including groundwater availability, wastewater discharge compliance, treatment system breakdowns, receiving water quality, infrastructure failures, and flooding.</p> <p>Each risk includes information on likelihood, magnitude of impact, timeframe, business impact, and potential cost.</p> <p>The assessment demonstrates a structured approach and covers both operational and external risks relevant to the site context.</p>	
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>	closed
Comment	<p>JTI Torbali has not identified water-related opportunities which are relevant to the site.</p>	
<b>Finding No: TNR-020990</b>		

WSAS

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

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	The site presented a list of identified best practices, most of which were related to activities in schools, research projects, awareness raising programmes. in addition activities conducted by the wastewater regulator have been identified as best practice for governance. JTI Torbali have also identified activities around raising awareness on water related challenges as being best practice.	
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	JTI Torbali has identified best practices related to water balance, focusing on improved measurement and monitoring of water use. The potential reuse, recycling, or redirection of water for garden irrigation within the factory has been identified as a best practice. Rainwater harvesting in a designated building and replanting gardens with water-efficient species are also listed among the identified best practices.	
1.8.3	<i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i>	Yes
Comment	Same evidence as the previous indicator. The site has identified an expanded water quality monitoring program as a best practice.	
1.8.4	<i>Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.</i>	Yes
Comment	Same evidence as the indicator before. The site recognises the any work in IWRAs to remove waste, alien vegetation or the replanting to restore degraded IWRAs will be considered to be Best Practice.	
1.8.5	<i>Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.</i>	Obs.
Comment	The site has presented best practice for the catchment for Izsu in the provision and also the for site the cleaning register for the WASH and ozone.	

WSAS

2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

2 STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	<p><i>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.</i></p>
2.1.1	<p><i>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</i></p> <ul style="list-style-type: none"><li><i>- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes</i></li><li><i>- That the site implementation will be aligned to and in support of existing catchment sustainability plans</i></li><li><i>- That the site's stakeholders will be engaged in an open and transparent way</i></li><li><i>- That the site will allocate resources to implement the Standard.</i></li></ul>
Comment	<p>The site has issued a signed and publicly disclosed AWS water stewardship commitment letter, dated May 2025, available in both Turkish and English. The document is signed by both the Factory Director and the EHS Director, demonstrating high-level commitment. The statement addresses all required elements, including alignment with catchment plans, transparent stakeholder engagement, and allocation of necessary resources. The commitment has also been visibly communicated internally through displays in common areas of the facility.</p>
2.2	<p><i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i></p>
2.2.1	<p><i>The system to maintain compliance obligations for water and wastewater management shall be identified, including:</i></p> <ul style="list-style-type: none"><li><i>- Identification of responsible persons/positions within facility organizational structure</i></li><li><i>- Process for submissions to regulatory agencies.</i></li></ul>
Comment	<p>The site has established and documented a structured system for maintaining water and wastewater compliance obligations. Responsibilities are clearly assigned across EHS and U&amp;E teams, with defined procedures for internal control, legal tracking, and regulatory submissions.</p> <p>The system integrates digital monitoring tools (SCADA, checklists, legal register) and a CAPA process to ensure continuous compliance.</p> <p>Evidence including the environmental permit, daily WWTP logs, and the legal tracking list confirm operational implementation.</p>
	<p>The auditors reviewed the wastewater permit and noted that the site is compliant to the conditions to the permit for effluent. The site understood the chemical parameter requirements well but did not have a good understanding of the Fish Assay requirements. The site is not currently tracking the trend on the Fish requirement nor were they understanding which parameter would impact the health of the fish. The site can improve their understanding of this permit requirement.</p>
2.3	<p><i>Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.</i></p>
2.3.1	<p><i>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.</i></p>

WSAS

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Comment	<p>The site has established a comprehensive Water Stewardship Strategy defining its mission, vision, and strategic goals in alignment with the AWS Standard. The document demonstrates strong integration between corporate sustainability commitments and site-level implementation, with measurable objectives linked to all AWS outcomes. Targets such as water savings and zero pollution incidents provide clear accountability and timeframes. The strategy fully meets the intent of AWS 2.3.1.</p>	
<b>2.3.2</b>	<p><i>A water stewardship plan shall be identified, including for each target:</i></p> <ul style="list-style-type: none"><li><i>- How it will be measured and monitored</i></li><li><i>- Actions to achieve and maintain (or exceed) it</i></li><li><i>- Planned timeframes to achieve it</i></li><li><i>- Financial budgets allocated for actions</i></li><li><i>- Positions of persons responsible for actions and achieving targets</i></li><li><i>- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.</i></li></ul>	 Obs.
Comment	<p>JTI Torbali has developed a WS Plan with 20 Action items listed, all action have links to listed best practice and water challenges. Each action point has an allocated budget and designated responsible person associated with it. In terms of timeline the WS Plan has an allocated quarter as a start date and also an end date. The site has slightly misinterpreted target as being the timeline for achieving the action completion.</p>	
<b>2.4</b>	<p><i>Demonstrate the site's responsiveness and resilience to respond to water risks</i></p>	
<b>2.4.1</b>	<p><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></p>	 closed
Comment	<p>The site was not able present a plan to mitigate or adapt to identified water risks during the time of the audit. Evidence presented was activities of collective action with local government, however, it was not related to addressing risk.</p>	

**Finding No: TNR-021038**

**WSAS**

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



WATER  
STEWARDSHIP  
ASSURANCE  
SERVICES

Audit Number: AO-001824

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.*

Q  
Obs.

Comment

JTI Torbali has presented the implementation of the AWS Standard, the safe water management campaign which will be rolled out internally and the chemical management awareness campaign.

Further evidence included stakeholder engagement meetings internal and external, in May and October. The agenda was related to AWS information and second one was about SWC, risks, IWRAS and WS plan. WS information screens have been installed around the factory to raise awareness.

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

The site referenced a report called The Indigenous World 2025 which references and researches indigenous peoples around the globe. The report reflected that no such people have been identified in Turkey.

3.2

*Implement system to comply with water-related legal and regulatory requirements and respect water rights.*

3.2.1

*A process to verify full legal and regulatory compliance shall be implemented.*

✓  
closed

Comment

The site has established and documented a structured system for maintaining water and wastewater compliance obligations. Responsibilities are clearly assigned across EHS and U&E teams, with defined procedures for internal control, legal tracking, and regulatory submissions.

The system integrates digital monitoring tools (SCADA, checklists, legal register) and a CAPA process to ensure continuous compliance.

Evidence including the environmental permit, daily WWTP logs, and the legal tracking list confirm operational implementation.

The site performs internal monthly audits/checks against requirements, however, the check for permit compliance only asks if there is a permit and not if the conditions of the permit are being checked or monitored.

The site currently monitors water withdrawals according to the total limit specified in its permits; this exposes the facility to the risk of water interruptions.

Therefore, wells should be monitored separately to verify full compliance with regulations.

**Finding No: TNR-021123**

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

JTI Torbali has researched all the possible legislation internationally and nationally which references the respect of water rights of others. Furthermore they have documented their actions for WASH for all employees, actions taken to reduce water use and also the environmental protection measures taken by the site.

3.3

*Implement plan to achieve site water balance targets.*

WSAS

2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

<b>3.3.1</b>	<i>Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.</i>		Yes
Comment	JTI Torbali has presented the water balance initiatives in a presentation which presents the initiatives taken by the site to meet their water balance targets, each item listed reflects the status of progress towards meeting those targets. Column in the WS Plan also reflects the percentage to which the target has been met, indicating a status of progress.		
<b>3.3.2</b>	<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	The site has a water use efficiency targets for each year. These are operational target which could be included in the WS Plan.		
	The site has presented the projects which have been implemented and shall be implemented to meet these targets.		
<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 legally binding documentation for the re-allocation of water in Turkey. In Turkey Tobacco companies are restricted in their interaction with the public.		
<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 site has 3 water quality targets in the WS Plan, two however, are for legal compliance and only 1 is going beyond legal compliance the status of progress for meeting the target has be presented to the auditors. Column M in the WS Plan reflects the status of progress towards meeting the target in the plan.		
<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	Effluent is constantly monitoring for compliance for the permit conditions, if the parameters are in range. The site has provided the trend for COD, Fish Bioassay and also pH. All over these are showing continual improvement. The site also required by law to monitor for chlorine, sulphate and Iron. The site presented data with for these samples which reflected contaminated samples, on investigation, the sampler sampled from the incorrect point. The samples were retaken from the correct sampling point and the samples were within specification.		
	The results for sulphate reflect continual improvement, the Iron results show a steady trend, well blow the limits and the chloride reflected a very slight increasing trend which the site will have to monitor to keep compliant with the requirement of the indicator.		
<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 has conducted a cleanup project. The site also makes efforts to improve the quality of its effluent discharged to the creek and has started a new water quality monitoring project.		

WSAS

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



WATER  
STEWARDSHIP  
ASSURANCE  
SERVICES

Audit Number: AO-001824

3.6	<i>Implementation 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>	
3.6.1	<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
Comment	<p>The site provides Hygiene training annual to the staff at the JTI Torbali factory. The site has identified WASH components (drinking water, sanitation, hygiene), but the evidence provided is largely qualitative and lacks measurable or verifiable data demonstrating the level of access and adequacy. The site has designed the assessment based on the requirements of the AWS Standard.</p> <p>One point on the assessment references the Regulation for Opening and Operating Workplaces, however this is an old regulation that is not currently in place.</p> <p>The self-assessment marks all criteria as "adequate," yet no supporting data or calculations (e.g., number of toilets per employee, accessibility ratio, monitoring records) are included.</p> <p>Food safety documentation covers only canteen areas, not the entire site.</p> <p>JTI corporate does have working environment standards for WASH, however at the time of audit no comparison has been made between the requirement and the situation on site. The site has not conducted their assessment against any existing Standard, and adequacy cannot be established as the current status has not been compared to anything.</p>	
	A finding on this has already been raised under 1.3.8.	
3.6.2	<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	The report is attached which reflects there is no indigenous people in the area.	
3.7	<i>Implementation plan to maintain or improve indirect water use within the catchment:</i>	
3.7.1	<i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i>	Obs.
Comment	There are two targets for indirect water use have been set in the WS Plan. There are about having meetings with indirect water users to discuss improvement of their water use and water stewardship.	
3.7.2	<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>	Obs.
Comment	JTI Torbali has had one stakeholder meeting with suppliers and service providers. Egem, is an example supplier whom has responded to the questionnaire which the site provided. As yet it is too early in the water stewardship journey for the suppliers to have taken any action, this will be checked in future audits.	
3.8	<i>Implementation plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>	
3.8.1	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	Obs.

WSAS

2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

Comment	The site has evidence of communication, emailed through the Izs system where the site has asked questions about the state of infrastructure. The site has not received a response to this. In future the site is encouraged to share their own concerns about infrastructure with the public sector agency.	
<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 WS Plan has actions towards best practice for water governance. In addition the site has presented a series of water governance related activities throughout the factory to contribute to good water stewardship.	
<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	JTI Torbali has presented the water balance initiatives in a presentation which presents the initiatives taken by the site to meet their water balance targets.	
<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	JTI Torbali has presented its water quality initiatives in a dedicated presentation outlining actions taken to meet water quality targets. These include a robust internal and external effluent monitoring programme as well as a newly implemented monitoring project.	
<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	JTI Torbali has been involved in cleanup programmes within IWRAs and monitors its internal practices to meet effluent discharge requirements. The site is encouraged to further expand these activities to support continual improvement.	
<b>3.9.5</b>	<i>Actions towards achieving best practice related to targets in terms of WASH shall be implemented.</i>	Obs.
Comment	The site has identified two actions under its WASH initiatives — one related to internal employee training and another involving collaboration with the local municipality in the catchment. The training activity has been implemented, demonstrating partial progress. However, the planned cooperation with the municipality has not yet taken place. The site is encouraged to continue efforts towards external collaboration to advance WASH best practice at the catchment level.	

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

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.*

Q  
Obs.

Comment

JTI Torbali has sections in the WS Plan where the performance against the actions/targets have been included, they have chosen to evaluate quarterly and have also quantified the progress under column K, Numerical quantification.

4.1.2

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

✓  
closed

Comment

JTI Torbali has included value creation in the WS plan under column S and have used one word descriptions for the value creation. This is not specific enough to convey the understanding of the value created. The site can improve conformity to this indicator.

**Finding No: TNR-021118**

4.1.3

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

✓  
closed

Comment

JTI Torbali has included shared value benefit in the WS plan under column T and have used one word descriptions for the value creation. This is not specific enough to convey the understanding of the value created. The site can improve conformity to this indicator

**Finding No: TNR-021119**

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 has provided information on two incidents where laboratory results exceeded regulatory limits.

Both incidents were investigated and samples were retaken. In one case, the investigation revealed that a sample had been taken from an incorrect location.

Effluent was retested and results were within acceptable ranges. A laboratory error was assumed; however, this was not formally confirmed by the laboratory.

JTI Global procedures define a reportable incident as exceeding 200 kg in quantity; therefore, no environmental incidents have been recorded in the past three years.

The site previously had no method for quantifying water leaks within the factory. Monitoring of water losses began in September 2025 as a new water management action.

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

JTI Torbali had an online meeting in October 2025. The WS Plan, IWRAs, a questionnaire on their opinion on performance. Suppliers, neighbours, service providers and 1 NGO. No public sector agencies nor regulatory bodies were invited to attend.

WSAS

2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

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

**4.4.1** *The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.*

Obs.

Comment   
 WS plan under column W has a section for comments on the plan. These are either comments from internal stakeholders on the actions taken or comments from external takeholder gathered at meetings and workshops.

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2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

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	JTI Torbali presented a chart of organisational structure for water responsibilities in JTI Torbali which was emailed to stakeholders, including Municipality. The auditors viewed the emails send to stakeholders during the audit.
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	JTI Torbali have shared the WS plan with some of the stakeholders whom the have identified and engaged with. The presentation shared via email included how the WS Plan contributes to the 5 AWS outcomes.
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	As the previous the evidence presented is as a percentage, however the percentage provided it is not clear what has been achieved nor does it present a clear representation of quantified performance.
<b>Finding No: TNR-021100</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	JTI Torbali report to stakeholders includes the SWC but does not include the efforts to address the SWC, these have not been disclosed. The link between SWC and the WS plan has not be made.
<b>Finding No: TNR-021101</b>	
5.4.2	<i>Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</i>
Comment	The site has engaged with some stakeholders, suppliers, neighbours and the municipality only. No evidence was available to demonstrate engagement with relevant water/environmental government departments, regulators and any other public sector agencies.
<b>Finding No: TNR-021102</b>	

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2 Quality Street North Berwick, EH39 4HW, UNITED KINGDOM

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001824

**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 not had any compliance violations in 2024. If there is a problem IZSU is emailed to notify and this is recorded on PTT KEP - registered electronic system for notifying official issues. This systems is also used to notify of WWTP system maintenance, repair and upgrade.

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

Yes

Comment  
The site has not had cause for corrective action as no compliance violations have been experienced at the site in 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  
The site has not had any compliance violations in 2024.

### Previous Findings

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

N/A

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