

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001626

### SITE DETAILS

Site: **Philip Morris Investment B.V.**

Address: Marconilaan 20, 4622 RD, Bergen op Zoom, NETHERLANDS

Contact Person: Debora Van den Berg

AWS Reference Number: AWS-000451

Site Structure: Single Site

### CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2026-Feb-26

Validity of certificate: 2029-Feb-25

### AUDIT DETAILS

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

Audit Type(s): Re-Certification Audit

Audit Start Date: 2025-Nov-19

Audit End Date: 2025-Nov-21

Lead Auditor: Artemis Papadopoulou

Site Participants:

Debora van de Berg, Sustainability Manager

Martijn Wolfert, IFMS Coordinator Hard Services

Aikaterini Papadoglou, Project Engineer level II

Lisa Koopmans-La Grand, Quality Engineer

Janoesch Kuijpers, Supervisor Quality Assurance

Subashni Thamotheam, Director Manufacturing NL

Vera van Loon, Technical Services Manager

Raoul Profijt, Counsel

Jose Branco, Initiatives Manager

Cristina Sala, HPC consultant

Ilaria Troncia, HPC consultant

Janna Sinke, Antea Group

Joost Boode, Team Lead Technical Services

Michael Miedema, Maintenance Lead CPC

Katrien Jacobs, Manager Sustainability Benelux

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### ADDITIONAL INFO

Summary of Audit Findings: During the re-certification audit, 5 non-conformities and 8 observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for each of the non-conformities to WSAS by 05 January 2026.

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 05 February 2026.

The audit team recommends re-certification of Philip Morris Investment B.V. at Core level pending closure of the non-conformities.

The Site has successfully closed all Non-conformities.

Scope of Assessment: The scope of services covers the recertification audit for assessing conformity of Philip Morris Investment B.V. against the AWS International Water Stewardship Standard Version 2.

The site is located in Bergen op Zoom, The Netherlands. It is 25 km north of Antwerpen (Belgium) and about 10 km from the Belgium/Netherlands border. It produces the semi-finished products to be exported to other PMI factories, such as: combustible products, heated tobacco products and nicotine delivery products. The EPC, CPC and FPC businesses operate one line each, with a mixture of shifts and operators.

The facility is located within the border surface water catchment of the Schelde Basin and the Maas Basin. The Schelde basin has a surface of 9.537 m<sup>2</sup>, including the parts within Belgium. The river De Zoom flows from east to west in the northern part of the PMI Site.

The audit was conducted onsite on 19-21/11/2025. The onsite visit included the assessment of production (CPC and EPC), the incoming water point and the final discharge point of effluent, the WT area, the waste and chemicals' storage area, the on-site IWRA, WASH facilities and boiler room, as part of the audit.

### FINDINGS

#### NUMBER OF FINDINGS PER LEVEL

Observation	8
Non-Conformity	5

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## Alliance for Water Stewardship (AWS)

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### FINDING DETAILS

Finding No:	TNR-021950
Checklist Item No:	1.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Feb-20
Checklist item:	Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: <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:	The site has sent a questionnaire to 14 stakeholders (internal, laundry, neighbouring area, etc) requesting about their water challenges. However, the majority of the stakeholders didn't reply and in addition, no information has been requested or received from other important water-related stakeholders e.g. municipality, Babant Waters, etc.
Corrective action:	<ul style="list-style-type: none"><li>- Full review and simplification of stakeholder list. Only invite stakeholders for questionnaire with which we have shared water challenges and/or are located within our catchment area.</li><li>- Educate and train local AWS team and leadership team on understanding the impact of stakeholder engagement and the impact our stakeholders have on our water challenges in our catchment area.</li><li>- Establishment of an annual calendar to have 1 to 1 discussions with stakeholders in which we provide detailed information an AWS standard and gather the shared water challenges.</li></ul>
Evidence of implementation:	See documents attached for the evidence. Full review of evidence is performed with local AWS team.

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## Alliance for Water Stewardship (AWS)

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Finding No: TNR-021962  
Checklist Item No: 1.2.1  
Status: Open  
Finding level: Observation  
Checklist item: Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:  
- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;  
- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;  
- Provide evidence of stakeholder consultation on water-related interests and challenges;  
- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;  
- Identify the degree of stakeholder engagement based on their level of interest and influence.

Findings: The Stakeholders List could be improved by highlighting the more significant water-related stakeholders so as the site could focus on obtaining initially information and data from them, instead of searching for all 55 stakeholders included in the list at once.

Corrective action: "Full review and simplification of stakeholder list. Only invite stakeholders with which we have shared water challenges and/or are located within our catchment area.

Educate and train local AWS team and leadership team on understanding the impact of stakeholder engagement and the impact our stakeholders have on our water challenges in our catchment area. "

Finding No: TNR-021960  
Checklist Item No: 1.2.2  
Status: Closed  
Finding level: Non-Conformity  
Due date: 2026-Feb-20  
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: The potential degree of influence between site and stakeholders hasn't been identified.

Corrective action: Identify influence between site and stakeholders based on received questionnaires, stakeholder interviews and meetings with stakeholders. A plan for 2026 (fy) will be established for visits/meetings with Stakeholders.

Evidence of implementation: See documents attached for the evidence. Full review of evidence is performed with local AWS team.

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## Alliance for Water Stewardship (AWS)

Audit Number: AO-001626

Finding No: TNR-022016  
Checklist Item No: 1.3.3  
Status: Open  
Finding level: Observation  
Checklist item: Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.  
Findings: The site is advised to try estimating the losses from the sprinklers system, so as to check if there is any remaining unaccountable water.  
Corrective action: Start feasibility study for meter implementation for sprinkler water usage

Finding No: TNR-021968  
Checklist Item No: 1.5.5  
Status: Open  
Finding level: Observation  
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 sent questionnaire to 4 key water-related stakeholders, requesting their opinion on IWRA's status. However, based on the received answers, it is deduced that the stakeholders didn't understand the purpose of the answers. The site is advised to use another approach so as to get necessary information.  
Corrective action: Identify influence between site and stakeholders based on received questionnaires, stakeholder interviews and meetings with stakeholders. A plan for 2026 (fy) will be established for visits/meetings with Stakeholders, where questionnaires can be explained in person.

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## Alliance for Water Stewardship (AWS)

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Finding No: TNR-021963  
Checklist Item No: 1.6.1  
Status: Open  
Finding level: Observation  
Checklist item: Shared water challenges shall be identified and prioritized from the information gathered.  
Findings: The process for the determination of the shared-water challenges could be improved so as:  
a) the site's water challenges and the challenges/ concerns of their stakeholders to be presented in a clearer way and  
b) the identified shared water challenges to be more specific rather than describing a generic issue e.g. flooding or water scarcity.  
Corrective action: Identify influence between site and stakeholders based on received questionnaires, stakeholder interviews and meetings with stakeholders. A plan for 2026 (fy) will be established for visits/meetings with Stakeholders. This to get a deeper understanding of shared water challenges.

Finding No: TNR-022017  
Checklist Item No: 2.1.1  
Status: Open  
Finding level: Observation  
Checklist item: 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.  
Findings: The statement with the site's water stewardship commitments could be published in the company's website.  
Corrective action: Publish the statement with the site's water stewardship commitments in the company's website.

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## Alliance for Water Stewardship (AWS)

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Finding No:	TNR-022030
Checklist Item No:	2.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Feb-20
Checklist item:	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.
Findings:	The procedure for legal compliance is very generic and doesn't identify the responsible persons/positions in local level, the process for maintaining/ checking legal compliance nor the process for submissions to regulatory agencies.
Corrective action:	Activation Legal compliance check, SHEQUEST (online tool) as per January 2026 and update directive EHS.D.003-P Wettelijke Verplichtingen
Evidence of implementation:	The implementation of the compliance tool has experienced some delays in the implementation fase due to the shear amount of data that needs to be transferred. Current roll-out plan is beginning of March. During the next audit we can show the activated compliance tool and reviewed internal procedure.  23-2 See files attached for explanation and evidence. During the audit, D40 streams were presented during the AWS re certification audit, where we had the opportunity to demonstrate our PDCA cycle. The auditor recognized this approach as an effective method. Responsible person/position at local level are imbedded in the D40 PDCA set-up. Evidence provided during the audit.

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Finding No: TNR-022018  
Checklist Item No: 2.4.1  
Status: Closed  
Finding level: Non-Conformity  
Due date: 2026-Feb-20  
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's mitigation plan identifies possible directions of work or possible initiatives. Some of these may need to lead to the development of plans in coordination with public sector or infrastructure agencies. However, no actions, towards this direction, have been made.  
Corrective action: "A meeting with manucipality is planned twice a year as of January 2026 (Q1 2026) where ideas will be shared (WCUD, maintenance of De Zoom river).  
  
Brabant Water waterscan, collaboration with Stakeholder. Gather and share understanding of responsible water use.  
  
Study collaboratively with EWB solutions (stakeholder), rainwater management, study if we can apply for subsidie."  
Evidence of implementation: See documents attached for the evidence. Full review of evidence is performed with local AWS team.

Finding No: TNR-022028  
Checklist Item No: 3.2.1  
Status: Closed  
Finding level: Non-Conformity  
Due date: 2026-Feb-20  
Checklist item: A process to verify full legal and regulatory compliance shall be implemented.  
Findings: The process for the legal compliance check isn't sufficient as the company is relying only on the annual environmental inspections by the Authorities.  
Corrective action: Activation Legal compliance check, SHEQUEST (online tool) as per January 2026 and update directive EHS.D.003-P Wettelijke Verplichtingen.  
Evidence of implementation: The implementation of the compliance tool has experienced some delays in the implementation fase due to the shear amount of data that needs to be transferred. Current roll-out plan is beginning of March. During the next audit we can show the activated compliance tool and reviewed internal procedure.

23-2 See files attached for explanation and evidence

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Finding No: TNR-022027  
Checklist Item No: 4.3.1  
Status: Open  
Finding level: Observation  
Checklist item: Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.  
Findings: More effort on consultation with stakeholders on the site's water stewardship performance could be made.  
Corrective action: Schedule a minimum of 2 meetings per year with top 3 relevant stakeholders in the public sector defined in indicator 1.2.1. Discuss in these meetings topics about water governance and how PMI can contribute.

Finding No: TNR-022022  
Checklist Item No: 5.4.1  
Status: Open  
Finding level: Observation  
Checklist item: The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.  
Findings:  

1. It's not written clearly in the Annual WS report that the water challenges for the site and the catchment is outcome from the site's engagement with its stakeholders.
2. Although there are restrictions regarding the disclosure of certain information, the site could try to contain in the Annual WS report information about projects related to the good water balance, which is one of the shared water challenges in the catchment.

  
Corrective action:  

1. Clearly state in 2026 WS report which challenges were identified with which stakeholders and which engagement methods were used (e.g. workshop, consultations, surveys);
2. Include non-sensitive project information related to good water balance by providing high-level description of projects without confidential data and by using aggregated results (e.g. % improvement) instead of detailed operational metrics.

Finding No: TNR-022025  
Checklist Item No: 5.4.2  
Status: Open  
Finding level: Observation  
Checklist item: Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.  
Findings: There is a number of actions that the site is implementing in cooperation with its stakeholders, as mentioned in the Annual WS report. However, more initiatives could be identified especially in cooperation with the site's key partners/ stakeholders e.g. Brabant Waters/ Brabants Delta.  
Corrective action: Schedule a minimum of 2 meetings per year with top 3 relevant stakeholders in the public sector defined in indicator 1.2.1. Discuss in these meetings topics about water governance and how PMI can contribute.

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### Report Details

Report	Value
Report prepared by	Artemis Papadopoulou
Report approved by	Ozge GOKMEN
Report approved on (Date)	15/12/2025

### Surveillance

**Proposed date for next audit**  
2026-Sep-29

Comment      In September or October 2026.

### Stakeholder Announcements

Date of publication	Location
01/10/2025	Local newspaper BODE WSAS website AWS website

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### Catchment Information

#### Catchment Information

The facility is located within the border surface water catchment of the Schelde Basin and the Maas Basin.

The Schelde basin has a surface of 9.537 m<sup>2</sup>, including the parts within Belgium.

The river De Zoom flows from east to west in the northern part of the PMI Site, and a small amount of rain water is discharged to the river De Zoom.

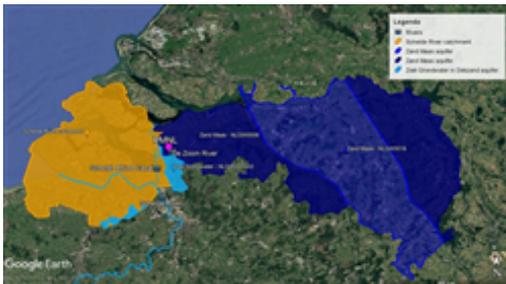
The PMI facility doesn't have owned wells, water is provided by Brabant Water company. The sources of the water are in two extraction fields; Bergen op Zoom and Wouw. The protected groundwater layer 'Waterproductiebedrijf Bergen op Zoom', which is located 60m below ground, begins south of Bergen op Zoom and the extraction wells source the water from the groundwater body 'Zoet grondwater in Dekzand'.

The other groundwater layer 'Waterproductiebedrijf Wouw' starts at 80 m and the extraction well pumps water from the groundwater body 'Zand Maas'. The groundwater is brackish at a depth from 100 to 200 m and it cannot be used for groundwater extraction. In the groundwater body to the west of the extraction location, the groundwater is too saline for extraction as consumable water due to the intrusion from the sea.

Wastewater is discharged via the municipal sewerage network to the WWTP, which is operated by the company Brabante Delta before being discharged to the Schelde river.

#### Catchment Features

1. water shortage: not currently but maybe in the future
2. if areas are prone to flooding: No, but there is the Delta National plan, in case of emergency
3. environmentally protected areas: 12 IWRA have been identified, including 2 on-site
4. are there inter-basin transfers: Yes
5. if the catchment is in arid / semi-arid / tropical climates: No
6. if the drainage basin is dominated by specific water uses such as intensive agriculture, heavy industry, forests: it's a mix of forests, agricultural and household areas



Map of the site's catchments.jpg

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### Client Description and Site Details

#### Client/Site Background

The site is located in the eastern part of the city Bergen op Zoom, within the industrial estate 'De Lage Meren', in The Netherlands. It is 25 km north of Antwerpen (Belgium) and about 10 km from the Belgium/Netherlands border.

It consists of the Main Site, where the EPC and CPC processing takes place, and the West Site, where the FPC is located. A large area, in both sites, is taken up by warehousing facilities. Total area: 240000 m<sup>2</sup> and built-up area: 160000 m<sup>2</sup>

The site produces the semi-finished products to be exported to other PMI factories, such as: combustible products, heated tobacco products and nicotine delivery products.

The EPC, CPC and FPC businesses operate one line each, with a mixture of shifts and operators (approximately: 651 employees, 351: permanent PMI employees and 300 contractors)

Infrastructure present at the site:

1. Any water sources on site: No, the site uses only water provided by Brabant Water
2. Water treatment facilities (softener and RO for the boiler and production)
3. Water use for production where relevant: The majority of the water is used for the operation of the boilers and the cooling towers. Other uses: ingredient in the product, slurry in the CPC, cleanings, moisturizing of the products in the EPC, etc,
4. Water use in energy facilities if relevant: No
5. Wastewater treatment facilities: The effluent is discharged to the WWTP operated by Brabantse Delta
6. Cooling towers: 11 in total, 5 operational, the rest serve as back-up
7. Rainwater harvesting infrastructure: No
8. Stormwater management infrastructure: No
9. Fire water: sprinklers in all Buildings, offices excluded
10. Any other: No

Wastewater (sanitary and process) is discharged to the WWTP of Brabantse Delta company. The final recipient of the treated wastewater is Schelde river.

Stormwater flows to Zoom river.

The water supplier to PMI BOZ is Brabant Water, who extract the water from two groundwater withdrawal points at Bergen of Zoom and Wouw.



Site google map.png



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Site map with pipeline network.png

### Summary of Shared Water Challenges

**Summary of Shared Water Challenges**

- Water scarcity (prioritization PMI:5, prioritization by stakeholders: 3)
- Flooding (prioritization PMI:4, prioritization by stakeholders: 7)
- Water quality degradation (prioritization PMI:5, prioritization by stakeholders: 2)
- IWRA deterioration (prioritization PMI:5, prioritization by stakeholders: 8)
- WASH (prioritization PMI:5, prioritization by stakeholders: 6)
- Water Governance limitations (prioritization PMI:3, prioritization by stakeholders: 3)
- Regulatory challenges (prioritization PMI:2, prioritization by stakeholders: 5)
- Infrastructure vulnerability (prioritization PMI:2, prioritization by stakeholders: 9)
- Reputational damage (prioritization PMI:1, prioritization by stakeholders: 1)

### 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 A visit to the WWTP was performed as part of the interview with representatives of Brabantse Delta.

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### 1 STEP 1: GATHER AND UNDERSTAND

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

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

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

  
Yes

Comment Relevant documents:  
 1.1.1 - a. PMNL site layout map (combined)  
 1.1.1 - b. PMNL water infrastructures.25.03.11  
 1.1.1 - c. PMNL piping network maps (main, west & FPC).25.03  
 1.1.1 - d. PMNL water sourcing points, discharge points & catchment area delimitation.25.05.22

Maps with the factory's piping network of water, wastewater and storm water were available.

Sanitary and process wastewater is combined and sent via the municipal sewage network to the WWTP operated by Brabantse Delta, PMNL's wastewater service provider. The WWTP is located approximately 12 km southwest of PMNL. The final recipient of the treated effluent is the Western Schelde Estuary, a tidal estuary connected to the North Sea. The storm water either infiltrates into the green areas within PMNL's premises or, after running off impermeable surfaces, is discharged to the Zoom river.

Maps with the sources of water, the discharge points of wastewater and storm water and the boundaries of the catchment, including surface and ground water bodies, have been provided.

The site belongs to 2 catchments:  
 1. The Schelde River catchment area, which encompasses the Western Schelde Estuary,  
 2. The groundwater catchment area, which consists of the aquifers of Zoet Grondwater in the Dekzand (NLG WSC002) and Zand Mass (NLG W0006), from which Brabant Water extracts groundwater via the 2 potable water production plants of Bergen op Zoom and Wouw, respectively.

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

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**1.2.1** *Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* ✔  
closed

- 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.

Comment

Relevant documents:

1.2.1-1.2.2 - a. PMNL Stakeholder list.25.10.27

1.2.1-1.2.2 - b. PMNL Stakeholder communication logbook.25.10.20

Water-related stakeholders have been identified and are registered in the relevant file. The stakeholders cover a range of groups; Business - Industrial activities, Committees / Associations / Non-Governmental Organizations (NGOs), Public institutions and bodies, Employees, Media, Other users - Recreational Users, Suppliers, Local communities, etc.

The degree of stakeholder engagement based on their level of interest and influence has been identified and recorded in the relevant file. The site has recognised 20 key players, who are located in the same and at different catchment. The annual status of the level of influence has also been determined.

A questionnaire was sent in 2025 to 14 of the stakeholders, requesting information about their water challenges. However, only 7 replied.

Evidence of stakeholder consultation on water-related interests and challenges is recorded on the PMNL Stakeholder communication logbook.

The engagement with stakeholders is conducted through various means such as meetings, publications, questionnaires, workshops, etc.

Examples of engagement since last audit:

- Meeting with UBQ about waste management in November 2024
- Stakeholders workshop in September 2025
- Meeting with Brabantse Delta RZWI Bath in July 2025
- Participation in project with Dutch Water Tech in May 2025 (investigation of option for chemical dosing in waste water)
- Meeting with EWB Solutions in May 2025 (Initiatives for rainwater and pollution prevention), etc.

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**Finding No: TNR-021962**

**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

Relevant documents:

1.2.1-1.2.2 - a. PMNL Stakeholder list.25.10.27

Current degree of influence between site and stakeholders has been identified and the engagement strategy per stakeholder has been determined. 20 key stakeholders have been identified, which the site wants to manage closely.

**Finding No: TNR-021960**

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- 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 Relevant documents:  
Environment D.008-P reporting unusual incidents (flow chart of the process, roles & responsibilities, emergency telephones, follow process in the MilieuKlashtenCentrale), version 2, 27/11/2024  
Environmental incidents: what affects soil, water air, sewage  
In case of incident to the sewage then reporting of incident to Brabantse Delta.
- An emergency plan for handling and mitigating the impacts of environmental incidents is available.
- 1.3.2** *Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped* ✔  
Yes
- Comment Relevant document:  
PMNL Sankey Diagram 2024.25.10.27
- A Sankey diagram has been created, where the water inflow (municipal water, rainwater), outflows (wastewater, water used in the products, evaporation and other losses) and water usage in the site (CPC, EPC, boilers, cooling towers/ scrubbers, toilets/restaurant/cleaning, sprinklers) are presented.
- Water balance for 2024: 0 (the difference between incoming and outgoing water is attributed to water losses via evaporation or from the sprinkler system, during the annual drill).
- 1.3.3** *Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.* 🔍  
Obs.
- Comment Relevant documents:  
PMNL Sankey Diagram  
1.3.3. PMNL water consumption & seasonality trends.25.10.27
- In the Sankey diagram, which has been created, the annual quantities of the water inflow (municipal water, rainwater), the outflows (wastewater, water used in the products, evaporation and other losses) and the water used in the site (CPC, EPC, boilers, cooling towers/ scrubbers, toilets/restaurant/cleaning, sprinklers) are registered.
- Water balance for 2024: 0 (the difference between incoming and outgoing water is attributed to water losses via evaporation or from the sprinkler system, during the annual drill).
- The seasonality analysis in the period 2021-2024 reveals consistent seasonal patterns across all four years, with notable peaks during the summer months (July–August). This suggests increased demand likely driven by higher temperatures and operational intensity during this period. Conversely, lower values are observed in the winter months, indicating reduced activity or consumption.
- This is supported by an analysis of the local climate data of temperature, precipitation, humidity, and sunshine hours.
- 1.3.4** *Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.* ✔  
Yes

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Comment Relevant documents for incoming water quality:  
 1.3.4. PMNL water quality management & parameter trends.25.10.27  
 1.3.4. PMNL water quality management & parameter trends 2025  
 Water analysis report check (parameters, limits of PMI)  
 Website of Brabant Water/ water analysis e.g. in Q3 2025 for pump station of Bergen op Zoom (micro and physicochemical analysis, minimum and max values)  
 Legionella analysis of drinking water by RPS Lab, e.g. on 10/9/2025 --> 4 points were out of spec in the cooling towers---> dosing of biocide for the reduction of bacterial growth and prevention of further spread---> re-sample on 18/9 (email by IFMS Coordinator Hard Services: confirmation that there aren't any issues of legionella)  
 Analysis certificate of RPS Lab on 22/7/2025 for main process water (micro and physicochemical analysis)-ammonia, pH, turbidity, conductivity, iron, TOC, free and total chlorine)

Analysis of water and wastewater is conducted based on the site's sampling strategy (e.g. monthly analysis of incoming water, 230 samples/ year of the wastewater, quarterly analysis of legionella at scrubbers, cooling towers, e.t.c.)  
 Every month a sample is taken from 5 points of incoming water.

Relevant documents for wastewater:  
 Letter by Brabantse Delta, 8/11/2024 (one year validity) for 2025 (230 samples based on the number of employees)  
 1.3.4. PMNL water quality management & parameter trends.25.10.27  
 1.3.4. PMNL water quality management & parameter trends 2025  
 Report from Normec All Water Services October 2025 (day of sample, volume, interval, finding or not)-no findings in 2025 (COD, pH, temperature, metals, etc.)  
 230 analysis of wastewater according to legal requirements  
 Letter of Normec All Water Services (summary of analysis in 2025)  
 Pollution units overview 2025 (taxation based on annual average according to the permits' limits)-2025 pollution units per sample, 2025 average pollution YTD

The plant is monitoring the status of the wastewater quality in a weekly basis, taking into account the analysis results. There are 2 limit levels; one is the permit's limits (based on which a tax will be paid at the end of the year if the annual average values of COD is above the limit) and there is the plant's limit (more stringent than the legal). In 2025, an exhausting investigation took place in order to understand the reason of some peaks of pollution. As a result, the YTD value of pollution (COD value) is now below permit's level (16000 pollution units).

Regarding the quality of receiving bodies (Zoom and Schelde river), relevant information is available under indicator 1.5.4 and 1.5.5.

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

Comment Relevant documents:  
 Hazardous goods' map (location and pictogram of hazardous materials on site: CO2, Nitrogen, fuels, chemicals e.g. ammonia)  
 Flavor Processing Centre (FPC) ADR Inventory journal (daily monitoring e.g. on 21/11/2025) -accepted quantities of ADR and non-ADR goods per area

A map, containing information about the hazardous materials stored on-site has been prepared according to site's legal obligations.

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

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Comment	<p>Relevant document: 1.5.5-1.3.6 - a. PMNL IWRA's Assessment &amp; Location.25.10.15</p> <p>1 pond and 1 meadow are the on-site IWRA. Relevant information about their type, size, features, risks, status, sources of information, laws &amp; regulations of reference, relevant Authorities etc. has been identified.</p>	
<b>1.3.7</b>	<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>Relevant documents: PMNL True cost of water 25.10.2027 (water-related costs 2024 e.g. cost of water, cost for wastewater discharge, price for pollution, electrical consumption from utilities e.g. pumping, treating and heating water, water management e.g. maintenance, chemicals, equipment, sampling, consultants costs, Utility costs, water-related projects e.g. COD measurement device, consultancy for pollution units reductions, waste activity during sustainable month, new waste bins/waste island) True cost of water 2024: 7.27 euro/ m3 Water stewardship plan</p> <p>Water-related costs have been identified and the true cost of water has been calculated based on them. A description of the environmental and social values of the projects is included in the WS plan.</p>	
<b>1.3.8</b>	<p><i>Levels of access and adequacy of WASH at the site shall be identified.</i></p>	 Yes
Comment	<p>Relevant documents: 1.3.8 PMNL Self-assessment WASH (last assessment was performed on 13/3/2025)-total score: 98% for WASH and 100% compliance at human rights' respect 1.3.8 WASH Adequacy on-site (access to drinking water, water consumed from vending machines, wash instructions, cleaning schedule, etc)</p> <p>There isn't any legal requirement, which determines the minimum number of toilets/ sinks, etc. The site is following the Guidelines by ARBO (Occupational H&amp;S Services):15 toilets per gender</p> <p>In office buildings there are 23 toilets for male and 120 for females, 10 showers for men and 4 showers for females. Based on plant's population, there are sufficient WASH facilities on-site.</p>	
<b>1.4</b>	<p><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></p>	
<b>1.4.1</b>	<p><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></p>	 Yes
Comment	<p>Relevant documents: 1.4.1-1.4.2 PMNL indirect water use 25.10.21 (supplier/ service provider, category, type, annual quantity supplied, country, site premises, catchment area, use, intensity, annual consumption of water, legal compliance, incidents/ corrective actions, water risks, CDP reporting) Questionnaire to suppliers (5 responses out of 8) in 2025</p> <p>From the suppliers, only Ancor Tobacco Packaging is located in the same catchment, who doesn't use water to its processes.</p>	

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

Comment Relevant documents:  
1.4.1-1.4.2 PMNL indirect water use 25.10.21 (supplier/ service provider, category, type, annual quantity supplied, country, site premises, catchment area, use, intensity, annual consumption of water, legal compliance, incidents/ corrective actions, water risks, CDP reporting)  
Questionnaire to suppliers (5 responses out of 8) in 2025

Brabante Water and Brabantse Delta didn't reply.  
Brabante Water, Brabantse Delta, Ancor Tobacco Packaging, Logistics and air-condition-units technician are located in the catchment. However, only the first two are using water.  
One significant water-related supplier, the laundry, is located outside the catchment. Its embedded water is 26000 m3/y.

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

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

Comment Relevant document:  
1.5.1. PMNL Catchment water governance initiatives, policies & plans.25.08.22

Water governance initiatives, in European, National, Regional and Local level, and relevant legislative framework (where applicable) is analytically described.

Examples of European Legislation/ initiatives:

- River Basin Management Plans (RBMP)
- Industrial Emissions Directive (IED)
- Urban Wastewater Directive (UWWWD)

Examples of National/ Regional/ Local initiatives:

- National Water Program (NWP) 2022–2027
- Management Plan for National Waters
- Water Management Plan Brabantse Delta 2022–2027
- Groundwater Agreement Brabant 2021–2027 (key measures e.g. retain more ground water water to secure supply for all users, reduce groundwater use to prevent overexploitation, etc.)
- Municipal Water Program (Gemeentelijk waterprogramma) for 2024–2027 (actions in the area: improvement of the sewage network)
- Sustainability, Energy, and Climate Implementation Program 2025 e.t.c.

Actions which derive from these initiatives and are relevant to the site's catchment are mentioned in the file "PMNL shared water challenges & initiatives", under the section "Existing Initiatives from government and industry (including PMI)" e.g. Program Waterveiligheid from Brabantse Delta, Project Waterfront from the Municipality of Bergen op Zoom, etc.

Specific actions for the catchment are included in the WMP Brabantse Delta 2022-2027 report e.g. cleaning of water from algae, extensive maintenance for flood-prevention infrastructure, cleaning of surface waters, etc.

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

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Comment Relevant documents:  
 Cost tariff 2024 of Brabant Waters (25 m3 per hour--> water tariff)  
 Environmental Database (MBA): governmental platform  
 MBA document CQuest Advies by Q3-2025 (changes in the legislation e.g. increase of water tax as per 1/1/2026)

CQuest Advies, performed, on behalf of the company, an assessment according to MBA on 13/1/2025. The outcome of this assessment was the identification of legislation applicable to the site.

In addition, quarterly meetings with CQuest Advies are held, where updates of legislation are communicated to the site.

The environmental permit has been amended because of changes (e.g. the new warehouse) and has been submitted to Authorities for review. The process is currently on-going. The Sustainability Manager and Legal Counsel are responsible for the submission of permits to Authorities.

**1.5.3** *The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.*

  
Yes

Comment Relevant document:  
 1.5.3 PMNL Catchment water balance 2025- report by HPC Italia S.r.l. (7/10/2025)

A quantitative Water Balance Analysis of PMNL catchment area has been prepared, covering the years 2018-2024. The outcome of the report was the following:

For the period 2018–2024, inflows exceeded outflows. This indicates an increase in water storage volumes and demonstrates that natural water recharge (inflows) is sufficient to balance the outflows throughout the analysis period. The data indicates that in 2018, total precipitation was nearly equal to total evapotranspiration, resulting in very limited groundwater recharge. By 2019, water storage levels had returned to average conditions following a period of above average precipitation. Similarly, the 2023-2024 period was unusually wet, which substantially increased aquifer recharge during that time.

Between 2018 and 2024, the total water storage in PMNL's catchment area reached 42,928,200,000 m<sup>3</sup>, showing a consistent overall increase since 2018. This growth occurred despite rising domestic water demand and several of the driest years on record, particularly in 2018 and 2021.

Apart from isolated incidents, the Netherlands has not experienced a prolonged or long-term drought, and over the seven-year period from 2018 to 2024, total water storage reached 42,928,200,000 m<sup>3</sup>. Nevertheless, seasonal fluctuations in water availability from year to year are common, and the impacts of climate change are becoming increasingly apparent, with extreme weather events such as heatwaves and heavy rainfall occurring more frequently.

**1.5.4** *Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.*

  
Yes

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Comment	<p>Relevant document: 1.5.4. PMNL Catchment water quality.25.10.27</p> <p>Water quality degradation is one of the recognised challenges in the catchment.</p> <p>Groundwater bodies are assessed for both quantitative and chemical status based on the Groundwater Directive (2006/118/EC) and Kaderrichtlijn Water (2000/60/EG).</p> <p>The KRW fact sheet of Zand Maas and Zoet Grondwater in the Dekzand (last update April 2022), reports the overall status of the groundwater body for the years 2009, 2015 and 2020 (water balance, intrusion trend, chemical state) for generic and regional tests.</p> <p>Overall, groundwater quality in both the Zand Maas and Zoet groundwater in Dekzand aquifers is largely satisfactory, though localized pressures exist e.g. natural arsenic concentrations and agricultural pollutants such as nitrate and pesticides or other anthropogenic substances such as pharmaceuticals. Despite these localized pressures, both aquifers remain chemically suitable for use.</p> <p>Surface water bodies are assessed for both ecological and chemical status based on the Kaderrichtlijn Water (2000/60/EG)" (KRW). Ecological and physico chemical data is available for years 2009, 2015, 2021 and 2025 for the following surface bodies: Zoom river, Scheldt-rhine canal, Western schelde estuary, Markiezaatsmeer lake and Binnenschelde lake.</p> <p>In addition to the KRW fact sheets, information about the status of water bodies, by the online KRW self-assessment tool, is also available.</p> <p>The overall conclusion regarding the quality of surface water is that surface water quality across rivers, canals, estuaries and lake is moderate and generally uncertain to meet targets.</p> <p>Ecological status and chemical conditions are affected by nutrient enrichment, internal loading, historical contamination, and diffuse pressures from agriculture, industry, and urban development. Specific pollutants, including ammonium, arsenic, selenium, and organic compounds, exceed certain thresholds locally.</p>	
<b>1.5.5</b>	<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>	<p>🔍 Obs.</p>
Comment	<p>Relevant document: 1.5.5-1.3.6 - a. PMNL IWRA's Assessment &amp; Location.25.10.15</p> <p>11 IWRA (2 of which are located on-site) have been identified in the catchment. For each one of them, information is available regarding their type, size, features, risks, status, sources of information, laws &amp; regulations of reference, relevant Authorities, relationship with the site, e.t.c.</p> <p>A map has been prepared, where the location of the IWRA is depicted. The opinion of 4 key stakeholders was requested about the condition of the identified IWRA. However, the stakeholders misunderstood the question and identified which are important and not the status. Based on the answers of two of them, Zoom river, lakes and ground water are considered as important.</p>	
<b>1.5.6</b>	<p><i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i></p>	<p>✅ Yes</p>

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Comment	<p>Relevant document: 1.5.6. PMNL Catchment water-related infrastructure.25.08.26</p> <p>The main water provider of Bergen op Zoom territory is Brabant Water, drinking water company serving approximately 2.5 million residents and businesses in North Brabant. Brabant Water operates and manages 29 groundwater-based production sites and supplies around 190 million m<sup>3</sup> of drinking water annually.</p> <p>The supply in Bergen op Zoom territory is ensured by two (2) main water production plants (WPPs): Bergen op Zoom – the primary supplier, serving only the Bergen op Zoom area Wouw – partially contributing to the Bergen op Zoom supply via an interconnected distribution system.</p> <p>The main wastewater provider of Bergen op Zoom territory is Waterschap Brabantse Delta. The territory managed by Brabantse Delta partially covers the province of North Brabant. Within this area, the following facilities are present: 17 wastewater treatment plants, 85 sewage pumping stations (including wastewater pressure stations) and 378 km of sewage (pressure) pipelines.</p> <p>PMNL's domestic and industrial wastewater is discharged into the municipal sewage network and then eventually conveyed into the RWZI Bath Wastewater Treatment Plant (WWTP). Bath WWTP, operative since 1983, is the most important wastewater facility in the catchment: ~ 20,000 m<sup>3</sup>/h of hydraulic capacity ~ 500,000 AE of biological capacity ~ 800,000 people served</p> <p>Based on the information provided from the website, Bath WWTP is a high-performance, innovative facility currently undergoing modernization, including the renovation of its wastewater pressure pipeline (AWP).</p> <p>In addition to the above mentioned infrastructure, the catchment area encompasses a range of other water-related facilities and systems managed both by Brabant Water and Evides. However, detailed operational data for these facilities are not publicly available.</p> <p>Beyond municipal and industrial systems, the catchment area also hosts several major hydraulic infrastructures that highlight the Netherlands' integrated approach to flood protection, water regulation, and navigation e.g. Oosterscheldekering (storm barrier), Brouwersdam (part of the Delta Works; separates the Grevelingenmeer from the North Sea. It safeguards against sea flooding while also preventing saltwater intrusion), etc.</p> <p>The water-related infrastructure is located in areas with low water stress/ flooding risk but with high risk of bad water quality.</p>
<b>1.5.7</b>	<p><i>The adequacy of available WASH services within the catchment shall be identified.</i></p>
	<p style="text-align: right;"> Yes</p>

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Comment Relevant document:  
1.5.7. PMNL Catchment WASH adequacy & availability.25.08.22

Every household and business in the catchment area is connected to the drinking water network, ensuring 100% coverage (as per national trend).  
Water quality is closely monitored at each treatment facility, with annual average measurements published and made publicly available on the providers websites.

In the Netherlands, 97% of population use safely managed sanitation services (i.e., uses improved sanitation facilities, not shared with other households, in which waste is safely disposed and treated via sewage network).

In the catchment, the largest and most important wastewater facility is the Bath WWTP, located in North Brabant and managed by Brabantse Delta.  
With a maximum capacity of 20,000 m3/h, it serves approximately 500,000 population equivalents (including PMNL), ensuring effective treatment of municipal wastewater, and playing a critical role in public health and environmental sanitation.

In Bergen op Zoom, the municipality oversees a sewage network of approximately 550 km. The municipality's responsibilities and planned actions are outlined in the Municipal Water Programme Bergen op Zoom 2024–2027, which sets large investments in maintaining and upgrading the sewer system.

**1.6** *Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.*

**1.6.1** *Shared water challenges shall be identified and prioritized from the information gathered.*

  
Obs.

Comment Relevant document:  
1.6.1 - 1.6.2 - a. PMNL shared water challenges & initiatives.25.06.06

Shared water challenges have been identified by the site taking into consideration the responses of some of the stakeholders who replied in the questionnaire sent to them. The challenges identified and their prioritization goes as follows:

- Water scarcity (prioritization PMI:5, prioritization by stakeholders: 3)
- Flooding (prioritization PMI:4, prioritization by stakeholders: 7)
- Water quality degradation (prioritization PMI:5, prioritization by stakeholders: 2)
- IWRA deterioration (prioritization PMI:5, prioritization by stakeholders: 8)
- WASH (prioritization PMI:5, prioritization by stakeholders: 6)
- Water Governance limitations (prioritization PMI:3, prioritization by stakeholders: 3)
- Regulatory challenges (prioritization PMI:2, prioritization by stakeholders: 5)
- Infrastructure vulnerability (prioritization PMI:2, prioritization by stakeholders: 9)
- Reputational damage (prioritization PMI:1, prioritization by stakeholders: 1)

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

  
Yes

Comment Relevant document:  
1.6.1 - 1.6.2 - a. PMNL shared water challenges & initiatives.25.06.06

For the identified shared water challenges, potential and existing Initiatives from government and industry (including PMI) are described in the relevant file.  
Examples of potential actions for water scarcity are the collection and/or reuse of rainwater and/or purified wastewater that would otherwise be lost while existing initiatives are the creation of more green areas where water can be infiltrated on-site, insulation of steam and condensate systems, heat recovery project/ZCT, replacement of steam traps, installation of rainwater collection tanks, to reduce drinking water usage, etc.

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- 1.7** *Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.*
- 1.7.1** *Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.* ✔  
Yes
- Comment Relevant document:  
1.7.1-1.7.2 - b. PMNL water-related risks & opportunities.25.06.01
- An assessment of the water risks of the site has been prepared. Risks have been evaluated based on their severity and probability and potential costs, business impacts and counter measures are described.  
Contamination of soil/ surface water quality is the most significant risk identified.  
The other risks are considered medium to low e.g. flooding, drought, status ecosystem services, etc.
- 1.7.2** *Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.* ✔  
Yes
- Comment Relevant document:  
1.7.1-1.7.2 - b. PMNL water-related risks & opportunities.25.06.01
- An assessment has been prepared of the water opportunities of the site. Opportunities have been evaluated based on their positive impact and probability. Business impacts and proposed measures are described e.g. investment in rain water harvesting, conduction of Flora and Fauna research on status of catchment area, flood emergency plan, etc.
- 1.8** *Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.*
- 1.8.1** *Relevant catchment best practice for water governance shall be identified.* ✔  
Yes
- Comment Relevant document:  
1.8.1-1.8.5. PMNL Site and catchment best practice towards AWS achievement.20.11.2025
- The following relevant sector and/or catchment best practices for water governance were identified:
- Engagement with peer organizations and relevant stakeholders (i.e., water service provider Brabantse Water, water authority Brabantse Delta, Werkgroep Water Brabant)
  - Active engagement, collaboration and best practice sharing with stakeholders from the industrial sector, in order to encourage the implementation of technical actions related to the reduction of groundwater withdrawals and optimization of potable water consumption
  - Dedicated specific communication and sharing of tips related to sustainability aspects amongst employees to raise awareness on water saving strategies and stewardship best practices
  - Assess opportunities on sewer system improvement and cleaning of the IWRA of the catchment
  - Participation in voluntary and donation activities to support people in need and contribute in recycling of clothes and toys (Project with Hearts), etc.
- 1.8.2** *Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.* ✔  
Yes

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Comment	<p>Relevant document: 1.8.1-1.8.5. PMNL Site and catchment best practice towards AWS achievement.20.11.2025</p> <p>The following relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) were identified:</p> <ul style="list-style-type: none"> <li>- Use of new technology to monitor incoming potable water supply from Brabant Water to control daily water consumption, consumption trends, alert in case of excessive consumptions and/or presumed leakages by installing new water meters</li> <li>- Implement new technology to reduce water consumption (e.g. ASR, reuse of RO concentrate)</li> <li>- Collect and/or reuse rainwater and/or purified waste water that would otherwise be lost and/or wasted</li> <li>- Implement Zero Carbon Tech Technologies (hybrid boilers/heat pumps) to improve efficiency and reduce steam consumption and as a result water</li> <li>- Implement technologies to reduce steam leakages (i.e. venturi steam traps), etc.</li> </ul>	
<b>1.8.3</b>	<p><i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i></p>	 Yes
Comment	<p>Relevant document: 1.8.1-1.8.5. PMNL Site and catchment best practice towards AWS achievement.20.11.2025</p> <p>The following relevant sector and/or catchment best practice for water quality were identified as follows:</p> <ul style="list-style-type: none"> <li>- Participate in pilot from OMWB to use other chemicals to monitor wastewater, which are more environmentally friendly</li> <li>- Execution of more stringent monitoring campaigns on additional water quality parameters, in order to provide a more detailed quality screening and investigate on catchment area contaminants (PFAS)</li> <li>- Upgrade of the onguard system of the cooling towers</li> <li>- Engage and investigate with water service provider Brabant Water and various local stakeholder catchment-based projects and/or campaigns related to the safeguard of groundwater bodies/surface waters and potential mitigation of water-related challenges</li> <li>- KRW Assessment on voluntary base to track parameters related to the site water-out quality that ends up on the catchment area, etc.</li> </ul>	
<b>1.8.4</b>	<p><i>Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.</i></p>	 Yes
Comment	<p>Relevant document: 1.8.1-1.8.5. PMNL Site and catchment best practice towards AWS achievement.20.11.2025</p> <p>The following relevant sector and/or catchment best practice for maintenance of IWRA's were identified as follows:</p> <ul style="list-style-type: none"> <li>- Execution, active participation and/or contribution to tree planting campaigns organized by Brabants Landschap</li> <li>- Execution, active participation and/or contribution to clean-up campaigns</li> <li>- Participate and/or finance local campaigns related directly or indirectly to further develop sustainability activities and projects in catchment for example installing of ash poles</li> <li>- Project Flot: sheet piling vegetation by Dutch Water Tech for the Theorodus Haven</li> <li>- Biological dredging: dredging with a boat instead of machinery bu Dutch Water Tech, etc.</li> </ul>	
<b>1.8.5</b>	<p><i>Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.</i></p>	 Yes

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Comment      Relevant document:  
1.8.1-1.8.5. PMNL Site and catchment best practice towards AWS achievement.20.11.2025

The following relevant sector and/or catchment best practices for WASH were identified as follows:

- Raise awareness with a local stakeholder (i.e., Bedrijfsbelangenvereniging Lage Meren-Meilust) on catchment related water-risks and collective efforts to address them
- Sensor taps and motion taps for toilets and showers
- Water dispensors for working personel, etc.

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<b>2</b>	<b>STEP 2: COMMIT &amp; PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan</b>	
<b>2.1</b>	<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>	
<b>2.1.1</b>	<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>	 Yes
Comment	<p>Relevant documents; Philip Morris - Water Stewardship Report 2025</p> <p>A statement with the water stewardship commitments of the site has been prepared and signed by the Manufacturing Director (March 2025). The statement is part of the Annual water stewardship report and of the presentation to stakeholders e.g. in the annual stakeholders' workshop. The statement with the water stewardship commitments is posted in the entrance of the site.</p>	
<b>2.2</b>	<i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i>	
<b>2.2.1</b>	<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>	 closed
Comment	<p>Relevant documents: Regulatory compliance, 15/9./2025</p> <p>There is a relevant procedure, which is a PMI global directive. Because of that, the procedure contains only general directions and processes for the compliance to legal requirements.</p> <p>The Sustainability Manager and Legal Counsel are responsible for the submission of permits to Authorities.</p> <p style="text-align: right;"><b>Finding No: TNR-022030</b></p>	
<b>2.3</b>	<i>Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.</i>	
<b>2.3.1</b>	<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>	 Yes

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Comment	<p>Relevant documents: Philip Morris - Water Stewardship Report 2025</p> <p>A water stewardship strategy has been identified, which aims to define the current, overarching mission and long-term vision of the site's water stewardship journey, and the goals set to motivate the purpose and direction of the water stewardship plan.</p> <p>The strategy is communicated to the stakeholders via the annual Water Stewardship Report. It was also part of the presentation during the Stakeholders' workshop in September 2025.</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>	 Yes
Comment	<p>Relevant document: 2.3.2 - 4.1. PMNL WSP and Evaluation.21.11.25</p> <p>A water stewardship plan has been prepared, including for each goal the related macro-target, the relevant metric, the timeframe for achievement, the WS project/ action, the responsible persons, the involved stakeholders (where applicable), the budget etc. Each target is linked with risks &amp; shared water challenges, AWS outcomes and best practices. Information about the value/ benefit generated is also provided.</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 Finding from previous audit remains open.</p>	

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<b>3</b>	<b>STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts</b>	
<b>3.1</b>	<i>Implement plan to participate positively in catchment governance.</i>	
<b>3.1.1</b>	<i>Evidence that the site has supported good catchment governance shall be identified.</i>	✔ Yes
Comment	<p>Relevant documents: 5.2.1 PMNL WS Plan &amp; AWS journey disclosure (complete) Philip Morris - Water Stewardship Report 2025 2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25</p> <p>The site supports good governance actions/ projects. Some examples are listed below:</p> <ul style="list-style-type: none"> <li>- On 11 of September a workshop took place organised by the Province of Brabant (WWB: employees' association for Dutch drinking water companies) (participants: governmental officers, big Water providers, companies). In the workshop, PMI presented its sustainability and water management system, strategy, commitments and achievements.</li> <li>- PMNL took place in 5 technical tables with major water Stakeholders in its catchment area (e.g. in September 2024, November 2024, March, June and September 2025)</li> <li>- 8 external communications have been carried out: a newspaper article highlighting the use of sheep for ecological maintenance, a LinkedIn post on the bee-hive project, and another LinkedIn post to raise awareness for World Water Day.</li> <li>- Implementation of projects for the protection of the environment e.g. Clean-up activities, creation of insects hotels, etc.</li> </ul>	
<b>3.1.2</b>	<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 aren't any apart from the ones covered under 3.2 indicator.	
<b>3.2</b>	<i>Implement system to comply with water-related legal and regulatory requirements and respect water rights.</i>	
<b>3.2.1</b>	<i>A process to verify full legal and regulatory compliance shall be implemented.</i>	✔ closed
Comment	<p>Relevant documents: Environmental Database (MBA): governmental platform</p> <p>An environmental audit is conducted by Authorities in an annual basis (the last one was performed in September 2025). Legal compliance is part of this inspection.</p> <p style="text-align: right;"><b>Finding No: TNR-022028</b></p>	
<b>3.2.2</b>	<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	<p>The company implements measures, which respect the water rights of others e.g.</p> <ul style="list-style-type: none"> <li>- Discharge of site's effluent to WWTP</li> <li>- Minimization of potable water usage</li> <li>- Provision of adequate WASH facilities to employees, contractors and visitors</li> <li>- Protection of the local biodiversity, etc.</li> </ul>	

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

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

  
Yes

Comment Relevant documents:  
Drive for zero project (Top losses)  
2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25

Weekly meetings are held by IFMS, Production and other involved Departments, depending on the project e.g. HSE, Supply Chain, Quality e.t.c.  
Following the Drive For Zero (D40) methodology, brainstorming on site's issues is performed and mitigation actions are proposed.  
One of the issues discussed in 2025 was the minimization of steam/ water losses. A number of initiatives were identified e.g. optimization of processes, installation of new hybrid boilers in October 2024, installation of venturi traps, etc.  
The description and the status of progress is registered in the columns 'AF', 'AI' and 'AJ' of the WS plan.

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

  
Yes

Comment Relevant documents:  
2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25

Water scarcity is one of the identified shared water challenges.  
Annual target for the improvement of site's water use efficiency is set and respective KPI is monitored in a weekly/ monthly basis.

The YTD October 2025 is 2.4 m3/ production volume with respective target 3.2 m3/ production volume. Overall, in 2025 so far, the water target is fulfilled every month. This achievement is attributed to the number of initiatives taken by the D40 Team (see also indicator 3.3.1).

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

  
Yes

Comment Not applicable. There isn't such obligation for the site.

### 3.4 *Implement plan to achieve site water quality targets*

#### 3.4.1 *Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.*

  
Yes

Comment Relevant documents:  
2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25

40% of pollution units reduction till 2027 (macro target)  
Micro target for 2025 and respective actions:  
-PG reduction 5/2020---> YTD October 2025:10% with respective annual target 10%  
- 20% reduction of pollution units---> YTD October 2025: 0% (postponed because the pH is high and the powder cannot work)  
- 40 indicators to be tested for wastewater according to KRW tool---> YTD October 2025: 57 indicators (143% achievement)  
-16 indicators to be tested for rainwater according to KRW tool ---> YTD October 2025: 0% (the project hasn't been initiated yet)

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**3.4.2** *Where water quality is a shared water challenge, continual improvement to achieve best practice for the site’s effluent shall be identified and where applicable, quantified.* ✔  
Yes

Comment Relevant documents:  
2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25  
Drive for zero project (D40)  
Past trending since 2019  
Analysis of COD  
List of actions taken (reduction of cleaning in CPC, installation of meter, PG reduction in 5/20 lines, PG reduction in 15/20 lines)

Weekly meetings are held by IFMS, Production and other involved Departments, depending on the project e.g. HSE, Supply Chain, Quality e.t.c.  
Following the Drive For Zero (D40) methodology, brainstorming on site's issues is performed and mitigation actions are proposed.  
One of the issues discussed in 2025 was the increased levels of COD in the effluent.

The process begun in May 2025.

Samples were taken (11 samples from EPC, 19 from CPC and 14 from FPC) in order to determine the cause of the problem. Following the RCA, a number of actions were proposed in order to a) mitigate the issue and b) to improve even further.

A new chemical has been introduced and, currently, 5 lines are under validation so as to test its effectiveness. In addition, good governance on chemical's use showed already an improvement at the COD values (YTD October 2025: 9705,8 pollution units).

Towards continuous improvement, a new, stricter target (10000 pollution units with the previous one at 14000) for the number of pollution units has been introduced since September 2025 and more ambitious targets have been set for 2026 and 2027 (9000 and 7500 pollution units, respectively).

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

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

Comment Relevant documents:  
2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25  
5.2.1 PMNL WS Plan & AWS journey disclosure (complete)  
Philip Morris - Water Stewardship Report 2025

The site doesn't affect the quality of Zoom river as only rainwater from the premises of the plant flows to the river.

Nevertheless, a number of actions/ campaigns have been implemented that indirectly protect surface waters e.g. anti-littering campaigns, Clean-up Days, Sheep grazing in the nearby meadow, creation of insects hotels & flower beds, etc.

In addition, the site, voluntarily, monitors a number of extra parameters of its effluent, in order to determine if there is any impact to the final recipient and the process is intended to be applied also for rainwater.

**3.6** *Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site’s control.*

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- 3.6.1** *Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.* ✔  
Yes
- Comment Relevant documents:  
1.3.8 PMNL Self-assessment WASH (last assessment was performed on 13/3/2025)-total score: 98% for WASH and 100% compliance to human rights' respect  
1.3.8 WASH Adequacy on-site (access to drinking water, water consumed from vending machines, wash instructions, cleaning schedule, etc)
- There isn't any legal requirement, which determines the minimum number of toilets/ sinks, etc. The site is following the Guidelines by ARBO (Occupational H&S Services):15 toilets per gender
- In office buildings there are 23 toilets for male and 120 for females, 10 showers for men and 4 showers for females.  
Based on plant's population, there are sufficient WASH facilities on-site.
- 3.6.2** *Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.* ✔  
Yes
- Comment The site uses only 3.3% of the water provided by Brabant Water in the area. In addition, the effluent is treated efficiently by the WWTP operated by the company Brabantse Delta.  
There aren't any indigenous or other minority groups in the area, who would be affected negatively by the site's activities.  
There is no indication that the site is 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 aren't being respected.
- 3.7** *Implement plan to maintain or improve indirect water use within the catchment:*
- 3.7.1** *Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.* ✔  
Yes
- Comment There wasn't any point of setting targets for indirect water use for the 2 service providers in the area (Brabant Water and Brabantse Delta) as there aren't any alternatives.
- 3.7.2** *Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.* ✔  
Yes
- Comment Evidence of engagement with suppliers and service providers:
- A questionnaire on indirect water use was sent to 8 of the suppliers on 26/5/2025 (5 replies e.g. from DS Smith Packaging Tilburg B.V., the laundry Nedlin, etc.). The questionnaire contained questions about consumption of water, impact in water quality, sources of water, use of water, volume of water consumed in 2024, legal requirements if applicable, frequency of wastewater monitoring, incidents, water strategy, etc.
  - Representatives from the site participated in the event organised by supplier GOA about the hybrid heat pumps, March 2025
  - Annual stakeholder workshop in September 2025
  - On 26/11/2025, the site will host a Suppliers' Day in cooperation with Business Relation Team, etc.
- 3.8** *Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.*

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<b>3.8.1</b>	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	 Yes
Comment	No concerns regarding the shared water-related infrastructure. The site is in good cooperation with the water provider (Brabant Water) and the WWTP (Brabantse Delta).	
<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	<p>Relevant documents: 5.2.1 PMNL WS Plan &amp; AWS journey disclosure (complete) Philip Morris - Water Stewardship Report 2025 2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25</p> <p>A number of actions have been included in the WS plan towards good water governance under the following framework: - Internal and external water-related communication campaigns - New stakeholders engagement or re-engagement - External publication of PMNL's Water Stewardship Report.</p> <p>Examples of actions implemented in 2025: On 11 of September a workshop took place organised by the Province of Brabant (WWB: employees' association for Dutch drinking water companies) (participants: governmental officers, big Water providers, companies). In the workshop, PMI presented its sustainability and water management system, strategy, commitments and achievements.</p> <p>PMNL took place in 5 technical tables with major water Stakeholders in its catchment area (e.g. in September 2024, November 2024, March, June and September 2025)</p> <p>The annual Water Stewardship Report for 2025, was released on November 2025. The report was shared with 55 stakeholders together with a questionnaire for feedback on the report.</p> <p>8 external communications have been carried out: a newspaper article highlighting the use of sheep for ecological maintenance, a LinkedIn post on the bee-hive project and another LinkedIn post to raise awareness for World Water Day.</p>	
<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	<p>Relevant documents: 5.2.1 PMNL WS Plan &amp; AWS journey disclosure (complete) Philip Morris - Water Stewardship Report 2025 2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25</p> <p>The site implements actions for the achievement of its water balance targets. Some examples are listed below: - Reduction of cleaning frequency for CPC - Installation hybrid boilers ZCT Technology - Installation of venturi steam traps on the dryers</p>	
<b>3.9.3</b>	<i>Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.</i>	 Yes

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Comment	Relevant document: 2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25	
	The site implements actions for the achievement of its water quality targets. Some examples are listed below: - Wastewater Pollution Monitoring Dashboard - Measurement of in-direct water (wastewater) based on KRW Indicators - a voluntary campaign conducted among industrial Stakeholders - D40 Sewer Pollutants Team- Action Items, etc.	
<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	Relevant documents: 5.2.1 PMNL WS Plan & AWS journey disclosure (complete) Philip Morris - Water Stewardship Report 2025 2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25	
	A number of actions/ campaigns have been implemented that indirectly protect surface waters e.g. anti-littering campaigns, Clean-up Days, Sheep grazing in the nearby meadow, creation of insects hotels & flower beds, FLOT system installation in the Theodore's harbor with the cooperation of Duchwater Tech, etc.	
	In addition, the site, voluntarily, monitors a number of extra parameters of its effluent, in order to determine if there is any impact to the final recipient and the process is intended to be applied also for rainwater.	
<b>3.9.5</b>	<i>Actions towards achieving best practice related to targets in terms of WASH shall be implemented.</i>	 Yes
Comment	Relevant document: 2.3.2 - 4.1. PMNL WSP and Evaluation. 21.11.25	
	The site implements actions for the achievement of its WASH targets. Some examples are listed below: - Installation of posters promoting proper handwashing practices - Implementation of WASH Self-Assessment and Monitoring tool - deployment of a PMI Global Standard template to evaluate site-level WASH conditions - Toilet renovation in FGW building.	

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**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.* ✔  
Yes
- Comment: Relevant document:  
2.3.2 - 4.1. PMNL WSP and Evaluation.21.11.2025
- The WSP is reviewed and evaluated by the AWS Team (IFMS, Sustainability Manager, HSE Engineer, Project Engineer, Quality Engineer and Quality Assurance) in a quarterly basis. The outcome of the evaluation is registered in the columns AI and AJ of the WSP "WS Project/Activity Micro Target Achievement (to date)".
- The date of the evaluation is registered in the version history (last update: 31/10/2025).
- 4.1.2** *Value creation resulting from the water stewardship plan shall be evaluated.* ✔  
Yes
- Comment: Relevant document:  
2.3.2 - 4.1. PMNL WSP and Evaluation.21.11.2025
- In the water stewardship plan of the site, information about the value/ benefit generated from the WS projects/ actions, where applicable, is described. For example, for the target: safeguard, restore or rehabilitate ecosystems/ Sheep grazing area of 100000 m2, the identified value/ benefit for the site is the positive corporate image by adopting visible and innovative nature-based solutions, for the target: reduction of water withdrawal by 9000 m3 the identified value/ benefit for the site is the expected reduction in potable water consumption, the enhanced resilience and adaptation to climate-related water risks (i.e. water scarcity) by reducing on-site potable water consumption and the economic saving in potable water acquisition.
- 4.1.3** *The shared value benefits in the catchment shall be identified and where applicable, quantified.* ✔  
Yes
- Comment: Relevant document:  
2.3.2 - 4.1. PMNL WSP and Evaluation.21.11.2025
- In the water stewardship plan of the site, information about the value/ benefit generated from the WS projects/ actions for the catchment and stakeholders (where applicable) is described. For example, for the target: avoidance of rainfall runoff-restoration of 9000 m3 of water, the identified values/ benefits for the catchment and stakeholders are the following:
- Contribution to aquifer recharge, supporting long-term water availability
  - Strengthening of local water security and resilience against droughts
  - Positive contribution to local community water balance and shared resource sustainability
  - Raised awareness and knowledge sharing on groundwater sustainability within the company and local stakeholders.
- 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.*

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**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 Relevant document:  
4.2.1. PMNL water incidents & corrective actions 07.11.2025

A report with the annual water-related incidents for the years 2024-2025 has been prepared including photos and information about the location, material, amount root cause, preventive & corrective actions and AWS related outcome.  
In 2025, so far, 10 incidents have been reported. To be noted, that the majority of the incidents concern rain water leakages or chemicals' leakage inside the plant. Two of these leakages were more important as they concerned leakage of chemical to the sewer.  
There was also 1 incident of pollution in the grassland for livestock of East site and one diesel leakage by a truck in the Supply Chain parking area.

**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.* 🔍  
Obs.

Comment Relevant document:  
Philip Morris - Water Stewardship Report 2025  
EWB response about the site's performance, 7/11/2025 (very positive feedback)

An email with the annual WS report was sent on 31/10/2025 to the 55 identified water-related stakeholders for review. The stakeholders were invited to comment on the performance of the site, based in the information contained in the report. So far, 7 responses have been received.

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

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

Comment Relevant document:  
2.3.2 - 4.1. PMNL WSP and Evaluation.21.11.25

The WSP is reviewed and evaluated by the AWS Team (IFMS, Sustainability Manager, HSE Engineer, Project Engineer, Quality Engineer and Quality Assurance) in a quarterly basis. The outcome of the evaluation is registered in the columns AI and AJ of the WSP "WS Project/Activity Micro Target Achievement (to date)".

The date of the evaluation is registered in the version history (last update: 31/10/2025). The changes are tracked in red.

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

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

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



Comment Relevant documents:  
5.2.1 PMNL WS Plan & AWS journey disclosure (complete)  
Philip Morris - Water Stewardship Report 2025

An annual report is prepared, which was sent to all the water-related stakeholders on 31/10/2025.

The report contains information about the water stewardship commitments and strategy of the site, internal water governance, water risks and shared water challenges, presentation of the main actions in the WS plan (execution period, scope, micro-target, results, micro-target achievement, related AWS outcome, value creation).

Where relevant, the involved stakeholders in the actions/ projects of the site, are mentioned.

In addition, information about the water stewardship journey (PMI's sustainability strategy, AWS standard & certification, internal water governance, catchment area identification and description, stakeholders' mapping & engagement, water risks identification & prioritization, shared water challenges, water stewardship commitments and strategy, the WS plan and the water management in catchment level, in cooperation with site's stakeholders) was also presented in the annual stakeholder workshop, which was conducted this year on 11th of September.

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

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



Comment Relevant documents:  
5.2.1 PMNL WS Plan & AWS journey disclosure (complete)  
Philip Morris - Water Stewardship Report 2025

An annual report is prepared, which was sent to all the water-related stakeholders on 31/10/2025.

The report contains information about the water stewardship commitments and strategy of the site, internal water governance, water risks and shared water challenges, presentation of the main actions in the WS plan (execution period, scope, micro-target, results, micro-target achievement, related AWS outcome, value creation).

Where relevant, the involved stakeholders in the actions/ projects of the site, are mentioned.

In addition, information about the water stewardship journey (PMI's sustainability strategy, AWS standard & certification, internal water governance, catchment area identification and description, stakeholders' mapping & engagement, water risks identification & prioritization, shared water challenges, water stewardship commitments and strategy, the WS plan and the water management in catchment level, in cooperation with site's stakeholders) was also presented in the annual stakeholder workshop, which was conducted this year on 11th of September.

To be noted that, the sustainable water balance project and the introduction of alternative cleaning chemicals project aren't mention in the annual report because of confidentiality reasons but were presented in the stakeholders' workshop presentation.

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- 5.3** *Disclose annual site water stewardship summary, including: the relevant information about the site’s annual water stewardship performance and results against the site’s targets.*
- 5.3.1** *A summary of the site’s water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.*   
Yes
- Comment Relevant documents:  
5.2.1 PMNL WS Plan & AWS journey disclosure (complete)  
Philip Morris - Water Stewardship Report 2025

An annual report is prepared, which was sent to all the water-related stakeholders on 31/10/2025.  
The report contains information about the water stewardship commitments and strategy of the site, internal water governance, water risks and shared water challenges, presentation of the main actions in the WS plan (execution period, scope, micro-target, results, micro-target achievement, related AWS outcome, value creation).  
Where relevant, the involved stakeholders in the actions/ projects of the site, are mentioned.

In addition, information about the water stewardship journey (PMI’s sustainability strategy, AWS standard & certification, internal water governance, catchment area identification and description, stakeholders’ mapping & engagement, water risks identification & prioritization, shared water challenges, water stewardship commitments and strategy, the WS plan and the water management in catchment level, in cooperation with site’s stakeholders) was also presented in the annual stakeholder workshop, which was conducted this year on 11th of September.

To be noted that, the sustainable water balance project and the introduction of alternative cleaning chemicals project aren’t mention in the annual report because of confidentiality reasons but were presented in the stakeholders’ workshop presentation.
- 5.4** *Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges;engagement with stakeholders; and co-ordination with public-sector agencies.*
- 5.4.1** *The site’s shared water-related challenges and efforts made to address these challenges shall be disclosed.*   
Obs.

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Comment Relevant documents:  
5.2.1 PMNL WS Plan & AWS journey disclosure (complete)  
Philip Morris - Water Stewardship Report 2025

An annual report is prepared, which was sent to all the water-related stakeholders on 31/10/2025.  
The report contains information about the water stewardship commitments and strategy of the site, internal water governance, water risks and shared water challenges, presentation of the main actions in the WS plan (execution period, scope, micro-target, results, micro-target achievement, related AWS outcome, value creation).  
Where relevant, the involved stakeholders in the actions/ projects of the site, are mentioned.

In addition, information about the water stewardship journey (PMI's sustainability strategy, AWS standard & certification, internal water governance, catchment area identification and description, stakeholders' mapping & engagement, water risks identification & prioritization, shared water challenges, water stewardship commitments and strategy, the WS plan and the water management in catchment level, in cooperation with site's stakeholders) was also presented in the annual stakeholder workshop, which was conducted this year on 11th of September.

To be noted that, the sustainable water balance project and the introduction of alternative cleaning chemicals project aren't mention in the annual report because of confidentiality reasons but were presented in the stakeholders' workshop presentation.

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

Comment Relevant documents:  
5.2.1 PMNL WS Plan & AWS journey disclosure (complete)  
Philip Morris - Water Stewardship Report 2025

An annual report is prepared, which was sent to all the water-related stakeholders on 31/10/2025.  
The report contains information about the water stewardship commitments and strategy of the site, internal water governance, water risks and shared water challenges, presentation of the main actions in the WS plan (execution period, scope, micro-target, results, micro-target achievement, related AWS outcome, value creation).  
Where relevant, the involved stakeholders in the actions/ projects of the site, are mentioned.

In addition, information about the water stewardship journey (PMI's sustainability strategy, AWS standard & certification, internal water governance, catchment area identification and description, stakeholders' mapping & engagement, water risks identification & prioritization, shared water challenges, water stewardship commitments and strategy, the WS plan and the water management in catchment level, in cooperation with site's stakeholders) was also presented in the annual stakeholder workshop, which was conducted this year on 11th of September.

To be noted that, the sustainable water balance project and the introduction of alternative cleaning chemicals project aren't mention in the annual report because of confidentiality reasons but were presented in the stakeholders' workshop presentation.

**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

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001626

Comment Relevant documents:  
 Environmental annual audit by Authorities (last one was conducted in September 2025)  
 National Database for environmental incidents: incidents registered by anyone in Holland  
 IRF reports in case of incidents  
 Copy from the registration number of the incident on 7/11/2025 (fire incident)  
 Incident registration form (e.g. for fire on 6/11/2025)

There were a number of incidents occurring in the site but none of them was regarded as water-related compliance violation. See also indicator 4.2.1.  
 The incidents are discussed during the monthly management team meetings.  
 The Incidents List was reviewed by the Authorities, during the annual inspection, without comments.

Significant environmental incidents e.g. with immediate impact on water, are reported to the National Database.

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

Comment There were a number of incidents occurring in the site but none of them was regarded as water-related compliance violation.  
 Necessary corrective and preventive actions have been registered but there is no need to be disclosed to Authorities or other interested parties.

**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 Not any water-related violation that may pose significant risk and threat to human or ecosystem has occurred in 2025.

**Previous Findings**

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