

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001753

SITE DETAILS

Site: **BAT Vietnam - Vinataba, Bien Hoa**

Address: BAT-Vinataba JV: Area 8, Long Binh Ward, Dong Nai Province, 810000, Bien Hoa, VIETNAM

Contact Person: Le Nhu Minh

AWS Reference Number: AWS-000530

Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2026-Mar-09

Validity of certificate: 2029-Mar-08

AUDIT DETAILS

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

Audit Type(s): Re-Certification Audit

Audit Start Date: 2025-Nov-04

Audit End Date: 2025-Nov-06

Lead Auditor: Van Bich Nguyen

Site Participants:

Trang Nguyen Thi Doan, Cluster Head of Operation

Minh Le Nhu, Production Liaison Manager

Kiet Vo Minh Thien, Engineering Site Service & Sustainability Executive

Huy Lieu Vo Khanh, Engineering Site Service & Sustainability Executive

Nam Son Duong, EHS Officer

Tuan Anh Huynh, Production Manager

Phuong Nguyen Ha, Ops Global Graduate

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AUDIT TIMES

Dates	Audit from	Duration	Auditor	Description
2025-Nov-04	08:00:00 - 09:00:00	01:00	Van Bich Nguyen	Opening Meeting
2025-Nov-04	09:00:00 - 11:00:00	02:00	Van Bich Nguyen	Factory /Site Visit:
2025-Nov-04	11:00:00 - 12:00:00	01:00	Van Bich Nguyen	Review and closure of findings from the last audit in 2024
2025-Nov-04	13:00:00 - 17:00:00	04:00	Van Bich Nguyen	Review of evidence of conformity to Step 1: Gather & Understand
2025-Nov-05	08:00:00 - 09:00:00	01:00	Van Bich Nguyen	Review of evidence of conformity to Step 1: Gather & Understand
2025-Nov-05	09:00:00 - 10:00:00	01:00	Van Bich Nguyen	Review M&E requirement in the recertification audit
2025-Nov-05	10:00:00 - 11:00:00	01:00	Van Bich Nguyen	Review of evidence of conformity to Step 2: Commit & Plan, and interview with relevant BAT-Vinataba JV Staff

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2025-Nov-05	11:00:00 - 12:00:00	01:00	Van Bich Nguyen	Review of evidence of conformity Step 3: Implementation, and interview with relevant BAT-Vinataba JV Staff
2025-Nov-05	13:00:00 - 16:00:00	03:00	Van Bich Nguyen	Stakeholder Consultation and catchment tour
2025-Nov-05	16:00:00 - 16:45:00	00:45	Van Bich Nguyen	Review of evidence of conformity Step 3: Implementation (Cont.)
2025-Nov-05	16:45:00 - 17:00:00	00:15	Van Bich Nguyen	Day 2 Review of outstanding information with BAT-Vinataba JV
2025-Nov-06	08:00:00 - 10:00:00	02:00	Van Bich Nguyen	Review of evidence of conformity Step 4: Evaluate, and interview with relevant BAT-Vinataba JV Staff

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2025-Nov-06	10:00:00 - 12:00:00	02:00	Van Bich Nguyen	Review of evidence of conformity Step 5: Communicate and Disclose, and interview with relevant BAT-Vinataba JV Staff
2025-Nov-06	13:00:00 - 14:00:00	01:00	Van Bich Nguyen	Review closing NC identified since the last audit
2025-Nov-06	14:00:00 - 15:00:00	01:00	Van Bich Nguyen	Review of outstanding information with BAT-Vinataba JV
2025-Nov-06	15:00:00 - 16:00:00	01:00	Van Bich Nguyen	Consolidation of interim audit findings by auditors
2025-Nov-06	16:00:00 - 17:00:00	01:00	Van Bich Nguyen	Closing meeting, including feedback discussion and confirmation of any outstanding information

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ADDITIONAL INFO

Summary of Audit Findings: During the recertification audit, 13 non-conformities and 7 observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for each of the non-conformities to WSAS within 7 days of receipt of the audit report, by 13/01/2026.

The non-conformities must be closed within 90 days of the end of the audit, however, due to the delay in issuing the report during the festive period and additional non-conformities added during the technical review stage, the due date when non-conformities need to be closed, is postponed to 22/02/2026. In order to meet this timeline evidence is to be submitted to WSAS by 07/02/2026.

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

Scope of Assessment: The scope of services covers the recertification audit for assessing conformity of BAT Vietnam - Vinataba, Bien Hoa, against the AWS International Water Stewardship Standard Version 2.

BAT–Vinataba (JV) factory is situated in Bien Hoa, Đồng Nai Province, Vietnam, 50 km from HCM City. The facility produces cigarettes and operates two main processes: primary tobacco processing and secondary cigarette manufacturing. The site relies on a single water source supplied by Thien Tan Water Supply Company. All wastewater is treated at the onsite effluent treatment plant, where most of it is recycled for reuse within the facility.

The audit was conducted onsite on 04 - 06 November 2025. The onsite visit covered an evaluation of the facility’s water infrastructure, the storage of materials that could pose pollution risks, and the WASH (Water, Sanitation, and Hygiene) facilities available at the site, as part of the audit.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Non-Conformity	1
Observation	7
Non-Conformity	12

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FINDING DETAILS

Finding No:	TNR-022560
Checklist Item No:	Announcement
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Feb-22
Checklist item:	<p>At least eight (8) weeks before the start date of the initial certification audit or the re-evaluation audit, AWS will publish on its website the dates of the assessment of the site(s) with the intention to pursue AWS (Re-)Certification. Stakeholder submissions are accepted from this date and during the entire period of validity of the AWS Certificate. Submissions, comments and/or feedback received by AWS will be shared with the CAB so the audit team may use the information for their investigations during the next audit.</p> <p>The site(s) seeking certification shall complete the Stakeholder Announcement Form found on the AWS website, and release it in at least two outlets: published in local language(s) on the site's website(s) and in a local media outlet (if applicable, economical, practical, and available) that is appropriate for the site and the related stakeholders (for example, local newspaper, radio, or websites).</p>
Findings:	<p>The site has not shared the stakeholder announcement in its own way, such as on the company website.</p>
Corrective action:	<p>Site will public this information onto site website, however, due to industry communication restriction (cigarette), site can only public on company website but no other media methods.</p>
Evidence of implementation:	<p>Site has publish Stake holder announcement on its website in this link: https://www.batvietnam.com/sustainability-and-responsibility/how-we-report</p>

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Finding No:	TNR-022561
Checklist Item No:	1.1.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Feb-22
Checklist item:	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: <ul style="list-style-type: none">- Site boundaries;- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;- Any water sources providing water to the site that are owned or managed by the site or its parent organization;- Water service provider (if applicable) and its ultimate water source;- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;- Catchment(s) that the site affect(s) and is reliant upon for water.
Findings:	The site has identified the relevant catchment as the Biên Hòa area within the Đồng Nai River system; however, the defined catchment boundary is too limited and does not align with the catchment boundaries used in Indicators 1.5.3 (catchment water balance) and 1.5.4 (catchment water quality). As a result, the catchment definition is inconsistent across indicators and does not fully reflect the relevant hydrological catchment for the site’s water reliance and discharge.
Corrective action:	Site will conduct a hydrological mapping exercise to accurately define the catchment boundary & align catchment boundary with Indicators 1.5.3 and 1.5.4.
Evidence of implementation:	I have included the complete map of the Dong Nai River Catchment inside our 1.1.1 & also attached the image in case the file have any error.Please ignore the previous 2 file as the image is not accurate

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Finding No:	TNR-021512
Checklist Item No:	1.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Feb-22
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">- 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:	<p>The site has not adequately identified or evaluated all relevant stakeholder groups, including women's associations and local farmer groups, in relation to water source use and wastewater discharge. In addition, the level of stakeholder interest and influence in the site's water management activities has not been clearly defined or documented.</p> <p>Evidence: Women's unions and farmer groups are not included in the stakeholder list or engagement matrix. No documented assessment of stakeholder interest and influence levels. Limited records of consultation on water challenges of stakeholders.</p>
Corrective action:	<p>Site will develop and implement a stakeholder mapping process that includes community groups, women's associations, and farmer organizations.</p> <p>Site will conduct an interest-influence analysis for all identified stakeholders and document results.</p>
Evidence of implementation:	<p>Site have implemented a stakeholder mapping process that includes community groups, women's associations, and farmer organizations & will engage further in 2026 to have closer understanding with stakeholders</p> <p>The interest and influence analysis is add-in the stakeholder matrix</p>

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Finding No: TNR-021513
Checklist Item No: 1.2.2
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.
Findings: The site has not clearly identified or justified the current and potential degree of influence between the site and its stakeholders within the catchment, considering the site's ultimate water source and wastewater receiving bodies. The influence levels assigned are not consistent with the site's actual dependency and interaction with certain stakeholders. For example, the site relies on a single water service provider for its water supply, which has a high level of influence over site operations and water availability, yet this stakeholder is classified as having low influence.
Corrective action: Site will develop a clear methodology for influence assessment based on operational dependency, regulatory authority, and resource control, then reassess all stakeholders using the new criteria.
Evidence of implementation: Thank you for your feedback, We have seen the guidance and adjust our analysis of influential accordingly, please help to view

Finding No: TNR-021535
Checklist Item No: 1.3.3
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
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 has quantified its overall water balance; however, it has not provided an indication of annual high and low variances in water use, despite water balance being identified as a shared water challenge within the catchment. As a result, variability in water use has not been sufficiently assessed in relation to potential risks to people or the environment.
Corrective action: Site will try to complete analysis on seasonal quantity, and continuous explore solution to achieve sufficient quarterly/monthly data input for better analysis
Evidence of implementation: Site had completed analysis on seasonal quantity, and identify the variance throughout the month in the year, current variance is low due to site nature is not affected much by seasonal but mostly production plan

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Finding No: TNR-021518
Checklist Item No: 1.3.4
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: Water quality of the site’s water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.
Findings: The site has monitored and recorded water quality parameters; however, it has not indicated annual, and where appropriate, seasonal high and low variances, despite water quality being identified as a shared water challenge within the catchment. As a result, variability in water quality has not been sufficiently assessed in relation to potential risks to people or the environment.
Corrective action: Site will compile historical water quality data and calculate high and low variances.
Evidence of implementation: Site has compiled historical water quality data and calculated variance of the metric throughout the year, currently variance is insignificant due to site analysis, site will continue improve way of analysis to identify more insight and risk from the data

Finding No: TNR-022431
Checklist Item No: 1.3.7
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.
Findings: The site has identified its annual water-related costs; however, while these costs and qualitative benefits are identified, the quantification of water-related value, including economic value derived from water savings, is not yet fully calculated and therefore is only partially used to inform the evaluation of the water stewardship plan under Indicator 4.1.2.
Corrective action: Site will collect data on water efficiency projects and quantify financial benefits.
Site will integrate water-related value calculations into the evaluation of the water stewardship plan.
Evidence of implementation: Site had quantify the benefit and add-in as income, we also include cost avoidance site have earned by implementing Water stewardship activities

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Finding No: TNR-021520
Checklist Item No: 1.4.1
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: The embedded water use of primary inputs, including quantity, quality and level of water risk within the site’s catchment, shall be identified.
Findings: The embedded water use associated with key suppliers and service providers has not been fully identified or quantified. In particular, indirect water use related to the site’s main water supplier and drinking water providers within the catchment has not been adequately assessed or documented.
Corrective action: Site will review all suppliers based on spend, criticality, request water intensity data and system loss ratios from the main water supplier and drinking water providers and will consolidate to identify the embedded water use more sufficiently
Evidence of implementation: Site had included the main water supplier drinking water providers with its embedded water of the drinking water provider
The main water supplier is a state-owned company, so further engagement will need to make to get data on the embedded water which site will improve in 2026 activities

Finding No: TNR-021525
Checklist Item No: 1.5.2
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.
Findings: The site has not provided evidence demonstrating identification of legally defined and/or stakeholder-verified customary water rights within the catchment. In particular, there is no documented stakeholder engagement or verification to confirm whether customary, cultural, or community-based water rights exist or are relevant in the catchment.
Corrective action: Site will carry out engagement to stakeholders, especially site employees that is currently living in the catchment to identify and verify legally defined and customary water right.
Evidence of implementation: Site have made a questionnaire to employees living in the catchment to ask if any customary rights is in place in the area, however, only some common rule like do not throw waste is shared, which is not customary right.
Hence, current customary right is temporary identify as non in the area, however, site will continue engage and explore to identify further if any customary right exists in the area.

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Finding No: TNR-021556
Checklist Item No: 1.5.3
Status: Open
Finding level: Observation
Checklist item: The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.
Findings: Information on annual and seasonal variance in the catchment water balance has not yet been fully identified or documented. Further effort is needed to collect and incorporate variance data to strengthen the assessment of water balance and, where applicable, water scarcity.
Corrective action: Site will calculate catchment water balance with annual and seasonal variance using available hydrological and operational data.

Finding No: TNR-021527
Checklist Item No: 1.5.5
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Findings: No evidence was provided to demonstrate stakeholder consultation in the identification of Important Water-Related Areas (IWRAs), their status and threats. Although the site reports that some IWRAs were identified through stakeholder engagement, supporting documentation or records of such consultations are not available to verify this claim.
Corrective action: Site will carry out questionnaire with stakeholders that are living within catchment boundary (especially site's employees & contractors) to verify and seeking for any IWRA confirmation
Evidence of implementation: We have also included in the questionnaire if the listed IWRA is consider IWRA by the local civilization, the result turns positive as most of the participant agree, which is understandable as these IWRA is quite common sense of the people in the catchment. Site will continue to identify more potential IWRA and seeking validation from people in the catchment

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Finding No: TNR-021528
Checklist Item No: 1.5.7
Status: Open
Finding level: Observation
Checklist item: The adequacy of available WASH services within the catchment shall be identified.
Findings: The site has identified general WASH conditions within the catchment; however, further effort is required to improve data accuracy, including the use of official statistical yearbooks, and to integrate information from stakeholder engagement to obtain a more comprehensive understanding of WASH adequacy.
Corrective action: Site will source and reference WASH data from official statistical yearbooks and government publications for the catchment to consolidate the data for WASH.

Finding No: TNR-021531
Checklist Item No: 1.7.1
Status: Open
Finding level: Observation
Checklist item: Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.
Findings: Water risks have been identified and prioritized; however, additional information is required to substantiate the risk rating and impact assessment related to potential water supply interruptions. Further evidence or analysis is needed to demonstrate the basis for likelihood and severity scoring.
Corrective action: Site will update the risk register to include evidence-based justification for each likelihood and severity rating.

Finding No: TNR-021537
Checklist Item No: 3.1.2
Status: Open
Finding level: Observation
Checklist item: Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.
Findings: While no customary or Indigenous water rights were identified during auditor-led stakeholder consultations, the site has not yet implemented a systematic and documented process to identify such rights. Strengthening stakeholder identification and consultation would improve assurance that any potential water rights of others are identified and respected.
Corrective action: Site will adjust action once identify any customary right in the catchment

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Finding No: TNR-021539
Checklist Item No: 3.4.1
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.
Findings: The site implemented pesticide-packaging collection activities and reported approximately 2 tonnes collected; however, it did not provide verifiable evidence to demonstrate achievement of the target participation rate of 90% of LEAF farmers. As a result, the completion status "Done" is not supported by objective data, and progress toward the water quality target cannot be fully verified.
Corrective action: Site will re-visit the initial goal of the action, set out SMARTer action, target and result desire to have a better aligned Water Stewardship Action Plan & Implementation
Evidence of implementation: We have adjusted the action accordingly to be more specific scope and target

Finding No: TNR-021542
Checklist Item No: 3.4.2
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.
Findings: The site's AWP currently focuses on maintaining legal compliance for water quality, including treated wastewater discharge. However, no specific targets for continual improvement have been defined, despite water quality being identified as a shared water challenge within the catchment. (repeated complaint as per 3.4.1 NC raised during previous audit)
Corrective action: Site will define what is a better & desirable water quality for site & catchment, hence update action that main target to improve site water quality and catchment water quality
Evidence of implementation: The 2 new parameter is Phenol & Cyanua, due to our operation to avoid any incident from our lab.
We had add in one action regarding continuous improve the water quality of our effluents, please help review

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Finding No: TNR-021543
Checklist Item No: 4.1.2
Status: Open
Finding level: Observation
Checklist item: Value creation resulting from the water stewardship plan shall be evaluated.
Findings: Further value creation can be more robustly demonstrated by quantifying financial savings, such as reductions in clean water purchase and treatment fees, wastewater treatment and discharge fees, and government fees linked to treated effluent volumes.
Corrective action: Site will identify more robust value creation from Water Stewardship activities
Evidence of implementation: This li

Finding No: TNR-022450
Checklist Item No: 4.1.3
Status: Open
Finding level: Observation
Checklist item: The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings: Where feasible, the site could strengthen its evaluation by quantifying shared value benefits, such as estimating water volumes conserved for community use, reductions in pollutant loads, financial savings at catchment level, or the number of community members benefiting from WASH and awareness activities.
Corrective action: Site will quantify water volumes conserved for community benefit from implemented projects.
Evidence of implementation: t

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Finding No: TNR-021554
Checklist Item No: 5.3.1
Status: Closed
Finding level: Non-Conformity
Due date: 2026-Feb-22
Checklist item: A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings: The disclosed information does not clearly present the specific water stewardship targets alongside quantified performance results. This means the requirement to annually disclose a clear, quantified summary of performance against targets is not fully met.
Corrective action: Site will develop a better information format that include site initial plan & performance result & disclose the data again
Evidence of implementation: We have updated the data for 2025 in the upcoming similar topic for 2025 as attached.
However, there will be sometimes need for the topic to be publish due to our company publish process.
The link for the topic to be publish is:
<https://www.batvietnam.com/sustainability-and-responsibility/our-stories>
Appreciate if you can give us some time for the topic to be upload
The topic is now under our company reviewing process & will be on air by W/c 23 Mar

Finding No: TNR-021555
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: The disclosed information does not clearly align or map directly to the shared water challenges identified under Indicator 1.6.1. Further improvement is recommended to ensure that public disclosures explicitly reference each identified shared water challenge and clearly link corresponding actions and progress, enhancing clarity and consistency.
Corrective action: Site will create a clear mapping of each shared water challenge to corresponding actions and progress in disclosure documents and publish it for 2025 result.

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Report Details

Report	Value
Report prepared by	Van Bich Nguyen
Report approved by	Lorenzo Brioschi
Report approved on (Date)	29/12/2025

Surveillance

Proposed date for next audit
2026-Nov-06

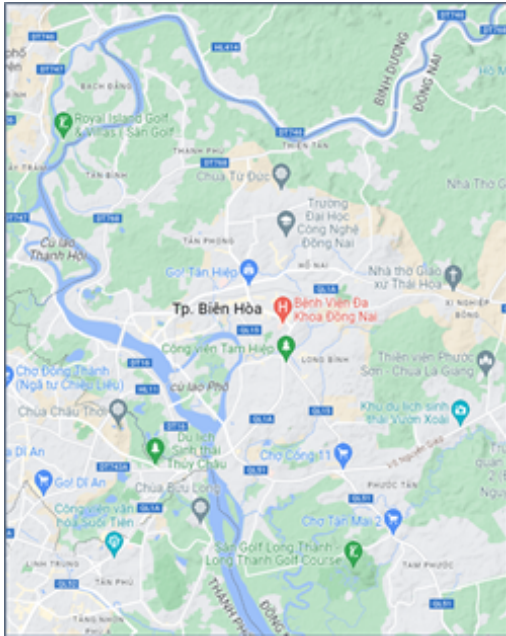
Comment The next audit is scheduled to be conducted by 6 November 2026

Stakeholder Announcements

Date of publication	Location	Finding No: TNR-022560
01/09/2025	Announcement on the AWS website: https://a4ws.org/wp-content/uploads/2025/09/StakeAnn-AWS000530-BAT-VN-Vinataba-new-address-Re-Cert_2025.pdf	
01/09/2025	Announcement on the WSAS website: https://watersas.org/stakeholder-announcements/	
Comment	The stakeholder announcement was posted on the AWS and WSAS websites. However, the site has not shared the announcement in its own way, such as on the company website or/and local newspapers.	
Comment	Considering that stakeholder identification and engagement requirements were adequately addressed and verified in previous audits, this recertification audit placed emphasis on confirming continued and effective engagement with priority stakeholder groups. Accordingly, engagement during this audit covered four stakeholder categories relevant to the catchment and site water stewardship activities: non-governmental organizations (NGOs), water-related government agencies, local authorities, and the main supplier.	

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Catchment Information



BAT VN Bien Hoa_Catchment maps2.png



BAT VN Bien Hoa_Catchment maps.png

Catchment Information

The site is located in Biên Hòa City, Đồng Nai Province, within the Đồng Nai River catchment, one of the major river basins in southern Viet Nam. The catchment is dominated by the Đồng Nai River and its tributaries, flowing through urban, industrial, and peri-urban areas before discharging downstream toward the Đồng Nai–Sài Gòn river system.

The site is located within the Đồng Nai River catchment, specifically the Biên Hòa sub-catchment in Đồng Nai Province. Water is supplied through the municipal system operated by DOWACO (Long Binh Branch), sourcing surface water from the Đồng Nai River, while treated wastewater and stormwater are discharged via the centralized industrial zone systems back into surface water bodies within the same catchment. The site does not abstract groundwater; however, shallow groundwater is used by some local households and is recharged primarily through rainfall infiltration. The catchment is characterized by a tropical monsoon climate, high industrial and urban water demand, seasonal flooding risks, and localized water quality challenges related to domestic waste and wastewater management. The wider basin includes environmentally protected areas that play an important role in hydrological regulation and ecosystem services.

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The site boundaries.png

Summary of Shared Water Challenges

Summary of Shared Water Challenges

- The site has identified the shared water challenges through its assessment process, informed by stakeholder consultation. The identified shared water challenges include:
- Low water pressure and intermittent water shortages in the local supply system during peak demand periods;
 - Surface water and groundwater pollution within the catchment;
 - Illegal groundwater abstraction by non-site users within the catchment; and
 - Deforestation in parts of the catchment, which may affect hydrological regulation and water availability.
 - Legal restrictions limiting support to NGOs/NFOs for community water and environmental activities.
 - Weak enforcement of water, wastewater, and solid waste regulations, with ongoing illegal discharges and limited water stewardship awareness.
 - Pollution from livestock farming, aquaculture, agricultural runoff, and upstream solid waste is affecting surface water quality
 - Low environmental awareness among parts of the population, including littering and pollution
 - Use of private drilled wells despite available municipal supply, leading to potential groundwater contamination and depletion
 - Unequal access to clean water in some areas due to infrastructure and planning constraints
 - Polluted water hotspots contributing to localized water stress and potential shortages
 - Insufficient number and quality of public sanitation facilities to meet WASH needs

0.0.1 Water Source & Discharge Locations

0.01	<i>Have any water source or discharge locations been visited during the audit, if so, which and where? If none were visited, please provide justification.</i>	 Yes
Comment	During the site tour, the auditor visited the site’s water-related infrastructure, including the water intake point, water storage facilities, cooling tower, on-site wastewater treatment system, water recycling system, fountain, wastewater discharge point, chemical storage area, hazardous waste storage area, and staff ablution facilities and toilets. All facilities are located within the site boundaries.	

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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.



closed

Comment The site has mapped its physical scope, including site boundaries, water-related infrastructure, water sources, wastewater treatment and discharge, and stormwater management. The site is supplied solely by the municipal water system, does not abstract groundwater, and treats wastewater on site with partial reuse and regulated discharge.

However, the site has identified the relevant catchment as the Biên Hòa area within the Đồng Nai River system, but the defined catchment boundary is too limited and does not align with the catchment boundaries applied under Indicators 1.5.3 (catchment water balance) and 1.5.4 (catchment water quality). As a result, the catchment definition is inconsistent across indicators and does not fully reflect the relevant hydrological catchment for the site’s water reliance and discharge.

Finding No: TNR-022561

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

- 1.2.1** *Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:*
- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;
 - Consider the physical scope identified, including stakeholders, representative of the site’s ultimate water source and ultimate receiving water body or bodies;
 - Provide evidence of stakeholder consultation on water-related interests and challenges;
 - Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;
 - Identify the degree of stakeholder engagement based on their level of interest and influence.



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Comment The site has implemented a documented process to identify stakeholders and their water-related challenges, considering the site's physical scope, water supply sources, discharge pathways, and the Đồng Nai River catchment. The process identifies key stakeholder groups and includes consideration of vulnerable groups such as women, with consultation records maintained. However, the process has not been fully implemented, as certain relevant stakeholder groups (including women's associations and local farmer groups) have not been sufficiently identified or evaluated, and stakeholder interest and influence in relation to the site's water management activities have not been clearly defined or documented.

Finding No: TNR-021512

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 The site has identified the current and potential degree of influence between the site and its stakeholders within the catchment, taking into account the site's ultimate water source and ultimate wastewater receiving water body. However, this assessment has not been consistently applied or sufficiently justified, as the influence levels assigned to certain stakeholders do not reflect the site's actual dependency and interaction. In particular, the site relies on a single water service provider with a high degree of influence over water availability and operations, yet this stakeholder is classified as having low influence, indicating a gap in the influence evaluation process.

Finding No: TNR-021513

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

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

Comment The site has identified and documented its existing water-related incident response plans, covering potential incidents such as water supply interruption, wastewater treatment system malfunction, accidental discharge, and flooding. The plans define roles and responsibilities, response actions, internal communication procedures, and coordination with relevant external authorities, and are available as documented site procedures.

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

Comment The site has identified and documented its site water balance, including water inflows, internal use and losses, storage, recycling, and outflows. The water balance is supported by metering data and process flow information, and is mapped to reflect key water-related infrastructure and pathways, including water supply, on-site treatment, reuse systems, and discharge points. This provides a clear overview of how water enters, moves through, is stored, reused, and exits the site.

1.3.3 *Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.* ✔ closed

Comment The site has quantified its water balance, including water inflows, internal losses, storage, reuse, and outflows, using metered data and documented calculations. Annual water usage rates and year-to-year variances are calculated and recorded to identify trends and changes in water consumption. However, it has not indicated annual high and low variances in water use, despite water balance being identified as a shared water challenge within the catchment. As a result, variability in water use has not been sufficiently assessed in relation to potential risks to people or the environment.

Finding No: TNR-021535

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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.* ✔ closed

Comment The site has quantified the water quality of its water sources, provided water, treated effluent, and receiving water bodies through documented monitoring and testing results. Water quality parameters are measured in accordance with applicable regulatory and operational requirements. However, it has not indicated annual, and where appropriate, seasonal high and low variances, despite water quality being identified as a shared water challenge within the catchment. As a result, variability in water quality has not been sufficiently assessed in relation to potential risks to people or the environment.

Finding No: TNR-021518

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

Comment The site has identified and mapped potential sources of pollution, including chemical storage and use areas, fuel handling and boiler operations, laboratory activities, wastewater treatment processes, and canteen oil management. A documented chemical register, pollution source map, and emergency response procedures are in place, supported by preventive measures such as secondary containment, spill kits, MSDS availability, and dedicated storage facilities.

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

Comment The site has identified and mapped on-site important water-related areas, including water-related infrastructure and sensitive areas relevant to water management. These areas are documented with a description of their current status and function. No Indigenous cultural values or culturally significant water-related sites have been identified within the site boundary.

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

Comment The site has identified and documented its annual water-related costs and related expenditures associated with water supply, wastewater treatment, monitoring, and water management activities. The site has also described water-related value generated, including environmental and operational benefits from water efficiency and water stewardship actions. However, while these costs and qualitative benefits are identified, the quantification of water-related value, including economic value derived from water savings, is not yet fully calculated and therefore is only partially used to inform the evaluation of the water stewardship plan under Indicator 4.1.2.

Finding No: TNR-022431

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




Comment The site has identified the levels of access to and adequacy of WASH (Water, Sanitation and Hygiene) facilities for employees. Adequate provisions are in place, including separate toilets and washrooms for men and women, handwashing facilities with clean water, drinking water points, pantry hygiene facilities, and shower areas where applicable. WASH facilities are maintained and managed in line with Vietnamese legal requirements and Ministry of Health standards, ensuring safe, hygienic, and equitable access for all employees.

1.4 *Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.*

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1.4.1	<i>The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.</i>	 closed
Comment	The site has made initial efforts to identify its primary inputs and to consider embedded (indirect) water use. However, the assessment remains incomplete. The embedded water use associated with key suppliers and service providers has not been fully identified or quantified. In particular, indirect water use related to the site's main water supplier and drinking water providers within the catchment has not been adequately assessed or documented. Consequently, the site's understanding of upstream water dependencies and associated water-related risks within the supply chain remains limited. <p style="text-align: right;">Finding No: TNR-021520</p>	
1.4.2	<i>The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.</i>	 Yes
Comment	The site has identified outsourced services relevant to water use and assessed the embedded (indirect) water use associated with these services. Where outsourced services originate within the site's catchment, the embedded water use has been quantified.	
1.5	<i>Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH</i>	
1.5.1	<i>Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.</i>	 Yes
Comment	The site identified key government-led water governance initiatives within the Dong Nai River catchment, including the Dong Nai River Basin Plan 2021–2030 (Decision No. 22/QD-TTg), provincial plans to protect and expand surface water sources for domestic water supply, and groundwater extraction restriction programs. Relevant goals related to water security and pollution control were reviewed to inform potential collective water stewardship actions.	
1.5.2	<i>Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.</i>	 closed
Comment	The site has identified applicable water-related legal and regulatory requirements under the Law on Water Resources No. 28/2023/QH15, including provisions related to water ownership, extraction, use, discharge, and licensing. However, the site has not provided evidence demonstrating identification of legally defined and/or stakeholder-verified customary water rights within the catchment. In particular, there is no documented stakeholder engagement or verification to confirm whether customary, cultural, or community-based water rights exist or are relevant in the catchment. As a result, the requirement to identify applicable customary water rights has not been fully met. <p style="text-align: right;">Finding No: TNR-021525</p>	
1.5.3	<i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>	 Obs.
Comment	The site has quantified the catchment water balance using available scientific research and monitoring data from public agencies and has demonstrated efforts to improve the quality and credibility of data used. However, information on annual and seasonal variance in the catchment water balance has not yet been fully identified or documented. Further effort is needed to collect and incorporate variance data to strengthen the assessment of water balance and, where applicable, water scarcity.	

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1.5.4	<i>Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.</i>	 Yes
Comment	The site has identified catchment water quality, including physical, chemical, and biological parameters, using data from the local water utility (DAWACO) and publicly available monitoring points along the Dong Nai River. The assessment is aligned with the site water quality evaluation under Indicator 1.3.4. Seasonal high and low variances are also identified.	
1.5.5	<i>Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.</i>	 closed
Comment	The site identified 4 IWRAs in the catchment and one within the site. No evidence was provided to demonstrate stakeholder consultation in the identification of Important Water-Related Areas (IWRAs). Although the site reports that some IWRAs were identified through stakeholder engagement, supporting documentation or records of such consultations are not available to verify this claim.	
Finding No: TNR-021527		
1.5.6	<i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i>	 Yes
Comment	The site has identified existing and planned water-related infrastructure within the catchment, including water supply facilities, reservoirs, pumping stations, and transmission networks, based on provincial planning and mapping documents. Potential exposure of this infrastructure to extreme events, such as flooding and water scarcity, has been considered	
1.5.7	<i>The adequacy of available WASH services within the catchment shall be identified.</i>	 Obs.
Comment	The site has identified general WASH conditions within the catchment; however, further effort is required to improve data accuracy, including the use of official statistical yearbooks, and to integrate information from stakeholder engagement to obtain a more comprehensive understanding of WASH adequacy.	
1.6	<i>Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.</i>	
1.6.1	<i>Shared water challenges shall be identified and prioritized from the information gathered.</i>	 Yes

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Comment	<p>The site has identified and prioritized shared water challenges within the catchment based on the information gathered from water balance, water quality, governance, WASH conditions, and stakeholder inputs. Key challenges include:</p> <ul style="list-style-type: none"> - Inconsistent employee and contractor behavior in meeting water stewardship, environmental protection, and legal compliance requirements (Site) - Risk of wastewater effluent not consistently meeting regulatory discharge standards (Site) - Need to strengthen water-related incident response preparedness for floods and chemical spills (Site) - Risk that incoming water quality may not consistently meet requirements for use and discharge (Site) - Risk of chemical leakage from storage tanks, pipelines, or handling systems (Site) - Degradation of water supply quality due to external factors such as surface water pollution, drought, and heat stress (Site) - Aging sanitation facilities and increasing costs to maintain adequate hygiene and occupational health standards (Site) - Legal restrictions limiting support to NGOs/NFOs for community water and environmental activities (Catchment) - Weak enforcement of water, wastewater, and solid waste regulations, with ongoing illegal discharges and limited water stewardship awareness (Catchment) - Pollution from livestock farming, aquaculture, agricultural runoff, and upstream solid waste is affecting surface water quality (Catchment) - Low environmental awareness among parts of the population, including littering and pollution (Catchment) - Use of private drilled wells despite available municipal supply, leading to potential groundwater contamination and depletion (Catchment) - Unequal access to clean water in some areas due to infrastructure and planning constraints (Catchment) - Polluted water hotspots contributing to localized water stress and potential shortages (Catchment) - Insufficient number and quality of public sanitation facilities to meet WASH needs (Catchment) 	
1.6.2	<i>Initiatives to address shared water challenges shall be identified.</i>	 Yes
Comment	<p>The site has identified existing and planned initiatives led by government authorities, water utilities, and relevant stakeholders to address the prioritized shared water challenges in the catchment. These initiatives include programs on wastewater treatment, surface water protection, clean water supply expansion, groundwater management, flood mitigation, and community-based WASH and environmental protection actions.</p>	
1.7	<i>Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.</i>	
1.7.1	<i>Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.</i>	 Obs.
Comment	<p>Water risks have been identified and prioritized; however, additional information is required to substantiate the risk rating and impact assessment related to potential water supply interruptions. Further evidence or analysis is needed to demonstrate the basis for likelihood and severity scoring.</p>	
1.7.2	<i>Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.</i>	 Yes

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Comment The site has identified water-related opportunities based on the assessment of shared water challenges and catchment context, including opportunities for improved water efficiency, reduced water losses, and participation in collective water stewardship initiatives. Potential water savings and business opportunities have been assessed and prioritized, and options for the site's participation have been identified.

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 The site has identified relevant catchment-level best practices for water governance through a review of applicable laws, river basin planning instruments, public management programs, and multi-stakeholder initiatives. These best practices have been considered to inform the site's approach to water stewardship and potential engagement in collective action.

1.8.2 *Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.* ✔
Yes

Comment The site has identified relevant sector and catchment best practices related to water balance, including measures for improving water efficiency and reducing total water use. These best practices have been reviewed to inform the site's water management approach and support sustainable water balance within the catchment.

1.8.3 *Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.* ✔
Yes

Comment The site has identified relevant sector and catchment best practices for water quality management based on credible data sources, including regulatory standards, public monitoring programs, and guidance from competent authorities. The rationale for the selected data sources has been documented to ensure data reliability and relevance for assessing and managing water quality risks.

1.8.4 *Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.* ✔
Yes

Comment Relevant catchment best practices for the maintenance and protection of Important Water-Related Areas (IWRAs) have been identified based on provincial water resource management data and planning documents. In the Dong Nai catchment, more than 900 water bodies, including rivers, streams, canals, and lakes, have been officially designated with protection corridors, reflecting best practice for safeguarding water sources and associated ecosystems. These practices include the establishment of protection corridors, restrictions on activities causing pollution or erosion, and integration of IWRA protection into land-use and water resource planning. The identified best practices have been reviewed to inform the site's approach to IWRA maintenance and protection.

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

Comment Relevant sector and catchment best practices for the provision of equitable and adequate WASH services have been identified based on provincial planning documents, utility reports, and public WASH programs. In the Dong Nai catchment, centralized water supply systems currently serve approximately 88% of the population in Bien Hoa City, with provincial plans targeting 100% access to clean water by 2030 through expansion of water treatment capacity and distribution networks. Best practices identified include prioritizing connection to centralized water supply systems, reducing reliance on groundwater wells, expanding pipeline coverage to underserved communities, and integrating sanitation and hygiene improvements through public awareness and community-based programs. These practices have been reviewed to inform the site's approach to WASH provision and engagement within the catchment.



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2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	<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>	
2.1.1	<i>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</i> <ul style="list-style-type: none"> - That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes - That the site implementation will be aligned to and in support of existing catchment sustainability plans - That the site's stakeholders will be engaged in an open and transparent way - That the site will allocate resources to implement the Standard. 	 Yes
Comment	A signed and publicly disclosed site and organizational commitment to water stewardship has been identified. This includes the BAT Group Environment Policy Statement (approved 25 July 2023) and the BAT-Vinataba Environmental Policy Statement (rev. 07, signed September 2024), which are publicly available and endorsed by top management. These documents commit the site to implementing and disclosing progress on water stewardship programs, aligning site implementation with catchment sustainability plans, engaging stakeholders in an open and transparent manner, and allocating resources to implement the AWS Standard. In addition, the BAT-Vinataba Water Stewardship Commitment (signed May 2025) explicitly confirms alignment with AWS water stewardship outcomes and allocation of resources for implementation at site level https://www.batvietnam.com/content/dam/endmarkets/vn/en/download/sustainability-and-responsibility/how-we-report/BAT_Vinataba_Water_Stewardship_Commitment_2025_EN.pdf	
2.2	<i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i>	
2.2.1	<i>The system to maintain compliance obligations for water and wastewater management shall be identified, including:</i> <ul style="list-style-type: none"> - Identification of responsible persons/positions within facility organizational structure - Process for submissions to regulatory agencies. 	 Yes
Comment	All required water- and wastewater-related reports are prepared on time and disclosed to the competent authorities, including the Department of Agriculture and Environment. BAT Vinataba maintains a comprehensive system to ensure compliance with all applicable water and wastewater regulations. Roles and responsibilities are clearly defined within the EHS Committee structure, chaired by the Plant Manager and delegated to the EHS Manager and the Engineering Department. Daily operation and maintenance of the water supply and wastewater treatment systems are governed by Procedure ENP-WI-002 (Rev. 04, 2024). Quarterly and annual reports on water quality and water resource use are prepared by the EHS Officer and submitted to the Department of Natural Resources and Environment (DONRE) in accordance with Decree No. 08/2022/NĐ-CP and Circular No. 02/2022/TT-BTNMT. All records are retained for a minimum of five years and are reviewed annually as part of management review meetings.	
2.3	<i>Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.</i>	

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2.3.1	<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
Comment	A water stewardship strategy has been identified that defines the organization’s overarching mission, vision, and goals for good water stewardship in alignment with the AWS Standard. The strategy is embedded within the site’s environmental and water stewardship commitments and sets out clear objectives related to responsible water use, water quality protection, stakeholder engagement, and contribution to catchment sustainability. These strategic objectives guide the site’s water stewardship programs and provide a framework for planning, implementation, and performance review.	
2.3.2	<i>A water stewardship plan shall be identified, including for each target:</i> <ul style="list-style-type: none"> - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes. 	 Yes
Comment	The site has established and implemented a comprehensive water stewardship plan covering governance, water quality, water balance, WASH, IWRA protection, and stakeholder engagement. The plan defines clear targets, measurable KPIs, specific actions, timeframes, allocated budgets, and assigned responsible positions (EHS, Engineering, Sustainability, Leaf team, and senior management). Progress is monitored through monthly KPI reviews, regulatory reporting, and management meetings, with most actions completed or on track. The plan explicitly links site actions to shared water challenges, sector and catchment best practices, and AWS water stewardship outcomes, demonstrating a structured and results-oriented approach to water stewardship implementation.	
2.4	<i>Demonstrate the site’s responsiveness and resilience to respond to water risks</i>	
2.4.1	<i>A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.</i>	 Yes
Comment	A plan to mitigate identified water-related risks has been developed and implemented in coordination with relevant public-sector bodies and local infrastructure stakeholders. Evidence includes the site’s participation in Dong Nai Green Week and World Environment Day 2024, organized by provincial and city authorities, which involved coordinated activities such as waste collection, recycling exchanges, and public awareness events to address surface water pollution risks (official notification and program agenda, May–June 2024). In addition, the site coordinated with the People’s Committee of Long Binh Ward and the municipal environmental service company to support a community clean-up action along Dieu Xien Road, addressing localized solid waste accumulation (approx. 6 m ³ of waste) that posed risks to drainage and water quality. These actions demonstrate coordinated planning and implementation with public authorities to mitigate water quality and flood-related risks at catchment and community levels.	

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3	STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts	
3.1	<i>Implement plan to participate positively in catchment governance.</i>	
3.1.1	<i>Evidence that the site has supported good catchment governance shall be identified.</i>	 Yes
Comment	The site has actively supported good catchment governance through regular coordination and engagement with public authorities and local stakeholders. Evidence includes participation in provincial and city-led environmental programs (e.g. Dong Nai Green Week and World Environment Day activities), cooperation with the People's Committees and environmental service providers on waste collection and pollution prevention actions, and information sharing with stakeholders via workshops, meetings, and public disclosures, cooperation with NGOs, contributing to collective action and improved management of shared water resources. These activities contribute to improved transparency, collective action, and alignment with local catchment management priorities, demonstrating effective support for good catchment governance.	
3.1.2	<i>Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.</i>	 Obs.
Comment	No customary or Indigenous water rights were identified within the catchment during stakeholder consultations conducted for this audit. However, the site has not yet established a formal and systematic process to identify and document customary water rights of others. As a result, while there is no evidence of unaddressed water rights impacts, further effort is recommended to strengthen stakeholder identification and consultation to confirm the presence or absence of such rights and, where applicable, to define appropriate measures to respect them.	
3.2	<i>Implement system to comply with water-related legal and regulatory requirements and respect water rights.</i>	
3.2.1	<i>A process to verify full legal and regulatory compliance shall be implemented.</i>	 Yes
Comment	The site has implemented a documented process to verify full legal and regulatory compliance related to water and wastewater. This includes systematic identification of applicable legal requirements, defined responsibilities within the EHS governance structure, routine monitoring and compliance checks, and timely submission of statutory reports to competent authorities. Compliance status is reviewed regularly through internal reviews and management meetings, ensuring ongoing conformity with applicable water-related laws and regulations.	
3.2.2	<i>Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.</i>	 Yes
Comment	Water rights within the catchment are governed by national legal and regulatory requirements, under which water resources are managed by the State and allocated through licensing and permitting processes. The site operates in compliance with these requirements and holds valid permits for water abstraction and discharge, thereby respecting legally defined water rights of other users. No Indigenous or customary water rights have been identified as part of the applicable legal framework or through stakeholder consultations. On this basis, compliance with legal water rights requirements is demonstrated.	
3.3	<i>Implement plan to achieve site water balance targets.</i>	

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3.3.1	<i>Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.</i>	 Yes
Comment	The site is making good progress toward its water balance targets as defined in the water stewardship plan. Key results show that water intensity has been reduced from 1.18 to 1.06 m ³ /ton CRT (YTD 2025), exceeding the planned reduction target, and total water supply has been reduced by approximately 58% compared to the 2017 baseline, surpassing the interim target. In addition, water recycling has increased to 41%, above the 2025 target of 38.4%. Monthly monitoring confirms that performance remains on track, with corrective actions implemented where deviations are identified.	
3.3.2	<i>Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.</i>	 Yes
Comment	Water scarcity has been identified as a shared water challenge within the catchment. In response, the site has implemented annual, measurable targets to improve water use efficiency and reduce total water use, as defined in the water stewardship plan. Actions include continuous monitoring of water consumption, operational efficiency improvements, and increased water recycling. Progress in 2025 demonstrates effective implementation, with water intensity reduced to 1.06 m ³ /ton CRT and total water abstraction reduced by approximately 58% compared to the 2017 baseline, confirming that annual efficiency and reduction targets are being met or exceeded.	
3.3.3	<i>Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.</i>	 Yes
Comment	There is no legally binding documentation applicable for the re-allocation of water to social, cultural, or environmental needs at the site level. Water resources within the catchment are managed and allocated by the State through the national legal and permitting framework. The site does not hold authority to re-allocate water rights and complies with all licensed abstraction and discharge conditions. No legal instruments requiring or enabling site-level water re-allocation were identified.	
3.4	<i>Implement plan to achieve site water quality targets</i>	
3.4.1	<i>Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.</i>	 closed
Comment	Quarterly monitoring of inlet water, drinking water, and wastewater effluent shows 100% compliance with applicable standards throughout the reporting period, with no exceedances identified in Q3 2025. Routine sampling, documented test results, and corrective action procedures are in place. However, the site has established a water quality-related target to support LEAF growing area farmers in collecting pesticide packaging after use, with a defined objective of 90% farmer participation by June 2025. While evidence confirms that pesticide packaging collection activities were implemented and approximately 2 tonnes of packaging were collected, the site has not provided verifiable evidence to demonstrate that the target participation rate (90%) was achieved. No data were available on the total number of farmers, the number of participating farmers, or the percentage coverage. As a result, the target has been reported as "Done" without sufficient objective evidence to verify achievement against the defined performance indicator, and the requirement to demonstrate progress toward water quality targets has not been fully met.	
Finding No: TNR-021539		
3.4.2	<i>Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.</i>	 closed

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Comment Water quality has been identified as a shared water challenge within the catchment. The site maintains legal compliance through regular optimization of wastewater treatment operations, routine quarterly monitoring, and preventive maintenance of treatment infrastructure, with results showing 100% compliance with applicable discharge standards and no exceedances. However, the current AWP focuses on compliance only and does not define specific targets for continual improvement beyond legal requirements, despite the shared nature of the water quality challenge.

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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 Practices identified in the water stewardship plan related to the maintenance and protection of Important Water-Related Areas (IWRAs) are being implemented at a basic and practical level. These practices focus on supporting catchment-level water protection actions, including cooperation with public authorities, NGOs, and community organizations in canal and river clean-up campaigns, participation in community awareness activities, and the use of publicly available water quality information to inform site engagement. While the site does not directly manage IWRAs, available records indicate that planned actions are being implemented in line with the water stewardship plan.

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

3.6.1 *Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.*



Yes

Comment The site provides adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite. Drinking water quality is tested on a quarterly basis against applicable standards, with results confirming compliance during the reporting period. Adequate drinking water stations are available across the site, and sanitation facilities (toilets, washrooms, handwashing areas) are regularly inspected and maintained, with hygiene supplies consistently provided. Monthly infrastructure checks and employee feedback records show no WASH-related complaints, demonstrating effective implementation of WASH provisions for all workers.

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 There is no evidence that the site's operations are impinging on the human right to safe water and sanitation of surrounding communities. The site sources water through legally permitted supplies and operates within licensed abstraction and discharge limits, with no complaints or grievances from communities related to water access or sanitation. No Indigenous or customary water access rights have been identified within the catchment through legal review or stakeholder consultations. As no impacts on community water access have been identified, no remedial actions have been required, and existing controls and monitoring are considered effective in preventing adverse impacts.

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

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Comment	Indirect water use targets defined in the water stewardship plan have been quantified and are being met. Performance is tracked monthly using supplier water intensity indicators. In 2025 YTD, Hoa Viet recorded 6.09 m ³ /MT (within the target of 5.76 m ³ /MT ±5%), and Nam Thai Nguyen recorded 0.72 m ³ /MT, meeting the target of ≥15% below the 0.8 m ³ /MT standard. These results confirm that indirect water use targets for key suppliers are achieved and remain on track.	
3.7.2	<i>Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.</i>	 Yes
Comment	The site engages key suppliers and service providers on indirect water use through performance monitoring, regular communication, and awareness activities. As a result, suppliers report water intensity data and implement water efficiency and pollution prevention actions within the catchment.	
3.8	<i>Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>	
3.8.1	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	 Yes
Comment	The site has engaged a range of relevant stakeholders, including employees, key suppliers and service providers, local authorities, community organizations, NGOs, and DOWACO (Long Binh City water provider). Evidence of engagement with DOWACO includes workshop invitation letters, meeting photographs, email correspondence, and Zalo communications. A summary of communication content, covering water stewardship objectives, water supply and quality issues, and shared water challenges, is available and was reviewed by the auditor.	
3.9	<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>	
3.9.1	<i>Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.</i>	 Yes
Comment	Actions toward achieving best practice in water governance have been implemented. In 2025, the site publicly disclosed its water stewardship commitments and performance, submitted 100% of required water and wastewater reports on time to DONRE, and conducted regular governance reviews through monthly EHS/JVLT meetings where water KPIs were tracked. The site engaged public authorities and the local water utility (DOWACO) through documented meetings and communications, and participated in multiple catchment-level activities (e.g. Dong Nai Green Week, canal clean-up campaigns) in cooperation with authorities, NGOs, and community organizations. These actions demonstrate practical progress toward water governance best practice aligned with catchment priorities.	
3.9.2	<i>Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.</i>	 Yes
Comment	Actions toward achieving best practice related to water balance targets have been implemented. In 2025, the site achieved a water intensity of 1.06 m ³ /ton CRT, exceeding the target of 1.17 m ³ /ton, and reduced total water abstraction by approximately 58% compared to the 2017 baseline. Water recycling performance increased to 41%, above the 2025 target of 38.4%. These results are supported by continuous monitoring, loss analysis workshops, and operational optimization measures, demonstrating progress toward best practice in water balance management.	
3.9.3	<i>Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.</i>	 Yes

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- Comment
- Sharing best practices with others
 - Keep cleaning activities with Bien Hoa Xanh Club
 - Collecting water samples for water quality testing

3.9.4 *Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.* 
Yes

Comment

Actions toward achieving best practice related to the maintenance of Important Water-Related Areas (IWRAs) have been implemented. These actions include supporting catchment-level IWRA protection activities, cooperation with public authorities, NGOs, and community organizations in canal and river clean-up campaigns, participation in awareness-raising activities to promote protection of water bodies, and use of water quality monitoring information to inform site engagement. While the site does not directly manage IWRAs, these actions demonstrate practical support for best practice in IWRA maintenance within the catchment.

3.9.5 *Actions towards achieving best practice related to targets in terms of WASH shall be implemented.* 
Yes


Comment

Actions to achieve best practice on WASH have been implemented, including maintenance and upgrading of drinking water supply and sanitation facilities, regular inspections and cleaning of toilets and ablution areas, provision of adequate hygiene supplies, and awareness activities for employees. These actions are implemented in line with the site's WASH targets and are integrated into the Water Stewardship Plan and routine operational controls.


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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 The site has evaluated its performance against the targets set in the water stewardship plan and assessed its contribution to AWS water stewardship outcomes. Results show strong progress in water balance, with water intensity reduced to 1.06 m³/ton CRT, total water abstraction reduced by ~58% compared to the 2017 baseline, and water recycling increased to 41%, exceeding 2025 targets. Water quality performance remains compliant, with 100% compliance in quarterly testing of inlet, drinking, and wastewater effluent. WASH provisions are adequate and maintained, supported by routine inspections and no reported complaints. Engagement with stakeholders, including suppliers, DOWACO, local authorities, NGOs, and community organizations, has contributed to collective action on shared water challenges. Overall, the evaluation indicates that the site's actions are contributing positively to good water governance, sustainable water balance, water quality protection, and WASH outcomes, while identifying areas for improvement such as setting clearer continuous-improvement targets for water quality and customary rights identification.


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

Comment The site has evaluated value creation from the water stewardship plan across economic, environmental, and social dimensions, including reduced water abstraction (~58% vs. 2017 baseline), increased recycling (41%), improved water quality compliance, strengthened stakeholder engagement, and community WASH support. These actions contribute to cost efficiency, risk reduction, environmental protection, and social benefits within the catchment. Further value creation can be more robustly demonstrated by quantifying financial savings, such as reductions in clean water purchase and treatment fees, wastewater treatment and discharge fees, and government fees linked to treated effluent volumes.

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

Comment The site has identified shared value benefits generated within the catchment as a result of its water stewardship activities. These include reduced pressure on local water resources through significant water abstraction reduction, improved water quality protection via compliant effluent management and catchment clean-up activities, and enhanced community benefits through engagement with public authorities, NGOs, and support for community WASH initiatives. While several benefits are currently described qualitatively, opportunities remain to further quantify shared value, such as estimating water volumes conserved for community use, reductions in pollutant loads, and the number of community members benefiting from WASH and awareness activities.

4.2 *Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.*

4.2.1 *A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.*  Yes

Comment No case of emergency incident has been detected.
The company has set up a system for reporting emergency incidents called JVLT meeting.

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4.3 *Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.*

4.3.1 *Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.*



Yes

Comment The site has conducted consultation efforts with relevant stakeholders on its water stewardship performance. These efforts include meetings, workshops, and information-sharing activities with employees, suppliers and service providers, public authorities, the local water utility (DOWACO), NGOs, and community organizations. Evidence such as meeting invitations, attendance records, communication emails/Zalo messages, photos, and summaries of discussion content confirms that water stewardship performance, shared water challenges, and planned actions were communicated and reviewed with stakeholders.

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

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



Yes

Comment The site has modified and adapted its water stewardship plan based on lessons learned from the 2025 performance evaluation. Specific updates include: adjusting water balance targets to reflect achieved performance (water intensity improved to 1.06 m³/ton CRT and water recycling increased to 41%, exceeding planned targets), strengthening tracking of indirect water use by requiring monthly supplier water-intensity reporting, and adding actions to improve quantification of value creation (e.g. identifying opportunities to calculate savings from reduced water purchase and wastewater discharge volumes). These changes are documented in the updated water stewardship plan and will guide implementation in the next cycle.

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5 STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts	
5.1	<i>Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.</i>
5.1.1	<i>The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.</i>
Comment	The site has publicly disclosed its internal water-related governance on its official website, including clear accountabilities for compliance with water-related laws and regulations. Disclosed information identifies the management representative responsible for legal compliance (e.g. EHS/Sustainability Manager), the organizational structure for water stewardship implementation, and key functions overseeing monitoring, compliance, and reporting. The reviewed disclosures meet AWS requirements for transparency and accountability. https://www.batvietnam.com/sustainability-and-responsibility/our-supporting-sustainability-priorities/excellence-in-environmental-management
5.2	<i>Communicate the water stewardship plan with relevant stakeholders.</i>
5.2.1	<i>The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.</i>
Comment	The site has effectively communicated its Water Stewardship Plan and its contribution to AWS Standard outcomes to relevant stakeholders through multiple channels, including consultation meetings, stakeholder correspondence, internal talk-shows, and a publicly accessible webpage (BAT Vietnam website). These communications ensure that stakeholders are informed of the site's commitments, actions, and progress toward achieving AWS water stewardship outcomes, meeting the requirements for transparency and stakeholder communication. https://www.batvietnam.com/sustainability-and-responsibility/our-stories/promoting-effective-water-management-with-positive-results
5.3	<i>Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.</i>
5.3.1	<i>A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.</i>
Comment	The site has publicly disclosed information related to its water stewardship performance. However, the disclosed information does not clearly present the specific water stewardship targets alongside quantified performance results. As a result, it is not possible to verify achievement against the defined targets through publicly available disclosures. This means the requirement to annually disclose a clear, quantified summary of performance against targets is not fully met.
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5.4	<i>Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges; engagement with stakeholders; and co-ordination with public-sector agencies.</i>
5.4.1	<i>The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.</i>


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Comment	The site has disclosed information on its shared water-related challenges and the efforts undertaken to address them. However, the disclosed information does not clearly align or map directly to the shared water challenges identified under Indicator 1.6.1. Further improvement is recommended to ensure that public disclosures explicitly reference each identified shared water challenge and clearly link corresponding actions and progress, enhancing clarity and consistency.	
5.4.2	<i>Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</i>	 Yes
Comment	The site has identified and disclosed its efforts to engage stakeholders and coordinate with and support public-sector agencies. These efforts include consultation meetings, workshops, and ongoing communication with public authorities, the local water utility (DOWACO), suppliers, NGOs, and community organizations, as well as participation in government-led environmental programs and clean-up campaigns. Documented invitations, correspondence, meeting records, and activity summaries confirm active coordination and support of public-sector initiatives related to water stewardship.	
5.5	<i>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.</i>	
5.5.1	<i>Any site water-related compliance violations and associated corrections shall be disclosed.</i>	 Yes
Comment	No site water-related compliance violations were identified or reported during the audit period. The auditor verified the absence of violations through document review and stakeholder consultation. On this basis, the site meets the requirements of AWS Indicator 5.5.1 regarding disclosure of water-related compliance violations.	
5.5.2	<i>Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.</i>	 Yes
Comment	No site water-related compliance violations were identified or reported during the audit period. As a result, no corrective actions were required to address or prevent future occurrences. The site continues to maintain preventive controls and compliance monitoring to avoid potential violations.	
5.5.3	<i>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.</i>	 Yes
Comment	No site water-related violations posing a significant risk or threat to human or ecosystem health were identified or reported during the audit period. Consequently, no immediate notifications or disclosures to public agencies were required. The site maintains procedures to ensure prompt communication with relevant authorities should such incidents occur in the future.	

Previous Findings

Comment	<i>All non-conformities raised in the previous audit have been satisfactorily closed.</i>	 Yes
Comment	All non-conformities raised in the previous audit have been satisfactorily closed, or, where applicable, have been reopened and require further action in this audit.	