



Alliance for Water Stewardship Assessment Report

Prepared for Iberesparragal S.L.

Prepared by: SGS
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REPORT DETAILS

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1 EXECUTIVE SUMMARY

The scope of services covers the conformity assessment of water use in compliance with the AWS International Water Stewardship Standard Standard Version 1 for IBERESPARRAGAL, S.A. in Gereno, Sevilla, in Spain. The assessment has been completed in compliance with the AWS Certification requirements, Version 1 dated July 2015.

IBERESPARRAGAL, S.A. is located in the National Road 630, km. 795, at Gerena Village in Seville, Spain, Citrus and stone fruit production farm (217 has.).

A total of six findings were raised during the course of the audit process, two major non-conformances, two minor non-conformances and two opportunity improvements.

Iberesparragal responded the findings raised with root cause analysis and action plans and submitted corrected documentation as evidence to successfully clear all findings raised in the audit.

Given the review of evidence produced and site visit inspections performed at the Iberesparragal, SGS recommends that Iberesparragal is awarded AWS Gold Certified status with a surveillance audit interval of annual frequency.

2 SCOPE OF ASSESSMENT

The scope of services covers the conformity assessment of water use in compliance with the AWS International Water Stewardship Standard Standard Version 1 for the Citrus farm (217 has.) in Gerena Village in Sevilla, Spain, The assessment has been completed in compliance with the AWS Certification requirements, Version 1 dated July 2015.

Iberesparragal is a citrus farm in the province of Seville that belongs to the distributor Iberhans-Naturgreen, which supplies oranges and mandarins to the German supermarket chain EDEKA. For more than two years, moved by a need to act to adapt to the future and the challenges posed to agriculture, and more to irrigated, began to think about the new way of cultivating, the hand of the protection of the natural environment and the best Water management. This vision attracted the attention of EDEKA, which put them in contact with WWF and experts in good agricultural practices, efficient use of water, biodiversity and pesticides. That was the basis of the start of the Zitrus project, jointly promoted by EDEKA, WWF and Iberhans-Naturgreen.

After more than two years of project, in which tremendous progress was made in protection of biodiversity, reduction of toxic burden and better use of water, it wanted to go further, looking for a way to integrate these efforts and to contribute to that the sustainable use of the water exceeds The boundaries of the estate. Therefore, it took the step of beginning to implement the AWS standard of water custody.

SGS visited the Citrus and stone fruit production farm of Iberesparragal in Gerena, Sevilla, Spain, from 20-21 March 2018 to perform the site visit and assess the facilities and activities of Iberesparragal with regard to certification to the AWS Standard. The audit took place both at the offices of Iberhans and at their Citrus and stone fruit production farm near Gerena Village. The farm site is located in the National Road 630, 795km, about 4km between Gerena and Guillena village, (approximately 20km Northwest of Sevilla).

The audit interviews were held at the offices in Sevilla over one day and a half day inspecting the installations and activities on the citrus and stone fruit production farm. Iberesparragal, provided most of the requested supporting documentation as evidence whilst on site. Outstanding documentation was forwarded on via email during the course of the following

months. SGS provided initial feedback on observations and findings likely to be raised during the closing meeting of the audit on the 25 May 2018.

Table 2.1 photos from Iberesparragal citrus production Farm

 <p>Citrus Trees</p>	 <p>Citrus fruits</p>
 <p>Green runners</p>	 <p>Chemical products storage</p>
 <p>Humidity Meter</p>	 <p>Water Flow Meter</p>



Sand filters



Mixing area



Dam



Dam

3 DESCRIPTION OF CATCHMENT

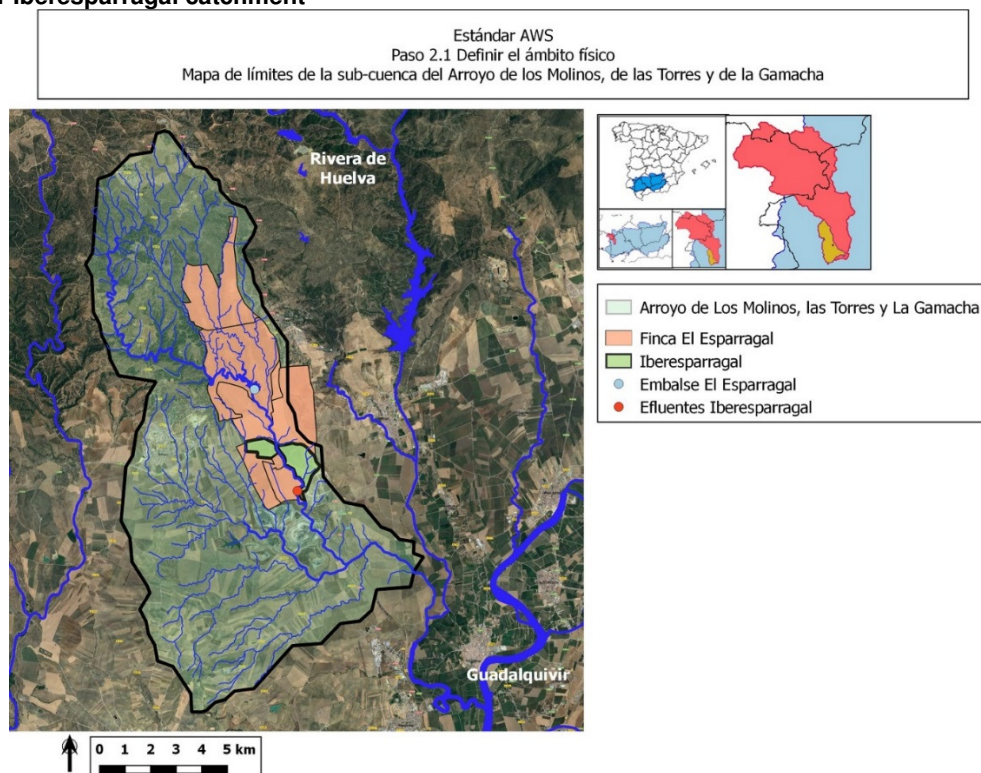
The farm of El Esparragal has two concessions of Irrigation water granted by the Guadalquivir Hydrographic Confederation, one for the Arroyo of the incarnation or brook of the mills and other one for the brook Carmonillas, of 5,700 m³/ha/year For a total of 321.6 you have.

On the basis of this concession, the catchment plan that applies to the site and its sub-basin is a recent hydrological plan of the Guadalquivir in its second cycle of planning (2016-2021), approved in R.D. 1/2016, of 8 of January, published in BOE No. 16, on January 19, 2016

According to the hydrological Plan of the Guadalquivir 2016-2021 in its annex 7, the characteristics Of the water-mass "streams of the mills, of the Towers and Garnacha ", which supplies the site and receives effluents from the drainage of the site, provided values that allowed Qualify your status as very good or good. The indicator that gave rise to the assessment of the Global state worse than good (one-out-all-out rule) was the indicator of macro-invertebrates with Its moderate value.

Given the situation, the quality values of surface water can be considered Used for the irrigation of Iberesparragal are good.

Figure 3.1 Iberesparragal catchment



4 SUMMARY OF SHARED WATER CHALLENGES

We have developed a list of the main challenges of shared with other stakeholders in the basin with regard to water. To do so, has been established an order of priority ranging from 1 (very priority) to 3 (little priority), justifying with reviews the reasons for the assigned priority and the reasons for what are considered to be of importance for both the estate and others actors of the basin.

Due to the water is a shared resource and is also shared its use within a catchment, the idea of "shared water challenges" is fundamental to understanding the concept of custody of the water. It is perhaps the aspect that most clearly separates content management from water (which is the site-level control) custody of the water (which covers the management of water, but extends to basin-wide collaboration). To arrange these risks in a local context, the main problems are facing the basin under study can be summarized as follows:

- a) Physical challenges related to the reduction of water resources projected because of climate change and the lack of data to know in greater detail the State of the basin water balance
- b) Drought-related challenges
- c) Challenges related to the situation of pollution-related water quality by nitrates from agricultural sources
- d) Challenges related to natural areas for which the water is essential, as shore ecosystems, and biodiversity and wildlife in the area
- e) Challenges related to the water management in line with legal requirements and existing regulations.
- f) Challenges related to the implementation of the use of water in accordance with the award exists, taking into account that this could be affected in cases of prolonged drought.

A more detailed presentation of shared water challenges identified by Iberesparragal has been presented in Table 4.1 below. Information in the table below has been extracted from reference DOC.-2.6.1. Comprensión de los desafíos compartidos.

Table 4.1.Detailed Shared Water Challenges for Iberesparragal

NO.	Water challenge	Initiative of agencies associated with the challenge	Importance/justification for actors	Importance/justification for the site	Priority	Justification for prioritizing	Iberesparragal reviews
1	<p>Physicists (quantity):</p> <p>Reduction of precipitation from - 6 to - 8% by 2040. Water deficit predicted for the Guadalquivir basin</p>	<p>Andalusian strategy to climate change [1]</p>	<p>Less water is available for irrigation in summer, possible competition for resources between stakeholders in the summer</p>	<p>Productivity limited due to lack of water, increased costs</p>	1	<p>It directly affects the productivity of the business</p>	OK
2	<p>Be prepared to deal with drought stages</p>	<p>National management plan for droughts [2]</p>	<p>The prolonged droughts will affect all players in one way or another, starting with irrigators</p>	<p>If a case of extreme drought, the activity may be affected</p>	2	<p>Drought can affect business, though today there are no threats of grant reduction for Iberesparragal, but it is important to keep that in mind</p>	OK
3	<p>Physicists (quantity): improve the basin water balance control</p>		<p>Important to know the evolution of the levels of water in the swamp, mostly in dry season and prevent possible lack of water for irrigation</p>	<p>Productivity and the minimum ecological flows can be affected by lack of water</p>	2	<p>It directly affects the productivity of the business and to the fulfillment of the Instream</p>	<p>It would be good to know in greater detail the water operation of the Sub-basin</p>

NO.	Water challenge	Initiative of agencies associated with the challenge	Importance/justification for actors	Importance/justification for the site	Priority	Justification for prioritizing	Iberespparragal reviews
4	Physical (quality): pollution by nitrates	Directive 91/676/EEC [3]	The farm is located in area vulnerable to pollution by nitrates from agricultural sources [4]	Productivity may be affected by the quality of the water	2	It can directly affect the productivity of the business and regulatory risks.	OK
5	Emergency plans in El Esparragal dam	Emergency plan on dams [5]	Existing El Esparragal dam emergency plan should know since it can directly affect the farm	Productivity, security and ecosystems may be affected when there is a clear and accessible emergency plan	4	You can directly affect the productivity of business and other stakeholders in the basin.	To be prepared for extreme events, it is convenient to know the dam emergency plans
6	Physical (quality): contamination of water by mining		Pollution can have a major effect at the level of the basin of the R. The Huelva and Brook waters below, and above all of the body of groundwater of Gerena	This takes place downstream from the site. However, if the site needed to stock up on groundwater, it poses a risk.	4	Receives low prioritization as mine is located downstream from the site. However, it may also cause damage to surface water	Have never used ground water, in case of lack of water stops water. Is not something that affects the business.

NO.	Water challenge	Initiative of agencies associated with the challenge	Importance/justification for actors	Importance/justification for the site	Priority	Justification for prioritizing	Iberesparragal reviews
7	Vulnerability of ecosystems	Restoration of rivers national strategy [6]	Low runoff have a negative impact on the estuary of the Guadalquivir River, with wide sediment transport and narrowing of the channel.	This takes place downstream from the site	4	The productivity of the site is not affected in the first instance by the vulnerability of this ecosystem.	The influence on the estuary of the Guadalquivir in this sub-basin is very little relevant.
8	Ecosystems in the stretch of the river that runs through the mine	National strategy of restoration of rivers	The diversion of the river's course downstream activity mining has caused a change in vegetation and ecosystems	This takes place downstream from the site	4	Does not affect the productivity of the site to be down, but it can help you reputacionalmente.	It does not affect the business of Iberesparragal and the impact of Iberesparragal on this is very little relevant
9	Physicists: Lack of data of runoff at the monthly level for Brook		It is unknown for certain degree of water stress in summer, you are not aware of the gravity of the situation during this time of the year.	There are no stations in the basin which supplied the estate, we use data from the neighbouring basin of the Guadamar [7].	2	Having best monthly data allows to plan concrete actions that might be taken in the critical months.	OK

NO.	Water challenge	Initiative of agencies associated with the challenge	Importance/justification for actors	Importance/justification for the site	Priority	Justification for prioritizing	Iberesparragal reviews
10	Regulatory: Do not achieve the environmental objective	<p>The water framework directive [8] (WFD) specified in paragraph</p> <p>(b) that States members will have to comply with all the rules and objectives of protected areas, and the HPI demands compliance with protection standards applicable [9]</p>	The farm is situated in area vulnerable to contamination by nitrates of agricultural origin, and the reservoir is located in the perimeter area of protection of groundwater for supply	The environmental target is currently achieved	4	The target environment for the body of water has already been met, but good practices should be kept to preserve it.	OK. Iberesparragal must simply continue with their practices, or improve them, since already to comply with environmental objectives for the Sub-basin
11	Regulatory: Change in the water concessions	<p>Guadalquivir River Basin Management Plan regulations [10]</p>	El Esparragal offers a concession of water by the Confederation, ceded a part by Pact Iberesparragal	Site may not exceed the volume that has been granted since you might be exposed to sanctions	4	There is no concession to change be	The current use ensures be far below the concession, but it is necessary to keep it

NO.	Water challenge	Initiative of agencies associated with the challenge	Importance/justification for actors	Importance/justification for the site	Priority	Justification for prioritizing	Iberesparragal reviews
12	Improve product quality and be prepared for other quality controls. Controls of isotopes for organic farming and to justify the origin of the fruit		Iberesparragal has periodic quality controls of its customers should continue	The quality controls are key to keep commercial interests, so it is important to be prepared	3	The quality controls are increasingly more comprehensive	Maintain good practices, and recording data correctly will ensure to be prepared for these controls
13	Increased levels of N in the soil		The application of fertilizers and plant protection can affect the levels of N in the soil and affect the quality of the river water by leaching	Not exceed more than 200 ppm of N by has. Per year.	3	It shows with subscriber plan and records of applications of fertilizers.	OK. Also they have switched to plant protection use more environmentally friendly with the environment.
14	Prevent erosion		Agricultural use produced an erosion in the soil that must be controlled	Develop good agricultural practices can control the processes of erosion on the ground	3	If it is not controlled, it can affect the productivity of the farm	OK

NO.	Water challenge	Initiative of agencies associated with the challenge	Importance/justification for actors	Importance/justification for the site	Priority	Justification for prioritizing	Iberesparragal reviews
15	Conservation of the landscape and the surroundings of Hotel Cortijo El Esparragal and water route		The maintenance of the water flow will allow to keep the scenic value of the area, which is an asset to attract customers from the hotel, and for users of the water route	Maintain good relationship with the Hotel is important since Iberesparragal also holds events in it.	4	Not it seems today that is a high or affects risk to business productivity, but it can affect the reputation.	OK
16	Other socio-cultural matters: Conservation of Roman ruins		The Roman ruin has historical and cultural significance.	Add value to the Roman ruins can improve the image and the reputation of Iberesparragal	4	Does not affect the productivity of the business, only to its reputation in an indirect way. The ruins are not within the boundaries of the farm, but El Esparragal	OK

5 INDICATORS CHECKLIST

As per the requirement set out in the AWS certification requirements Section 2.11.3.1 below is a checklist of all the CORE AWS indicators with the relevant reviewed evidence provided by Iberesparragal and the indicator with which it is associated.

Table 5.1 Evidence reviewed by SGS against each CORE AWS indicator

Clause	Details	Yes	No	Comments/Evidence
1	Leadership (core)			
1.1	Leadership commitment on water stewardship			
1.1.1	Has the organisation signed and published a statement related to his water stewardship commitment that includes all of the elements listed in core criteria 1.1?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.01-A/B REF.01.B http://iberhanse.es/anuncio-para-los-actores-implicados-en-la-certificacion-aws/
1.2.1	Has the organisation elaborated, agreed upon and discloses a water stewardship policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.02.
1	Leadership (advanced)			Evidence and Scoring
1.3	Has the organisation initiated any action to further the AWS? (3 points per action)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.04 “FOMENTAR AWS”
1.4	Has the organisation committed to other initiatives that advance water stewardship? (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.05.B (3 POINTS)
1.5	Is there a water stewardship	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see 1.1. REF.06 (1 point)

Clause	Details	Yes	No	Comments/Evidence
	commitment from the most senior executive of the organisation? (1 point)			
1.6	Is there a commitment to assist with community water needs in time of stress? (8 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see REF.07.B (8 points)
2	Water challenges (core)			Comments/Evidence
2.1.1	Site boundaries (map)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.08 “DEFINIR EL ÁMBITO FÍSICO”
2.1.2	Name and location of sources of water (immediate and ultimate)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF08
2.1.3	Name and location of effluent discharges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF08
2.1.4	Description or map of catchment (s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	(REF.08 ; Pictures 6, 7 and 8).
2.2.1	Identification of stakeholders and their water challenges (list of stakeholders, prior engagement and their water challenges)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 09 “LISTA DE ACTORES Y TIPO DE RELACIÓN CON ELLOS”,
2.2.2	Site sphere of influence (how the stakeholders are within the sphere of influence).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Site sphere REF.10
2.3.1	Catchment data (catchment plan, public initiatives and/or public goals for the site)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF011
2.3.2	Water governance for the catchment: Water legal and regulatory requirements, including water and water	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.12B

Clause	Details	Yes	No	Comments/Evidence
	use rights			
2.3.3	Water balance for the catchment (surface water, ground water, other)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF013
2.3.4	Water quality for the catchment: sewerage discharge, run-off, other)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF14
2.3.5	Water related areas for the catchment: identification of the areas and description of current status and trends	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF15
2.3.6	Infrastructure for the catchment: available information on current and projected sufficiency of water to meet the needs of the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.16
2.4.1	Water data for the site: water stewardship and incident response plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.18 (PC13)
2.4.2	Water data for the site: water balance (volumetric balance of water input and output)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.18
2.4.3	Water data for the site: water quality (direct and outsourced water effluent and also possible pollution sources)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF019
2.4.4	Water data for the site: water quality (inventory of chemicals stored on site that are possible causes of water pollution)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.20.1 REF.20.2

Clause	Details	Yes	No	Comments/Evidence
2.4.5	Water data for the site: On-site identified water related areas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 21
2.4.6	Water data for the site: water related costs, revenues and quantification of social, environmental and economic value generated by the site to the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 22.
2.5.1	Indirect water use: list primary inputs with their associated (annual) water use and, if possible, the origin of the water	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF23
2.5.2	Indirect water use: list of outsourced services that consume or affect water quality. List estimated annual withdrawals and quality data.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>This site is agricultural primary production and relies upon direct water use. Of course there are inputs like fertilisers, machinery... It was one of the first points discussed with Iberesparragal team, and it was decided not to implement, because we did an initial assessment, we looked at the existing studies on Water Footprint on NPK fertilizers production (source here: http://waterfootprint.org/media/downloads/WFN_2013.Tata_Industrial_Water_Footprint_Assessment.pdf).</p> <p>There are no other studies on Water Footprint of fertilizer or agri-chemicals production.</p> <p>If we look at the tons of fertilizers applied in the farm in 2016-2017 (you can find it in the indicator 5.1.1.), we did the calculations and found that the indirect water associated to the fertilizers was only 0,14% of the total water needed to produce 1 ton of Oranges</p> <p>Besides, engaging the fertilizer companies (who can be different from one year to other) at an initial stage would be really difficult, and also Iberesparragal buys fertilisers with different loads of NPK, so in the end, the % would be even lower.</p> <p>The AWS Guidance, page 93 indicate the following: <i>Different sites will have a greater or lesser degree of reliance upon indirect water for their operations, and this should be taken into account when determining the level of expectation around continual improvement.</i></p>

Clause	Details	Yes	No	Comments/Evidence
				<p>Sites that mainly rely upon direct water consumption for their operations and whose focus is the production of primary inputs (i.e., natural resource sectors who derive their revenues from the extraction of environmental goods – e.g., agriculture, mining, forestry, oil and gas) are likely to require less attention and a less sophisticated understanding of their indirect water use (since it is less- or non-material to their operations).</p> <p>In any case, we can say It's applicable but the non-existence of data for this indicator is for the reasons mentioned above.</p> <p>The same goes for 4.6.1.</p>
2.6.1	List of shared water challenges that affect the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.24
2.7.1	Site risks and opportunities: list of site water related risks and actions to address the challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 25.
2.7.2	Site risks and opportunities: list water related opportunities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 25.
2.7.3	Site risks and opportunities: analysis of potential savings/value creation that could result from actions to address the challenges. Look at the actions in the context of water quality, water related areas, water governance, etc.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 25.
2	Water Challenges (advanced)			Evidence and Scoring
2.8	Evidence that water data	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF. 26, 27 y 28

Clause	Details	Yes	No	Comments/Evidence
	gathering (criteria 2.3) was jointly done by the client and other organisations in the catchment (public sector included). (4 points)			
2.9	Evidence of water data gathering beyond the standard requirements, especially in highly data deficient environments. (3 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
2.10	Copy of a study on projected future state conditions relative to quantitative and quality parameters and impacts on the site growth. (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 29 (3 points)
2.11	Site water related supply chain with indirect water use amounts and site efforts to date. (7 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
2.12	Site contribution to groundwater recharge and/or environmental flows restoration in coordination with relevant governmental agencies. (10 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF 30 (10 points)
2.13	Voluntary Social Impact Assessment for the site with emphasis on water. (3 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
3	Stewardship strategy and plan (core)			Comments/Evidence
3.1.1	Evidence of a system that periodically evaluates compliance with legal and	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF. 31

Clause	Details	Yes	No	Comments/Evidence
	regulatory requirements in criteria 2.3, together with names of those responsible.			
3.2.1	Stewardship strategy that contains water challenges within the catchment and risks for the site together with the site responses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.32
3.2.2	Stewardship plan that contains:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.33
a)	List of targets (as per criteria 2.7) and how continuous improvement and best practice are achieved. The targets need to be SMART	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.33 •
b)	Proposed actions to achieve the targets and names of individuals responsible for each	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.33
c)	A budget for the proposed actions with a cost benefit analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.33
d)	Links to the desired results in terms of risks/opportunities, water stewardship outcome and shared water challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.33
3.3.1	Evidence of responsiveness and resilience to water related risks embedded in the site's incident response plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 34
3.4.1	Evidence of notification to relevant catchment authority	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.36

Clause	Details	Yes	No	Comments/Evidence
	of the intention of the site to contribute to the objectives of the catchment plan			
3	Stewardship strategy and plan (advanced)			Evidence and scoring
3.5.1	Evidence that consensus on at least one of the site's targets has been achieved with the stakeholders. (7 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Document Ref. 56 (7 POINTS)</p> <p>The stakeholders who that came to consensus on the plan were:</p> <p>Felipe Fuentelsaz (WWF España) Carole Romero Vargas (EDEKA) Magnus Kulwicke (EDEKA) Luis Bolaños (Iberesparragal-Iberhanse/Naturgreen) Miguel Hidalgo (Iberesparragal-Iberhanse/Naturgreen) Alvaro González (Iberesparragal-Iberhanse/Naturgreen) Jesús Martínez (Iberesparragal-Iberhanse/Naturgreen) Jesús Quintano (Experto biodiversidad equipo Zitrus) Francisco Valdera (Experto Buenas prácticas agrícolas equipo Zitrus) Alex Fernández (GSI-AWS) Erika Zárate (GSI-AWS)</p> <p>The list of Stakeholders that came to the consensus of the plan, as well as the presentation done. Consensus was reached between EDEKA, WWF, Iberhanse and the Zitrus Project team.</p>
3.6.1	Evidence of a plan, developed in coordination with public agencies and infrastructure management agencies, that includes water related adaptation strategies to mitigate climate change risks. (6 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future

Clause	Details	Yes	No	Comments/Evidence
4	Implementation of the water stewardship plan			
4.1.1	Evidence of compliance legal and regulatory requirements with regards to water balance, water management and Important Water related areas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.37 and licences
4.1.2	Evidence of efforts to provide safe drinking water and sanitation where stakeholders have an unmet human right	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Spain is a country where this section is not necessary to justify.
4.2.1 and 4.2.2	Evidence that the site water balance targets are met. If in a water scarcity situation, also evidence that there is a continuous decrease in water withdrawals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF. 38
4.2.3	Only in scarcity situations, evidence of no net increase in water scarcity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	From 1996 there hasn't been any water scarcity in the catchment.
4.3.1	Evidence that shows that water quality targets are met	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.39
4.3.2	For water quality stressed catchments only: evidence of continual improvement or best practice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	From 1996 there hasn't been any water scarcity in the catchment. Document REF39
4.3.3	For water quality stressed catchments only and where the site wishes to increase effluent levels of water quality parameters: evidence of no net degradation in water quality	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.39

Clause	Details	Yes	No	Comments/Evidence
	in the catchment			
4.4.1	Evidence that targets for the Important Water related Areas have been met	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT. REF 40
4.4.2	Where Important Water Related Areas is a shared water challenge, evidence that best practice are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT. REF 40
4.5.1	Evidence of the site's on-going efforts to contribute to good catchment governance (evidence of coordination and cooperation with catchment management authorities)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT. REF 41
4.5.2	Only for weak water governance catchments: evidence of continual improvement/best practice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	In Spain there are wáter national plans, wáter catchment plans, so there isn't a weak water gobernance.
4.6.1	Evidence that site product suppliers and water related service providers have been contacted and are taking actions to contribute to the water stewardship outcomes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	It's mentioned in 2.5.2
4.7.1	List of actions to ensure WASH on site	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT REF 42.
4.8.1	Evidence and list of key owners of the water infrastructure and content of message that has been conveyed related to the site risks and shared water challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 43

Clause	Details	Yes	No	Comments/Evidence
4	Implementation of water stewardship plan (advanced)			Evidence and scoring
4.9.1	Evidence of quantified improvements in water balance from site-set baseline date.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.9.2	Evidence that best practice has been achieved with respect to the site's water balance targets as informed by stakeholders or industry benchmark. (8 points for both 4.9.1 and 4.9.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.10.1	Evidence that targets have been met with regards to site water quality	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.10.2	Evidence that best practice has been achieved with respect to the site's water quality targets as informed by stakeholders or industry benchmark. (8 points for both 4.10.1 and 4.10.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.11.1	Evidence of complete restoration of non-functioning or severely damages Important Water Related areas.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.11.2	Evidence that best practice has been achieved with respect to the restoration of Important Water Related Areas as informed by stakeholders or credible expert opinion (8 points for both 4.11.1 and 4.11.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future

Clause	Details	Yes	No	Comments/Evidence
4.12.1	Evidence of list of actions to strengthen water governance capacity as informed by stakeholder's consensus and public sector leadership recognition.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.12.2	Evidence of list of actions to reach best practice in water governance capacity as informed by stakeholder's consensus and public sector leadership recognition (8 points for both 4.12.1 and 4.12.2).	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.13.1	List of efforts to contribute to the development of regional industrial water related benchmarking and spreading best practice (3 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.14.1	Any water saved by the site under criteria 4.2 has been reallocated for social and environmental needs.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.14.2	Legal contracts for the re-allocation of the saved water (6 points for both 4.14.1 and 4.14.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.15.1	Collective actions to address shared water challenges: list all collective actions taken and the role played by the site	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.15.2	Collective actions to address shared water	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future

Clause	Details	Yes	No	Comments/Evidence
	challenges: quantified improvements (8 points for both 4.15.1 and 4.15.2)			
4.15.3	Collective actions to address shared water challenges: stakeholders recognition that the site played a major role (6 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.16.1	Drive reduction of indirect water use in the supply chain: list suppliers and details on their engagement	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.16.2	Drive reduction of indirect water use in the supply chain: evidence of quantitative improvements of the suppliers (5 points for both 4.16.1 and 4.16.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.16.3	Drive reduction of indirect water use in the supply chain: Supplier based evidence that the site has played a major role in driving the reduction (2 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.17.1	Evidence of completion of one of the initiatives listed under 1.4 (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 44.B (3 POINTS)
4.18.1	List actions taken in the context of WASH (5 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
5	Evaluation (core) "against the actions taken in the implementation of the plan". Expectation of such an evaluation at least annually.			

Clause	Details	Yes	No	Comments/Evidence
	For the first implementation, look for evidence that these indicators are included in the plan.			
5.1.1	Post implementation data and discussion on performance (water risk)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT REF 45
5.1.2	Total amount of water related costs, cost saving and value creation with regards to the actions of criteria 3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see document REF 45
5.1.3	Updated data for indicator 2.4.7 on catchment shared value creation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 45
5.2.1	Evidence of evaluation of water related emergencies and extreme events (effectiveness of preventive and corrective measures) and inclusion of lessons learnt in the updated action plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 46
5.3.1	Feedback and commentaries from stakeholders on the site water stewardship performance and factor input in the updated action plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 47
5.4.1	Update of the plan with the inputs from indicators 5.1.1, 5.1.2, 5.2.1, 5.3.1. Update does not apply for the first implementation/audit	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 48
5	Evaluation (advanced)			Evidence and Scoring

Clause	Details	Yes	No	Comments/Evidence
	“against the actions taken in the implementation of the plan”.			
5.5.1	Review of the site water stewardship performance with executive team or board and provide evidence of meeting through minutes (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF49 (3 POINTS)
5.6.1	Evidence of a formal stakeholder’s evaluation: minutes of meeting and recommendations for updated criteria 3.5 related to good governance, adequate flows, good water quality and functioning of Important Water Related Areas	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
6	Disclosure and communication of performance (core)			
6.1.1	Disclosure and public availability of summary related to the general governance structure of the site’s management with names of those accountable for compliance with water related laws and regulations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 50 Document REF. 51
6.2.1	Disclosure of summary of site’s water stewardship results against the targets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref.52

Clause	Details	Yes	No	Comments/Evidence
6.3.1	Disclosure and public availability of efforts to address shared challenges and report on actions taken to help address these challenges and engage stakeholders, including public sector agencies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref 53.
6.4.1	Document and make available a list of any site water compliance violation together with the corrective action implemented to prevent further occurrence.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
6.5.1	Evidence of awareness related initiatives at site level with dates of communications and, if possible, level of awareness	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref. 54.
6	Disclosure and communication of performance (advanced)			Evidence and Scoring
6.6.1	Written evidence of disclosure of site water related risks to owners (4 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref. 55. (4 POINTS)
6.6.2	Disclosure of site water related risks to owners on a recognised disclosure framework (2 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
6.7.1	Evidence of implementation of a programme for water	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future

Clause	Details	Yes	No	Comments/Evidence
	education at catchment level and description of the programme (4 points)			
6.8.1	Evidence of discussion of the site water stewardship initiative in the organisation annual report, including references of benefits to stakeholders (2 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future

6 AUDIT FINDINGS

A findings log was issued to Iberesparragal which detailed the findings raised during the audit. As there were a large number of documents supplied to SGS as evidence and each one had to be reviewed, the findings log acted as a live document and was updated periodically until all indicators and documents had been reviewed for compliance. Iberesparragal was then afforded time to respond to the findings and supply additional information for SGS to the review and to either accept and close the finding or request further information or action. Once all findings were closed by the Lead Auditor all documentation and audit trail were then reviewed by the Certifier.

6.1 MAJOR NON CONFORMANCES

During the course of the audit two major non-conformances were raised. One non-conformance was centred around the formal commitment to qualifying initiatives and its implementation. The other one was centred around the commitment to directly assisting with community water needs in times of stress. Both were solved by Iberesparragal before finishing this report.

Table 6.1.1. Major Non-Conformances raised during the AWS audit process

No.	Type	Ref.	Details	Response by Iberesparragal	Relevant References
1.4.1 and 4.1.7.1	Major Non Conformance	141MAJCAR	Indicator 1.4.1. Iberesparragal doesn't include Zitrus project in order to commit with this criteria. Global GAP considered initially by Iberesparragal can't be applied because it doesn't contain a time-bounded commitment for taking action to improve use of water resources and it's redundant with existing AWS requirements.	<ol style="list-style-type: none"> Iberesparragal has changed document REF05 Iberesparragal has removed from this document any reference to GAP and they've included Zitrus project. Iberesparragal explains in this document how Zitrus project causes a better water manage. 	REF05 Commit to other initiatives that advance effective water stewardship.

1.6	Major Non Conformance	161MAJCAR	Indicator: Document isn't enough in order to justify this point. This commitment must be clear because IBERESPARRAGAL has an authorization to use 5700 m3/ha and year. So IBERESPARRAGAL should declare how much water they can give if the human right to water and sanitation is unmet REF.07	1. Iberesparragal has changed document REF 07 2. REF 07 after corrective action this document indicates that Iberesparragal will give 20 litter per person and day if they can fulfil with their authorization. Iberesparragal won't be able to give 20 litters per person and day if they overcome their limit of 5700 m3/ha year.	REF 07
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6.2 MINOR NON CONFORMANCES

Three minor non-conformances were raised during the audit process. Both were solved by Iberesparragal before finishing this report

Table 6.2.1. Minor Non-Conformances raised during the AWS audit process

No.	Type	Ref.	Details	Response by Iberesparragal	Relevant References
2.4.6	Minor Non-Conformance	246MINCAR	Indicator 2.4.6. Creation of shared value has not been described and / or quantified (including distribution of economic, environmental and social value) It must be indicated the data source for this calculation	<ol style="list-style-type: none"> Iberesparragal has Introduced data sources used to calculate the shared value. Iberesparragal has modified document REF 22 in order to fulfil this criteria. 	REF 22
2.3.2.	Minor Non-Conformance	232MINCAR	Section 2.3.2. Water legal requirements must be assessment periodically. It isn't established in document REF 12	<ol style="list-style-type: none"> Document has been modified, Iberesparragall will review their requirements yearly. Submit the revised Regulatory Compliance Checklist to SGS auditor to validate the new version covers all standard requirements 	REF 12

6.3 OBSERVATIONS

Two observations were raised during the audit which are affectively recommendations for future improvement. No action is necessary during this audit period but these issues would most likely come under scrutiny during a surveillance audit scenario.

Table 6.3.1. Observations and New Information Requests raised during the AWS audit process

No.	Type	Ref.	Details	Response by Iberesparragal	Relevant References
2.7.1.	Observation	231OBS	SGS request to Iberesparragal a higher definition about the compliance with each mandatory legal requirement.	Iberesparragal will review their water legal requirements in order to specify the documents which show their fulfilment. It was done before july 2018	
2.3.1.	Observation	237OBS	Section 2.5.2. the action plan doesn't include the time frame for them and they shold be defined	Iberesparragal will do it in the following system review. Before october 2018. It was consult to the principal stakeholders.	

7 SUMMARY

In reviewing the body of evidence presented by Iberesparragal it is apparent that a considerable quantity of effort and work has been put into the preparation for the audit for Alliance for Water Stewardship Certification.

The major non-conformances identified had two areas for improvement, the commitment of Iberesparragal to other initiatives that advance affective water stewardship and the commintment to directly assisting with community water needs in times of stress.

The minor non-conformances were all situations where Iberesparragal was considered to have partially met the AWS Core criterion requirement but were requested to make some small adjustments to the documentation or process in order to be considered fully compliant.

Some instances of requested for additional information were raised as new information requests where the information provided at the site visit was insufficient to ascertain compliance to the AWS Standard. In all cases the requested information was supplied by Iberesparragal and no further action was deemed necessary.

All evidence submitted to SGS in response to the findings was reviewed and evaluated for compliance to the AWS standard. All actions were accepted as sufficient to demonstrate compliance and the findings were cleared and closed.

8 OPPORTUNITIES FOR IMPROVEMENT

The certification audit for Iberesparragal against the AWS Standard is for the initial assessment for conformity and as such allows for some areas for improvement going forward.

As this was a first year assessment focus of the review has been centred on the documented plan and implementation of to date. However, there has been checked all the criteria assessed in this report.

Future audits will review deeply the evaluation of performance against the Standard indicators and how this is monitored and presented as compliance. SGS recommends that Iberesparragal develops robust ways of monitoring performance against the indicators, collecting, storing and presenting this data in anticipation of future audits.

9 CONCLUSIONS AND RECOMMANDATIONS

Given the review of evidence produced and site visit inspections performed at the Iberesparragal Plantation, SGS recommends that Iberesparragal, S.L. is awarded AWS Gold Certified status with a surveillance audit interval of annual frequency.

10 REFERENCES

- REF01A Leadership commitment on water stewardship
- REF01B Leadership commitment on water stewardship (evidence)
- REF02 Water stewardship policy
- REF04 Encourage the Alliance for Water Stewardship.
- REF05 Commitment to other initiatives that advance effective water stewardship
- REF06 Assurance a water stewardship commitment from the organization's senior-most executive or the organization's governance body.
- REF07 Declaration of assignment water to the community
- REF08 Definition of the physical scope.
- REF09 List of stakeholders, their water-related challenges
- REF10 Site's sphere of influence
- REF11 List of relevant aspects of catchment plan, significant publicly led initiatives and/or relevant water-related public policy goals for the site
- REF12 List, and description of relevance, of all applicable water-related legal and regulatory requirements.
- REF13 Catchment water balance
- REF18 Site water balance
- REF19 Appropriate and credibly measured data to represent the physical, chemical and biological status of the site's direct and outsourced water effluent by temporally relevant time unit, and possible pollution sources
- REF20 Inventory of all material water-related chemicals used or stored on-site that are possible causes of water pollution
- REF21 Documentation identifying existing, or historic, onsite Important Water-Related Areas, including a description of their status
- REF22 List of annual water-related costs, revenues and description/quantification of social, environmental or economic value generated by the site to the catchment
- REF23 Understanding of the indirect water use
- REF24 Comprehension about the shared challenges

REF25 Water risks and opportunities analysis

REF27 Final report "Evaluation of the risks and opportunities of citrus production related to water in the Guadalquivir catchment"

REF26 Joint water-related data collection.

REF28 Study of ecological flows at the denominated dam "ESPARRAGAL"

REF29 Formal study review on future water resource scenarios.

REF30 Groundwater and ecological flows

REF31 System that promotes and evaluates water-related legal compliance

REF32 Water stewardship strategy and plan.

REF33 Plan that meets all component requirements and addresses site risks, opportunities and stakeholder shared water challenges

REF34 Demonstration of responsiveness and resilience to water-related risks to the site's incident response plan.

REF35 Irrigation water management

REF36 Documented evidence of communicating the site's plan to the relevant catchment authority/agency

REF38 Maintain or improve site water balance

REF39 Maintain or improve site water quality

REF40 Maintain or improve the status of the site's Important Water-Related Areas.

REF41 Participation in catchment governance

REF42 Safe drinking water, adequate sanitation and hygiene awareness (WASH) for workers on-site.

REF43 Notification to the owners of shared water-related infrastructure of any concerns

REF44 Complete implementation of water-related initiatives.

REF45 Evaluation of the site's water stewardship performance, risks and benefits in the catchment context

REF46 Evaluation water-related emergency incidents and extreme events

REF47 Consultation to stakeholders on water-related performance.

REF48 Updating water stewardship and incident response plans

REF49 Executive review of water stewardship efforts

REF50 Disclosing about water-related internal governance

REF51 Disclosing about annual site water stewardship performance

REF52 Disclosing about efforts to address shared water challenges.

REF53 Transparency in water-related compliance

REF54 Efforts in water problems awareness

REF55 Disclose water risks to owners

APPENDIX 1
SGS AUDIT CHECKLIST

Guidance to auditor(s):

This document is intended to provide structured assistance to conduct the audit. To fit that purpose it contains key questions related to each standard clause. It shall not be part of the audit report.

Clause	Details	Yes	No	Comments/Evidence
1	Leadership (core)			
1.1	Leadership commitment on water stewardship			
1.1.1	Has the organisation signed and published a statement related to his water stewardship commitment that includes all of the elements listed in core criteria 1.1?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Iberesparragal, S.L. has a commitment to comply with AWS Standard and their requirements. The commitment is available in Spanish REF.01-A/B</p> <p>As the scope for this certification is only the crop fields included in IBERESPARRAGAL S.L., the highest level of the company, the CEO, has signed a <u>leadership commitment on water stewardship</u> including all the bullet points of the 1.1 of the standard. REF.01.B</p> <p>http://iberhanse.es/anuncio-para-los-actores-implicados-en-la-certificacion-aws/</p>
1.2.1	Has the organisation elaborated, agreed upon and discloses a water stewardship policy?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>IBERESPARRAGAL 's CEO of the whole company has signed an <u>"Integrated Management System Policy"</u> issued the 12TH February 2017 in Spanish.</p> <p>The company doesn't upload their policy in the Iberhanse web. www.iberhanse.es, official site in order to communicate Iberesparragal AWS Issues.</p> <p>It specifies to water.</p> <p>This policy is as follows:</p> <p>We will communicate and reinforce this policy to all people who work for the Division or on behalf of it.</p> <p>We will comply with all applicable legal and other requirements.</p> <p>We will consider the environmental consequences and concepts of sustainability in planning and in the decision-making process.</p> <p>We will provide leadership in environmental protection, including in areas of high conservation value.</p> <p>We will fight for the efficient use of water and minimize water losses.</p> <p>We will fight to avoid pollution and promote reduction, reuse, recycling and proper disposal of waste.</p> <p>We will fight to engage the actors in our efforts and communicate regularly with the relevant parties</p> <p>REF.02.</p>
1	Leadership (advanced)			Evidence and Scoring
1.3	Has the organisation initiated any action to further the AWS? (3 points per action)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	IBERESPARRAGAL, S.L. has done the AWS register, AWS-010-INT-CAB-00-03-011-0040 (3 POINTS). REF.04 "FOMENTAR AWS"
1.4	Has the organisation committed to other initiatives that advance water stewardship? (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>IBERESPARRAGAL has acquired the commitment with Zitrus Edeka Project which has three main pillars, sustainable water management, biodiversity protection and reduction of the pollution load in crops.</p> <p>More information about this project can be found: http://sevilla.abc.es/economia/sevi-bosque-naranjos-</p>

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Clause	Details	Yes	No	Comments/Evidence
				sevilla-sedujo-lider-super-alemania-201803180843_noticia.html REF.05.B (3 POINTS)
1.5	Is there a water stewardship commitment from the most senior executive of the organisation? (1 point)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see 1.1. REF.06 (1 point)
1.6	Is there a commitment to assist with community water needs in time of stress? (8 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see REF.07.B (8 points) IBERESPARRAGAL, S.L., has an authorization to use 5700 m3/ha and year. IBERESPARRAGAL, S.L. will provide direct assistance from its own allocations of 20L per person to assist communities for their water-related needs, always under the legal authorization.
2	Water challenges (core)			Comments/Evidence
2.1.1	Site boundaries (map)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<u>Satellite GPS Map</u> was provided. It clearly shows the location and site boundaries of the map. REF.08 “DEFINIR EL ÁMBITO FÍSICO”
2.1.2	Name and location of sources of water (immediate and ultimate)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have the document “Definir el ámbito físico” section 2.1.2 “Name and location water sources” of this document is the description of the water supply which explains that it is only surface water extracted from swamp. The water is naturally. It’s capacity is 2 Hm3. This document specifies the flow, dynamic level, daily volume extracted, hours of extraction daily and annual volume of extraction in m3.
2.1.3	Name and location of effluent discharges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There aren’t a physical point of discharge. The hydric balance includes runoff and infiltration. The rest the water is consumed by the tree.
2.1.4	Description or map of catchment (s)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have the document “Definir el ámbito físico” (catchment description). section 2.1.4 “Descripción geográfica de la Cuenca” of this document is about the geographic description of the “Cuenca del Río Guadalquivir; Sub-cuenca Rivera de Huelva and Sub-cuenca del Arroyo Molinos, Torres y Garnacha” (REF.08 ; Pictures 6, 7 and 8). The “CHG” (Water Authority) had published the map of the Guadalquivir river and their river basin.
2.2.1	Identification of stakeholders and their water challenges (list of stakeholders, prior engagement and their water challenges)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	IBERESPARRAGAL, S.L., has a document REF 09 “LISTA DE ACTORES Y TIPO DE RELACIÓN CON ELLOS”, section, 2.2.1 “ <u>Lista de actores</u> ”. The stakeholders identified are: Shareholders, Employees / workers, Community, suppliers and contractors, and clients. These are subdivided and classified if they are internal, external, primary or secondary. REF.009 ” Then, Document 2.6.1. has a column for each stakeholder water challenges. Next documents will detail the prior engagement actions proposed and/or taken by IBERESPARRAGAL, S.L.. Each of the water challenges is then evaluated (DOCUMENTS section 4) for their legitimacy, urgency and consolidation stage.
2.2.2	Site sphere of influence (how the stakeholders are within the sphere of influence).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have the document “ <u>Esfera del Sitio</u> ” (Site sphere REF.10). of this document shows the diagram of the site (Compositan), Parent Entity (IBERHANSE), Local Industry,

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Clause	Details	Yes	No	Comments/Evidence																																												
				Community, and Government. .																																												
2.3.1	Catchment data (catchment plan, public initiatives and/or public goals for the site)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The Guadalquivir River catchment has a catchment plan issued by the Competent authority (MAPAMA). IBERESPARRAGAL created the document " <u>Aspectos relevantes del Plan de Cuenca</u> ". This document shows each of the commitments which is a legal requirement for an existing operation, these are public. REF011																																												
2.3.2	Water governance for the catchment: Water legal and regulatory requirements, including water and water use rights	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have the document " <u>Requisitos legales</u> " (List of Relevant aspects of the catchment plan). REF.12B Improvement opportunity: More clearly define compliance with each mandatory legal requirement.																																												
2.3.3	Water balance for the catchment (surface water, ground water, other)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have the document " <u>Balance Hídrico de la Cuenca</u> " (Water balance for the catchment). This is based on a document of the Competent Authority named "Plan Hidrológico del Guadalquivir 2016-2021 Apéndice 5 de Anejo 4 (pag 345 del documento)". REF013																																												
2.3.4	Water quality for the catchment: sewerage discharge, run-off, other)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have <u>laboratory test certificates of water</u> , conducted by an external accredited laboratory of 3 th April 2017. Iberesparragal perform water test yearly. It's considered a correct frequency according to last three years' water lab test checked. The water quality doesn't change. These results are then used at the chapter 4 of AWS (implementation and impacts). Furthermore, they have official assessment about the catchment water quality. It indicates the following: REF. 14																																												
				<table border="1"> <tbody> <tr><td>Código</td><td>ES050MSPF011006008</td></tr> <tr><td>Categoría</td><td>Río</td></tr> <tr><td>Naturaleza</td><td>Natural</td></tr> <tr><td>IBMWP/BOPA</td><td>Moderado</td></tr> <tr><td>IPS</td><td></td></tr> <tr><td>Fitoplancton</td><td></td></tr> <tr><td>Estado Biológico</td><td>Moderado</td></tr> <tr><td>Extracciones</td><td>Muy bueno</td></tr> <tr><td>QBR</td><td>Muy bueno</td></tr> <tr><td>CBRf</td><td>Bueno</td></tr> <tr><td>IHF</td><td>Muy bueno</td></tr> <tr><td>Estado Morfológico</td><td>Bueno</td></tr> <tr><td>DBO₅</td><td>Muy bueno</td></tr> <tr><td>Nitrógeno</td><td>Muy bueno</td></tr> <tr><td>O₂ disuelto</td><td></td></tr> <tr><td>P_{total}</td><td></td></tr> <tr><td>Amonio</td><td></td></tr> <tr><td>Preferentes</td><td>Muy bueno</td></tr> <tr><td>Estado Físico-químico</td><td>Muy bueno</td></tr> <tr><td>Estado Ecológico</td><td>Moderado</td></tr> <tr><td>Estado Químico</td><td>Bueno</td></tr> <tr><td>Estado Global</td><td>Peor que bueno</td></tr> </tbody> </table>	Código	ES050MSPF011006008	Categoría	Río	Naturaleza	Natural	IBMWP/BOPA	Moderado	IPS		Fitoplancton		Estado Biológico	Moderado	Extracciones	Muy bueno	QBR	Muy bueno	CBRf	Bueno	IHF	Muy bueno	Estado Morfológico	Bueno	DBO ₅	Muy bueno	Nitrógeno	Muy bueno	O ₂ disuelto		P _{total}		Amonio		Preferentes	Muy bueno	Estado Físico-químico	Muy bueno	Estado Ecológico	Moderado	Estado Químico	Bueno	Estado Global	Peor que bueno
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2.3.5	Water related areas for the catchment: identification of the areas and description of current status and trends	<input checked="" type="checkbox"/>	<input type="checkbox"/>	IBERESPARRAGAL has the document" (ÁREAS DE IMPORTANCIA HÍDRICA). This document specifies all the important water places in the catchment. There aren't Red Natura places within the boundaries This document identifies some other relevant places but																																												

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				they aren't so important in their relationship with the water. REF15
2.3.6	Infrastructure for the catchment: available information on current and projected sufficiency of water to meet the needs of the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	IBERESPARRAGAL, has the document REF.16 "Existing publicly available reports or plans that evaluate the infrastructure related to water, preferably with the content that explores the current and projected sufficiency to meet with the water needs in the basin and exposure to events extremes"
2.4.1	Water data for the site: water stewardship and incident response plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For compliance with this indicator, the PC-13 control procedure is provided, with which Iberesparragal counts as a reference document for issues related to the water on the farm. It is the Water Management Plan, which in turn includes the procedure for response to incidents There isn't any incident identified till today.
2.4.2	Water data for the site: water balance (volumetric balance of water input and output)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For compliance with this indicator, IBERESPARRAGAL has the document "Balance Hídrico del sitio", which indicates the following: <ul style="list-style-type: none"> • Eficiencia de riego: 0.9 • Rendimientos 2016: Cítricos: 39 t/ha ; Frutales: 20.2 t/ha • Áreas de la finca: <ul style="list-style-type: none"> Cítricos, finca vieja: 144.72 ha Cítricos, finca nueva: 24.44 ha Frutales, finca vieja: 5 ha Frutales, finca nueva: 33.33 ha • Precipitación total, estación Guillena, 2016: 571.4 mm • Evapotranspiración de referencia (ET0), estación Guillena, 2016: 1421 mm
2.4.3	Water data for the site: water quality (direct and outsourced water effluent and also possible pollution sources)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	For compliance with this indicator, IBERESPARRAGAL has the document 2.4.3. "Calidad del agua del sitio" REF019 There are chemistry toilets and (irrigation, inlet and percolation) water analysis Justificar con la documentación del punto 2.4.3 se reaizan analíticas de agua de riesgo, de agua de percolación, y agua a la entrada de la finca.
2.4.4	Water data for the site: water quality (inventory of chemicals stored on site that are possible causes of water pollution)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	During the visit is checked the chemicals products store closed to irrigations. IBERESPARRAGAL, S.L., has the document Potential Sources of contamination REF.20 and GC-DOC-05 "Types of waste or contamination sources. REF.20.1 Document GG-EV-10 "Risk contamination assessment and action plan in order to reduce it" assess the chemical product risk. REF.20.2
2.4.5	Water data for the site: On-site identified water related areas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document 2.4.5 REF 21
2.4.6	Water data for the site: water related costs, revenues and quantification of	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document 2.4.6. "Costs, revenues and value creation" REF 22.

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	social, environmental and economic value generated by the site to the catchment			The calculation of costs has been grouped into: Workers Instalation materials Cachment Taxes Electricity Of the total investments made in a year in the operation, 20% has been destined to investments related to irrigation. For the calculation of income on irrigation, the same percentage has been applied on the total income of the exploitation.
2.5.1	Indirect water use: list primary inputs with their associated (annual) water use and, if possible, the origin of the water	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There aren't any indirect water use. REF23
2.5.2	Indirect water use: list of outsourced services that consume or affect water quality. List estimated annual withdrawals and quality data.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	n/a
2.6.1	List of shared water challenges that affect the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see document Ref.24 Iberesaparragal has the document " <u>Lista priorizada y justificada de los desafíos hídricos compartidos, que afectan a la cuenta, a los actores y al sitio</u> " (List of share wáter challenges). This document details 16 water challenges which are prioritized and justified, the most important challenges are rain water reduction, manage drought action plan, improve the water balance, reduce nitrate pollution and develop emergency plans.
2.7.1	Site risks and opportunities: list of site water related risks and actions to address the challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see document Ref 25. This document details a Risk assessment and actions in order to address the associated challenges. This plan contains, environmental, social and economic actions. Improvement Opportunity: the time frame for these actions should be defined
2.7.2	Site risks and opportunities: list water related opportunities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see document Ref 25.
2.7.3	Site risks and opportunities: analysis of potential savings/value creation that could result from actions to address the challenges. Look at the actions in the context of water quality, water related areas, water governance, etc.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see document Ref 25. The potential value creation is estimated in section 2.7.3. for each opportunity. Less fertilizers used Less chemical products used Minimum water used Creation of High value habitats Reduce the energy consumption
2	Water Challenges (advanced)			Evidence and Scoring
2.8	Evidence that water data gathering	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Documents REF. 26, 27 y 28 (4 points)

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	(criteria 2.3) was jointly done by the client and other organisations in the catchment (public sector included). (4 points)			<p>From the beginning of the project, actions were carried out for the joint collection of data, and for the creation of new data</p> <ol style="list-style-type: none"> 1. Risk analysis has been generated a risk profile for the Arroyo de los Molinos, Torres and Gamacha watersheds in conjunction with WWF and its Water Risk Filter1 tool, including updated data based on the new hydrological plan of the Guadalquivir 2016-2021, and based on recent studies of the projected impact of the climate change of CEDEX 2 or risk of Desertification, or the National Action Program against Desertification 2. The ecological flow report developed jointly with WWF Spain for the El Esparragal dam, collected in criterion 2.12, in which a study was conducted allowed the creation of data of a greater degree of detail than those contained in the hydrological plan of the Guadalquivir for the water body of the Arroyo de los Molinos, of the Torres and La Gamacha
2.9	Evidence of water data gathering beyond the standard requirements, especially in highly data deficient environments. (3 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
2.10	Copy of a study on projected future state conditions relative to quantitative and quality parameters and impacts on the site growth. (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Document REF 29 (3 points)</p> <p>There is a study based on information given by the competent authority about change climate assessment in the water resources. This study indicates changes (%) about the rainwater contribution.</p> <p>Iberesparragal based on this study determinate a water consumption reduction (8%), the base year is 2.016.</p>
2.11	Site water related supply chain with indirect water use amounts and site efforts to date. (7 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
2.12	Site contribution to groundwater recharge and/or environmental flows restoration in coordination with relevant governmental agencies. (10 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Document REF 30 (10 points)</p> <p>For compliance with this indicator Iberesparragal has delivered The ecological flow report developed jointly with WWF Spain for the El Esparragal dam, collected in criterion 2.12, in which a study was conducted allowed the creation of data of a greater degree of detail than those contained in the hydrological plan of the Guadalquivir for the water body of the Arroyo de los Molinos, of the Torres and La Gamacha</p>
2.13	Voluntary Social Impact Assessment for the site with emphasis on water. (3 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
3	Stewardship strategy and plan (core)			Comments/Evidence
3.1.1	Evidence of a system that periodically evaluates compliance with legal and regulatory requirements in criteria 2.3, together with names of those responsible.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Document REF. 31</p> <p>Esparragal farm has the authorization to use the water catchment.</p> <p>Esparragal share the proportional part of the permission</p>

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				with Iberesparragal according to the cultivated area There are two authorizations for a maximum of 5.700m3/ha. There are 206 Ha.
3.2.1	Stewardship strategy that contains water challenges within the catchment and risks for the site together with the site responses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.32 They have a document " <u>Estrategia de custodia del agua</u> " (Strategic Plan AWS). This includes the strategies classified: <ul style="list-style-type: none"> • Sustainable water balance, • good water quality, • Good conservation status about important water area related and, • Good water stewardship.
3.2.2	Stewardship plan that contains:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.33
a)	List of targets (as per criteria 2.7) and how continuous improvement and best practice are achieved. The targets need to be SMART	<input checked="" type="checkbox"/>	<input type="checkbox"/>	There are 7 the targets. The content was reviewed and they are: <ul style="list-style-type: none"> • Specific as they are focusing on their own topics • Measurable as there are with quantification of activities that are to be started or maintained, • Achievable as the financial resources and competencies necessary support the targets • Relevant as they focus on AWS certification • Time-bound
b)	Proposed actions to achieve the targets and names of individuals responsible for each	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The actions planned and the names and individuals responsible for each are included per target
c)	A budget for the proposed actions with a cost benefit analysis	<input checked="" type="checkbox"/>	<input type="checkbox"/>	They have a " <u>Presupuesto</u> " (budget) for each action
d)	Links to the desired results in terms of risks/opportunities, water stewardship outcome and shared water challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Each of the targets is associated with their respective strategy, which are originated in the risks, challenges and opportunities.
3.3.1	Evidence of responsiveness and resilience to water related risks embedded in the site's incident response plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 34 For compliance with this section, document 34 refers to the procedure Management water Plan Procedure.
3.4.1	Evidence of notification to relevant catchment authority of the intention of the site to contribute to the objectives of the catchment plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.36 For compliance with this criteria, it has been written a document which communicate to the authority the actions what are carrying out in the farm in order to apply AWS criteria. This document has been submitted to SGS, but it hasn't had any answer from the authority.

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3	Stewardship strategy and plan (advanced)			Evidence and scoring
3.5.1	Evidence that consensus on at least one of the site's targets has been achieved with the stakeholders. (7 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Document Ref. 56 (7 POINTS)</p> <p>The stakeholders who that came to consensus on the plan were:</p> <p>Felipe Fuentelsaz (WWF España) Carole Romero Vargas (EDEKA) Magnus Kulwicke (EDEKA) Luis Bolaños (Iberesparragal-Iberhans/Naturgreen) Miguel Hidalgo (Iberesparragal-Iberhans/Naturgreen) Alvaro González (Iberesparragal-Iberhans/Naturgreen) Jesús Martínez (Iberesparragal-Iberhans/Naturgreen) Jesús Quintano (Experto biodiversidad equipo Zitrus) Francisco Valdera (Experto Buenas prácticas agrícolas equipo Zitrus) Alex Fernández (GSI-AWS) Erika Zárate (GSI-AWS)</p> <p>The list of Stakeholders that came to the consensus of the plan, as well as the presentation done. Consensus was reached between EDEKA, WWF, Iberhans and the Zitrus Project team.</p>
3.6.1	Evidence of a plan, developed in coordination with public agencies and infrastructure management agencies, that includes water related adaptation strategies to mitigate climate change risks. (6 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4	Implementation of the water stewardship plan			
4.1.1	Evidence of compliance legal and regulatory requirements with regards to water balance, water management and Important Water related areas	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Document REF.37 and licences</p> <p>The farm has a licence to use water for irrigation. It's apply to Esparragal dam and there is a private contract in order to share the water licences between Esparragal, S.L. and Iberesparragal, S.L..</p> <p>The quantity is controlled by two volume counters in Iberesparragal.</p>
4.1.2	Evidence of efforts to provide safe drinking water and sanitation where stakeholders have an unmet human right	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, Spain is a country where this section is not necessary to justify.
4.2.1 and 4.2.2	Evidence that the site water balance targets are met. If in a water scarcity situation, also evidence that there is a continuous decrease in water withdrawals	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Document REF. 38</p> <p>Currently the water wells have licenses provided by the local water authority. At this moment Iberesparragal has not received any communication from any stakeholder advising that there is water scarcity for their site.</p> <p>The document REF 38 has assessed the water plan reduction and Iberesparragal has achieved the 8% consumption water reduction target from 2016 baseline.</p> <p>They got a reduction of 9,62% in 2017.</p>
4.2.3	Only in scarcity situations, evidence of no net increase in water scarcity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>N/A</p> <p>From 1996 there hasn't been any water scarcity in the catchment.</p>

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4.3.1	Evidence that shows that water quality targets are met	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF.39 For compliance with this criteria Iberesparagal, has developed several water samples. They have introduced green corridors among the fruit trees as in 2017 they could reduce the fertilizers used to 14 applications when in 2016 they did 17 times. It makes reduce the risk about water pollution.
4.3.2	For water quality stressed catchments only: evidence of continual improvement or best practice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A, From 1996 there hasn't been any water scarcity in the catchment. Document REF39
4.3.3	For water quality stressed catchments only and where the site wishes to increase effluent levels of water quality parameters: evidence of no net degradation in water quality in the catchment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	REF.39 From 1996 there hasn't been any water scarcity in the catchment. The analysis showed a good water quality.
4.4.1	Evidence that targets for the Important Water related Areas have been met	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT. REF 40 This document shows how the targets about water related areas are identified and controlled.
4.4.2	Where Important Water Related Areas is a shared water challenge, evidence that best practice are met.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT. REF 40 This document shows how the targets about water related areas are identified and controlled.
4.5.1	Evidence of the site's on-going efforts to contribute to good catchment governance (evidence of coordination and cooperation with catchment management authorities)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT. REF 41 For compliance with this criteria, Iberesparagal has developed a meeting in order to explain the citrus project (2017, March). Iberesparagal showed in this meeting a resume about the actions carried out in these projects. To this meeting were invited Authorities and stakeholders. Iberesparagal has also made training for their workers.
4.5.2	Only for weak water governance catchments: evidence of continual improvement/best practice	<input checked="" type="checkbox"/>	<input type="checkbox"/>	N/A. In Spain there are water national plans, water catchment plans, so there isn't a weak water governance.
4.6.1	Evidence that site product suppliers and water related service providers have been contacted and are taking actions to contribute to the water stewardship outcomes	<input checked="" type="checkbox"/>	<input type="checkbox"/>	It's mentioned in 2.5.2.
4.7.1	List of actions to ensure WASH on site	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT REF 42. The workers have five liters bottles distributed along the farm and they have chemicals toilets. All the workers have a training of good practices and hygiene.
4.8.1	Evidence and list of key owners of the water infrastructure and content of message that has been conveyed related to the site risks and shared water challenges	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 43 It has been communicated to Esparragal, S.L., and Iberesparagal hasn't had any answer about it.
4	Implementation of water stewardship			Evidence and scoring

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	plan (advanced)			
4.9.1	Evidence of quantified improvements in water balance from site-set baseline date.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.9.2	Evidence that best practice has been achieved with respect to the site's water balance targets as informed by stakeholders or industry benchmark. (8 points for both 4.9.1 and 4.9.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.10.1	Evidence that targets have been met with regards to site water quality	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.10.2	Evidence that best practice has been achieved with respect to the site's water quality targets as informed by stakeholders or industry benchmark. (8 points for both 4.10.1 and 4.10.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.11.1	Evidence of complete restoration of non-functioning or severely damages Important Water Related areas.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.11.2	Evidence that best practice has been achieved with respect to the restoration of Important Water Related Areas as informed by stakeholders or credible expert opinion (8 points for both 4.11.1 and 4.11.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.12.1	Evidence of list of actions to strengthen water governance capacity as informed by stakeholder's consensus and public sector leadership recognition.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.12.2	Evidence of list of actions to reach best practice in water governance capacity as informed by stakeholder's consensus and public sector leadership recognition (8 points for both 4.12.1 and 4.12.2).	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.13.1	List of efforts to contribute to the development of regional industrial water related benchmarking and spreading best practice (3 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.14.1	Any water saved by the site under criteria 4.2 has been reallocated for social and environmental needs.	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.14.2	Legal contracts for the re-allocation of the saved water (6 points for both 4.14.1 and 4.14.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.15.1	Collective actions to address shared water challenges: list all collective actions taken and the role played by the site	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.15.2	Collective actions to address shared water challenges: quantified improvements (8 points for both 4.15.1 and 4.15.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.15.3	Collective actions to address shared water challenges: stakeholders recognition that the site played a major role (6 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.16.1	Drive reduction of indirect water use in the supply chain: list suppliers and details on	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future

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Clause	Details	Yes	No	Comments/Evidence
	their engagement			
4.16.2	Drive reduction of indirect water use in the supply chain: evidence of quantitative improvements of the suppliers (5 points for both 4.16.1 and 4.16.2)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.16.3	Drive reduction of indirect water use in the supply chain: Supplier based evidence that the site has played a major role in driving the reduction (2 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
4.17.1	Evidence of completion of one of the initiatives listed under 1.4 (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 44.B (3 POINTS) It refers to the section 1.4.
4.18.1	List actions taken in the context of WASH (5 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
5	Evaluation (core) “against the actions taken in the implementation of the plan”. Expectation of such an evaluation at least annually. For the first implementation, look for evidence that these indicators are included in the plan.			
5.1.1	Post implementation data and discussion on performance (water risk)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	DOCUMENT REF 45 For compliance with this criteria, Iberesparragal has evaluated the actions results developed like Herbicide reduction Irrigation Register Humidity probes Irrigation maintenance facilities Fertilizers use reduction Green corridors maintenance Stakeholders meeting and training Risk Assessment, about the environment, laws, and reputational.
5.1.2	Total amount of water related costs, cost saving and value creation with regards to the actions of criteria 3.2	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Yes, see document REF 45
5.1.3	Updated data for indicator 2.4.7 on catchment shared value creation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 45 The calculation will be developed comparing the costs between different years.
5.2.1	Evidence of evaluation of water related emergencies and extreme events (effectiveness of preventive and corrective measures) and inclusion of lessons learnt in the updated action plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 46 There is a procedure for emergencies. Until this moment, there hasn't been any emergency.
5.3.1	Feedback and commentaries from stakeholders on the site water stewardship performance and factor input in the updated action plan	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 47 Until this moment there hasn't been any feedback from the stakeholders. There are Iberesparragal stakeholders' requirement. This register is given by Iberesparragal, S.L.
5.4.1	Update of the plan with the inputs from indicators 5.1.1, 5.1.2, 5.2.1, 5.3.1. Update does not apply for the first	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 48 The plan has been developed in the step 3. It will be update in the following review, this review will add

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Clause	Details	Yes	No	Comments/Evidence
	implementation/audit			the point 5.1 targets..
5	Evaluation (advanced) “against the actions taken in the implementation of the plan”.			Evidence and Scoring
5.5.1	Review of the site water stewardship performance with executive team or board and provide evidence of meeting through minutes (3 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF49 (3 POINTS) For compliance with this criteria Iberesparragal, S.L., submit the meeting minutes describing the items reviewed.
5.6.1	Evidence of a formal stakeholder’s evaluation: minutes of meeting and recommendations for updated criteria 3.5 related to good governance, adequate flows, good water quality and functioning of Important Water Related Areas	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
6	Disclosure and communication of performance (core)			
6.1.1	Disclosure and public availability of summary related to the general governance structure of the site’s management with names of those accountable for compliance with water related laws and regulations	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF 50 For compliance with this requirement Iberesparragal has disclosed their commitment with AWS in the following url http://iberhanse.es/anuncio-para-los-actores-implicados-en-la-certificacion-aws/ Iberesparragal has celebrated a meeting with stakeholders on 20 th of February.
6.2.1	Disclosure of summary of site’s water stewardship results against the targets	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document REF. 51 Iberesparragal has disclosed a summary of site’s water stewardship results. <p>The diagram illustrates the water stewardship process. It starts with the question '¿QUÉ QUEREMOS ALCANZAR?' (What do we want to achieve?), leading to four objectives: 'DISPONIBILIDAD DE AGUA' (Water availability), 'BUENA CALIDAD DEL AGUA' (Good water quality), 'BUEN ESTADO NATURAL DEL ENTORNO' (Good natural state of the environment), and 'BUENAS RELACIONES CON ACTORES' (Good relationships with stakeholders). These objectives are supported by 'OBJETIVOS' (Objectives) such as 'REDUCIR CONSUMO DE AGUA (8%)' (Reduce water consumption), 'REDUCIR USO DE FERTILIZANTES Y FITOSANITARIOS' (Reduce use of fertilizers and pesticides), 'MANTENER Y MEJORAR EL ESTADO NATURAL DE LA FINCA Y SU ENTORNO' (Maintain and improve the natural state of the farm and its environment), and 'ASEGURAR CUMPLIMIENTO LEGAL, FOMENTAR INTERACCIÓN CON OTROS' (Ensure legal compliance, promote interaction with others). The next step is '¿QUÉ ACCIONES ESTAMOS HACIENDO O TENEMOS QUE HACER?' (What actions are we doing or should we do?), leading to four action areas: 'SISTEMAS DE RIEGO, SONDAS, HUMEDAD, CONTROL USO' (Irrigation systems, probes, humidity, control use), 'REDUCIR QUÍMICOS, CONTROL DE APLICACIÓN, CONTROL BIOLÓGICO' (Reduce chemicals, control of application, biological control), 'CORREDORES VERDES, PROTECCIÓN BIODIVERSIDAD' (Green corridors, biodiversity protection), and 'LEGALIDAD, INTERACCIÓN CON AGRICULTORES, EXPERTOS, JUNTA, EDEKA, WWF...' (Legality, interaction with farmers, experts, council, EDEKA, WWF...). The final step is '¿CÓMO LO VAMOS A MEDIR?' (How are we going to measure it?), leading to four measurement methods: 'REGISTROS DE RIEGO, BALANCES HÍDRICOS, HUELLA HÍDRICA' (Irrigation records, water balances, water footprint), 'ANÁLISIS DE CALIDAD, REGISTROS DE ENTRADAS Y SALIDAS' (Quality analysis, records of inputs and outputs), 'REGISTROS DE MANTENIMIENTO, MONITOREO DE FAUNA' (Maintenance records, fauna monitoring), and 'TALLERES, EVENTOS, COMUNICACIONES, FORMACIÓN' (Workshops, events, communications, training). The process concludes with 'PLAZOS Y PERSONAS RESPONSABLES' (Deadlines and responsible persons), leading to 'EVALUAR RESULTADOS' (Evaluate results), 'COMUNICAR Y RECOGER COMENTARIOS' (Communicate and collect comments), and 'REDISEÑAR EL PLAN' (Redesign the plan), which feeds back into the start of the process.</p>
6.3.1	Disclosure and public availability of efforts to address shared challenges and report on actions taken to help address these challenges and engage stakeholders, including public sector agencies	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref.52 The meeting developed on 20 th of February with the stakeholders, Iberesparragal has disclosed a description of share challenges and many action taking to engage stakeholders (EDEKA y WWF)
6.4.1	Document and make available a list of any site water compliance violation together with the corrective action implemented to prevent further occurrence.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref 53. There hasn’t been any compliance violation.

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Clause	Details	Yes	No	Comments/Evidence
6.5.1	Evidence of awareness related initiatives at site level with dates of communications and, if possible, level of awareness	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref. 54. The meeting developed on 20 th of February with the stakeholders, Iberesparragal explains them the different correctives actions to decrease the water consumption from the Esparragal Dam against Climate Change.
6	Disclosure and communication of performance (advanced)			Evidence and Scoring
6.6.1	Written evidence of disclosure of site water related risks to owners (4 points)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Document Ref. 55. (4 POINTS) The meeting developed on 20 th of February with the stakeholders, Iberesparragal explains to the owners (Inberhans/naturgreen, EDEKA, El Esparragal and Esparragal dam) the water related risk (slides 13, 14, 15).
6.6.2	Disclosure of site water related risks to owners on a recognised disclosure framework (2 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
6.7.1	Evidence of implementation of a programme for water education at catchment level and description of the programme (4 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future
6.8.1	Evidence of discussion of the site water stewardship initiative in the organisation annual report, including references of benefits to stakeholders (2 points)	<input type="checkbox"/>	<input type="checkbox"/>	Iberesparragal were just not applied in this case, but the site could apply it in future

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APPENDIX 2

IBERESPARRAGAL ACTION PLANS RESPONSE TO

FINDINGS

	AWS	Edición: 1
	Plan de acción	Revisión: 00 Fecha: 28/05/18

Tras haber realizado el proceso de auditoría en el sitio el pasado 21 de marzo de 2018, y haber pasado la revisión técnica posteriormente, se han identificado dos oportunidades de mejora en los siguientes puntos de la norma:

- Improvement opportunity: More clearly define compliance with each mandatory legal requirement. (2.3.1)
- Improvement Opportunity: the time frame for these actions should be defined (2.7.1)

Para ello se hace necesario la redacción del presente plan de acción, en el que se busca definir las acciones, plazos y personas responsables de abordar los mencionados puntos:

En relación al 2.3.1.:

Persona responsable: Álvaro González Cantarero

Acción: Revisar la lista de requisitos legales relacionados con el agua de aplicación para Iberesparragal desarrollando el listado de manera clara, obviando documentación de consulta y especificando los documentos que evidencian el cumplimiento, así como la carpeta del sistema en la que se encuentran.

Plazo: Revisión del sistema AWS. Junio / Julio 2018 (Dependiendo de las fechas en las que sea posible reunirse con los actores clave del proyecto WWF/EDEKA, ya que la revisión general del sistema se hace en consenso con ellos). Se realizará una revisión anual.

En relación al 2.7.1.:

Persona responsable: Álvaro González Cantarero y Miguel Hidalgo

Acción: Revisar la lista de acciones incluidas en el plan de custodia del agua (3.2.2.) y especificar el plazo para el desarrollo de las acciones.

Plazo: Revisión del sistema AWS. Junio / Julio 2018 (Dependiendo de las fechas en las que sea posible reunirse con los actores clave del proyecto WWF/EDEKA, ya que la revisión general del sistema se hace en consenso con ellos). En dicha reunión se revisarán los objetivos incluidos, y se llegará a un acuerdo para definir nuevos objetivos realistas basados en los resultados del plan anterior.

Los plazos concretos para la evaluación de objetivos en relación al balance hídrico se realizan en base a los datos reales de riego para el año hidrológico (1 de Octubre a 30 de Septiembre). Por ello, los objetivos relacionados con el balance hídrico se volverán en septiembre de cada año.