



CONTROL UNION

ALLIANCE FOR WATER STEWARDSHIP (AWS) AUDIT REPORT

Based on AWS Standard Version 1.0

**Nigerian Bottling Company Limited (Member of Coca Cola Hellenic Group)
#1 Lateef Jakande Road, Agidingbe Ikeja, Lagos State Nigeria.**

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Prepared by: Control Union Certification Services Accra, Ghana.
Project No.: 867406AWS-2019-07
AWS Reference No.: AWS-010-INT-CU-00-05-00010-0072

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1. General Information

1.1. Client Details

Company Name:	Nigerian Bottling Company Limited (Coca Cola Hellenic)
Business address:	Nigerian Bottling Company, Iddo house, Iddo, Ebute Metta, Lagos
Auditing Site Address:	# 1 Lateef Jakande Road, Agidingbe Ikeja Lagos, Nigeria
Activities / Processes:	Beverage Manufacturing
Principle contact person:	Aderemi Adewoye
Office telephone:	08072004094
Fax:	
E-mail:	aderemi.adewoye@cchellenic.com
Web site:	www.nigerianbottlingcompany.com

1.2. Certification Details

Audit Date(s):	21-05-2019 to 23-05-2019
Auditor Team:	Emmanuel O. Akinwekomi (Auditor)
Certification Date:	17-07-2019
Proposed date for next audit:	21-05-2020
Audit Report completed by:	Olalekan Emmanuel Akinwekomi

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2. Executive Summary

Nigerian Bottling Company (NBC) is a member of Coca-Cola Hellenic group. The NBC Ikeja site is the biggest site among the 8 NBC sites in Nigeria. The site is in the capital city of Lagos state which is Ikeja. The company pride herself in the following products; Coca-Cola, Fanta, Sprite, Schweppers bitter lemon, Limca, Coca-Cola Zero and Eva bottle water. The production capacity of the plant is 103 Million Unit Case per year (103 MUC/yr).

The certification audit announcement was published on April 19th, 2019 (32 days before the audit) as required by AWS standard. The following media were used for the stakeholder's announcement; Control Union website, AWS website and Vanguard Newspaper (local newspaper). The audit was conducted for 3 days, between 21st – 23rd May 2019 by the auditor - Olalekan Emmanuel Akinwekomi at the plant site in Ikeja.

The audit team was comprised of following auditors;

Name of Auditor	Role in Audit
Emmanuel O. Akinwekomi	Auditor

The audit findings showed that the site meet up with all the core and some advance level criteria for AWS V1.0. All the Non-Conformities identified were at the advance level requirements of the standard. Since the advance requirements are not mandatory requirements this time, therefore there was no any timeline for closing of the Non-Conformities.

The site meets up with all the requirements and criteria for Gold level certification. Therefore, it is recommended to be awarded Gold Level of AWS certificate.

3. Scope of Assessment

Audit Standard	AWS V 1.0		
Initial Audit	Yes		
Surveillance Audit	No		
Type of Certification	Single Site	Multi-site	Group
	X		
Location of Audit	NBC Plant, #1 Lateef Jakande Road, Agidingbe Ikeja Lagos		
Scope of Certification	The plant water catchment covers Ogun river basin and the Lagos coastal plains sand aquifer, the relevant stakeholders in the catchment area, all the production lines and other related areas utilizing water on the site		
Assessment on-site activities includes	Document review, management interview, employee interview, onsite implementation review		

4. Description of the Catchment

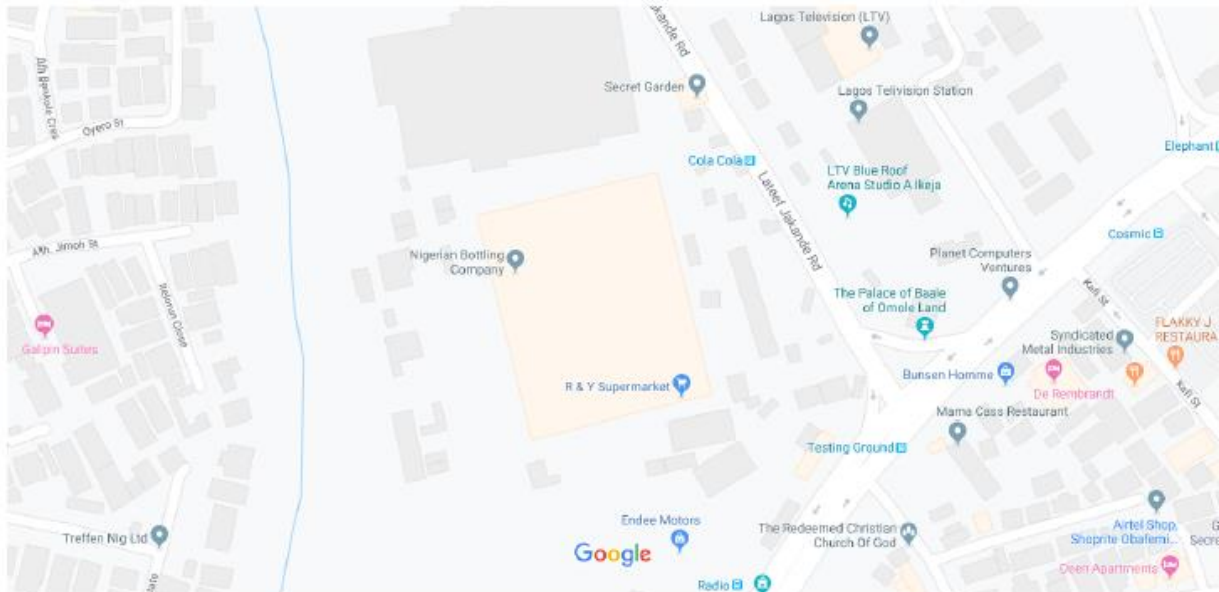
The catchment water source is from the Lagos coastal plains sand aquifers. Apart from some run-off water majorly from rain fall and some other streams, like Odo Iya-Alaro, which contribute to the recharge of Ikeja aquifer; Ogun river basin is the major surface water in the catchment. A study from department surveying and geoinformatics, University of Lagos shows that there are four major aquifers units that are being tapped for the purpose of water supply in the Lagos metropolis. The first aquifer extends from ground level to roughly 12 m below ground. It consists of alternation layers of clay and sand. This upper aquifer is prone to contamination because of its limited depth. The second aquifer is encountered between 20 and 100m below sea level and it can be found around Ikeja and Ojota axis, where Nigerian Bottling Company extract its water. This aquifer is of greater importance for water supply purposes throughout Lagos metropolis (Jones and Hockey, 1964). The third aquifer in the central part of Lagos has a depth ranging from 130-160 m below the sea level and the fourth aquifer is located at an elevation of approximately 450 m below sea level. It is separated from the third aquifer by a rather thick layer of shale of the Ewekoro formation (Jones and Hockey, 1964).

Map Showing water catchment of NBC Ikeja Plant, Lagos Nigeria

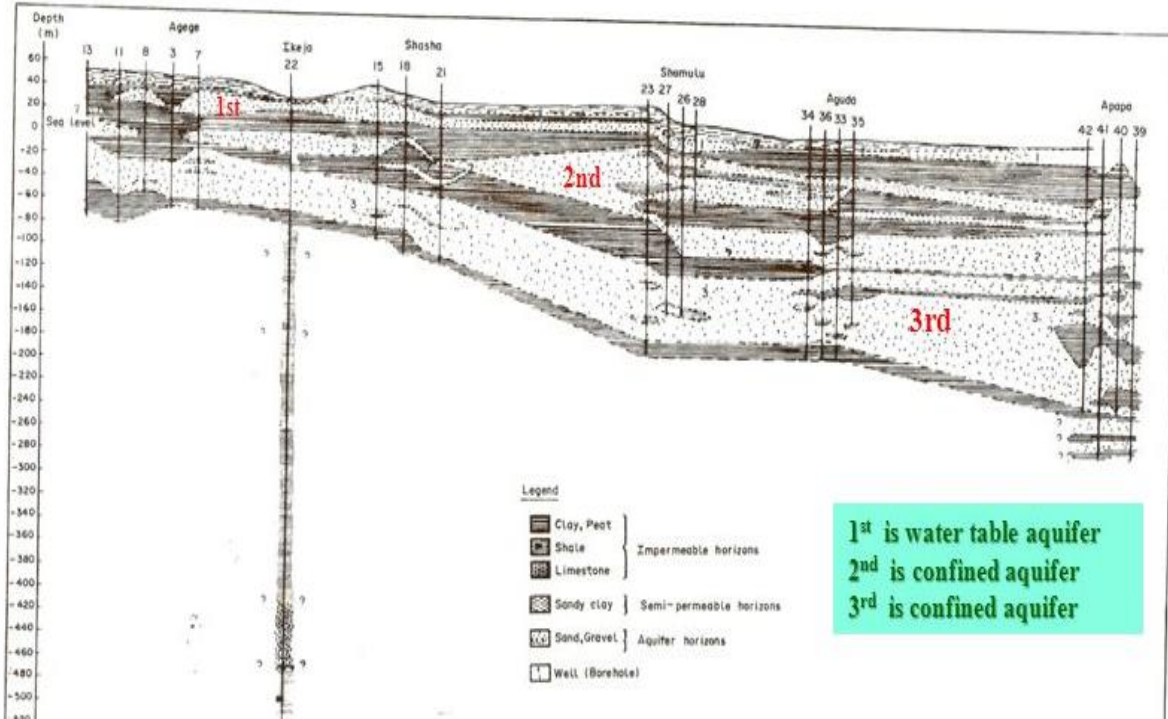
Google Maps Ogun River
Map of Ogun River Basin flows into Lagos Lagoon



Google Maps Map of NBC Coca Cola plant Ikeja Lagos



Map showing aquifer horizons in Lagos Coastal Plains Sand Aquifer catchment



Map showing NBC Site Location in Ikeja Lagos



5. Summary on Stakeholder and shared Water Challenges

One of the major water-related stakeholders for NBC Ikeja plant is Manufactural Association of Nigeria (MAN) Ikeja branch Lagos. MAN is an umbrella body of companies that are into goods manufacturing especially the beverages and bottling companies. Other NBC Ikeja water related stakeholders include; host community (Alausa community), Lagos State Water Corporation, Lagos State Water Regulatory Commission, Lagos State Environmental Protection Agency, Lagos State Waste Management Authority and National Environmental Standards and Regulations Enforcement Agency (NESRA).

There were several stakeholder meetings especially with the following organizations; MAN, Lagos State Water Corporation and Lagos State Water Regulatory Agency. One of the water-related challenge that was raised and discussed in these meeting is the possibly over extraction of ground water and salt water intrusion (contamination) of the aquifer in the catchment. Some of the suggested solutions to these challenges are; installation of meter to each borehole in the facility, to collectively carry out a study on water balance of the catchment and also determine the level of risk and mitigation strategy for salt water intrusion into the ground water in the catchment.

6. Summary of the Assessment

6.1. Major Non-conformities

Sr. No.	AWS Criteria	Description of NC	Response from Client (explanation & documents)	Closure
		Nil		

6.2. Minor Non-conformities

Sr. No.	AWS Criteria	Description of NC	Response from Client (explanation & documents)	Closure
		Nil		

6.3. Observations

Sr. No.	AWS Criteria	Description of NC	Response from Client (explanation & documents)	Closure
1	1.4	Ikeja plant, a group company of CC Hellenic, has done a global commitment on CEO Water Mandate by fulfilling all the 6 Commitments Areas as prescribed over website (https://ceowatermandate.org/about/what-is-the-mandate/#1529600036540-6d406ddc-da2def82-5ca4) But CC Ikeja is requested to share exact link where these commitments are available for better understanding	[17-Jul-2019] CC Ikeja, has submitted a detailed communication report for the company (https://coca-colahellenic.com/media/3629/coca-cola-hbc-2018-ungc-cop.pdf). Progress under UNGC CEO Water Mandate on Page 8-12 show all the commitments.	[17-Jul-2019] Response accepted
2	3.3	NBC Ikeja plant has done studies & assessments and taken steps to demonstrate responsiveness and	[17-Jul-2019] CC Ikeja, has shared the relevant documents in form of snap for reference and records.	[17-Jul-2019]

Sr. No.	AWS Criteria	Description of NC	Response from Client (explanation & documents)	Closure
		resilience to water-related risks into the site's incident response plan. But CC Ikeja is requested to share relevant documents for review purpose.		Response accepted

7. Schedule for Surveillance Audit

As this initial audit was conducted on 21-05-2019 to 23-05-2019, as per the requirement of standard surveillance audit must be scheduled within 13 months. Hence, next surveillance audit will be conducted on 21-05-2020. This date even includes any request for re-assessment for certification level upgradation.

8. Conclusion and Recommendation

Coca-Cola (CC) being a brand name in market has evolved their vision and policies by adopting sustainability practices. One the sustainability approach that they are working in is Water Stewardship and hence applied for AWS certification for their Ikeja Plant at Nigeria (NBC). This summary is for the certification review done on the audit findings under AWS standard.

Observations and Recommendations:

1. Nigerian Bottling Company (NBC) Ikeja plant, has done a lot of work as regards water stewardship activities
2. Few of the key NBC staffs at Ikeja plant whose job responsibilities are related to water are still not knowledgeable in the AWS standard. This affect reporting system and communication of AWS standard to others
3. NBC has led and done the study for ground water risk. But they need to develop & implement plans for risk mitigation towards the identified risk and show results of improvement towards ground water recharge and natural flow restoration (2.12)
4. NBC has to disclose all the water-related challenges that they have identified in year 2019 publicly along with summary of actions taken to engage stakeholders
5. NBC need to work on such reporting on annual basis
6. NBC has to demonstrate continuous improvement towards water stewardship through planning, implementing, monitoring and reporting.

9. Audit Checklist

Step 1: COMMIT – Commit to being a responsible water steward

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>1.1 Establish a leadership commitment on water stewardship: Have the senior-most manager at the site, and if necessary a suitable individual within the corporate head office, sign and publicly disclose a commitment to:</p> <ul style="list-style-type: none"> x Uphold the AWS water stewardship outcomes (good water governance, sustainable water balance, good water quality status and healthy status of Important Water-Related Areas); x Engage stakeholders in an open and transparent manner; x Strive to comply with legal and regulatory requirements x Respect water-related rights, including ensuring appropriate access to safe water, sanitation and hygiene for all workers in all premises under the site's control; x Support and coordinate with public sector agencies in the implementation of plans and policies, including working together towards meeting the human right to water and sanitation. x Continually improve and adapt the site's water 	<p>1.1.1 Signed and publicly disclosed statement that explicitly covers all requirements (see details in Criterion 1.1)</p>	Core	<p>NBC Ikeja site AWS commitment is imbedded in her AWS policy document signed by Mr. Aderemi Adewoye (Plant Manager) on 10th May 2019. Document number - IK-WA-CP-52.01. First issued 18th Oct. 2018. Revised on 10th May 2019. Approved by the plant manager.</p>	<p>[25-Jun-2019] Finding accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
stewardship actions and plans; x Maintain the organizational capacity necessary to successfully implement the AWS Standard, including ensuring that staff have the time and resources necessary to undertake the implementation; x Support water-related national and international treaties; x Disclose material on water-related information to relevant audiences.				
1.2 Develop a water stewardship policy: Develop an internally agreed-upon and communicated and publicly available water stewardship policy that references the concept of water stewardship (as informed by the AWS Standard, outcomes and criteria).	1.2.1 Publicly available policy that meets all requirements (see Guidance)	Core	NBC Ikeja site AWS commitment is imbedded in her AWS policy document signed by Mr. Aderemi Adewoye (Plant Manager) on 10th May 2019. Document number - IK-WA-CP-52.01. First issued 18th Oct. 2018. Revisited on 10th May 2019. Approved by the plant manager.	[25-Jun-2019] Finding accepted
1.3 Further the Alliance for Water Stewardship: Commit to an AWS training programme or commit to AWS membership or get a commitment from one or more other sites to implement an AWS programme (membership, standard & certification or training).	1.3.1 Official registration with AWS	Advance	AWS-010-INT-CU-00-05-00010-0072. As available on AWS website	[25-Jun-2019] Finding accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>1.4 Commit to other initiatives that advance effective water stewardship: Commit to additional, voluntary and complementary water-related initiatives. Qualifying initiatives must:</p> <ul style="list-style-type: none"> x Be voluntary in nature; x Be commonly accepted as best practices or processes for effective water management; x Explicitly contain references to water (even if this is not their primary purpose); x Contain a time-bounded commitment for taking action to improve use of water resources; x Not be redundant with existing requirements from the AWS Standard (i.e., the site cannot get credit for commitments that would have been already required by the AWS Standard); x Intend to deliver additional social or environmental benefits, keeping with the definition of water stewardship. 	<p>1.4.1 Formal commitment to qualifying initiative(s), including a timeline for completion</p>	<p>Advance</p>	<p>The site through her group (Coca Cola Hellenic) is committed to UN water compact global CEO water mandate. www.ceowatermandate.org/about/endorsing-companies/</p>	<p>[25-Jun-2019] Ikeja plant, a group company of CC Hellenic, has done a global commitment on CEO Water Mandate by fulfilling all the 6 Commitments Areas as prescribed over website (https://ceowatermandate.org/about/what-is-the-mandate/#1529600036540-6d406ddc-da2def82-5ca4)</p> <p>But CC Ikeja is requested to share exact link where these commitments are available for better understanding</p> <p>[17-Jul-2019] CC Ikeja, has submitted a detailed communication report for the company (https://coca-colahellenic.com/media/3629/coca-cola-hbc-2018-ungc-cop.pdf). Progress under UNGC CEO Water Mandate on Page 8-12 show all the commitments. Findings accepted.</p>
<p>1.5 Secure a water stewardship commitment from the organization's senior-most executive or the organization's governance body: The site's commitment in 1.1 is also signed off by the senior-most executive in the organization or the overarching</p>	<p>1.5.1 Appropriately signed and publicly available statement that explicitly covers all requirements (see details in Criterion 1.1)</p>	<p>Advance</p>	<p>There is available Group (Coca Cola Hellenic) Water Stewardship Policy signed by the group CEO Dimitris Lois</p>	<p>[25-Jun-2019] A snap for CC NBC Group level policy is being shared, which is available on SharePoint of company's website. Finding accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
governance body that oversees the site's organization.				
1.6 Commit to directly assisting with community water needs in times of stress: The site publicly commits that if the human right to water and sanitation is unmet, and if requested by the community, the site will provide direct assistance from its own allocations of 20L per person to assist communities for their water-related needs.	1.6.1 Signed and publicly disclosed statement that explicitly covers all requirements	Advance	Group commitment tagged 'Mission Sustainability 2025 Commitment' available on the group website, approved by Michael Dickson - Group Sustainability and Community Director.	[25-Jun-2019] NBC has shared copy of this commitment (#6) which is part of Mission Sustainability 2025 commitments - https://coca-colahellenic.com/media/3217/2025_1.pdf As per indicator these commitments are publicly available but on NBC website. Finding accepted

Step 2: GATHER & UNDERSTAND – Gather data to understand shared water challenges and water-related risks, impacts and opportunities

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
2.1 Define the physical scope: Identify the site's operational boundaries, the sources the site draws its water from, the locations where the site returns its discharge to, and the catchment(s) that the site affect(s) and is reliant upon.	<p>2.1.1 Documentation or map of the site's boundaries</p> <p>2.1.2 Names and location of water sources, including both water service provider (if applicable) and ultimate source water</p> <p>2.1.3 Names and location of effluent discharge points, including both water service provider (if applicable) and ultimate receiving water body</p> <p>2.1.4 Geographical description or map of the catchment(s)</p>	Core	2.1.1 and 2.1.2 Map of site is available on page 23 of document number - 60577826/M001.0005 with titled "Nigerian Bottling Company Limited Abstraction Borehole Drilling and Testing Pumping Ikeja plant, Lagos Nigeria". July 2018. There are 6 boreholes in operations with the capacity ranging btw 40 -65 cubic meter per hour). 2.1.3 The name and locations of effluent discharge is available on the document titled "Quarterly Environmental Monitoring Report for NBC Ikeja plant" Page 10 and 11. 2.1.4 Available in a document titled "Ground water quality risk	[25-Jun-2019] Snap of these reports are taken which show that there are about 10 boreholes but active are only 6. Also, relevant snaps of other reports are shared and found satisfactory. Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
			assessment" August 16th, 2018. Page 3/22.	
2.2 Identify stakeholders, their water-related challenges and the site's sphere of influence: Identify stakeholders, document their water-related challenges and explain how the stakeholders are within the site's sphere of influence.	2.2.1 List of stakeholders, descriptions of prior engagements and summaries of their water-related challenges 2.2.2 Description of the site's sphere of influence	Core	Stakeholders list available on document name Source Water Protection Plan (SWPP) describing and stating common water challenge. SWPP Ikeja Plant - Nigeria Revised 230317	[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Findings accepted
2.3 Gather water-related data for the catchment: Gather credible and temporally relevant data on the site's catchment: x Water governance , including catchment plan(s), water-related public policies, major publicly led initiatives under way, relevant goals, and all water-related legal, regulatory requirements; x Water balance for all sources while considering future supply and demand trends; x Water quality for all sources while considering future physical, chemical and biological quality trends; x Important Water-Related Areas , including their identification and current status, while considering future trends; x Infrastructure's current	2.3.1 List of relevant aspects of catchment plan(s), significant publicly led initiatives and/or relevant water related public policy goals for the site 2.3.2 List, and description of relevance, of all applicable water-related legal and regulatory requirements, including legally defined and customary water rights and water-use rights 2.3.3 Catchment water balance by temporally relevant time unit and commentary on future supply and demand trends 2.3.4 Appropriate and credibly measured data to represent the physical, chemical and biological status of the site's water source(s) by temporally relevant time unit, and commentary on any anticipated future changes in water quality 2.3.5 Documentation identifying Important Water Related Areas, including a description of their current status and commentary on	Core	2.3.1 The Lagos State Environmental Protection Law 2017. 2.3.2 Available in the NBC Ikeja plant document name SWPP Ikeja plant. 2.3.3 Catchment water balance external document titled: "Recent Trends in Precipitation and The Water Balance of Tropical Cities: The Example of Lagos, Nigeria" A study by O. Ojo from Department of Geography University of Lagos 1990. 2.3.4 NBC document titled "Ground water risk assessment Technical Note August 16th, 2018". Also available external document titled "Coastal Groundwater Resource - Abstraction, Quality and Related Environmental Concerns: Lagos State Case Study June 2013 by Dr. Akomemo U. Oteri" Akute Geo-Resource Limited. 2.3.5. Not be able to identify water related important area, however NBC has a letter to Nigeria Conservation	[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. CC NBC has identified one of the water-related area named "Lekki Conservation Area" and for rest they have taken help of Nigerian Conservation Foundation. Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>status and exposure to extreme events while considering expected future needs.</p>	<p>future trends 2.3.6 Existing, publicly available reports or plans that assess water-related infrastructure, preferably with content exploring current and projected sufficiency to meet the needs of water uses in the catchment, and exposure to extreme events</p>		<p>Foundation to help identified water related area. NBC has also gathered external documents which include titled " From Wetland to Waste Land: The Destruction of Wetland" An Assessment of the Changes in the Landscape of Ogudu-Oworonsoki Development Prone Area of Lagos Metropolis Nigeria. by J. Obiefuna Department of Architecture, University of Lagos Akoka Lagos September 15th, 2011. 2.3.6 Available external document by Lagos Water Corporation titled "Lagos Water Supply Master plan 2010".</p>	

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>2.4 Gather water-related data for the site: Gather credible and temporally relevant data on the site's:</p> <ul style="list-style-type: none"> x Governance (including water stewardship and incident response plan); x Water balance (volumetric balance of water inputs and outputs); x Water quality (physical, chemical and biological quality of influent and effluent) and possible sources of water pollution; x Important Water-Related Areas (identification and status); x Water-related costs (including capital investment expenditures, water procurement, water treatment, outsourced water-related services, water-related R&D and water-related energy costs), revenues and shared value creation (including economic value distribution, environmental value and social value). 	<ul style="list-style-type: none"> 2.4.1 Copies of existing water stewardship and incident response plans 2.4.2 Site water balance (in Mm3 or m3) by temporally relevant time unit and water-use intensity metric (Mm3 or m3 per unit of production or service) 2.4.3 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 (if noted) 2.4.4 Inventory of all material water-related chemicals used or stored on-site that are possible causes of water pollution 2.4.5 Documentation identifying existing, or historic, onsite Important Water-Related Areas, including a description of their status 2.4.6 List of annual water-related costs, revenues and description/quantification of social, environmental or economic value generated by the site to the catchment 	<p>Core</p>	<ul style="list-style-type: none"> 2.4.1 Available NBC document titled "Source Water Protection Plan (SWPP)" which captured the site water stewardship. 2.4.2. Available in the NBC Ikeja document titled "Water Balance Ikeja Plant v3" January to May 2019. It is a current/live document which is updated daily with monthly output. 2.4.3 Available document titled "Raw and Treated Water Monitoring Program report" The test was conducted by SGS inspection in 17/07/2018. 2.4.4 List of inventories of all material water-related chemical stored available with titled document "STOCK OF CHEMICAL AND LUB 05/21/2019 2.4.5 On-site Important Water-Related Areas was sighted during physical inspection on site where coconut and palm trees are grown and maintain around the Effluent Treatment Plant (ETP) but not properly documented. 2.4.6 Available in NBC Ikeja document titled "NBC Water Cost 2019". 	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>2.5 Improve the site's understanding of its indirect water use: Identify and continually improve the site's understanding of:</p> <ul style="list-style-type: none"> x Its primary inputs, the water use embedded in the production of those primary inputs and, where their origin can be identified, the status of the waters at the origin of the inputs; x Water used in outsourced water-related services within the catchment. 	<p>2.5.1 List of primary inputs with their associated embedded annual (or better) water use and (where known) their country/region/or catchment of origin with its level of water stress</p> <p>2.5.2 List of outsourced services that consume water or affect water quality and both (A) estimated annual (or better) water withdrawals listed by outsourced services (Mm3 or m3) and (B) appropriate and credibly measured data to represent the physical, chemical and biological status of the outsourced annual (or better) water effluent</p>	Core	<p>2.5.1 Available list of primary input with their associated water use (Ikeja Water Footprint 2018)</p> <p>2.5.2 Available in NBC Ikeja plant document titled "SWPP Ikeja Plant Nigeria 230317"</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Findings accepted</p>
<p>2.6 Understand shared water-related challenges in the catchment: Based upon the status of the catchment and stakeholder input, identify and prioritize the shared water-related challenges that affect the site and that affect the social, environmental and/or economic status of the catchment(s). In considering the challenges, the drivers of future trends and how these issues are currently being addressed by public-sector agencies must all be noted.</p>	<p>2.6.1 Prioritized and justified list of shared water challenges that also considers drivers and notes related to public-sector agency efforts</p>	Core	<p>This is prioritized by group of stakeholders led by Manufactural Association of Nigeria (MAN). The shared water challenges are;</p> <ol style="list-style-type: none"> 1. The new Lagos State Water Regulatory Policy that demands payment based on volume/liter of water abstracted. 2. Salt water intrusion into the wells due to over abstraction of groundwater 3. Over abstraction of ground water due to population increase 	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Referred to MoM of MAN. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>2.7 Understand and prioritize the site's water risks and opportunities: Based upon the status of the site, existing risk management plans and/or the issues identified in 2.6, assess and prioritize the water risks and opportunities affecting the site.</p>	<p>2.7.1 Prioritized list of water risks facing the site, noting severity of impact and likelihood within a given time frame 2.7.2 Prioritized list of water-related opportunities for the site 2.7.3 Estimate of potential savings/value creation</p>	Core	<p>2.7.1 The periodized water risk list as available in SWPP document which are; 1. Enhance monitoring of key parameters and conduct catchment based alert level for salt water intrusion 2. No set limit for water abstraction 3. Inadequate understanding of regulations regarding water abstraction limit 2.7.2 List of water related opportunities is contained in SWPP known as 10 ten water savers verification tools. 2.7.3 Available in NBC document titled "CC Hellenic Water Saving Projects 2019 Implementation Status"</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. CC NBC has funded the study for ground water. Findings accepted</p>
<p>2.8 Support and undertake joint water-related data collection: Engage in data gathering with two or more other organizations in the catchment or join a public-sector-led effort to gather the information required in Criterion 2.3.</p>	<p>2.8.1 Evidence of water-related data that was jointly gathered</p>	Advance	<p>Water related data has not be jointly gathered. However, NBC has made substantive efforts by initiating a study titled "Ground Water Risk Assessment conduct on 16th August 2018." The outcome of this study is used to engage with major stakeholders' organization - Manufactural Association of Nigeria (MAN) to jointly conduct a study on 1) Catchment water balance; 2) risk of salt water intrusion and 3) pollution risk from land filled site within the catchment. Documentary evidence available are; NBC letter to MAN dated 5th November 2018 and follow up letter dated 2nd May 2019.</p>	<p>[25-Jun-2019] CC NBC has taken the lead and making continuous efforts to gather the relevant data along with govt. agencies. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>2.9 Gather additional, detailed water-related data: Gather additional data that goes beyond the core requirements with respect to the site or the catchment, or generate core data in highly data deficient environments, to further refine the site's understanding of its water stewardship context.</p>	<p>2.9.1 Water-related data sets that go beyond core requirements – See Guidance for details</p>	Advance	<p>NBC conducted the following studies on the site; i. Ikeja Plant Hydrogeological Assessment Report 4th April, 2014 ii. Ikeja Plant Borehole TV Investigation Report April 2014 ii. Ground Water Risk Assessment Report 16th August, 2018</p>	<p>[25-Jun-2019] CC NBC has taken the lead and doing first level data gathering; further they will take proactive actions to gather more data.</p>
<p>2.10 Review a formal study on future water resources scenarios: Gather detailed information that explores water usability (quantity and quality) under future scenarios (including extreme events, population and urbanization changes, economic development, possible climate change impact scenarios, and anticipated infrastructure needs) within the catchment and comment on the scenarios' impacts upon the site's growth strategy.</p>	<p>2.10.1 Copy of a study that details projected future state conditions relative to current quantity and quality parameters and a comment on potential impacts upon the site's growth strategy</p>	Advance	<p>Available NBC document titled "Source Vulnerability Assessment (SVA) Renewal NBC Ikeja Plant December 2015" reviewed Lagos State Water Supply Master Plan of 2010.</p>	<p>[25-Jun-2019] CC NBC had reviewed latest report for Lagos State and implemented the outcomes in their latest SVA report, which is revised in every 5 years Findings accepted</p>
<p>2.11 Conduct a detailed, indirect water use evaluation: Complete an advanced evaluation of indirect water use related to the site's primary products/services (including outsourced, downstream services) that identifies the location of water use within the site's supply chain and</p>	<p>2.11.1 Detailed description of the site's water-related supply chain with indirect water use amounts (for water quantity and quality) and the site's engagement efforts to date for each</p>	Advance	<p>2.11.1 Available in NBC Ikeja document titled " SWPP Ikeja Plant Nigeria Revised 230317"</p>	<p>[25-Jun-2019] CC NBC has done the study for water footprint on quantity basis and they can improve this initiative for quality as well as engagement levels for respective sites.</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
clarifies the site's ability to influence the management of its suppliers' water use.				
2.12 Understand groundwater status or environmental flows and the site's potential contributions: Gather data on either groundwater status or environmental flows and identify the site's potential contribution. In all cases, coordination with relevant government agencies is required.	2.12.1 Conclusions about the site's potential contributions to ground water recharge or environmental flows restoration	Advance	Available NBC Ikeja document titled "NBC Ikeja Ground Water Risk Assessment: Technical Note" 16th August 2018". Another titled document "Ikeja Plant Hydrogeological Assessment 4th April, 2014". Record of treated water discharged to the environment "	[25-Jun-2019] CC NBC has led and done the study for ground water risk. But they need to develop & implement plans for risk mitigation towards the identified risk and show results of improvement towards ground water recharge and natural flow restoration.
2.13 Complete a voluntary Social Impact Assessment: Complete a voluntary Social Impact Assessment for the site, with a particular focus on water.	2.13.1 Social impact assessment report	Advance	Document not available	[25-Jun-2019] Findings accepted

Step 3: PLAN – Develop a water stewardship plan

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
3.1 Develop a system that promotes and evaluates water-related legal compliance: Develop, or refer to, a system that promotes and periodically evaluates compliance with the legal and regulatory requirements identified in Criterion 2.3.	3.1.1 Documented description of system, including the processes to evaluate compliance and the names of those responsible and accountable for legal compliance	Core	NBC Ikeja plant available document SWPP contains the system description, evaluation compliance process and names of responsible staff.	[25-Jun-2019] Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>3.2 Create a site water stewardship strategy and plan: Develop an internally available water stewardship strategy and plan for the site that addresses its shared water challenges, risks and opportunities identified in Step 2 and that contains the following components (see Guidance for plan template): x a strategy that considers the shared water challenges within the catchment, water risks for the site (noting in particular where these are connected to existing public-sector agency catchment goals) and the site's general response (from Criteria 2.6 and 2.7) x a plan that contains:</p> <ul style="list-style-type: none"> o A list of targets (based upon Criterion 2.7) to be achieved, including how these will be measured and monitored. Note: where identified as a shared water challenge, these targets must be continually improving for the four water stewardship outcomes until such time as best practice is achieved; o A list of annual actions that links to the list of targets; o A budget for the proposed actions with cost/benefit financial information (based, in part, upon financial data from 2.7); o An associated list indicating who will undertake the actions (i.e., who is responsible for carrying out the work) and who will ensure that 	<p>3.2.1 Available water stewardship strategy 3.2.2 Available plan that meets all component requirements and addresses site risks, opportunities and stakeholder shared water challenges</p>	<p>Core</p>	<p>NBC Ikeja plant water stewardship plan and strategy are embedded in the following Coca Cola Operating Requirement (KORE) - i. Water Resources Sustainability, titled "ES-RQ-235". ii. Treated Water for Product Manufacturing BPRQ-180, Potable Water BPRQ-183, Waste Water Quality ESRQ-220, Part of the strategy is water Source Vulnerability Assessment (SVA) and Source Water Protection Plan (SWPP).</p>	<p>[25-Jun-2019] CC NBC has derived their strategy from group level strategy named KORE and defining for local operation like Ikeja Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>the work is completed (i.e., who is accountable for achieving the target), including actions of other actors in the catchment;</p> <ul style="list-style-type: none"> o A brief explanation that speaks to how the proposed actions will affect: (A) water-risk mitigation, (B) water stewardship outcomes and (C) shared water challenges. 				
<p>3.3 Demonstrate responsiveness and resilience to water-related risks into the site's incident response plan: Add to or modify the site's incident response plan to be both responsive and resilient to the water-related risks facing the site.</p>	<p>3.3.1 A description of the site's efforts to be responsive and resilient to water-related issues and/or risks in an appropriate plan</p>	Core	<p>Available documentary evidence includes;</p> <ul style="list-style-type: none"> i. Chapter 6: Supply Reliability and Contingency of "Source Vulnerability Assessment (SVA)" document. ii. Chapter 18: Mitigation actions of SWPP document iii. Responsibility Matrix (RACI) of Borehole Operation and Maintenance Procedure 	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Request CC to share relevant snap of the documents.</p> <p>[17-Jul-2019] CC has shared the relevant snap of the documents for reference and records. Findings accepted.</p>
<p>3.4 Notify the relevant (catchment) authority of the site's water stewardship plans: Contact the appropriate catchment authority/agency (if any) and inform them of the site's plans to contribute to the water stewardship objectives of their catchment plan as identified in Criterion 2.3.</p>	<p>3.4.1 Documented evidence of communicating the site's plan to the relevant catchment authority/agency</p>	Core	<p>Available letter communicated to Lagos State Water Corporation dated May 03, 2019.</p>	<p>[25-Jun-2019] Auditor was shown a letter as evidence for communicating Site plan over Water Stewardship to relevant authority. But this is not satisfactory as letter does not contain information on any plan being communicated to authority</p> <p>Request CC to share relevant letter / document that communicates their water stewardship plans to the authority.</p> <p>[17-Jul-2019] Based on</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
				Auditor's observation on site and interview with relevant personal this finding is closed.
3.5 Gain stakeholder consensus on the site's water stewardship targets: Achieve a consensus amongst stakeholders around at least one of the site's targets to address shared water challenges.	3.5.1 A list that indicates which targets achieved consensus along with a list of stakeholders involved	Advance	Available documentary evidence of stakeholders meeting report titled "Report of Meeting with MAN members and the Executive Secretary of LSWRC". Dated 14th July 2016. and Follow up letter date 18th January 2017 highlighting the consensus.	[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted
3.6 Develop a formal plan for climate change adaptation: In coordination with relevant public sector agencies and infrastructure management entities, develop a plan with detailed and explicit water-related adaptation strategies to mitigate risks of projected climate change impacts, including for shared water infrastructure.	3.6.1 A set of plans that speak to the site's risk mitigation with respect to projected climate change impacts including for shared water infrastructure	Advance	No formal plan for climate change available.	[25-Jun-2019] Findings accepted

Step 4: IMPLEMENT – Implement the site’s stewardship plan and improve impacts

AWS Criteria	Indicators	Level	Auditor’s Findings	Certifier’s Response
<p>4.1 Comply with water-related legal and regulatory requirements and respect water rights: Meet all applicable legal and regulatory requirements related to water balance, water management and Important Water-Related Areas as well as water-related rights. As noted in Criteria 1.1 and 3.2, where, through its water use, the site is contributing to an inability to meet the human right to safe drinking water and sanitation, the site must also continually work with relevant public sector agencies until this basic human right to water and sanitation is fulfilled.</p>	<p>4.1.1 Documentation demonstrating compliance 4.1.2 (Catchments with stakeholders who have an unmet human right to safe drinking water and sanitation) Documentation of efforts to work with relevant public sector agencies to fulfil human right to safe drinking water and sanitation.</p>	<p>Core</p>	<p>4.1.1 Ground Water Abstraction Regulation by Lagos State Regulatory Commission; Payment document evidence dated 11/30/2017 sum of N6,415,000 paid to Lagos Water Regulatory Commission; Lagos State Environmental Protection Agency - Permission to operated waste water treatment plant. (Issue Annual Environmental Permit); National Environmental Standards Regulatory and Enforcement Agency (NESREA) Issues Annual air quality, waste and toxic substances permit, Notification Approval by NESREA May 11, 2019 and payment receipt by NBC date 06/22/2018; Lagos State Water Corporation (LSWC) Issues Borehole permit to operate boreholes. Available borehole permit issued in 2009. 4.1.2 Not application</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>4.2 Maintain or improve site water balance: Meet the site's water balance targets. As noted in Criterion 3.2., where water scarcity is a shared water challenge, the site must also continually decrease its water withdrawals until best practices are met and work with relevant public sector agencies to address the imbalance and shared water challenge. Note: if a site wishes to increase its water use in a water scarce context, the site must cause no overall increase in water scarcity in the catchment and depletion of the site's water source(s) and encourage relevant public sector agencies to address the unlawful water use contributing to the imbalance in the catchment.</p>	<p>4.2.1 Measurement-based evidence showing that targets have been met 4.2.2 (Water scarce catchments only) Evidence of continual decrease or best practice 4.2.3 (Sites wishing to increase withdrawals in water scarce catchments only) Evidence of no net increase in water scarcity</p>	<p>Core</p>	<p>4.2.1 Available in the following documents; SWPP, Near loss report and Weekly water use ratio report. 4.2.2 N/A 4.2.3 N/A</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>4.3 Maintain or improve site water quality: Meet the site's water quality targets. As noted in Criterion 3.2., where water quality stress is a shared water challenge, the site must also continually improve its effluent for the parameters of concern until best practices are met and work with relevant public sector agencies to address the imbalance and shared water challenge. Note: if a site wishes to increase its water use in a water stressed context, the site must cause no overall increase in the degradation of water quality in the catchment and degradation of the site's water source(s) and encourage relevant public sector agencies to address the unlawful water use contributing to the degradation in the catchment.</p>	<p>4.3.1 Measurement-based evidence showing that targets have been met 4.3.2 (Water quality-stressed catchments only) Evidence of continual improvement or best practice 4.3.3 (Sites wishing to increase effluent levels of water quality parameters of concern in water quality-stressed catchments only) Evidence of no net degradation in water quality in the catchment</p>	<p>Core</p>	<p>4.3.1 Available in NBC record "Continuous Treatment Record Carbon Filter Plant A and B" and Continues Treatment Record IRP" 4.3.2 N/A 4.3.3 N/A</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>4.4 Maintain or improve the status of the site's Important Water-Related Areas: Meet the site's targets for Important Water-Related Areas at the site. As noted in Criterion 3.2., where Important Water-Related Area degradation is a shared water challenge, the site must also continually improve its Important Water-Related efforts until best practices are met, and the site must not knowingly cause any further degradation of such areas on site.</p>	<p>4.4.1 Documented evidence showing that targets have been met 4.4.2 (Degraded Important Water-Related Area catchments only) Evidence of continual improvement or best practice</p>	Core	<p>4.4.1 NBC Ikeja document on weekly water use ratio and Technical Training Centre (TCC) water use. 4.4.2 N/A</p>	<p>[25-Jun-2019] All the evidences referred by auditor against this criterion is not relevant. Request auditor to share the relevant evidences. [17-Jul-2019] Based on Auditor's observation on site and interview with relevant personal this finding is closed.</p>
<p>4.5 Participate positively in catchment governance: Continually coordinate and cooperate with any relevant catchment management authorities' efforts. As noted in Criterion 3.2, where water governance is a shared water challenge, the site must also continually improve its efforts until best practices are met.</p>	<p>4.5.1 Documented evidence of the site's ongoing efforts to contribute to good catchment governance 4.5.2 (Weak water governance catchments only) Evidence of continual improvement or best practice</p>	Core	<p>4.5.1 Organized and participated in the catchment stakeholders' meetings and activities which include the following stakeholders; MAN, NECA, LASEPA, LSWRC and LSWC. 4.5.2 N/A</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor. Also shared relevant snaps. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>4.6 Maintain or improve indirect water use within the catchment: Contact the site's primary product suppliers and water-related service providers located in the catchment and request that they take actions to help contribute to the desired water stewardship outcomes.</p>	<p>4.6.1 List of suppliers and service providers, along with the actions they have taken as a result of the site's engagement relating to indirect water use</p>	Core	4.6.1 Available in NBC Ikeja document titled " SWPP Ikeja Plant Nigeria Revised 230317"	<p>[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted</p>
<p>4.7 Provide access to safe drinking water, adequate sanitation and hygiene awareness (WASH) for workers on-site: Ensure appropriate access to safe water, effective sanitation and protective hygiene for all workers in all premises under the site's control.</p>	<p>4.7.1 List of actions taken to provide workers access to safe water, effective sanitation and protective hygiene (WASH) on-site</p>	Core	4.7.1 Available in the minute of meetings of the project meeting. Document titled " NBC Ikeja Toilet Amenities Upgrade" From July 23rd, 2018 - January 2019.	<p>[25-Jun-2019] All these evidences were referred on site by auditor along with actual site conditions and training records. Also shared relevant snaps. Findings accepted</p>
<p>4.8 Notify the owners of shared water-related infrastructure of any concerns: Contact the owners of shared water-related infrastructure and actively highlight any concerns the site may have in light of its risks and shared water challenges.</p>	<p>4.8.1 List of individuals contacted and key messages relayed</p>	Core		<p>[25-Jun-2019] From the evidences and site visit by auditor it was clear that they do not share any water-related infrastructure. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
4.9 Achieve best practice results on site water balance: Achieve best practice results with respect to the site's water balance targets as informed by stakeholder consensus or industry-specific benchmarks.	4.9.1 Quantified improvement in water balance from site-set baseline date 4.9.2 Evidence showing that actions meet best practice expectations	Advance		[25-Jun-2019] Findings accepted
4.10 Achieve best practice results on site water quality: Achieve best practice results with respect to the site's water quality targets as informed by stakeholder consensus or industry-specific benchmarks.	4.10.1 Quantified improvement in water balance from site-set baseline date 4.10.2 Evidence showing that actions meet best practice expectations	Advance		[25-Jun-2019] Findings accepted
4.11 Achieve best practice results on Important Water-Related Areas through restoration: Achieve best practice results with respect to the site's Important Water-Related targets and complete restoration of non-functioning or severely degraded Important Water-Related Areas as informed by stakeholder consensus or credible expert opinion.	4.11.1 Evidence of completed restoration of non-functioning or severely degraded Important Water-Related Areas 4.11.2 Evidence showing that actions meet best practice expectations	Advance		[25-Jun-2019] Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>4.12 Achieve best practice results and strengthen capacity in water governance: Achieve best practice results with respect to the site's water governance targets, including transparently strengthening governance capacity, as informed by stakeholder consensus and public-sector leadership recognition.</p>	<p>4.12.1 List of efforts to positively engage and strengthen water governance capacity from a site-set baseline date 4.12.2 Evidence showing that actions meet best practice expectations</p>	Advance		<p>[25-Jun-2019] Findings accepted</p>
<p>4.13 Advance regionally specific industrial water-related benchmarking: Contribute to or participate in the development of regionally specific industrial water-related benchmarking and spreading best practices.</p>	<p>4.13.1 List of efforts to contribute to regionally specific benchmarking and spread best practices</p>	Advance		<p>[25-Jun-2019] Findings accepted</p>
<p>4.14 Re-allocate saved water for social or environmental needs: Ensure that any water saved by the site's actions under 4.2 is voluntarily re-allocated for social or environmental purposes that are recognized needs in the catchment.</p>	<p>4.14.1 Total volume of water officially re-allocated for social and environmental needs (in m3 or Mm3) 4.14.2 Documentation of legal contracts for the reallocation of water to social or</p>	Advance		<p>[25-Jun-2019] Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
	environmental needs			
<p>4.15 Engage in collective action to address shared water challenges: Work with other interested entities in the catchment to advance or improve water stewardship outcomes. For the additional recognition (6 points), quantifiably improve the shared water challenge and be recognized by stakeholders as having played a material role in the improvement.</p>	<p>4.15.1 List of collective action efforts, including a description of the role played by the site 4.15.2 Quantified improvement in outcome(s) or shared water challenge(s) from site-set baseline date 4.15.3 (For extra points only) Stakeholder-based evidence recognizing that the site played a material role in the improvement</p>	Advance		[25-Jun-2019] Findings accepted
<p>4.16 Drive reduced indirect water use throughout the site's supply chain and outsourced water-related service providers: Contact the site's primary product suppliers and water-related service providers located outside the site's catchment and request they take actions to help contribute to the desired water stewardship</p>	<p>4.16.1 List of suppliers with details on engagement efforts 4.16.2 Quantified improvement by the supplier as a result of this engagement 4.16.3 (For extra points only) Supplier-based evidence recognizing that the site played a material role in</p>	Advance		[25-Jun-2019] Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
outcomes in their catchments. For the additional recognition (2 points), quantify the improvements that the site's intervention generated and be recognized by the site's supplier as having played a material role in prompting that improvement.	prompting the change			
4.17 Complete implementation of water-related initiatives: Complete implementation of one or more of the initiatives committed to in 1.4.	4.17.1 Appropriate documentation or evidence of completion of initiative	Advance	NBC Ikeja CSR activities: Training of farmers in Lagos on Water Management and Food Security on World water day March 2012. Report World Water Day NBC Host 200 Farmers" internet link (https://www.thenigerianvoice.com/news/86200/world-water-day-nbc-hosts-200-farmers.html)	[25-Jun-2019] CC NBC has made some commitments under "Sustainability 2020" but the evidences shown in reference to this criterion is not satisfactory as it does not show that any of the commitments is completed.
4.18 Provide access to safe drinking water, adequate sanitation and hygiene awareness onsite: In coordination with relevant public authorities, directly assist in the provision of appropriate access to safe drinking water,	4.18.1 List of actions taken to provide catchment stakeholders with access to off-site access to safe drinking water, adequate sanitation and hygiene awareness.	Advance	NBC Ikeja CSR activities: Provision of borehole to Ajegunle Community and Alausa Community all in Lagos state.	[25-Jun-2019] All these evidences were referred on site by auditor along with actual site conditions. Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
adequate sanitation and hygiene awareness for individuals off-site within the catchment.				

Step 5: EVALUATE – Evaluate the site's performance

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>5.1 Evaluate the site's water stewardship performance, risks and benefits in the catchment context: Periodically review the site's performance in light of its actions and targets from its water stewardship plan to evaluate:</p> <p>x General performance in terms of the water stewardship outcomes (considering context and water risks), positive contributions to the catchment, and water-related costs and benefits to the site.</p>	<p>5.1.1 Post-implementation data and narrative discussion of performance and context (including water risk)</p> <p>5.1.2 Total amount of water-related costs, cost savings and value creation for the site based upon the actions outlined in 3.2 (drawn from data gathered in 2.4.6)</p> <p>5.1.3 Updated data for indicator 2.4.7 on catchment shared value creation based upon the actions outlined in 3.2</p>	Core	<p>5.1.1 Available in NBC Ikeja plant " SWPP Ikeja Plant" Dated 15/11/2018</p> <p>5.1.2 Available in NBC Ikeja plant "CC Hellenic Water Saving Projects 2019 Implementation Status"</p> <p>5.1.3 same as 5.1.1</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted</p>
<p>5.2 Evaluate water-related emergency incidents and extreme events: Evaluate impacts of water-related emergency incidents (including extreme events), if any occurred,</p>	<p>5.2.1 Documented evidence (e.g., annual review and proposed measures)</p>	Core	<p>5.2.1 Available report on Fuel Spill Incidence of 2017, corrective action and preventive measures.</p>	<p>[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
and determine effectiveness of corrective and preventive measures. Factor lessons learned into updated plan.				
5.3 Consult stakeholders on water-related performance: Request input from the site's stakeholders on the site's water stewardship performance and factor the feedback/lessons learned into the updated plan.	5.3.1 Commentary by the identified stakeholders	Core	5.3.1 Available press report on world water day 2019 organized by NBC Ikeja plant where her water related performance was presented to stakeholders for comments and inputs. Capture meeting agenda and report internet link (https://bizwatchnigeria.ng/2019-world-water-day-nbc-advocates-need-for-efficient-water-management-usage/)	<p>[25-Jun-2019] All these evidences are ok for showing stakeholder engagements. But CC need to share evidences for stakeholder consultation if they have taken over their performance Request CC to share appropriate evidences</p> <p>[17-Jul-2019] Based on Auditor's observation on site and interview with relevant personal this finding is closed.</p>
5.4 Update water stewardship and incident response plans: Incorporate the information obtained into the next iteration of the site's water stewardship plan. Note: updating does not apply for initial round of Standard implementation.	5.4.1 Modifications to water stewardship and incident response plans incorporating relevant information	Core	The site is just having initial round of implementation of AWS	<p>[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
5.5 Conduct an executive or governance body-level review of water stewardship efforts: Review the site's water stewardship performance, impacts and risks with either the organization's executive team (CEO/CFO or equivalent) or board (or equivalent).	5.5.1 Agenda and minutes of executive team or governance body meeting noting water stewardship discussion	Advance	Agenda not accessible to Ikeja plant staff but sited email communication of the meeting (Operating Committee (OPCO) of Coca Cola Hellenic Group)	[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted
5.6 Conduct a formal stakeholder evaluation: Undertake a formal review with the site's stakeholders on the site's efforts to address shared water challenges. This includes reviewing the site's contributions to maintaining good governance, adequate flows for all needs, good water quality status and functioning Important Water-Related Areas, and soliciting suggestions for continuous improvement.	5.6.1 Documentation of formal stakeholder evaluation with recommendations for updated Criterion 3.5	Advance	The site is just having initial round of implementation of AWS	[25-Jun-2019] Findings accepted

Step 6: COMMUNICATE & DISCLOSE – Communicate about water stewardship and disclose the site's stewardship efforts

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
6.1 Disclose water-related internal governance: Publicly disclose the general governance structure of the site's management, including the names of those accountable for legal compliance with water-related laws and regulations.	6.1.1 Disclosed and publicly available summary of governance at the site, including those accountable for compliance with water-related laws and regulations	Core	Available in NBC Ikeja document titled " Environmental Audit and Environmental Plan 2019 for NBC Ikeja Plant, Lagos State". Page 128. Shared with National Environmental Standards and Regulations Enforcement Agency (NESRA), LASEPA, Federal Ministry of Environment.	[25-Jun-2019] All the environmental audit reports are submitted to NESRA, LASEPA and Federal Ministry of Environment on regular basis which contain relevant disclosure. Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
<p>6.2 Disclose annual site water stewardship performance: Disclose the relevant information about the site's annual water stewardship performance, including results against the site's targets.</p>	<p>6.2.1 Disclosed summary of site's water stewardship results</p>	<p>Core</p>	<p>Available in NBC Ikeja document titled " Environmental Audit and Environmental Plan 2019 for NBC Ikeja Plant, Lagos State". Page 106 - 107. Shared with National Environmental Standards and Regulations Enforcement Agency (NESRA), LASEPA, Federal Ministry of Environment.</p>	<p>[25-Jun-2019] All the evidences that is referred to this criterium is acceptable, but there is opportunity for improvement. For instance, CC site may also include performance against target for water consumption, improvement plans & actions taken towards catchment, etc. Findings accepted</p>
<p>6.3 Disclose efforts to address shared water challenges: Publicly disclose the site's shared water challenges and report on the site's efforts to help address these challenges, including all efforts to engage stakeholders and coordinate and support public-sector agencies.</p>	<p>6.3.1 Disclosed and publicly available description of shared challenges and summary of actions taken to engage stakeholders (including public-sector agencies)</p>	<p>Core</p>	<p>Available press report on world water day 2019 organized by NBC Ikeja plant where her shared water challenges was disclosed publicly. Report internet link (https://bizwatchnigeria.ng/2019-world-water-day-nbc-advocates-need-for-efficient-water-management-usage/)</p>	<p>[25-Jun-2019] As this is the first year for AWS implementation for NBC hence, they have not disclosed the shared water challenges that are identified this year. But yes, as NBC is working with & for community for years over water-related issues they have disclosed on their CSR report (publicly) about the challenge that they have related to excess water withdrawal or increase in water salinity. Hence the auditors finding after discussion with him is changed as accepted as conformity. Feedback - NBC has to disclose all the water-related challenges that they have identified in year 2019 publicly along with summary</p>

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
				of actions taken to engage stakeholders
6.4 Drive transparency in water-related compliance: Make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences. Note: any site-based violation that can pose an immediate material threat to human or ecosystem health from use of or exposure to site-related water must be reported immediately to relevant public agencies.	6.4.1 Available list of water-related compliance violations with corresponding corrective actions	Core	Oil spillage 2017. It was reported to Nigeria Oil Spill Detection and Response Agency (NOSDRA) Nigeria regulatory agency responsible for oil spill detection. Also report to Coca Cola Hellenic Group on "Coca Global Reporting Initiative (GRI)" Corrective action is contain in a minute of team meeting after incidence "Minutes of the IMCR Meeting Held in Ikeja Plant" 17th January 2017.	[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted
6.5 Increase awareness of water issues within the site: Strive to raise the understanding of the importance of water issues at the site through active communications.	6.5.1 Record of awareness efforts (dates and communication) and, if possible, level of awareness	Core	Available staff training records on water treatment and Training Plan for 2019 as contained in the document titled "2019 Training Plan Asejire and Ikeja".	[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted
6.6 Disclose water risks to owners (in alignment with recognized disclosure frameworks): Disclose the site's material water risks to owners with additional recognition if it is done according to a recognized global disclosure framework.	6.6.1 Written evidence of site-based material water risk information conveyed to owners 6.6.2 (For extra points only) Disclosure to owners in a format that is consistent with the requirements of a recognized disclosure framework	Advance	NBC Ikeja disclosed the Site water related risk to the owner through Source Water Vulnerability Assessment (SVA) conducted every five years and submitted to the Coca Cola Hellenic board. Evidence available in SVA	[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted

AWS Criteria	Indicators	Level	Auditor's Findings	Certifier's Response
6.7 Implement a programme for water education: Implement a water education programme within the catchment to raise awareness and understanding of water stewardship issues and practices.	6.7.1 Description of water-related education programme	Advance	NBC Annual world water day awareness program (class room awareness + site visit) for school children (higher secondary).	[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. Findings accepted
6.8 Discuss site-level water stewardship in the organization's annual report: Explicitly mention the site's efforts to implement AWS in its organization's annual report, including referencing the benefits to the site and stakeholders.	6.8.1 Page number of annual report containing site based AWS reference	Advance	Available and imbedded in NBC document titled " CCNBC Annual Environmental Reporting 2017" Page 2,3,5,9,11 - 21.	[25-Jun-2019] All these evidences were referred on site by auditor and found satisfactory. NBC need to work on such report on annual basis. Findings accepted