

WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

Audit Number: AO-000601

SITE DETAILS

Site: **Nestlé Waters Viladrau** Address: Camí Vell de Viladrau s/n, 17406, Viladrau, Barcelona, SPAIN Contact Person: Anna Busquets AWS Reference Number: AWS-000182 Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core Date of certification decision: 2023-Aug-07 Validity of certificate: 2026-Aug-07

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019) Audit Type(s): Re-Certification Audit Audit Start Date: 2023-Jun-12 Lead Auditor: Ethel Pirola Igoa

Audit team participants:

Claudia M. Jaime

Site Participants:

Francisco Javier Mayorgas, Head of Sustainability Anna Busquets, Factory Manager Anna Parareda, Water Resources Manager

AUDIT TIMES

| Dates | Audit from | Duration | Auditor | Description |
|-----------------|------------------------|----------|-------------------|-------------|
| 2023-Jun-1 2 | 08:30:00 - 17:30:00 | 09:00 | Ethel Pirola Igoa | |
| 2023-Jun-1 3 | 09:00:00 - 17:30:00 | 08:30 | Ethel Pirola Igoa | |
| 2023-Jun-1 4 | 09:00:00 - 13:00:00 | 04:00 | Ethel Pirola Igoa | |



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ADDITIONAL INFO

Summary of Audit Findings: A total of 5 findings were raised during the certification audit, 3 minor non-conformities and 2 observations.

The Client is requested to perform a root cause analysis and define corrective actions for the non-conformities and to submit these to WSAS within 60 days of receipt of the audit report by 11/09/2023.

Minor non-conformities must be closed out by the time of the next annual audit.

The audit team recommends re-certification of Nestlé Waters Viladrau at Core level.

CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

The Client has successfully submitted the corrective action plans addressing all findings. Proof of implementation has been requested for the Minors and this will be evaluated during the Surveillance Audit. The client is requested to upload evidence of implementation prior to the Surveillance Audit.



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Scope of Assessment: The scope of services covers the recertification audit for assessing conformity of Nestlé Water Viladrau against the AWS International Water Stewardship Standard Version 2.

Nestlé Waters Viladrau is located between the towns of Viladrau and Arbucies, in the region of Girona in Catalonia (Spain).

It has 6 production lines (5 PET and 1 returnable glass) and 2 injection machines. The factory bottles two commercial brands: VILADRAU and AQUAREL AVETS.

There are a total of 12 vertical deep wells exploited, all in their protection perimeter, 10 for mineral water (of which 7 are for Viladrau and 3 for Aquarel Avets), and 2 for industrial water. These wells are connected to different groundwater points contained in the hydrogeological basins which are isolated from other groundwater masses.

The protection perimeters are both in the municipality of Viladrau, which belongs to the Osona region and the Ter hydrographic basin, as well as the municipality of Arbúcies, which belongs to the region of La Selva and to the Tordera watershed.

The water protection perimeters of Viladrau and Aquarel-Avets have an area of 86 ha, covering a property that is mainly owned by Nestlé. The perimeters are included within the Montseny Natural Park (Reserve of the Biosphere), dependent on the Generalitat de Catalunya, since 1987. The groundwater mass in which the physical scope is, according to the official classification of the Catalan Water Agency (L'Agència Catalana de l'Aigua), is water body no.13 called Montseny Guilleries and considered to have a good chemical status. There are 5 surface sub-basins that recharge the borehole area with a total of 378 Ha.

The audit was conducted onsite between the 12th and the 14th of June 2023.

The onsite site visit included the assessment of the following areas:

-Production plant.

-Different water tanks.

-Chemical storage area.

-Some WASH facilities (including toilets and showers).

-Waste water treatment plant.

-Water recuperation plant.

-Gas service station.

-The canteen.

-Waste disposal and storage facilities.

-Borehole 6.

FINDINGS

| NUMBER OF | FINDINGS PER LEVEL |
|-------------|--------------------|
| Observation | 2 |
| Minor | 3 |



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| FINDING DETAILS | |
|--------------------|---|
| Finding No: | TNR-004648 |
| Checklist Item No: | 1.3.7 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2024-Jun-12 |
| Checklist item: | Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2. |
| Findings: | The site has not identified all the water-related costs and revenues, neither a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site. |
| Corrective action: | Consolidate on a single file all water related costs. Review all water related activities to identify all related costs and new ones identified on the file mentioned above. |
| Finding No: | TNR-004650 |
| Checklist Item No: | 1.5.7 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2024-Jun-12 |
| Checklist item: | The adequacy of available WASH services within the catchment shall be identified. |
| Findings: | The site has not identified the level of access to safe and sufficient water for drinking in the catchment. |
| Corrective action: | Consolidate all WASH information on a single file to demostrate that we do not have isses WASH issues. As shown in the water risk filter analysis, the score for the access to safe drinking water and to sanitization is 1 (1=very limited risk, according to ACA information). We attache water filter rik analysis that was included on point 1.5.3. |
| Finding No: | TNR-005056 |
| Checklist Item No: | 1.8.5 |
| Status: | In Progress - CA plan approved |
| Finding level: | Observation |
| Checklist item: | Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified. |
| Findings: | It is not clear how the employee and family training on hygiene and environmental issues is going to be implemented/monitored. |
| Corrective action: | The information has been updated |



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| Finding No: | TNR-005034 |
|--------------------|---|
| Checklist Item No: | 4.1.2 |
| Status: | In Progress - CA plan approved |
| Finding level: | Observation |
| Due date: | 2024-Jul-08 |
| Checklist item: | Value creation resulting from the water stewardship plan shall be evaluated. |
| Findings: | The site shall have a more concrete and better overview of the value creation. |
| Corrective action: | The detail on the cost and benefits will be improved to have more details and data on each activity. |
| Finding No: | TNR-004786 |
| Checklist Item No: | 5.3.1 |
| Status: | In Progress - CA plan approved |
| Finding level: | Minor |
| Due date: | 2024-Jun-12 |
| Checklist item: | A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum. |
| Findings: | The site has provided a corporate document with title 'Creating shared value 2022', where the efforts of the site for regenerating the local water cycle are highlighted. |
| Corrective action: | However, a summary of the site's water stewardship performance, including quantified performance against targets has not been disclosed. An annual report will be prepared including all resuts related to water challenge and projects from the site and regarding our commitment. The report will be shared with our main stakeholders. |



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Report Details

| Report | Value |
|---------------------------|-------------------|
| Report prepared by | Ethel Pirola Igoa |
| Report approved by | Monserrath Zamora |
| Report approved on (Date) | 11 July 2023 |

Surveillance

Proposed date for next audit 2024-Jun-03

Stakeholder Announcements

| Date of publication | Location | |
|---------------------|--|--|
| 12/05/2023 | https://empresa.nestle.es/es/gestion- medioambiental/gestion-agua | |
| 12/05/2023 | https://a4ws.org/wp-content/uploads/2 023/05/Stakeholder-Announcement-N estle-Waters-Viladrau-AWS-0001824 540.pdf | |
| 12/05/2023 | https://watersas.org/wp-content/uploa ds/2023/05/Stakeholder-Announceme nt-Nestle-Waters-Viladrau-AWS-0001 82.pdf | |

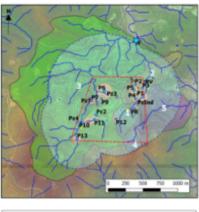


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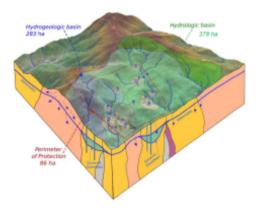
Catchment Information



| Leyenda | | |
|-------------|---|---|
| Explotación | Cuencas superficiales Cuenca 1: 12.6 ha Cuenca 2: 38.5 ha Cuenca 3: 289.2 ha Cuenca 4: 6.06 ha Cuenca 5: 42.2 ha | Desaglie de cuenca Capitación Zona de influencia directa Capitación cautiva: 283 ha "PY funto vertido |

Figura 16: Las cuencas superficiales que cubren totalmente las áreas de influencia directas de las captaciones.

Catchment.png



3D poster.PNG

Catchment Information



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The groundwater mass in which the physical scope is, according to the official classification of the Catalan Water Agency (L'Agència Catalana de l'Aigua), water body no.13, called Montseny Guilleries and considered to have a good chemical status.

All the space covered by the protection perimeters, the property and the areas of influence of the wells and springs belongs to the great Hercynian granite batholith of the Montseny Massif, formed mainly by granodiorites and leucogranites. In general terms, the aquifers are made up of a superficial layer of granite (sauló) that allows infiltration until finding a less altered granite, with lower permeability. The network of dikes and seams create differentiated spaces that are largely unconnected.

There are 5 surface sub-basins that recharge the borehole area with a total of 378 Ha.

The hydrological balances, from the last twenty years of monitoring, show a certain regular pluviometry (with an average of 980 mm). The water balance can be represented with a circular diagram where more than half of the precipitation is lost in evapotranspiration, one fifth generates surface runoff and one quarter infiltrates into the ground (in this case 950.000m3 annually). The site extracts approximately 1/3 of these.

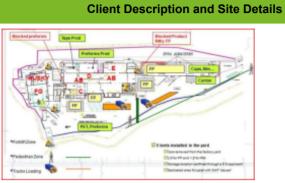
The existence of dry or wet years translates into the number of summer months with deficits in the soil level. Hydrogeological balances over these years show that the sporadic monthly water deficits that may occur reduce the buffer of underground reserves that are quickly recovered with the following autumnal rains.



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Site 2.png



site.png

Client/Site Background



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The protection perimeters are both in the municipality of Viladrau, which belongs to the Osona region and the Ter hydrographic basin, as well as the municipality of Arbúcies, which belongs to the region of La Selva and to the Tordera watershed.

The water protection perimeters of Viladrau and Aquarel-Avets have an area of 86 ha, covering a property that is mainly owned by Nestlé. The perimeters are included within the Montseny Natural Park (Reserve of the Biosphere), dependent on the Generalitat de Catalunya, since 1987, which is a benefit in terms of environmental guarantees.

In general terms, one third of the estimated average annual recharge is being extracted, about 300,000 m3 over an average recharge of about 950,000 m3. The site extracts less that 1/4 of their authorized licence and is working on different sustainability projects (water efficiency and regeneration) with the aim of being water positive by 2025.

Summary of Shared Water Challenges

Summary of Shared Water Challenges

The site has listed 6 major water challenges:

-Water availability in the region: there is a tendency of decrease in the amount of rainfall (a reduction in the number of rainy days, and more extreme rainfalls, with higher intensities and shorter durations) and an increase in evapotranspiration, which implies a reduction in the overall flow of surface water and aquifer recharge in the region. Some nearby communities have experienced water shortage in the last years.

-Water quality: it is currently not an issue but it's very important (for the site), therefore they periodically monitor the site's effluent and are developing a project on forest management and improvement.

-Water use efficiency: both at factory level and in the municipal water supply networks, in order to lower the pressure on the aquifers.

-Protection of biodiversity: management of natural resources conditions, the availability and health status of ecosystems.

-Fracking in the area: extraction of gas through the fracking technique could negatively impact the availability and quality of water resources.

-Creating shared value: through the projects and sharing of expertise on water management.



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| 0.1 | General Requirements for Single Sites, Multi-Sites and Groups |
|---------|---|
| 0.1.1 | Eligibility Criteria |
| 0.1.1.1 | The site(s) occupy one catchment OR an exception has been granted. |
| Comment | The site is located in a single catchment. |
| 0.1.1.2 | The scope of the proposed certification shall be under the control of aImage: Image: Imag |
| Comment | The site and scope of the proposed certification is under the control of a single management system. |
| 0.1.1.3 | The scope of the proposed certification shall be homogeneous withImage: Comparison of the proposed certification shall be homogeneous withrespect to primary production system, water management, product orYesservice range, and the main market structures.Yes |
| Comment | The site and scope of the proposed certification is homogeneous with respect to the primary production system, water management, product range and the main market structures. |



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| 1 | STEP 1: GATHER AND UNDERSTAND |
|---------|---|
| 1.1 | Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant. |
| 1.1.1 | The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: Yes - Site boundaries; Yes - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; Yes - Any water sources providing water to the site that are owned or managed by the site or its parent organization; Yes - Water service provider (if applicable) and its ultimate water source; Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water. Yes |
| Comment | The site has provided the following documents as evidence for this indicator: |
| | -A presentation with title "1.1 Water stewardship physical scope", where the study area is shown, progressively zooming in. |
| | In it, the regulatory landscape and zone of stakeholder interests is included, as well as the: |
| | -Site boundaries. -Water sources providing water to the site (boreholes). Additionally, the WSAS audit team visited borehole 6 during the site visit. -Discharge point (indicated as PV on the map on slide 10) of their wastewater treatment plant (indicated as 'Depuradora' in the technical drawing mentioned further below) and ultimate receiving water body (Sot del Rifred, that belongs to the Riera d'Espinelves (slides 7 and 10)). -Catchments that the site affects and is reliant upon for water: in orange: their basin, in blue: for discharged waters (slide 6). |
| | Additionally, the site has indicated an area called Scope AWS that has been delimited according to their stakeholders and vulnerability. -A document (Impress_2019_Memoria) where the status and water quality of groundwater masses in Catalunya is discussed. -A technical drawing (3885PL2403r0) where the water-related infrastructure, including piping network, is shown. |
| 1.2 | Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries. |



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| 1.2.1 | Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: - Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people; - Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies; - Provide evidence of stakeholder consultation on water-related interests and challenges; - Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups; - Identify the degree of stakeholder engagement based on their level of interest and influence. |
|---------|---|
| Comment | The site has provided several documents related to the identification, engagement, interaction and follow up with different stakeholders. |
| | The site has a tool for this, at corporate level, called the CPR 2.0 (Community Relations Process). It consists of a spreadsheet with different tabs for the different analysis (Stakeholder mapping, internal diagnosis, external diagnosis and action plan). The engagement is carried out via different channels, amongst them are face to face meetings, digital meetings, collaboration in projects, historical collaboration, reporting or communication. |
| | The site has currently identified 30 stakeholders, which includes: local authorities, local businesses, local influencers and local population (see 1.2.1 CPR identify SH). The site indicates that there are no women, minorities or indigenous groups in the area. The site has categorized the different stakeholders according to their concerns, influence, power, interest and water challenges. |
| | Some of the water challenges mentioned include: water quality, water quantity, water management, forest management and awareness raising. Nonetheless, the site has indicated that they don't have stakeholders regarding their water sources because these are not interconnected to neighbouring aquifers. Regarding the stakeholders related to their ultimate receiving water bodies (Sot del Rifred, which belongs to the Riera d'Espinelves), these have been mapped in slides 5 and 6 in the presentation under indicator 1.1.1 with title 'Water stewardship Physical scope'. Additionally, the site has included the Acceptability survey polls (results from 2016-2022), |
| | which occur every three years on the phone. Finally, the site has explained that they participate in the Taula de l'aigua (Water Table), a yearly meeting where stakeholders in the area gather to discuss different water challenges. |
| 1.2.2 | Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater. |
| Comment | The site has supplied a document with title "1.2.1 CPR identify SH", where the different stakeholders are categorized by their concerns, influence, power, interest and water challenge/concerns. |
| | Additionally, under spreadsheet "1.2.1 Copia de CPR 2.0 NW Viladrau" there is a tab called Stakeholder mapping where under 'Identify stakeholders' the degree of influence and interest is further explained and developed. |
| 1.3 | Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation. |
| 1.3.1 | Existing water-related incident response plans shall be identified. |



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| Comment | The site has supplied the following documents as evidence for this indicator: | |
|---------|---|---------------------------------|
| | -1.3.1 Simulacro de fabrica 2022 sosa: a document where the incident response plan in case of an eventual bland spill is described and simulated. -1.3.1 Simulacro laboratorio: an email over a training on laboratory best practices. -1.3.1 Vessament sosa: a register of an accidental bland spilling occured in December 2021, indicating what happened, why, the solution provided and additional measures. | |
| | Finally, the site has uploaded several documents with title IT-MA (Instrucción Técnica de Medio Ambiente) where the action plans for accidental spilling of bland, used oil, chemical products and gas oil are described. | |
| 1.3.2 | Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped | ✔Yes |
| Comment | The site has included a screenshot of the site water map (1.3.2 Ewater (aquassay)), which includes a good overview of the inflows, losses, storage and outflows onsite. | |
| 1.3.3 | Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified. | ⊘ Yes |
| Comment | The site has provided the water balance calculations of the factory for the period 2016-2021(under indicator 1.3.2) and a spreadsheet (1.3.2.WaterMap-NWEUR-Viladrau-2022), where the calculations are shown in more detail. | |
| | Additionally, the site has provided a spreadsheet with title "1.3.3 CIAT WR Justification Viladrau 2019", where the monthly analysis are shown since 2019. | |
| | Finally, the site has presented some graphs (1.3.3 Presentacio fabrica medi ambient, tab WWD), where it is shown that the total water consumption (water ratio) of the site has mostly slightly but progressivelu decreased since 2008. | , |
| 1.3.4 | Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified. | ⊘ Yes |
| Comment | The site has provided several documents as evidence for this indicator, amongst them: | |
| | -Four documents with the monthly physical and chemical parameters of the water from the different boreholes. -1.3.4 Analisis salida agua depuradora 2021: a spreadsheet with the monthly physical and chemical parameters of the effluent water of the treatment plant. -1.3.4 Gestion gobernanza del agua: a document where the site shows the yearly maintenance schedule for the water-related assets. -1.3.4 ACA inspeccio 2022: the results of the random analysis that the Catalan Water Agenc carries out of the effluent water in the factory two times per year. -1.3.4 Analitica salida depuradora: a document showing the monthly results of the treatment plant carried out by an external laboratory (Stenco) indicating the permitted values. | - |
| | Additionally, during the audit, the site showed a report from the CSIC (Superior Council of Scientific Investigations) where they had ondergone an evaluation of the quality of the effluer water coming from the site on to the local stream (Riera d'Espinelves), where it showed that the quality has improved downstream of the factory. | nt |
| 1.3.5 | Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site. | ⊘ Yes |



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| Comment | The site has a list of chemical products used on site (1.3.5 Listado de productos quimicos-2022) and a document where they are mapped and indicated (1.3.5 Punts potencials de contaminacio PPQQ-2023). |
|---------|--|
| 1.3.6 | On-site Important Water-Related Areas shall be identified and mapped,Image: Comparison of their status including Indigenous culturalImage: Status including Indigenous culturalvalues.Yes |
| Comment | There are no IWRAs on-site. |
| 1.3.7 | Annual water-related costs, revenues, and a description or <i>f</i> quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2. |
| Comment | The site has provided a spreadsheet with the taxes paid for water extraction during 2022 (1.3.7 Canon aigua 2022) and another with the values of water related projects (1.3.7 HHRR Budget 2022). |
| | Nonetheless, these do not cover all the water-related costs, revenues and value creation of the site (if not quantifiable, at least a description of the water-related value creation). <i>Finding No: TNR-004648</i> |
| 1.3.8 | Levels of access and adequacy of WASH at the site shall be identified. Ves |
| Comment | The site has a cantine, an infirmary, toilets, showers and changing rooms for the personnel. Additionally, the staff has access to ilimited bottled water in the production and administrative areas, also in the cantine. All this was verified during the site visit by the WSAS Audit team and additionally confirmed by a spontaneous interview to a worker onsite. |
| | Added to this, the site has provided three supporting documents: |
| | -1.3.8 WASH: a presentation showing an overview of the WASH facilities against the minimum legal values, rules and WASH related issues onsite. -1.3.8 WBCSD WASH self assessment tool 2022: a corporate document where the site self evaluates access to WASH at the workplace according to WHO and other general standards. -Guia tecnica para la evaluación y prevención de los riesgos relativos a la utilización de lugares de trabajo: a governmental document with guidelines for working environments which includes a section and annex specifically for WASH. |
| 1.4 | Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services. |
| 1.4.1 | The embedded water use of primary inputs, including quantity, quality Image: Comparison of the start o |
| Comment | The site has provided several documents for this indicator, including a spreadsheet with the providers of its primary inputs, but indicates that none of them are on the same catchment. |
| 1.4.2 | The embedded water use of outsourced services shall be identified, andImage: Comparison of the services services are services or the service services or the service |
| Comment | The site indicates that none of the services outsourced are in the catchment. |
| 1.5 | Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH |



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| 1.5.1 | Water governance initiatives shall be identified, including catchmentImage: Comparison of the c |
|---------|---|
| Comment | The site has provided several pieces of evidence for this indicator. Amongst them are: |
| | -A presentation summarizing the Basin Management Plans in Catalunya for 2022-2027 (Pla de gestió de districte de conca fluvial de Catalunya 2022-2027). -Gencat Portal de la sequía: a plataform for drought information in Catalunya, including news, reporting area and emergency water response plans, to name a few. -Different conservation and investigation projects (Montseny triton, BEWATER project, Adaptation Plan Tordera). -The signed collaboration agreement between the site and the Montseny Natural Park for conservation of water resources. |
| | Additionally, the site has provided two relevant documents that have not uploaded due to their size: |
| | -Pla de conservacion PN Montseny (Conservation Plan for the Montseny Natural Park). -Its Annex. |
| 1.5.2 | Applicable water-related legal and regulatory requirements shall beImage: Comparison of the state |
| Comment | The site hires a external service of a company who helps them in the identification of the current legislation and keeps it updated, also shows their status of compliance (complies, pending, in process). These are compiled in a document with title "1.5.2 Informe Estado Cumplimiento 2023". |
| | Additionally, the site has provided a spreadsheet (1.5.2 Legislacion aplicable al sector aguas envasadas) where all the legislation for bottled water is compiled and the corresponding link to the full texts included. It includes basic, water, feeding, environmental and work legislation. The site indicates that this document is updated on a yearly basis. |
| 1.5.3 | The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.Ves |



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| Comment | The site has prepared a slide where a explanation on the catchment water balance and its specificities is provided (1.5.3 Explicación balance hidrico de la cuenca). |
|---------|--|
| | For their analysis they use the data of a nearby meteorological station, property of the Catalan Meteorological Service (data since 1996). |
| | In parallel, they measure all their piezometers to follow up on the water level in the aquifer and monitor all extractions. These withdrawals are reported to the Catalan Water Agency on a quarterly basis. Additionally, the site indicates that they undertake a vulnerbility study of their water sources every five years. |
| | The site has also included: |
| | -1.5.3 Balance hidrico (pluviometria): a spreadsheet with the monthly data (rainfall and evapotranspiration) since 1996, used to estimate the water balance. In general terms, the graphics provided at the end of that sreadsheet show that the tendency in the last 30 years is towards less rain (a reduction in the number of rainy days, and more extreme rainfall, with higher intensities and shorter durations) and more evapotranspiration (resulting in less water stored in the aquifer). |
| | -In parallel, the site has provided a water balance for the Riera Major river basin (1.5.3 Balance Riera Major) which does indicate estimated values for infiltration and runoff but does not include data source nor date. |
| | -1.5.3 Lectura de piezometros planta Viladrau: a spreadsheet with the readings of the piezometers since 2008. |
| | A presentation with title "1.5.3 Equilibrio Hidrico Cuenca Viladrau", where the results of the Aqueduct tool, the WWF Water Risk Filter and the information from the Catalan Water Agency are presented. In summary, the water stress analysis for the Viladrau area shows that the site is in an area with moderate to high water stress, with droughs in the last two years. |
| | Finally, the site indicates that they are aware of the current Special Drought Plan that the Catalan Water Agency has, which would be put in place if it would be necessary. |
| 1.5.4 | Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where Yes there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified. |
| Comment | The site has provided a presentation with a slide indicating that the basin belongs to Groundwater Mass number 13 according to the clasification of the Catalan Water Agency. It is shown that the Viladrau area has good groundwater quality. |
| | Additionally, the site has supplied a spreadsheet with the results of the chemical water analysis of the boreholes since 2007 (1.5.4 Evolucion quimica pozos 2007-2023). |
| | Regarding surface water, the site has provided a study carried out by the Superior Council of Scientific Investigations in 2022 where the water effluent from the site is evaluated. The document includes some physical, chemical and many biological parameters. The results showed that the water quality has improved downstream of the factory. |
| 1.5.5 | Important Water-Related Areas shall be identified, and whereImportant Water-Related Areas shall be identified, and whereappropriate, mapped, and their status assessed including any threats toYespeople or the natural environment, using scientific information andYesthrough stakeholder engagement.Yes |
| | |
| | |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

| Comment | The site has uploaded a document which gives a good overview of the IWRAs in its catchment area (1.5.5 IWRAs Viladrau area). This document has been carried out in collaboration with a forestry technician with experience in the area. The IWRAs are identified, mapped and assessed. |
|---------|--|
| | Additionally, the site has provided different documents with conservation, forest recuperation and biodiversity plans. |
| | The site has provided two more documents that have not uploaded due to their size: -Pla de conservacion PN Montseny (Conservation Plan for the Montseny Park). -Its Annex. |
| 1.5.6 | Existing and planned water-related infrastructure shall be identified,Image: Comparison of the structure shall be identified,including condition and potential exposure to extreme events.Yes |
| Comment | The site does not depend on external water infrastructure and has therfore provided the following three pieces of evidence for this section: |
| | -A general document on urban water and sanitation in Spain. -A more specific document on the Program of Measures of the Catalan River Basin District Management Plan 2022-2027 (Programa de mesures del Pla de gestió del districte de conca fluvial de Catalunya. 2022-2027), which gives indication on the wastewater infrastructures applicable to different urban areas. -Checklist perimetre: a spreadsheet where the site records the weekly inspections to the whole perimetre of its site and borehole area. These inspections include the boreholes, the buffer area, the water pits, the deposits and the slope area (potentially exposed to landslides) |
| | The site indicates that there is no new infrastructure planned in the short term. |
| 1.5.7 | The adequacy of available WASH services within the catchment shallImage: mail of the services within the catchment shallbe identified.in progress |
| Comment | The site indicates that the adequacy of WASH sevices in Catalunya is very good. The site has provided a slide showing the percentages of population with sanitation services in Catalunya (1.5.7 WASH en Catalunya). The Viladrau area is represented in dark green, indicating that 90-100% of the population is covered. |
| | Additionally, the site has provided the State Official Newsletter (BOE) where the criteria for the technical-sanitary aspects of the quality of drinking water, its control and supply are established. Nonetheless, this document is very comprehensive and does not demonstrate knowlege of the actual adequacy of WASH services in the area. |
| | Finding No: TNR-004650 |
| 1.6 | Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges. |
| 1.6.1 | Shared water challenges shall be identified and prioritized from the information gathered.Image: Comparison of the state of the stat |
| Comment | The site has provided a table (1.6.1/2 Shared water challenges Viladrau) with 6 shared water challenges for the area. |
| | These are: water availability, water quality, water use efficiency, biodiversity protection, fracking and cerating shared value. |
| | The analysis includes the stakeholders implied, the relevance, the degree of priority, the initiatives to address them, future challenges and an extended comment for each. Additionally, the site has included the corresponding documents to support the comments made. |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

| 1.6.2 | Initiatives to address shared water challenges shall be identified. | ⊘ Yes |
|---------|--|-----------------|
| Comment | The initiatives are described under 1.6.1. and include collaboration agreements, conservat projects, monitoring initiatives, water regeneration and efficiency projects and awareness raising activities with different stakeholders, to mention a few. | tion |
| 1.7 | Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6. | |
| 1.7.1 | Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact. | ⊘ Yes |
| Comment | The site has supplied a spreadsheet (1.7.1 Site Water Risks Viladrau) with six water risks identified for the site. These are: prolongued drought, water quality, increase in the deman public opinion, climate change and flooding risk. | ıd, |
| | The analysis includes: severity, probability, estimation of cost (in terms of negligible, mode or significative), current situation, foreseen evolution, business impact, status, priority, potential coordination with stakehoder/pubic administration and comment. | erate |
| | The site has also added the summary of the Water Risk Chart for Viladrau of the Water Ri Filter Tool. | sk |
| 1.7.2 | Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities. | V es |
| Comment | The site has provided a spreadsheet (1.7.2 Site water opportunities), where five topics hav been identified. These include environmental, economic, socio- cultural and health opportunities. | /e |
| | In the tab for 2023 the site has included a legend where the priorization of opportunities have been identified and the cost range has been assigned. Additionally, the site has included a table with the water donations they did throughout 202 mostly to local stakeholders, schools and sport events. | |
| 1.8 | Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance. | |
| 1.8.1 | Relevant catchment best practice for water governance shall be identified. | ⊘ Yes |
| Comment | The site has provided a table (1.8_3.9 Best practices 2020-2023) where best practices are classified according to: AWS outcome, periodicity, site or catchment and implementation. | 9 |
| | Under good water governance for 2023, the site has identified 13 initiatives that they cons best practice, 5 onsite, 5 both onsite and in the catchment and 3 at catchment level. Amor the ones at catchment level are the water regeneration projects, participation in technical a environmental committees and collaboration with other stakeholders. | ngst |
| 1.8.2 | Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified. | ⊘ Yes |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

| Comment | The site has provided a table (1.8_3.9 Best practices 2020-2023) where best practices are classified according to: AWS outcome, periodicity, site or catchment and implementation. | |
|---------|---|---|
| | Under good water balance for 2023, the site has identified 13 initiatives that they consider best practice, 7 onsite, 1 both onsite and in the catchment and 5 at catchment level. | |
| | Amongst the ones at catchment level are water regeneration and efficiency projects, data exchange and a vulnerability study. Amongst the ones at site level are the water mapping, water use reduction, efficiency and reuse initiatives. | |
| 1.8.3 | Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source. | ✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓< |
| Comment | The site has provided a table (1.8_3.9 Best practices 2020-2023) where best practices are classified according to: AWS outcome, periodicity, site or catchment and implementation. | |
| | Under good water quality for 2023, the site has identified 4 initiatives that they consider best practice, 3 onsite and 1 both onsite and in the catchment. Amongst the ones at catchment level are water drills for example for raw water spillage. Amongst the ones at site level are different water monitoring initiatives some of which are maybe more business as usual than best practice. | |
| 1.8.4 | Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified. | ✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓✓< |
| Comment | The site has provided a table (1.8_3.9 Best practices 2020-2023) where best practices are classified according to: AWS outcome, periodicity, site or catchment and implementation. | |
| | Under best practice for IWRAs maintenance for 2023, the site has identified 7 initiatives that they consider best practice, 2 both onsite and in the catchment and 5 in the catchment. Amongst the ones at catchment level are biodiversity, water regeneration, efficiency and cleaning up projects, and data exchange. | |
| 1.8.5 | Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified. | ≠ ess |
| Comment | The site has provided a table (1.8_3.9 Best practices 2020-2023) where best practices are classified according to: AWS outcome, periodicity, site or catchment and implementation. | |
| | Under best practice for provision of WASH services for 2023, the site has identified 3 initiatives that they consider best practice, 2 onsite and 1 at catchment level. These include the revision of the WASH checklist, the maintenance of the public fountains and further training of employees and their families on WASH topics. | |
| | It is not clear how the employee and family training on hygiene and environmental issues is going to be implemented/monitored. | |
| | Finding No: TNR-0050 |)56 |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

| 2 | STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan |
|---------|---|
| 2.1 | Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources. |
| 2.1.1 | A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include Yes the following commitments: - That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes - That the site implementation will be aligned to and in support of existing catchment sustainability plans - That the site's stakeholders will be engaged in an open and transparent way - That the site will allocate resources to implement the Standard. |
| Comment | The site has provided document "2.1.1 Compromiso liderazgo" which covers the requirements of the indicator. It has been signed by Philippe de Maillardoz, BEO of Nestlé Waters España and Anna Busquets, Factory Manager Viladrau at the end of May 2023. It is an update of the commitment that was modified due to inputs from previous audits. It is publicly disclosed in their webpage: https://empresa.nestle.es/sites/g/files/pydnoa431/files/2023-06/compromiso-liderazgo-custodi a-agua-viladrau.pdf |
| 2.2 | Develop and document a process to achieve and maintain legal and regulatory compliance. |
| 2.2.1 | The system to maintain compliance obligations for water and wastewater management shall be identified, including: - Identification of responsible persons/positions within facility organizational structure - Process for submissions to regulatory agencies.Ves |
| Comment | The site has to report to two governmental agencies; the Catalan Water Agency (ACA) and the Mines and Industry Department. For both, reporting is done on a quarterly basis and there are at least two unannounced visits per year. Additionally, for the ACA, there is a special reporting every four years in order to define the water fee. |
| | The site hires the services of an external company which helps them in the identification of the current legislation and keeps it updated, also shows their status of compliance (complies, pending, in process). These are compiled in a document with title "2.2.1 Informe Estado Cumplimiento 2023". |
| | Finally, the site has supplied a spreadsheet with title "Water Committee Viladrau" where many water-related information is complied, including an organigram of the people responsible for water-related matters. |
| 2.3 | Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities. |
| 2.3.1 | A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good Yes water stewardship in line with this AWS Standard. |



Alliance for Water Stewardship (AWS)

| Comment | The site has provided a document with title "2.3.1 Nestle Waters Spain WS Strategy" which complies with the requirements of this indicator. |
|---------|---|
| | Additionally, the site has included another document which is a press release at corporate level where Nestle Waters explains their efforts to regenerate local water cycles. |
| 2.3.2 | A water stewardship plan shall be identified, including for each target: How it will be measured and monitored Actions to achieve and maintain (or exceed) it Planned timeframes to achieve it Financial budgets allocated for actions Positions of persons responsible for actions and achieving targets Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes. |
| Comment | The site has provided a spreadsheet with title "Water Comittee Viladrau" which includes: |
| | -Tab Miembros: shows an organigram with the persons responsible for water matters at factory level. -Tab Agenda: explains that the Water Committe meets once per month for a duration of 1 hour to discuss on water related issues and follow up on activities. -Tab Plan de accion: lists all the activities planned with starting date, person responsible, date planned, status (discarded, ongoing, finalized) and observations. -Tabs Estrategia AWS 2022-2024 and 2023-2025: break down of activities and milestones of the water stewardship plan per month for the mentiond periods. -Tab 2.3.2 Plan de gestion sostenible: is the main document for the water stewardship plan. It includes: topic, objective, action, metrics, monitoring frequency, whether it is onsite/catchment, estimation of cost benefit, shared value, risks and opportunities, link to the different AWS outcomes, link to shared water challenge, person responsible, planned beginning, planned ending and comment on the status. The water stewardship plan covers activities both at site and catchment level and for all the AWS outcomes. |
| 2.4 | Demonstrate the site's responsiveness and resilience to respond to water risks |
| 2.4.1 | A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified. |
| Comment | The site has supplied a spreadsheet (1.7.1.2.4.1 (3.8.1) Site water risk Viladrau) where 6 risks for the factory are identified. |
| | These include, prolonged drought, water quality, probability of ocurrence, estimation of cost (neglegible, moderate, significant), current situation, foreseen evolution, impact on business, current status (from 1 to 5 ranging from acute degradation to excelent status (no action required)), priority (from 1 to 5 ranging from no action required to immediate action) and coordination with stakeholders and other comments. |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

| 3 | STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts |
|---------|---|
| 3.1 | Implement plan to participate positively in catchment governance. |
| 3.1.1 | Evidence that the site has supported good catchment governance shall ves |
| Comment | The site is active with different stakeholders regarding water governance. As evidence of this, the site has provided the texts of the different collaboration and data exchange agreements they have (Montseny Natural Park, Meteorological station, Fishing Society) and a copy of several emails exchanged with different stakeholders regarding water (governance) matters (Town Hall of Viladrau, Town Hall of Sant Hilari, Montseny Natural Park, Open University of Barcelona, University of Girona). |
| | Implementation of the related activities is recorded in the spreadsheet with title 'Water Committee Viladrau' under tabs Estrategia AWS 2022-2024 and 2023-2025, where the activities occurred are in green, the ones planned are in black and the ones not carried out are in red. |
| | Nonetheless, it is recommended that the site keeps yearly evidence of these activities. |
| 3.1.2 | Measures identified to respect the water rights of others includingImage: Second S |
| Comment | The site indicates that its water extraction is in way under its technical capacity and its authorized licence and therefore they are respecting the water rights of others. |
| | The site has provided a slide with evidence for this (3.1.2 Respetar los derechos sobre el agua de otras personas), showing the water extraction, technical capacity and authorized licence values. |
| | Additionally, the site has supplied other documents regarding respect of human rights at corporate level and the UN Guiding Principles on Business and Human Rights. |
| 3.2 | Implement system to comply with water-related legal and regulatory requirements and respect water rights. |
| 3.2.1 | A process to verify full legal and regulatory compliance shall be implemented. Yes |
| Comment | As explained under 1.5.2, the site indicates that they have an information and verification system for legal and regulatory compliance through the CTAIMA platform. CTAIMA sends any regulatory update to the people responsible for each site and a verification of correct compliance with the standard is carried out annually (see report 2.2.1 also provided). |
| | Additionally, Nestle's legal department reports all legal updates through an internal platform. |
| 3.2.2 | Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.Image: State S |
| Comment | The site boreholes are inside its property and are not interconnected to neighbouring aquifers. |
| 3.3 | Implement plan to achieve site water balance targets. |
| 3.3.1 | Status of progress towards meeting water balance targets set in the vater stewardship plan shall be identified. |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

| Comment | The site refers to the spreadsheet with title "Water Committee Viladrau" where under tabs 2.3.2 Plan gestion sostenible and Estrategias AWS 2022-2024 and 2023-2025, where the actions that contribute to water balance and the status and progress of each (in green, activities carried out, in black activities planned and in red activities not carried out) are displayed. |
|---------|---|
| 3.3.2 | Where water scarcity is a shared water challenge, annual targets toImage: Composition of the site's water use efficiency, or if practical and applicable, the site's water use shall be implemented.Image: Composition of the site's water use shall be implemented. |
| Comment | Water scarcity is becoming a challenge and could worsen in time in view of the tendencies in the last 30 years (less rain, more evapotranspiration). Additionally, water effiiency is an important target at corporate level and therefore the site has different initiatives to improve water use efficiency. |
| | As evidence for this, the site has provided the following documents: |
| | -A spreadsheet with title Water bridge 2023, where the savings acheived through different projects are calculated and shown in a graph. -A screenshot of the evolution of the water ratio in the factory in the period 2017-2023. The site indicates that the water ratio raised during the pandemic due to shortage of supply of different components but they are returning to preandemic values throughout 2023. -A spreadsheet with title 3.3.2 WWD where the different consumptions (mineral, industrial and total) are registered, monitored and put in graphs. |
| 3.3.3 | Legally-binding documentation, if applicable, for the re-allocation ofImage: Comparison ofwater to social, cultural or environmental needs shall be identified.Yes |
| Comment | The site does not have legal obligations. |
| | Nonetheless, they have provided evidence that they have supplied water to the town of Viladrau in times of drought (they withdraw water from another aquifer). |
| 3.4 | Implement plan to achieve site water quality targets |
| 3.4.1 | Status of progress towards meeting water quality targets set in the waterImage: Comparison of the state of the |
| Comment | The site refers to the spreadsheet with title Water Committee Viladrau where under tabs 2.3.2 Plan gestion sostenible and Estrategias AWS 2022-2024 and 2023-2025 you can see the actions that contribute to water quality and the status and progress of each. |
| 3.4.2 | Where water quality is a shared water challenge, continual improvementImprovementto achieve best practice for the site's effluent shall be identified andYeswhere applicable, quantified.Yes |
| Comment | The site indicates that water quality is not a shared water challenge but preventively and as best practice they have activities planned, both for business as usual and to improve the effluent water quality values. |
| | As evidence for this, the site has some activities planned for water quality improvement in the water stewardship plan. These include daily monitoring of quality parameters at site level and a forest management plan at catchment level. |
| | Additionlly, the site has provided the same documents as in 1.3.4 and 1.5.1 regarding monitoring values of water quality. |
| 3.5 | Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas. |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

| 3.5.1 | Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented. | ✔Yes |
|---------|--|---------------------------------|
| Comment | The site has provided the same document as indicator 1.3.6 (1.3.6 3.5 IWRAs Viladrau area which shows the different IWRAs at catchment level and includes a column for actions and plans. |), |
| | These actions and plans have also been provided as evidence and include: recovery of a riparian forest, physico-chemical and biological monitoring and analysis, conservation project in the Montseny Natural Park and weekly inspections of the boreholes and the buffer area. | ts |
| 3.6 | Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control. | |
| 3.6.1 | Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified. | ✔Yes |
| Comment | The site has provided the same documents as for indicator 1.3.8, which include an explanation of WASH matters and quantification of WASH facilities onsite. | |
| 3.6.2 | Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective. | ⊘ Yes |
| Comment | The site does not impinge on the human right to water as shown through the evidence of the previous sections. | ÷ |
| | Nonetheless, the site has supplied a document related to these topics at corporate level (Nestlé Guidance on respecting human rights to water and sanitation 2016). | |
| 3.7 | Implement plan to maintain or improve indirect water use within the catchment: | |
| 3.7.1 | Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified. | ⊘ Yes |
| Comment | The site has not included an indirect water use indicator in their water stewardship plan because they do not have primary inputs within the catchment. Nonetheless, the site is encouraged to include some indirect water use targets in future exercises. | |
| 3.7.2 | Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified. | ✓Yes |
| Comment | The site does not have suppliers or service providers from the same catchment, as mentione under 1.4.1 and 1.4.2. | əd |
| 3.8 | Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have. | |
| 3.8.1 | Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified. | ⊘ Yes |



WATER STEWARDSHIP ASSURANCE SERVICES

Alliance for Water Stewardship (AWS)

Audit Number: AO-000601

| Comment | The site does not share any infrastructure. |
|---------|---|
| | Nonetheless, the site has included two emails with evidence of engagement with stakeholders offering their help. One was with a smell problem in the local water treatment plant and the other when the factory supplied water to the population of Viladrau in a particularly dry summer (they withdraw water from a different aquifer). |
| | Additionally, the site has enclosed a spreadsheet with the resilience plans for the factory of Viladrau (2.4.1 3.8.1 Resilience Plans Viladrau). |
| 3.9 | Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance. |
| 3.9.1 | Actions towards achieving best practice, related to water governance,Image: Comparison of the c |
| Comment | As mentioned under 1.8.1, the site has identified a series of actions to contibute to best practice related to water governance (1.8_3.9 Best practice 2023-2023). |
| | The site has provided many documents as evidence for this section, to mention a few: |
| | Information over the water regeneration projects (Water Pledge, Arbucies, Conservation Plan Montseny). Collaboration agreement over the meteorological station (Catalan Meteorological Service). Piezometer data share with the Mines and Industry Department. Collaboration agreement with the Montseny Natural Park. |
| 3.9.2 | Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.Image: Colorado achieving best practice, related to targets in terms of Yes |
| Comment | As mentioned under 1.8.2, the site has identified a series of actions to contibute to best practice related to water balance (1.8_3.9 Best practice 2023-2023). The site has provided several documents as evidence for this section, to mention a few: |
| | -Information over the water regeneration projects (Water Pledge, Arbucies, Conservation Plan Montseny). -Source vulnerability study 2021. -Collaboration agreement over the meteorological station (Catalan Meteorological Service). -Piezometer data share with the Mines and Industry Department. -Collaboration agreement with the Montseny Natural Park. -Water recuperation plant onsite. -Water bridge projects (water saving projects onsite). |
| 3.9.3 | Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.ImplementedYes |
| Comment | As mentioned under 1.8.3, the site has identified a series of actions to contibute to best practice related to water quality (1.8_3.9 Best practice 2023-2023). The site has provided a couple of documents that are good evidence for this section: |
| | -The Forest Management Plan (for sustainable forest management certification). -A study on the effect of effluent water from the treatment plant of Nestle Waters Viladrau in the quality of the Espinelves Stream using biological indices (2022). |
| 3.9.4 | Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.Ves |

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WATER STEWARDSHIP ASSURANCE SERVICES

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| Comment | As mentioned under 1.8.4, the site has identified a series of actions to contibute to best practice related to maintenance of IWRAs (1.8_3.9 Best practice 2023-2023). The site has provided a couple of documents as evidence for this section: | |
|---------|--|---------|
| | -Information over the water regeneration projects (Water Pledge, Arbucies, Conservation Plan Montseny). -Biodiversity Management Plan Nestle Waters Viladrau. -Let's clean up 2023 project. | |
| 3.9.5 | |) es |
| Comment | As mentioned under 1.8.5, the site has identified a series of actions to contibute to best practice related to WASH (1.8_3.9 Best practice 2023-2023). The site has provided a couple of documents as evidence for this section: | |
| | -3.5.9 Control de fuentes: where the quality of the two public fountains managed by NW Viadrau are recorded. -3.5.9 WASH Self assessment tool 2022 (presented under indicator 1.3.8): a corporate document where the site self evaluates access to WASH at the workplace according to WHO and other general standards . | |

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| 4 | STEP 4: EVALUATE - Evaluate the site's performance. | |
|---------|--|--|
| 4.1 | Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes. | |
| 4.1.1 | Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be Yes evaluated. | |
| Comment | In the Water Comittee Viladrau spreadsheet (and as explained under 2.3.2), the site has included: | |
| | -A tab 'Plan de accion' which lists all the activities planned with starting date, person responsible, date planned, status (discarded, ongoing, finalized) and observations. -Two tabs 'Estrategia AWS 2022-2024' and 'Estrategia 2023-2025' which break down the activities and milestones of the water stewardship plan per month for the mentiond periods. -Tab 2.3.2 Plan de gestion sostenible: is the main document for the water stewardship plan. It includes: topic, objective, action, metrics, monitoring frequency, whether it is onsite/catchment, estimation of cost benefit, shared value, risks and opportunities, link to the different AWS outcomes, link to shared challenge, person responsible, planned beginning, planned ending and comment on the status. | |
| | These give a good idea of the progress made on the activities of the projets, actions or milestones. Additionally, the site has provided: | |
| | -Two emails with minutes of the meetings, one with the Mines and Industry Department and another with the Catalan Water Agency. -A document of Notice of initiation of the forestry actions included in the Technical Forest Management and Improvement Plan (PTGMF) (to improve water quality). -A presentation with title 4.1.1 OMP (operational master plan) 2023, where additional follow up and advance of sustainability initiatives related to water is shown. -The presentation of NW Viladrau for the 3rd Water Table Meeting (amongst stakeholders). -The presentation of the IV Meeting of Hydrologists, where the collaboration of the site with the Montseny Natural Park is explained. | |
| 4.1.2 | Value creation resulting from the water stewardship plan shall be 7 | |
| Comment | In progress In the Water Comittee Viladrau spreadsheet (further explained under 2.3.2), the site has a section on creation of shared value (CSV under column J). The objectives are evaluated under tab Estrategia AWS (for example, regenerated m3) under columns F, G and H. | |
| | Nonetheless, the site does not have a good overview of the costs (see also indicator 1.3.7) nor the value created from their water stewardship activities. | |
| | Finding No: TNR-005034 | |
| 4.1.3 | The shared value benefits in the catchment shall be identified andImage: Comparison of the catchment shall be identified andwhere applicable, quantified.Yes | |
| Comment | The site has provided three pieces of evidence for this indicator: | |
| | The Water Comittee Viladrau spreadsheet with its section on creation of shared value (CSV under column J). The water regeneration projects, where there is an estimation of the benefits expected (SustainabilityVLD presentation). The list of bottled water donations for 2022. | |
| | In future exercises it would be interesting to work further on this point (and it's quantification). | |

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| 4.2 | Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures. |
|---------|--|
| 4.2.1 | A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's Yes response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified. |
| Comment | The site has provided three pieces of evidence for this indicator: |
| | -4.2.1 NC Vessament oli: a register of an oil spillage incident occurred in January 2022, which includes: description, cause, area, solution, action plan and responsible. -4.2.1 NC Sosa: a register of an bland spillage incident occurred in February 2022, which includes: description, cause, area, solution, action plan and responsible. -4.2.1 IVAA SHE Fuga Sosa: a go-see-think-do document of the previous bland incident which includes more information, a deeper analysis and actions to avoid it in the future. |
| 4.3 | Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process. |
| 4.3.1 | Consultation efforts with stakeholders on the site's water stewardshipImage: Consultation of the site's water stewardshipperformance shall be identified.Yes |
| Comment | The site has provided three types of evidence for this section: |
| | -Acceptability surveys (4.3.1 Acceptability survey compilation and 4.3.1 CRP Acceptability Survey Poll), where the site gathers the results of different polls carried out with different stakeholders regarding environmental and water related topics. -A diploma of participation of Nestlé Waters Viladrau in a Clean up activity organized by the Catala Waste Agency. -4 emails from different stakeholders thanking the site for its collaboration in different events (water donation, sponsoring) |
| | In future exercises it would be interesting to work further on this point and get specific feedback from the different projects. |
| 4.4 | Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement. |
| 4.4.1 | The site's water stewardship plan shall be modified and adapted toImage: Composite and relevant information and lessons learned from theImage: Composite and relevant to the step and these changes shall be identified. |
| Comment | In the 'Water Committee Viladrau' sreadsheet , the site includes both the plan and the historical and future actions. Under the Estrategia 2022-2024 tab, the actions accomplished can be found in green, the ones in the pipeline, in black, and the ones not accomplished in red. |
| | Additionally, the site has provided a document with title 4.4.1 Revision anual 2022, where they have summarized highlights, points of improvement and lessons learned for 2022. |



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| 5 | STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts | | |
|---------|---|--|--|
| 5.1 | Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations. | | |
| 5.1.1 | The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.Ves | | |
| Comment | The site has provided the following documents as evidence for this indicator: | | |
| | -A presentation with title 5.1.1 Contacto con Nestlé, where the contact and information channel process through their webpage is briefly explained. -A document with title 'Caring for water plabook may 2018', which explains water efforts and governance at corporate level, including contact emails. | | |
| 5.2 | Communicate the water stewardship plan with relevant stakeholders. | | |
| 5.2.1 | The water stewardship plan, including how the water stewardship planImage: Contributes to AWS Standard outcomes, shall be communicated toYesrelevant stakeholders.Yes | | |
| Comment | The site has provided different documents as evidence for this indicator, amongst them: | | |
| | Photos and videos of an open day in the factory with stakeholders before the pandemic (due to their size, only two photos have been uploaded). A video done in collaboration with the Montseny Natural Park (due to its size only a screenshot was uploaded but it can be seen in youtube: https://youtu.be/7jVLNOAPSWA). Three presentations presented at different events showing the efforts of the site towards sustainability and water stewardship: IV trobada hidrolegs 2022, AWS Viladrau 2020 and Jornada Espai Montseny 2019. Three press releases: one from March 2020, where the collaboration agreement between Nestlé Waters and the Montseny Natural Park is announced and explained, and another, from 2020 announcing the certification of NW Viladrau according to the AWS standard. | | |
| 5.3 | Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets. | | |
| 5.3.1 | A summary of the site's water stewardship performance, including <i>f</i> quantified performance against targets, shall be disclosed annually at a in progress minimum. | | |
| Comment | The site has provided a corporate document with title 'Creating shared value 2022', where the efforts of the site for regenerating the local water cycle are highlighted (page 27). | | |
| | This document is publicly available in the webpage of Nestle Waters. | | |
| | Despite this being a very good start, it does not summarize the site's water stewardship (quantified) performance against targets. | | |
| | Finding No: TNR-004786 | | |
| 5.4 | Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges;engagement with stakeholders; and co-ordination with public-sector agencies. | | |
| 5.4.1 | The site's shared water-related challenges and efforts made to addressImage: Comparison of the second state of the second | | |



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| Comment | The site has provided different documents as evidence for this indicator, amongst them: | |
|---------|---|-----------------|
| | -The link to the video done in collaboration with the Montseny Natural Park: https://youtu.be/7jVLNOAPSWA and the email where it is diclosed at corporate level. Additionally, the video was posted on Facebook, Instagram, LinkedIn and the webpage Viladrau. -A document from 2019 with the agenda of the Natural Areas Technical Conference 'Public-private collaboration in the management of protected areas'. -A presentation with title Regeneration NIM with information about the global efforts of N regarding water regeneration projects. | |
| | Additionally, the site has enclosed three emails of events where they have collaborated water donations. | with |
| 5.4.2 | Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified. | ⊘ Yes |
| Comment | The site provides the same references as in 5.4.1. | |
| 5.5 | Communicate transparency in water-related compliance: make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences. | |
| 5.5.1 | Any site water-related compliance violations and associated corrections shall be disclosed. | ⊘ Yes |
| Comment | The site has indicated that they have not had any compliance violations since 2016. | |
| 5.5.2 | Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable. | ⊘ Yes |
| Comment | The site has indicated that they have not had any compliance violations since 2016. | |
| 5.5.3 | Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed. | ⊘ Yes |
| Comment | The site has indicated that they have not had any compliance violations since 2016. | |



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Photographic Evidence from Audit





Water recuperation plant - osmosis.jpg



Small toilets production area.jpg



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Water recuperation plant.jpg



Small toilets prodution area 2.jpg



Flowmeter borehole 6.jpg



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Area chemical products in use.jpg



Warehouse to store chemicals 2.jpg



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Shower.jpg



Water recuperation plant -ultrafilers.jpg



Wastewater treatment plant.jpg



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Waste area.jpg



Warehouse to store chemicals.jpg

Previous Findings

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

