CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001194

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Coca-Cola FEMSA Toluca Multisite**

Address: Avenida Cuauhtémoc 102 Fraccionamiento El Olimpo, Toluca, Estado de México, 50240, MEXICO

Contact Person: Carolina Gomez Ochoa

AWS Group Reference Number: AWS-G-000028

Site Structure: Multi Site

CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2024-Oct-24

Validity of certificate: 2027-Oct-23

AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2024-Jul-23

Lead Auditor: Ricardo Salas Colunga

Audit team participants:

Ricardo Salas Colunga, Lead Auditor

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Site Participants:

Carlos Hernández Alcantar, Manager Water Stewardship
Yaristza Carvajal Reyes, analyst finance manufacturing
Bertin Agilar Valdes, Process and Services Technician
Ariana Gozález, manufacturing leader
Alan Alejandro Soto Gómez, SQE Analyst
Juan Díaz Bervnron, environmental advisor
Perla Reyes Salgado, Coordinator RH
Jaqueline Pérez Falcon, Environmental Advisor
Alma Yadira -Munguía Cruz, Head of production critical processes
Gabriel Ríos Orona, Manager MeI
Omar Guerrero Rodríguez, Manager SQE
José Carlos Melo Martínez, Production Manager
Carolina Gomez Ochoa, Sustainability Executive
Aquibadlo Ramírez Naun, Head of Manufacturing
Alejandro López Abundo, Ojuelos-Pacífico Plant Manager
Victoria Alejandro Hernández, LEAD SQE
Cristian Fernando Gómez Pastrana, JAC Advisor
Irving Benjamin Gutierrez Bustos, Operation Chief
María del Carmen Trujillo Ortega, Community development manager
Luordes Semaan, Regulaing affairs manager
isabel Segura, Sustainability
Erin Gutierrez, corporative affairs
Linet García Mulonete, Sustainability and environment manager
Ana Victoria Calderon H, Process Quality Coordinator
Enrique Ramírez M., Critical Process Leader
Godnera Delvood, Director water climate KO
Juan Diego Castro Rodríguez, CAMSUR Environmental Executive
Omar Martínes Pérez, Manager
Leandra García Uribe, Head of Critical Processes

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001194

ASSIGNED SITE(S):

Name	Address	Contact name	AWS reference
Coca Cola FEMSA - Planta Pacifico, Zinacantepec	Calzada del Pacífico # 101 Km 7.5, Santa Cruz Cuauhtenco, 51370, Zinacantepec, Mexico State, MEXICO		AWS-000657
Coca Cola FEMSA - Planta Ojuelos, Zinacantepec	Paseo Adolfo López Mateos # 124, fraccionamiento Ojuelos, 51350, Zinacantepec, Mexico State, MEXICO		AWS-000656
Coca Cola FEMSA - Planta Toluca	Av. Cuauhtémoc 102, El Olimpo, 50071, Toluca, Mexico State, MEXICO		AWS-000636

WSAS
2 Quality StreetNorth Berwick, EH39 4HW, UNITED KINGDOM

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WSAS WATER STEWARDSHIP ASSURANCE SERVICES

ADDITIONAL INFO

Summary of Audit Findings: A total of eighteen findings were raised during the certification audit, zero major non-conformities, ten minor non-conformities, eight observations.

The Client is requested to perform a root cause analysis and define corrective actions for each of the non-conformities and to submit these to WSAS within 30 days of receipt of the audit report by 23/10/2024.

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

The audit team recommends certification of Coca-Cola FEMSA Toluca Multisite at Core level once the corrective actions plan for the minor non-conformities has been approved.

CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

The Client has successfully submitted the corrective action plan 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.

Scope of Assessment: The scope of services covers the Initial certification audit for assessing conformity of Coca Cola FEMSA Toluca-Multisite against the AWS International Water Stewardship Standard Version 2.

The multisite is made up of three factories, Toluca, Ojuelos and Pacífico:

The Toluca plant is in the municipality of Toluca, State of Mexico. It currently has 1173 employees and it manufactures non-returnable products.
The Ojuelos plant is in the municipality of Zinacantepec, State of Mexico. It currently has 491 employees, and it produces Returnable and BIB products.
The Pacifico plant is located on the border of the municipalities of Toluca and Zinacantepec, State of Mexico. It currently has 34 employees, and it manufactures water products

In each site the auditor has visited the production lines, wells, industrial and sanitary water treatment plants, hazardous material warehouses, hazardous waste warehouses, and wastewater discharge points.

The audit was conducted onsite on 23-26 July 2024.
The onsite site visit included the assessment of The Toluca, Ojuelos and Pacífico plants were visited. In each of them, their water supply wells, their PTAI and their PTAR, their discharge points, hazardous waste storage areas, hazardous product container areas (fuel, acids, soda, oils), WASH services, and production lines were visited as part of the audit.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	8
Minor	10

FINDING DETAILS

Finding No:	TNR-011641
Checklist Item No:	1.1.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: - Site boundaries; - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; - Any water sources providing water to the site that are owned or managed by the site or its parent organization; - Water service provider (if applicable) and its ultimate water source; - Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water.
Findings:	The site does not present maps of its factories with geographic coordinates that allow their geolocation. The site presents plans of its factories with different orientations, which makes their interpretation difficult.
Corrective action:	1. The plants were not able to be located geographically in the map 2. Properly place the plants location in relation to the north in each map

Finding No:	TNR-011642
Checklist Item No:	1.2.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-22
Checklist item:	Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: - Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people; - Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies; - Provide evidence of stakeholder consultation on water-related interests and challenges; - Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups; - Identify the degree of stakeholder engagement based on their level of interest and influence.
Findings:	Evidence and information on water-related challenges is insufficient. In the evidence "1.2.1_Stakeholder_identification_(1)", the "Identified Challenge" column does not present water-related challenges, instead referring to activities developed by stakeholders, services they provide tc the site, or the site's interests in relation to stakeholder.
Corrective action:	Clarify the wording of the identified challenges, specifying the topic of water use

Finding No:	TNR-011644
Checklist Item No:	1.3.1
Status:	Open
Finding level:	Observation
Checklist item:	Existing water-related incident response plans shall be identified.
Findings:	The environmental impact and risk assessment is complementary evidence to the incident management procedure, but the evidence corresponding to the "Ojuelos" and "Pacífico" plants is not presented.

Finding No:	TNR-011645
Checklist Item No:	1.3.3
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.
Findings:	The water balance equation for each plant is not presented in the evidence presented.
Corrective action:	Place the water balance equation presented in point 1.3.2. in the evidence of point 1.3.3 (R)

Finding No:	TNR-012474
Checklist Item No:	1.3.4
Status:	Open
Finding level:	Observation
Checklist item:	Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.
Findings:	In the absence of official data on the variation in water quality, the site could look for other sources, particularly academic ones.

Finding No:	TNR-012475
Checklist Item No:	1.5.3
Status:	Open
Finding level:	Observation
Checklist item:	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.
Findings:	Multisite could look for additional available information from official sources regarding on catchment water-balance.

Finding No:	TNR-012476
Checklist Item No:	1.5.4
Status:	Open
Finding level:	Observation
Checklist item:	Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.
Findings:	Multisite could look for additional available information from official sources regarding on water quality data on annual or seasonal variation

Finding No:	TNR-011716
Checklist Item No:	1.7.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.
Findings:	The site has not identified the potential risk costs in a given timeframe and their impact on the business
Corrective action:	1. Establish the relationship between impact and cost (operation stoppage, running out of water, plant closure, etc.) 2. Prioritize activities for risks according to the identified cost 3. Include cost as an impact on the business in risk identification

Finding No:	TNR-012329
Checklist Item No:	1.7.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.
Findings:	The multisite has not assessed and prioritized the potential savings of the identified Water-related opportunities.
Corrective action:	1. Establish the relationship between impact and cost (operation stoppage, running out of water, plant closure, etc.) 2. Prioritize activities for opportunities according to the identified cost 3. Include cost as an impact on the business in opportunities identification

Finding No:	TNR-011727
Checklist Item No:	2.3.2
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	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.
Findings:	The plan presents some inconsistencies between the objectives, their actions, the way in which measurement and monitoring are proposed. for example: The action “Recovery of water for service” does not indicate an estimate of the expected savings, so its compliance cannot be assessed. Action “Change of the sanitary wastewater treatment system”, the measurement indicates “compliance with Standard 002” as it is written, it is only legal compliance, as it does not indicate the savings or benefits, its progress towards compliance cannot be assessed. The coherence of the objectives with their actions, measurement and monitoring must be improved.
Corrective action:	1. For the actions “Recovery of water for service” indicate the estimate of the expected savings. And for the Action “Change of the sanitary wastewater treatment system”, indicate the estimate of the expected savings. 2. Add a column on the water sustainability plan format to identify benefits derived from each activity.

Finding No:	TNR-011771
Checklist Item No:	3.8.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.
Findings:	The multisite does not present sufficient evidence of proof of commitment and key messages transmitted with acknowledgment of receipt.

Finding No:	TNR-011773
Checklist Item No:	3.9.2
Status:	Open
Finding level:	Observation
Checklist item:	Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.
Findings:	The site does not include some projects related to water balance such as the Tlaloc project

Finding No:	TNR-011776
Checklist Item No:	4.1.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	The multisite does not evaluate all contributions to the achievement of 2024 sustainable water management results
Corrective action:	Evaluate all contributions to achieve objetives identified in the 2024 water management plan

Finding No:	TNR-011777
Checklist Item No:	4.1.2
Status:	Open
Finding level:	Observation
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	The site does not assess the value coming from each of its WSP objectives.

Finding No:	TNR-012414
Checklist Item No:	4.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.
Findings:	The site does not present evidence of stakeholder consultation on the site's performance in relation to sustainable water management.
Corrective action:	1. Establish a process for the consultation and communication of the relevant information of the water stewardship plan 2. Document the process and generate the appropriate formats to show evidence.

Finding No:	TNR-011785
Checklist Item No:	5.1.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.
Findings:	The organization could improve the way to disclose its internal governance

Finding No:	TNR-012415
Checklist Item No:	5.2.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
Checklist item:	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.
Findings:	Multisite has not yet shared the water stewardship plan with the stakeholders or how the plan contributes to AWS standard outcomes.
Corrective action:	1. Establish a process for the consultation and communication of the relevant information of the water stewardship plan 2. Document the process and generate the appropriate formats to show evidence.

Finding No:	TNR-012416
Checklist Item No:	5.3.1
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2025-Jul-15
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 multisite has not shared its WSP to relevant stakeholders, nor the results of sustainable water management, nor the quantified results in relation to the objectives.
Corrective action:	1. Schedule a meeting with Corporate Affairs, as responsible for external communications, in order to evaluate the viability of a communications plan. 2. Publish information considered appropriate for the various stakeholders based on the risk analysis carried out. 3. Use existing tools integrated into the website to communicate the information agreed upon at the initial point.

Report Details

Report	Value
Report prepared by	Ricardo Salas Colunga
Report approved by	Juan Carlos Ceron
Report approved on (Date)	19-09-2024

Surveillance

Proposed date for next audit
2025-Jun-15

Stakeholder Announcements

Date of publication	Location
28/07/2024	Newspaper El Sol de Toluca
31/05/2024	Newspaper El Sol de Toluca

Comment Some interviews were conducted during the visit to the IWRA Cienegas de Lerma

Catchment Information

Catchment Information
The Catchment in which the three plants of the "Río Lerma 1" multisite are located: It is located mostly in the State of Mexico, 99.86% belongs to this federative entity and the rest, 0.14% to the Federal District. It includes partially or totally 32 municipalities. The maximum altitude is 4,610 meters above sea level (m a.s.l.) at the Xinantécatl volcano (Nevado de Toluca), and the minimum is 2,570 m a.s.l. at the José Antonio Alzate dam curtain, which is the outlet of the basin. Its area is approximately 2,058.3 km² and its perimeter is 220.11 km. All the plants are supplied by the Toluca aquifer (1501), covering an area of approximately 2,559 km². It is bordered to the north by the Ixtlahuaca-Atlacomulco aquifer; to the south by Tenancingo; to the west by Villa Victoria-Valle de Bravo.
The groundwater balance was planned for the period 2015-2021, on an area of 1,453 km2, which corresponds to the area where piezometric information is available and where most of the underground uses are located.
According to the data published by CONAGUA, the aquifer has a deficit of 84,915,560 m3/year

Diapositiva12.PNG

Comment The photographs are from the upper part of the basin where the multisite is located, in the IWRA Cinegas de Lerma

Client Description and Site Details

Client/Site Background

The multi-site is made up of three plants that produce different types of drinks and various presentations.
Toluca Plant: It has 9 production lines of soft drinks that are packaged in PET and cans.
Ojuelos plant It has several production lines of products with glass and returnable PET containers..
The Pacific Plant has production lines for 19-liter jugs of drinking water.

Diapositiva28.PNG

Diapositiva24.PNG

Diapositiva18.PNG

	Summary of Shared Water Challenges

Summary of Shared Water Challenges

Challenge identified by the interested parties:

Wastewater treatment plant out of operation in the Municipality of Rayón
Schools without municipal connection to water sources.
Lack of water supply to vulnerable population
Loss of forests due to forest fires.
Deterioration of natural resources in protected areas in the state
Water recharge less than the extraction that occurs in the aquifer
The discharges of wastewater that were treated on site are combined with water of another quality in canals and drains, when they could be used for other uses.
Lack of storage for water resources in the State
Overflow of the Totoltepec canal during the rainy season causes flooding in the community of Santa María Totoltepec.

Shared challenge linked to governance (Government plans):

Efficiently use water to contribute to the sustainable development of productive sectors.
Progressively guarantee human rights to water and sanitation, especially for the most vulnerable population.
Preserve the integrity of the water cycle in order to guarantee the hydrological services provided by basins and aquifers.
Efficiently use water to contribute to the sustainable development of productive sectors
Reduce the vulnerability of the population to floods and droughts, with emphasis on indigenous and Afro-Mexican peoples.

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.*	Yes
Comment	The three plants of the multisite are in the Lerma 1 basin, the image "Lerma 1 Basin and Toluca Multisite" is presented additionally.	
0.1.1.2	*The scope of the proposed certification shall be under the control of a single management system.*	Yes
Comment	The multi-site has a management system, since it shares the incident procedures, legal compliance procedures, policies and communication strategies, by producing different complementary products at each plant, its address is local but follows the guidelines established by the Corporate	
0.1.1.3	*The scope of the proposed certification shall be homogeneous with respect to primary production system, water management, product or service range, and the main market structures.*	Yes
Comment	The multi-site has a homogeneous production system, each of its products are bottled beverages, the system was designed so that each of the plants specializes in certain types of beverages and presentations, which are complementary products to cover the diversity of products offered by the multi-site.	

0.3	Requirements for Groups	
0.3.1	*Group Management Requirements*	
0.3.1.1	*The management of the group shall be clearly defined.*	N/A
0.3.1.2	*The group shall identify the person with overall management responsibility for the group.*	N/A
0.3.1.3	*The group shall nominate an 'AWS Group Representative' who assumes overall responsibility for the group's implementation of and compliance with the AWS Standard and AWS certification requirements and serves as the primary contact for AWS communications.*	N/A
0.3.1.4	*The Group Management shall have clearly defined responsibilities.*	N/A
0.3.2	*Group Internal Control System*	
0.3.2.1	*The group shall operate an Internal Control System (ICS) which meets the requirements of the AWS Standard and AWS certification requirements.*	N/A
0.3.2.2	*The ICS shall include:* *a) a documented set of procedures covering group processes;* *b) a detailed description of how production units are structured;* *c) appropriate procedures for maintenance of records;* *d) records from internal audits of production units; and* *e) a description of the responsibilities of staff of production units and ICS.*	N/A
0.3.2.3	*The ICS shall identify the applicable AWS Standard and define procedures and sanctions for dealing with non- conformities resulting from internal audits.*	N/A
0.3.3	*Group Membership Agreement*	
0.3.3.1	*Each group member shall indicate their entry into an agreement with group management to coordinate AWS certification as a group (known as the 'Group Membership Agreement').*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.3.2	*Group management shall make sure that each group member understands the implications of entering into the Group Membership Agreement.*	N/A
Comment	The multisite presented the relevant evidence of its internal structure and governance in the documents: Overview_July_2024_Toluca_Planta_Toluca__OK Overview_Ojuelos_June_2024_Planta_Ojuelos_June_2024 Overview_Planta_Pacifico_April_2024_b	

0.3.3.3	*The Group Membership Agreement shall contain at least the following:* *a) a commitment by the group member to fulfil the requirements of the AWS Standard* *and applicable AWS Certification Requirements;* *b) a commitment by the group member to provide the group management with required information in a timely manner;* *c) acceptance by the group member of internal and external audits;* *d) an obligation for the group member to report non-conformities; and* *e) the rights of group management to terminate the membership of any member if* *continued participation by that member threatens the credibility of the group.*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4	*Group Member Requirements*	
0.3.4.1	*All Group members shall have an adequate understanding of the AWS Standard and access to the specified requirements determined by the group (Standard and certification requirements).*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.2	*Records covering the relationship between the group management and group members shall be maintained and kept up to date.*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.3	*The AWS Group Manager shall keep the following information up to date:* *a) Copies of contracts between the group and individual group members;* *b) group member list;* *c) maps of sites and property areas;* *d) internal audit reports;* *e) non-conformities (both minor and major), sanctions and follow-up action arising from both internal audits and external audits; and* *f) complaints and appeals (to group management, the CAB, or AWS directly).*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.4	*The internal audits shall be conducted with sufficient scope and detail to provide group management with a robust appraisal of whether or not each group member continues to maintain conformity with the AWS Standard and certification requirements*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.5	*Each member of the group shall be internally audited on at least once per year.*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.6	*New or proposed group members shall always be subject to an internal audit before they may be added to the list of group members.*	N/A
Comment	Not applicable, the process is a multisite and not a group	

0.3.4.7	*The AWS Group Representative shall perform an annual review of the status of all members of the group and shall take a decision as to continuing membership of each member. This decision shall be based on internal audits and other information.*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.8	*Safeguards shall be in place to ensure that internal auditors are not unduly influenced in their findings by group management or group members.*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.9	*Group members shall have the right to appeal internal audit findings of non-conformity.*	N/A
Comment	Not applicable, the process is a multisite and not a group	
0.3.4.10	*All group members shall be recorded on a list. The list of group members shall be updated annually or more often if necessary and shall include at least the following information for each member:* *a) name of the member or code assigned to the member;* *b) location* *c) the nature (product types) and volume of production (units);* *d) volume of water use (inputs and outputs) specify units;* *e) Group membership status (including any non-conformities and corrective action plans);* *f) date(s) of most recent internal audit;* *g) date(s) of most recent external audit; and* *h) any other group-specific information as may be needed.*	N/A
Comment	Not applicable, the process is a multisite and not a group	

1 STEP 1: GATHER AND UNDERSTAND

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

1.1.1 *The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:*
- Site boundaries;
- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;
- Any water sources providing water to the site that are owned or managed by the site or its parent organization;
- Water service provider (if applicable) and its ultimate water source;
- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;
- Catchment(s) that the site affect(s) and is reliant upon for water.

No

Comment

The multisite presents the plans of its factories:
Toluca plant plan (also called Pillars) with the plant boundaries with its geographic coordinate and graphic scales, with its water sources three extraction wells located within the plant property (thel site has a fourth well out of operation), its municipal and federal discharge points. It is located within the municipality of Toluca, State of Mexico.
The plans presented show the pluvial, sanitary, service water and discharge networks, as well as the firefighting network.
The multisite presents the plan of the Ojuelos plant, the first plan shows the limits of the site.
The plan of the Ojuelos plant shows the limits of the plant with its graphic scale and an incomplete geographic coordinate, The map does not include the location of its water sources (2 wells located within its facilities), nor its discharge to the municipal sewage system.

The second plan has a different orientation than the initial one, which gives the impression that the plans are not from the same site. This detail was pointed out during the audit, but was not adequately corrected.
The site shows the process water, pluvial, sanitary and treated water networks.
The plan of the boundaries of the Pacifico plant presents a graphic scale, its water sources (a well located within its facilities and a discharge to the municipal drainage system. is located on the boundaries of the municipality of Toluca and Zinacantepec, State of Mexico. There are no coordinates to georeference the plant.
As with the Ojuelos plant, the site's network plans have a different orientation in relation to the site boundary plan, which makes it difficult to review the information. The multisite has plans with sanitary, pluvial, washing and process networks.
All the plants of the multisite are located in aquifer1501 "Valle de Toluca", which is overexploited. It is located in the surface basin known as "Lerma 1".
All of the water discharged by the multisite plants meets and exceeds official Mexican standards in several parameters. The site identifies that its effluents do not affect downstream populations due to the water quality of its discharges.

Finding No: TNR-011641

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

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

No

Comment

The site presents two documents as evidence "1.2.1_Stakeholder_identification_(1)" and "1.2.1", The multisite presents evidence on stakeholders, their challenges related to the site, includes all stakeholder groups including vulnerable and indigenous people, considers the physical scope of the site.
The site presents how it organized and categorized stakeholders according to their degree of interaction with the multisite and their potential to consider it an ally.
The consultation evidence on identifying stakeholder water-related challenges is sparse and does not present a listing of the challenges.
The stakeholder map in the identified challenge column describes in many cases the activities developed by the stakeholders, not the challenges. Other stakeholders are described according to the service they provide to the site, not the challenges, or describes the interests of the multisite in relation to the stakeholder rather than describing what are the stakeholders' water-related challenges.
While it identifies the indigenous groups and their location, the location of the multisite plants in its plans is incorrect, and does not describe how the site does or does not interact with the indigenous people.
In its matrix it indicates how it relates to vulnerable groups near its facilities.

Finding No: TNR-011642

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.*

Yes

Comment

The site presents its influence matrix and type of rationing for the entire multisite, describes the criteria used to classify and group stakeholders.
The site describe the degree of potential influence between the site and stakeholders.

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

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

Yes

Comment

The multisite presents as evidence the procedure "1.3.1 Emergency Response" "DAC-PR-PRE-001_Incident_Management_and_Crisis_Resolution" that applies to each of the plants, it also presents the environmental impact and risk assessment of its Toluca plant updated as of April 2024.
The incident management procedure includes:
Definitions, company policies, internal regulations, procedure flow chart, description of process activities, and annexes.

The environmental impact and risk assessment is complementary evidence to the incident management procedure, It is presented for the three factories: "Toluca", "Ojuelos" and "Pacífico".

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

Comment

The multisite presents the document “1.3.2”.

The water balance diagrams for each plant clearly describe the flows and production processes of each plant which are different in each of them.

What each plant shares is that they are supplied by wells located within their facilities and have industrial water treatment plants (PETAI) and sanitary discharge treatment plant (PTAR), in the case of the Toluca plant a tertiary treatment system has been installed to reuse water in the sanitary and cooling systems of the plant.

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.* — No

Comment

The multisite presents documents “1.3.2” and “1.3.3_Water_balance_variation_analysis_Toluca”.

The first document presents the water balances for 2023 for each of the plants, presents the flows, the volumes used in each of the systems of the production process.

It is identified that there is a challenge related to the water balance in the catchment. The site indicated that its consumption depends on demand, not on the variation in water availability. The second document presents the variation in water consumption during the year 2023.

The site could include the water balance equation in its water balance information

Finding No: TNR-011645

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.* — Obs.

Comment

The Multisite presents as evidence the document “1.3.4” Water Quality”, which contains the water quality analyses of both water sources and wastewater discharges, which contains water quality analyses of both water sources and waste discharges.

The site identifies that there is a challenge related to the quality of surface water, however, the main source of water for the site is groundwater.
The site presents as evidence the information on water quality from official sources, water quality is evaluated by the state and federal governments every three years, so there is no data on the annual or seasonal variation in surface water quality. However, Toluca plant, has performed analysis carried out upstream and downstream of its discharges, the water in the discharge channel has a much lower quality than that of the site, in that sense the site indicates that it does not contribute significantly to the contamination of the receiving body.

In the absence of official data on the variation in water quality, the option is to look for other sources, particularly academic ones.

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

Comment	The multisite presents documents “1.3.5” and "Lista_Maestra_de_Quimicos" as evidence. The document has identified the sites with the possible sources of contamination of each of the plants, with the different types of compounds and risks and the measures implemented to reduce the risks associated with each of them to a minimum. During the audit, the material warehouses, the industrial and sanitary water treatment plants were visited.	
1.3.6	*On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.*	Yes
Comment	The multisite does not identify IWRA in its facilities because all the green areas that exist on its land could be used in the future to expand its production facilities.	
1.3.7	*Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.*	Yes
Comment	The multisite presents the costs related to water for each of the factories, in the Toluca plant for 2023 and 2024 will be close to 3.5 million dollars due to investments being made to improve water treatment, water donation, installation of a sanitary plant, ozone pipes to reduce water consumption and the relocation of one of its wells. The other two factories have annual costs of more than $40,000,000 million pesos, the data for the Pacifico plant is not presented in a very clear manner. Benefits: Restoration of a wetlands wastewater treatment plant, benefits the population of the municipality of Rayón 15,972 inhabitants Treatment of 40 l/s of wastewater reduction of risks of contamination and spread of diseases. Rain schools in 2023, six schools with 1249 students benefited. 1,128,234 lists captured annually, 4 municipalities benefited. Reforestation of 20 hectares Soil conservation and vegetation protection works on 130 hectares. Filtering dams with geocostals, recharge potential 1,283 hm3/year	
1.3.8	*Levels of access and adequacy of WASH at the site shall be identified.*	Yes
Comment	The site presents as evidence the document “1.3.8” that has the multisite information regarding access to WASH for workers in each of its factories. The document presents the evaluation of access to WASH services by gender, indicating the number of services available for men and women. The multisite identifies that it complies with the requirements of the federal occupational safety and health regulations. It indicates that it has a project underway to expand WASH facilities.	
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 and level of water risk within the site’s catchment, shall be identified.*	Yes

Comment	The multisite presents as evidence the document “1.4.1” and “Informe_tecnico_Huella_de_agua_FEMSA_CADIS” (Technical_Report_Water_Footprint_FEMSA_CADIS). The multisite indicates that it does have input suppliers in the watershed but none represent 5% of the cost or volume of its production (i.e. it is not a primary input). It indicates that only five inputs fall within that percentage and none are located in the multisite's watershed. It also presents as evidence the study conducted by the company to identify the water footprint of its products. The study does not indicate anything new, it only validates that the main materials that influence the water footprint are fructose, sugar due to the water used to irrigate the plants.	
1.4.2	*The embedded water use of outsourced services shall be identified, and where those services originate within the site’s catchment, quantified.*	Yes
Comment	The multisite declares that all subcontracted services use water from the site to carry out their activities. The multisite presents as evidence the document "1.4.2", the document includes a list of the subcontracted services in each of its factories, all of which provide their services in the site's facilities and use water already included in their water balances.	
1.5	*Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH*	
1.5.1	*Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.*	Yes

Comment

The multisite presents the projects included in the Regional Water Program Vision 2010-2030, which establishes eight main objectives that were a collaborative work carried out by federal, state and municipal authorities, users and people interested in the management and preservation of water.
The site indicates that the seven objectives are:

1. Achieve integrated and sustainable management of basins and aquifers.
2. Strengthen the efficient use of water resources in economic and social development.
3. Increase the quantity and quality of access to drinking water and sewerage services.
4. Improve the technical, administrative and financial development of the water sector.

5. Reduce and mitigate the harmful effects of extreme hydrometeorological phenomena.
6. Improve governance with integrated management of water resources.
7. Manage financing for the sustainable management of water resources.

The 2021-2024 Regional Water Program establishes 5 main objectives.
The first three are aimed at people or water users and the last two are aimed at the rehabilitative environment.

1.- Progressively guarantee the human rights to water and sanitation, especially for the most vulnerable population.
2.- Efficiently use water to contribute to the sustainable development of productive sectors.
3.- Reduce the vulnerability of the population to floods and droughts, with emphasis on indigenous and Afro-Mexican peoples.
4.- Preserve the integrity of the water cycle in order to guarantee the hydrological services provided by basins and aquifers.
5.- Improve the conditions for water governance in order to strengthen decision-making and combat corruption.

The Multisite also presents evidence of initiatives aligned with governance objectives in the basin:
Lack of water supply to vulnerable populations
Tláloc project for the neutralization of the water footprint in the Toluca Valley.
Installation of rainwater harvesting systems in schools located in areas of high water stress. "Schools with Water"
Loss of forests due to drought in areas of difficult access for reforestation.
Reuse of water for auxiliary services, bathrooms and irrigation systems

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

Yes

Comment

The Multisite presents its environmental legal compliance procedure, it has a "DAF-PR-GCL-001" procedure, for approved legal compliance management where the objective is to describe the methodology for the identification, analysis, control and monitoring of the applicable legislation and regulations, to ensure implementation and legal compliance.
The description of the procedure and routines of the legal compliance file is presented in document "1.5.2".
Evidence of compliance is included, such as updated concessions, payments and discharge permits.

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

Obs.

Comment

The Multisite presents official data on the water balance of the 1501 aquifer in the Toluca Valley. It has an official deficit of -84.915560 hm/year.

The plants are located in the Río Lerma 1 basin. The Secretary of Environment and Natural Resources published in 2020 that there is no available volume of surface water.

The site identifies overexploitation of the aquifer and the lack of availability of surface water as a risk

There is no official data on annual or seasonal variation, so this information is not presented. During the audit, it was indicated that the multisite should look for additional available information from official sources.

Evidence:
Punto 1.1. (1)
1.5.3

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

Obs.

Comment

e site presents the official information available on the water quality in the upper part of the Lerma River catchment, which is identified as a contaminated river with high levels of COD, fecal coliforms and low dissolved oxygen content in surface water.

The quality of groundwater in some areas is within the norm in indicators such as fecal coliforms, NNO3, hardness, Mn, Fe.
In some areas it does not comply with parameters such as fluorides, fecal coliforms, NNO3 Cd, As.
The analysis of the water sources of the site indicate that they have good water quality.
There is no water quality data presented seasonally or annually. CONAGUA is obliged to update the aquifer information every 3 years, however it does not always update the water quality data.

The site identifies that water quality is a shared challenge, that is why it seeks evidence of annual variation, the official sources do not have that information for that reason the site sought information from other sources.

The multisite presents a table with the maximum and minimum variations with data collected in a bachelor's thesis, it is considered as a collection effort

Evidence:
ESTUDIO_HIDROGEOLÓGICO_EN_LA_PLANTA_PILARES_TOLUCA_2019_(1)
diagnostico_lerma_santiago_pacifico_2012-2018_(1)
1.5.4
1.3.4_Calidad_del_agua__(1)

1.5.5 *Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.*

Yes

Comment

The multisite has two IWRAs in the catchment where it is located, which correspond to:
The "Cienegas de Lerma" that are identified as "RAMSAR" sites (Using scientific information).
The site define its main characteristics, the risks and its current condition.
Protected Natural Area of Navado de Toluca also describe its current condition and the risks it faces.
The multisite describes the IWRA areas where they are participating in their restoration and protection, within the Cienegas de Lerma and El Nevado de Toluca. The site describes its condition, possible damages and the way in which it collaborates in local actions.
During the audit, the community of Rayón was visited and the actions carried out in collaboration with the multisite.

The multisite presents a regional level plan that includes several IWRAs that were not considered because they are outside the multisite catchment

Evidence:
1,5,5
FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA
Programa Cienegas de Lerma
Programa Nevado de Toluca
ESTUDIO_HIDROGEOLÓGICO_EN_LA_PLANTA_PILARES_TOLUCA_2019_(1)

1.5.6 *Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.*

Yes

Comment

The multisite indicates that it does not depend on public infrastructure for the supply of water to its factories; each one has permits to discharge water into municipal drains and federal canals.

In each of the factories, the multisite is willing to collaborate to maintain the drainage infrastructure in optimal conditions and has had contact with local authorities to develop a project for maintenance and improvement of the infrastructure.

No immediate risks related to the shared infrastructure have been identified.

Evidence:
1.5.6
ESTUDIO_HIDROGEOLÓGICO_EN_LA_PLANTA_PILARES_TOLUCA_2019_(1)
PlandedesarrollomunicipalToluca p56, 328-337, 528
PlandesarrolourbanoZinacantepec p27, 68-70, 195-207,

1.5.7 *The adequacy of available WASH services within the catchment shall be identified.*

Yes

Comment	The multisite presents as evidence the document "1.5.7", which contains information on the degree of marginalization in the Lerma Chapala basin, which is an area much larger than the physical scope defined by the site, that is, it is related to the multisite but the scale does not allow it to meet the requirements of the indicator. The site includes as evidence the municipal development plans of Toluca and Zinacantepec. In which the data required by the indicator are found. In the case of the Municipality of Toluca, the coverage of drinking water is 95% (p 319), of drainage, 98.77% (p 324), it only treats 20% (p322) of its discharges. The municipality of Zinacantepec: 97.89% access to drainage, 97.9% access to drinking water, does not indicate the level of sanitation of wastewater. The lack of sanitation systems in the metropolitan area of Toluca is one of the reasons why the Lerma-Santiago River is one of the most polluted in Mexico. In this context, it is pointed out that the multi-site complies with the treatment of its sanitary and industrial waters. Evidence: 1,5,7 PlandedesarrollomunicipalToluca PlandesarrolourbanoZinacantepec p 135
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.* ✓ Yes
Comment	The multisite presents as evidence the document '1.6.1 and 1.6.2', which presents the shared challenges identified, as well as their importance and urgency. The multisite describes the challenges in terms of the actions it develops as initiatives to address the shared challenges, this way of presenting the challenges emphasises collective actions to address the challenges. Wastewater treatment plant out of operation in the Municipality of Rayón. Schools without municipal connection to water sources Lack of water supply to vulnerable population. Loss of forests due to forest fires. Deterioration of natural resources in protected areas in the state Water recharge less than the extraction that takes place in the aquifer The wastewater discharges that were treated on site are combined with water of another quality in canals and drains, when they could be used for other uses. Lack of storage for water resources in the State Overflow of the Totoltepec canal during the rainy season causes flooding in the community of Santa María Totoltepec. The site identifies eight shared challenges in a primarily local context.
1.6.2	*Initiatives to address shared water challenges shall be identified.* ✓ Yes

Comment

The multisite presents as evidence the document '1.6.1 and 1.6.2', which presents the initiatives in which the multisite is involved to address the shared challenges identified.
Repair and maintenance of the wastewater treatment system based on artificial wetlands 'Humendal de Rayón'.
Installation of rainwater harvesting systems in schools.
Creation of water committees and installation of 10 rainwater harvesting and purification systems in public spaces.
Volunteers for reforestation
Tláloc Project for the neutralisation of the water footprint in the Toluca Valley.
Purple Line: Donation to the municipality of Toluca of treated water in our tertiary system, which complies with the parameters of Nom 003 SEMARNAT.
Delivery of cubitainers to municipal authorities.
Dredging of the Totolepec Canal

Translated with DeepL.com (free version)

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.*

No

Comment

The multisite presents as evidence the documents '1.7.1 and 1.7.2' and the risk and opportunity matrices for each of the multisite's factories, the risks described are physical, reputational and regulatory, some of the risks identified are presented:
Lack of rain, sanitary and process drainage capacity.
Social and political unrest
Contamination of wells during preventive maintenance.
Non-quality events
Increase in CIS complaints
Non-compliant laboratories and workshops
Inegrity of process equipment in water treatment and WWTPs
Lack of maintenance of building infrastructure.
NOM project on labour reform (working hours).

The multisite identifies and prioritises water-related risks.
It does not include an estimate of the costs in a given period and the impact on the business

Finding No: TNR-011716

1.7.2 *Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*

No

Comment

The multisite presents the risk and opportunity matrices for each of its factories.
The matrices present the opportunities, probability, categorization of the opportunity, and strategic objective (not linked to the WSP).
The multisite did not include the quantification of potential savings.

Evidence:
1.7.1_y_1.7.2 (2)
Matriz_de_riesgos_y_oportunidades_P._Toluca
Matriz_riesgos_y_oportunidades_Ojuelos
Matriz_riesgos_y_oportunidades_Pacífico

Finding No: TNR-012329

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 multisite presents as evidence the document " 1.8_Completo_Corregido'', the site identifies five best practices for water governance:

Identifying shared water objectives with other relevant stakeholders (government, civil associations, community, etc.).

Engaging in dialogue and engagement with agencies responsible for providing community water, hygiene and wastewater sanitation.

Build relationships with the community, taking into account their current context in relation to the water situation.

Identify shared water challenges and establish activities to address the most relevant situations.

Relevant environmental certifications

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

Comment: The multisite presents as evidence the document '1.8_Completo_Corregido', seven best practices for sustainable water balance are identified:
Have a periodically updated water balance, where the water use and consumption of the most relevant processes of the plants can be appreciated.
Install flow meters in the main equipment and processes, in order to have greater accuracy in the water balance of the factories.
Identify projects to improve water efficiency in the facilities, aiming for a target of 1.26 litres of water used for every litre of beverage produced by 2026.
Completion of TOP Water Saving Initiatives (TOP WSI) and follow up on the most relevant activities to improve water use at sites.
Ensure water use (volume) is less than that set out in concession titles.
Implement the use of non-conventional water (treated wastewater, rainwater, reclaimed water) in the different production processes.
Implement replenishment projects to help in the water balance of the basin.
Use of treated wastewater for irrigation and productive uses.

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

Comment: The multisite presents as evidence the document '1.8_Completo_Corregido', four best practices for good water quality are identified:
Measuring and complying with Coca Cola FEMSA's self-regulatory parameters, for abstraction, product and discharge water (stricter parameters than Mexican regulations).
Implement an internal monitoring programme for drinking water and wastewater.
Microbiological route to ensure water quality at all steps.
Water quality measurements at different points in the basin, to have reference of wastewater quality before and after discharge.

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

Comment

The multisite submits as evidence the document '1.8_Completo_Corregido', four best practices are identified for the IWRA:

Identified important areas that are related to the community's water supply, its recreational, spiritual and/or any other interest it may have in its water processes.
Establishing approaches with the most relevant stakeholders to seek their improvement or restoration. Document the benefits of the projects.
Reforestations at important sites for water replenishment/treatment in the basin.
Clean-up/restoration of polluted water bodies

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

Yes

Comment

The multisite presents as evidence the document '1.8_Completo_Corregido', four best practices for WASH are identified:

Research and document the main WASH needs in the site context, draw on available material and where appropriate seek additional material to supplement.

Implement projects aimed at improving access to water in the immediate community, as well as hygiene and sanitation.

Use of treated wastewater for sanitation.

Donation of infrastructure for water storage in the communities.

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 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.*	Yes
Comment	The multisite presents as evidence the document '2.1.1 and 2.1.2'. The letter signed by the technical & supply chain director of the company. The letter indicates the commitment of the multisite: That the multisite will implement and disseminate the progress of sustainable water management plans to achieve improvements in AWS sustainable water management outcomes; - That the implementation of the multisite will support and align with the existing sustainability plans of the basin(s); - That the multisite stakeholders will engage in an open and transparent manner with the stakeholders of the operating units; and - That the multi-site will allocate resources to implement the Standard. The site includes in the evidence the link where the charter was published, during the audit the access to the Charter of Commitment was verified. Evidence: 2.1.1_carta_firmada_y_públicada 2.1.1 and 2.1.2	
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.*	Yes

Comment

The multisite submits as evidence document '2.2.1', '2.2.1_and_1.5.2_Legal_compliance_management' and '2.2.1_and_1.5.2_Management_routine'.

The document presents the applicable laws and the institutions in charge of their application, particularly the environmental authorities.
The multisite indicates that it has a procedure with code DAF-PR-GCL-001 of approved legal compliance management where the objective is to describe the methodology for the identification, analysis, control and monitoring of applicable legislation and regulations, to ensure implementation and legal compliance.
Scope:
The procedure applies from the identification of current legislation, new legislation or update at federal, state or municipal level.
Responsible:
In the operating units, in environmental matters (Environmental Advisor), Quality and safety (SQE Manager, Quality Coordinator, Critical Processes Quality Coordinator), Industrial Safety Industrial Safety and Health Coordinator Occupational Health Coordinator.
The multisite includes a table with the description of the procedure.

The multisite presents evidence of legal compliance related to water volume concessions, discharge permits, water quality analysis.

Evidence:
2.2.1
2.2.1_and_1.5.2_Legal_compliance_management
2.2.1_and_1.5.2_Management_routine
DAC-PR-PRE-001_Manejo_de_Incidentes_y_Resolución_de_Crisis
Declaración_de_pago_de_agua
Ojuelos_permiso_de_descarga_agua_residual
Ojuelos_pozo_2_08MEX10009312FMDL09
Ojuelos_pozo_3_08MEX106862_12FMDL18
permiso_descarga_sanitaria_2024_-_2025
Resolución_08MEX108511-12FMDL11_Transmisión_PROPIMEX_a_EMBOMEX_06-11-2017

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 water stewardship in line with this AWS Standard.*

Yes

Comment

The multisite presents as evidence the document '2.3.1'.

Which contains at corporate level its strategy includes mission and business vision, Which are not fully aligned to the requirements of the indicator, during the audit the site staff indicated that at plant level they cannot modify their corporate strategy.

The content of the corporate strategy was reviewed and it was identified that while not fully compliant with the meaning of the standard, the corporate strategy does not conflict with the meaning of the indicator of good sustainable water management.

Finding No: TNR-011727

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.

No

Comment

The multisite presents as evidence the document 'Final 2.3.2 Sustainable Water Management Plan 2023-2024 Toluca, Ojuelos, Pacific'.
The plan includes all the requirements of the indicator:
Targets that indicate how they will be measured and monitored, measures to achieve and maintain them, expected timelines, financial budgets allocated to actions, positions of the actions on the achievement of the targets and are associated with the targets and the achievement of best practices to help address the shared challenges and outcomes of AWS.

Several of the objectives are repeated and sometimes apply both in the catchment and on the site.
This is acceptable, but the identified actions do not always give sufficient context of the scope of the objective, for example:
Action "Recovery of water for service" does not indicate an estimate of the expected savings.
Action "Change of the sanitary wastewater treatment system", what is the improvement? or the positive impact? In this same objective, "measurement indicates compliance with Standard 002" (merely complying with the standard is not enough), additionally the monitoring indicates "Compliance with the project schedule".
The consistency of the objectives with their actions, measurement and monitoring must be improved.

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.*

Yes

Comment

The multisite presents as evidence the document "2.4.1" and its Emergency Preparedness and Response procedure "DCS-PR-GDS-007_Emergency_Preparation_and_Response_to_Emergencies", which identifies the following types of emergencies: Fires, earthquakes, floods, leaks and spills, sludge spills, oil leaks, chemical leaks, wastewater leaks, work near water.

It presents the approval of the 2023 state civil protection plan for the Toluca, Ojuelos and Pacífico plants.

Evidence:
2.4.1
DCS-PR-GDS-007_Emergency_Preparation_and_Response_to_Emergencies.
Visto_Bueno_del_Programa_Interno_de_PC_Ojuelos
Visto_Bueno_del_Programa_Interno_de_PC_Pacífico
Vo._Bo._Protección_civil_Estatal_Planta_Toluca

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 be identified.* ✓ Yes
Comment	The multisite presents as evidence document 3.1.1, in which it identifies actions to support good governance in the catchment: Participation in the Lerma-Chapala Basin Council since 2023. Tláloc Project: Water Footprint Neutralization Strategy in the Toluca Valley.Schools with Water. Artificial wetland for wastewater treatment in the municipality of Rayón. Línea Morada: Donation of water in compliance with NOM 003 SEMARNAT. Donation of cubitainers Reforestation in conjunction with the Municipality of Zinacantepec in El Puerto, Ejido de Buenavista. Evidence of the implementation of the described activities is presented. Evidence. 3.1.1 Convenio_CONAGUA_CAEM_Escuelas_de_Lluvia_2023 Correo_CAEM_Sistemas_de_Captacion_de_Agua Donacion_cubitainers_San_Mateo_Atenco_2023 Fact_sheet_Escuelas_con_agua_2023 Reunión_HK_y_GM Sesión_Consejo_de_Cuenca_Lerma_-Chapala_15-11-23 Tláloc_Informe_Enero_2024
3.1.2	*Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.* ✓ Yes
Comment	The multisite states that "respect for water rights for the communities that come from the fundamental objective of the company". The multisite indicates that it extracts a smaller volume than that granted by law, which guarantees the right to water of indigenous people or peoples. The multisite indicates in its water strategy and the community determined to respect access to water and all community WASH services. Evidence: 3.1.2,_3.2.2,_3.6.2 3.1.2
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

The multisite presents as evidence the document “3.2.1”.
The document presents the applicable legislation and the institutions in charge of its implementation, in particular the environmental authorities.
The multisite indicates that it has a procedure with code DAF-PR-GCL-001 for approved legal compliance management where the objective is to describe the methodology for the identification, analysis, control and monitoring of applicable legislation and regulations, to ensure enforcement and legal compliance.
Scope of application:
The procedure applies from the identification of current legislation, new legislation or update at federal, state or municipal level.
Responsible parties:
In the operating units, in environmental matters (Environmental Advisor), Quality and safety (SQE Manager, Quality Coordinator, Critical Processes Quality Coordinator), Industrial Safety Occupational Safety and Health Coordinator.
The multisite includes a table with the description of the procedure.

As evidence of legal compliance, it includes the numbers of concessions, discharge permits, and analyses of their water discharges.

Evidence:
3.2.1
DAF-PR-GCL-001
APROBACIÓN_CONAGUA_DE_LACC_23_FEB_2023
Declaración_de_pago_de_agua
Ojuelos_permiso_de_descarga_agua_residual
Ojuelos_pozo_2_08MEX10009312FMDL09
Ojuelos_pozo_3_08MEX106862_12FMDL18
Pacífico_Permiso_descarga_agua_residual
Pacífico_pozo_1_08MEX10304412FMGR02
permiso_descarga_sanitaria_2024_-_2025
Resolución_08MEX108511-12FMDL11_Transmisión_PROPIMEX_a_EMBOMEX_06-11-2017
RESULTADOS_CUERPO_RECEPTOR_ANTES_DE_LA_DESCARGA_26-DIC-2023
RESULTADOS_EFLUENTE_PTAR_9-10-MARZO-2023_No_FOLIO_C3137
RESULTADOS_PTAR_FEMSA_TOLUCA_AGOSTO_2023_FOLIO_C4680

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.*

Yes

Comment

The multisite presents as evidence the document “3.1.2, 3.2.2, 3.6.2”.
In which is the company's strategy to collaborate with communities for their development and favor the access to communities to have access to all WASH services.

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

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

Yes

Comment

The multisite presents as evidence the document “3.3.1”.
The document describes the progress of each of the actions implemented in relation to the water balance of the basin is mentioned some of them and their progress status:
Water Footprint Neutralization Strategy in the Toluca Valley, “Tláloc”, Results of the 13 filtering dams in the Los Venados stream, last on-site review: April 2024, it is estimated that 721.8 Megaliters (ML) have been infiltrated.
Reforestation Survival Report 2023.
On-site review: June 2024
In each quadrat, records were taken of numbers of live and dead trees, general plant measurements (long diameters, widths and depth), soil characteristics (amount of sediment, texture) and vegetation type.
The survival rate was 74.54% of the plants.

Rayon Wetland. As of June 2024, the construction phase of the project is estimated to be 25% complete and the infrastructure will be remodeled in December 2024. The start-up and stabilization phase of the system will take place during 2025.
Schools with Water: meetings with CAEM and SEP, in order to identify schools located in municipalities with high water stress and/or schools without connection to a water source. one of the participants, Isla Urbana has started the intervention in 7 schools in Toluca that were on the waiting list. Isla Urbana is in the process of contacting the candidate schools in order to arrange inspection visits and agree on the final list of schools that will benefit this year.
Creation of water committees and installation of 10 rainwater harvesting and purification systems in public spaces in Toluca:
The call for proposals and selection of the project to be implemented was carried out,
At the time of the audit, the project is about to begin.
Implementation will last until 2025.

Evidence:
3.3.1
Convenio_CONAGUA_CAEM_Escuelas_de_Lluvia_2023
Convocatoria_Secretaria_del_Agua_EDOMEX_Sequía
Ficha_técnica_Rayón_julio_2024_(1)
FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA
Invitacion_35_años_CONAGUA
Invitación_Reforestacion_Zinacantepec
Correo_CAEM_Sistemas_de_Captacion_de_Agua
Correo_Consejo_Sustentable_Río_Lerma
Fact_sheet_Escuelas_con_agua_2023
FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA
Tláloc_Informe_Enero_2024

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

Yes

Comment

The multi-site presents two actions in its WSP to reduce water consumption in its processes:
The implementation of the tertiary system in its treatment plant which will allow reducing the extraction volume.
CIP Ozone project for cleaning pipes to reduce water consumption and rinsing times (reduction of sanitation steps from 5 to 3).

The multisite presents as additional evidence the TOP Water Saving Initiatives (WSI) 2023 documents for each of its factories, each of which produces beverages in presentations that are complementary between the plants, so their water saving initiatives are specific to each one.
It is noteworthy that the operators and plant personnel can identify improvements that allow water saving in the production lines.

Evidence:
TOP_WSI_2023_-_Toluca (1)
TOP_WSI_2023_Ojuelos_
TOP_WSI_2023_v2_Pacifico_Mayo_2023
FINAL_2.3.2_Plan_de_Gestión_Sostenible_del_Agua_2023-2024_Toluca_Ojuelos_Pacífico

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

Yes

Comment

The site indicated during the audit that there are no legally binding documents for water reallocation.
During the development of its legal compliance procedure, all laws applicable to the site were reviewed and no regulations related to water reallocation were identified.
Evidence:
Legal_Compliance_Procedure

3.4 *Implement plan to achieve site water quality targets*

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

Yes

Comment

The multisite presents evidence of progress towards meeting the water quality objectives established in the sustainable management program.
The site includes nine objectives related to quality, some of them and the evidence of progress are presented:
Identify area of opportunity wastewater treatment plant out of operation: project for a wastewater treatment system in wetlands. The plant located in the municipality of Rayón was visited and progress in the rehabilitation of the WWTP was identified.
Tertiary system (internal water recovery). During the audit we visited the tertiary treatment facilities at the Toluca plant, which was in the testing stage. The multisite additionally presented documents as evidence of progress.
Change of the sanitary wastewater treatment system at the Ojuelos plant.
Installation of the CIP system with ozone for sanitation.
Monitor the behavior of water quality parameters on an annual basis.

Evidence:

3.4.1
FINAL_2.3.2_Plan_de_Gestión_Sostenible_del_Agua_2023-2024_Toluca_Ojuelos_Pacífico.
FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA.
FM-239X-PL-90-00_R3-IMPLANTACION_PROCESO_TERCIARIO
Tláloc_Informe_Enero_2024
LQA-10084-23-COCA_COLA_FEMSA_PLANTA_TOLUCA-TOXICIDADES-EC_V1.
acuse_de_resultados_de_análisis_trimestre
CIP_con_Ozono_Ojuelos

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

Comment

Multisite is developing the implementation of a tertiary system at its Toluca plant and is improving its sanitary water treatment plant at its Ojuelos plant.
Multisite has internal standards that are more demanding than Mexican standards.

Evidence:
3.4.2
acuse_de_resultados_de_análisis_trimestre
CIP_con_Ozono_Ojuelos

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

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

Comment

There are no important areas related to water in the multisite, however, the site has implemented objectives and actions in the watershed where it is located.

Reforestation of 1,000 trees in the municipality of Zinacantepec.
Contribute to the recharge of aquifers and cleaning of water bodies.
Project for a wastewater treatment system based on artificial wetlands "Humedal de Rayón".
Tláloc project to neutralize the water footprint in the Toluca Valley, monitoring the survival of the 20,000 trees planted in 2023.
In addition, the site supported the firefighting brigades in "Nevado de Toluca" with hydration drinks.
Evidence:

Ficha_técnica_Rayón_julio_2024_(1)
FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA.
PRESENTACIÓN_HIDRTATCIÓN_COCAFEMSA
Tláloc_Informe_Enero_2024.

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 multisite presents as evidence the documents "3.6.1" ppx and "3.6.1" PDF,
The site indicates that Mexican labor legislation determines that workers must have access to water intakes and/or drinking fountains, and that there must be clean and safe toilets for both women and men.
The basic industrial sanitation guide lists the levels of access and the suitability of water, sanitation and hygiene (WASH) on site for personnel working within the facilities, in which each requirement is met according to the number of collaborators.
The multisite presents evidence of compliance with the applicable standards in each of its factories.

Evidence:

3.6.1 ppx
3.6.1 pdf

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 multisite indicates that within its corporate strategy:
“For Coca-Cola FEMSA, the priority is to achieve sustainable communities where the business can be organically integrated to achieve a common good.”

The multisite indicates that beyond the legal issues of access and rights of communities, they go further by seeking the total well-being of groups and communities, including minority and indigenous groups.

Evidence:

3.1.2,_3.2.2,_3.6.2

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 multisite indicates that it does not have an objective related to the indirect use of water since none of its main suppliers is located in the basin (greater than 5% of the cost or volume of its products).
All service providers work within the multisite factories, so the water they use is already accounted for in the multisite's consumption.
The multisite, according to the water footprint study carried out at the Toluca plant.

Evidence:

3.7.1, 3.7.2
Informe_tecnico_Huella_de_agua_FEMSA_CADIS

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 multi-site indicates that it has not established any commitment with suppliers in the basin since none of them represents 5% of the cost or volume of its products.
In the case of service providers, all of them work within the multi-site factories, so the water they use is already accounted for in the multi-site's consumption.
Evidence.
3.7.1, 3.7.2
Informe_tecnico_Huella_de_agua_FEMSA_CADIS

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.*	Obs.

Comment	The multisite presents evidence of contact with the delegate of Santa María Totoltepec, a neighbor of the Toluca plant, indicating that one of the channels used to discharge wastewater is overflowing and requesting support for dredging the channel. According to the Multisite, the procedures to carry out the dredging have not yet been completed, so the dredging has not been carried out. The multisite presents photographs of the tour and the quote for the dredging as evidence. The multisite does not present signed agreements or attendance lists of the visit or emails with the corresponding authorities. The multisite does not present sufficient evidence of proof of commitment and key messages transmitted with acknowledgment of receipt. Evidence: 3.8.1 Correo_Consejo_Sustentable_Río_Lerma
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, as applicable, shall be implemented.* — Yes
Comment	The multisite identifies that it has implemented five projects: Rayón Wetland Tlaloc Project Purple Line Reforestation Rain Schools To comply with the best practices identified in 1.8.1 Actions taken. Reforestation and installation of rainwater harvesting systems in schools, Identification of shared objectives in terms of water with other interested parties, dialogue with local authorities in charge of drainage supply in the municipalities where the multisite plants are located, Relevant environmental certifications. Identify shared challenges and establish activities that allow addressing the most relevant situations. The multisite presents evidence of the work in the Rayón community to rehabilitate its treatment plant. The multisite presents a report on the Tlaloc project which includes reforestation and activities to keep the planted trees alive. The multisite presents evidence of the communication of the Purple Line project. The multisite presents evidence of the actions taken in the implementation of systems for capturing rainwater in schools. .
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.* — Obs.

Comment	The multisite identifies that it has implemented six projects: TOP water saving initiative in its three factories. CIP with Azono in Ojuelos Use of water volumes below the authorized volume in its concessions Implementation of the tertiary water recovery system for reuse. The multisite has identified projects that allow it to reduce the volume used per liter of product produced, to get closer to its goal of 1.26 liters of water per liter of beverage produced. Rayón wetland project "Replenish" project, it is not clear what this project refers to since no evidence includes this term, which is not related to the Tlaloc project that was not included in the evidence for this indicator, but was reviewed in previous indicators. Evidence: TOP_WSI_2023_-_Toluca TOP_WSI_2023_Ojuelos_ TOP_WSI_2023_v2_Pacifico_Mayo_2023 Tláloc_Informe_Enero_2024 CIP_con_Ozono_Ojuelos 3.9.1._al_3.9.5_Guía_de_evidencias FM-239X-PL-90-00_R3-IMPLANTACION_PROCESO_TERCIARIO Ficha_técnica_Rayón_julio_2024_(1) FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.* — Yes
Comment	The multi-site identifies that it has implemented three best practice projects related to water quality: Laboratory analysis in compliance with the strictest parameters. Measurement and compliance with Coca-Cola's self-regulation parameters for extraction water, products and discharge. Internal Water Quality Monitoring Reports. The multi-site has implemented internal monitoring programs for its drinking water and residual discharges. Microbiological route to guarantee water quality in all production processes. Upstream and Downstream Analysis of discharge sites. Water quality measurements at different points in the catchment, to have a reference of the quality of residual water before and after discharges. Since the municipalities do not adequately treat their residual discharges, it makes sense that the multi-site demonstrates that it does not contribute to the contamination of the bodies that receive municipal discharges. Evidence: 3.9.1._al_3.9.5_Guía_de_evidencias Actualizacion_Resumen_Ejecutivo_SVAIII-Ojuelos Actualizacion_Resumen_Ejecutivo_SVAIII-Paciifico acuse_de_resultados_de_análisis_trimestr AGUAS_ARRIBA_Y_ABAJO_PLANTA_OJUELOS_19-JUL-2024 AGUAS_ARRIBA_Y_ABAJO_PLANTA_PACÍFICO_19-JUL-2024 Presentación_Coca_Cola_FEMSA_Planta_Pilares_Kick_off PTAR_Pilares_19_07_2023 RESULTADOS_CUERPO_RECEPTOR_ANTES_DE_LA_DESCARGA_26-DIC-2023 RESULTADOS_EFLUENTE_PTAR_9-10-MARZO-2023_No_FOLIO_C3137 FM-239X-PL-90-00_R3-IMPLANTACION_PROCESO_TERCIARIO
3.9.4	*Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.* — Yes

Comment	The multisite identifies that it has implemented three best practice projects related to IWRA: List of identified IWRAs as well as their status. Identify the important areas that are related to the water supply in the community, their recreational, spiritual importance and/or any other interest that could have in their water processes. Rayón Wetland Project (located within the "Lerma Cienegas" IWRA), Establish approaches with the most relevant actors to seek their improvement or restoration. Document the benefits of the projects. Tlaloc Project, Reforestation in important sites for the replenishment/treatment of water in the catchment. Evidence: FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA Ficha_técnica_Rayón_julio_2024_(1) Tláloc_Informe_Enero_2024

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

Comment	The multi-site identifies that it has implemented four best practice projects related to WASH: Water Surveys regarding the availability of collaborators. Investigate and document the main WASH needs in the context of the site, rely on the available material and, if necessary, seek additional material to complement. Donation of cubitainers. Rayon Wetland Water Schools. Implement projects aimed at improving access to water in nearby communities and schools with poor access to water, as well as hygiene and sanitation of wastewater. Evidence: Donacion_cubitainers_San_Mateo_Atenco_2023 Fact_sheet_Escuelas_con_agua_2023 Correo_CAEM_Sistemas_de_Captacion_de_Agua Convenio_CONAGUA_CAEM_Escuelas_de_Lluvia_2023 3.9.5_Encuesta_de_Agua_Toluca. Ficha_técnica_Rayón_julio_2024_(1) FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA

4	STEP 4: EVALUATE - Evaluate the site's performance.

4.1 *Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*

4.1.1 *Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.*

No

Comment

The multisite in its WSP presents the progress for each of its objectives, during the evaluation of previous indicators, evidence was identified to demonstrate progress in the implementation of the WSP.
Additionally, the multisite presents some identified contributions to the achievement of sustainable water management results by the multisite.
The multisite does not identify the contribution of each of the objectives. Not all quantifications presented in the evidence are clear.
Evidence.
Beneficios_globales_proyectos
FINAL_2.3.2_Plan_de_Gestión_Sostenible_del_Agua_2023-2024_Toluca_Ojuelos_Pacífico

Finding No: TNR-011776

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

Obs.

Comment

The multisite, as evidenced by its WSP and the document "Global_Benefits_Projects", presents the financial costs of its projects but does not evaluate the benefits, therefore it cannot present a Cost-Benefit financial component.
Since this is the initial audit, it is understandable that not all benefits are quantified.
Document 4.1.2 describes actions carried out in 2023 and quantifies the benefits. Although the information and benefits generated are valuable, they are not part of the WSP and therefore are not considered value creation from the plan.

Evidence:
Beneficios_globales_proyectos
FINAL_2.3.2_Plan_de_Gestión_Sostenible_del_Agua_2023-2024_Toluca_Ojuelos_Pacífico
4.1.2

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

Yes

Comment

The multisite as evidenced by the document "4.1.3", which identifies and quantifies the benefits of shared value in the basin such as:
Installation of rainwater harvesting systems in 28 schools in the State of Mexico, Schools without municipal connection to water sources. Lack of water supply to vulnerable population. 7,819 students benefited from the 14 systems installed in collaboration with rainwater containers.
5,051 students benefited from the 14 systems installed in collaboration with Isla Urbana A.C. Reforestation in conjunction with the Municipality of Zinacantepec in the El Puerto area, Ejido de Buenavista. 7,000 trees were planted.

Tláloc Project: Conservation and protection works of vegetation in 130 hectares. Pruning low branches helps prevent a grass fire from becoming a crown fire. The resulting material was used to build 40 cm high barriers that were placed on the contour line to prevent soil erosion.

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

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

Yes

Comment: The multisite states that there have been no water-related incidents in the last year, and presents as evidence the official reports submitted to and received by SEMARNAT of no water-related incidents for the multisite's plants.
In addition, the multisite has developed methodologies to improve water efficiency and awareness.

Evidence:
4.2.1
No_incidentes_planta_Ojuelos
No_incidentes_ambientales_Toluca__(1)

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

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

No

Comment: The multisite is in its initial audit and has not developed consultation efforts with stakeholders. However, there is indirect evidence of the confidence that stakeholders have in the multisite's water-related environmental performance, such as the agreements signed by different stakeholders, as well as the invitations and acknowledgements received by stakeholders.

Evidence:
Convenio_CONAGUA_CAEM_Escuelas_de_Lluvia_2023
Convocatoria_Secretaria_de l_Agua_EDOMEX_Sequía
Agradecimiento_SEDEMA
Invitación_Reforestacion_Zinacantepec
Invitacion35AñosCONAGUA
PRESENTACIÓN_HIDRTATCIÓN_COCAFEMSA
Convenio_CONAGUA_CAEM_Escuelas_de_Lluvia_2023
Correo_CAEM_Sistemas_de_Captacion_de_Agua
Correo_Consejo_Sustentable_Río_Lerma

Finding No: TNR-012414

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

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

N/A

Comment: The multisite is in its initial certification audit so it cannot modify and adapt a previous plan and cannot incorporate relevant information and lessons learned from the assessments at this stage.

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.* Obs.

Comment: The multisite during the audit showed and opened the pages of its social networks where the internal governance of the site was presented.
The company's corporate is not interested in openly disclosing internal governance due to reputational risks.
The company at the corporate level is working on how to disclose the governance and protect the company's interests.

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

5.2.1 *The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.* No

Comment: The multisite is in its initial audit so it has not been able to disclose its WSP to relevant stakeholders, and how the plan contributes to the outcomes of the AWS standard.

The site presents evidence of communication with stakeholders.

During the interviews conducted, it was verified that there is good communication with relevant stakeholders.

Evidence:
Agradecimiento_SEDEMA
Invitacion_35_años_CONAGUA
Invitación_Reforestacion_Zinacantepec
Línea_Morada_Facebook2
Línea_Morada_Twitter
Correo_CAEM_Sistemas_de_Captacion_de_Agua
Correo_Consejo_Sustentable_Río_Lerma
Donacion_cubitainers_San_Mateo_Atenco_2023
Fact_sheet_Escuelas_con_agua_2023
Reunión_HK_y_GM
Sesión_Consejo_de_Cuenca_Lerma_-Chapala_15-11-23

Finding No: TNR-012415

5.3 *Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.*

5.3.1 *A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.* No

Comment: The multisite is in its initial audit so it has not been able to disclose its WSP to relevant stakeholders, let alone the results of sustainable water management, much less the quantified results in relation to the objectives.

Finding No: TNR-012416

5.4 *Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges;engagement with stakeholders; and co-ordination with public-sector agencies.*

5.4.1 *The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.* Yes

Comment The multisite has shared the shared challenges and therefore has signed agreements to address the challenges and has developed specific actions to address the shared challenges such as:
Agreement_CONAGUA_CAEM_Schools_of_Rain_2023
AGREEMENT_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCOCACOLA
Purple_Line
PRESENTATION_HYDRTATATION_COCAFEMSA
Reforestation_Zinacantepe

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

Comment The multisite has participated in initiatives to improve sustainable water management with different stakeholders, local, state and national governments.
It has supported state and municipal government initiatives, has participated in events organized by the national government (CONAGUA).
It is a member of the Lerma River Basin Council 1

Evidence:
Agradecimiento_SEDEMA
Convenio_CONAGUA_CAEM_Escuelas_de_Lluvia_2023
Convocatoria_Secretaria_del_Agua_EDOMEX_Sequía
FIRMA_CONVENIO_HUMEDAL_AYUNTAMIENTO_PRONATURA_COCACOLA
Invitacion_35_años_CONAGUA
Invitación_Reforestacion_Zinacantepec
Línea_Morada_Facebook2
Correo_CAEM_Sistemas_de_Captacion_de_Agua
Correo_Consejo_Sustentable_Río_Lerma
Sesión_Consejo_de_Cuenca_Lerma_-Chapala_15-11-23

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

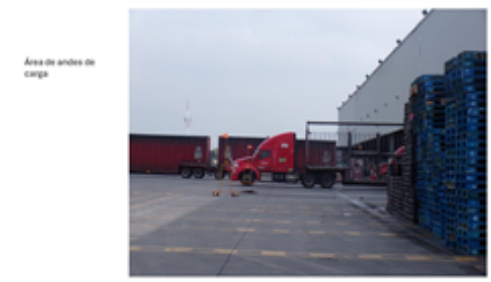
Comment The multi-site presents as evidence document "5.5.1"
where it presents evidence that it has not had any water-related incidents for 8 years and has procedures in place to handle possible incidents.

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

Comment The multi-site presents as evidence document "5.5.1"
where it presents evidence that it has not had any water-related incidents for 8 years and has procedures in place to handle possible incidents.

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 multi-site presents as evidence document "5.5.1"
where it presents evidence that it has not had any water-related incidents for 8 years and has procedures in place to handle possible incidents.



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Yes

Comment Including photos from all three floors of the multisite.