CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001482

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **BAT Mexico - Monterrey**
Address: Calle Francisco I. Madero Colonia Centro,, 64000, Monterrey, Nuevo León, MEXICO
Contact Person: Angie Serrano
AWS Reference Number: AWS-000481
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2025-Jul-03
Validity of certificate: 2028-Jul-02

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Re-Certification Audit
Audit Start Date: 2025-Mar-18
Audit End Date: 2025-Mar-20
Lead Auditor: Ricardo Salas Colunga

Audit team participants:

Ricardo Salas Colunga, Lead Auditor

Site Participants:

Dalia Martínez, Sustainability Coordinator
Angie Serrano, Sustainability Proyect Manager
Erick Padrón, Sustainability Manager
Enrique Mora, Utilities and Facilities Manager
Ezequiel López, Sustainability
Janneo Gomez, Manufacturing Manager
Gil Islas, Utilities Proyect Manager
Kevin Israel Palacios, Utilities Manager
Fatima Arista Trejo, Utilities Intern
Daniek Bonilla Matta, Production manager
Christian S. Jacobo Magallón, Engineer Manager
Carolina Oviedo, Sustainability Intern
Marla Serrano, Factory Sustainability Coordinator

ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 1 minor non-conformity was raised and 3 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 13/06/2025.

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

The audit team recommends re-certification of BAT México Monterrey at Core level once the corrective actions plan for the non-conformity has been accepted.
CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

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

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

British American Tobacco Mexico's manufacturing facility focuses on tobacco processing, cigarette and filter manufacturing, among others. It is located in the city of Monterrey, Nuevo León México and description of all facilities, the factory is composed of three sections:
North Plant: Hebra Warehouse, SMD (Cigarettes), FMD (Filters), Logistics Warehouse.
Center Plant: Tobacco Warehouse, PMD (Tobacco Preparation), LDC, Power House.
South Plant:
Storage (PT and Manufacturing Material).

The facility is located in the San Juan River Basin (Rio Bravo sub-basin), the basin has an area of 19804.911 km2. The San Juan River is the second most important tributary of the Rio Grande. The river is fed by streams that flow down from the Sierra Madre Oriental from altitudes of 2,000 to 2,300 meters above sea level. The Arroyo La Chueca stream feeds the La Boca dam (built to supply drinking water to the Monterrey metropolitan area).

The aquifer of the Monterrey urban area, defined in the Geographic Information System for Groundwater Management (SIGMAS) of CONAGUA with the code 1906, is located in the central-western part of the state of Nuevo León, on the border with the state of Coahuila, between latitudes 25° 51' and 25° 49' north and longitudes 100° 01' and 100° 32' west, and covers an area of about 905 km². Annual mean values for precipitation, temperature, and potential evaporation of 588.9 mm, 22.3 °C, and 1839.7 mm, respectively.
Depth of the static gauge: The configuration of the depth of the static gauge for 2014 shows that the values generally vary between 5 and 40 m, increasing towards the foothills of the Sierras bordering the valleys due to the effects of topography

The audit was conducted onsite on 18-20 March 2025.
The onsite site visit included the assessment of production areas, chillers restrooms, location of water inlet and drainage outlet, WWTP, waste storage, green areas, water storage tanks, as part of the audit.

FINDINGS

CERTIFICATION REPORT

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NUMBER OF FINDINGS PER LEVEL

Observation	3
Minor	1

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

FINDING DETAILS

Finding No:	TNR-017513
Checklist Item No:	1.3.1
Status:	Open
Finding level:	Observation
Checklist item:	Existing water-related incident response plans shall be identified.
Findings:	The site could include in the evidence all its emergency plans, including fire management at the plant.

Finding No:	TNR-017526
Checklist Item No:	1.5.1
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	The site should include in evidence the public policies of the main initiatives (Master Plan and Water Plan Nuevo León).

Finding No:	TNR-017530
Checklist Item No:	1.5.6
Status:	In Progress - CA plan approved
Finding level:	Minor
Due date:	2026-Mar-19
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The site does not include in the evidence presented in the 2025 audit the description of all water infrastructure and does not identify the risks to which it is exposed.
Corrective action:	1. Conduct a complete inventory of water infrastructure (water treatment plants, WWTPs, distribution networks, drainage networks, wells, tanks) | Technical Area / Infrastructure | March 1, 26 2. Identify risks associated with each infrastructure (hurricanes, earthquakes, drought, structural collapse, etc.) | Risk Area / Civil Protection | March 1, 26 3. Integrate the analysis into a single document to be presented at the AWS audit | Sustainability Coordinator / Compliance Management | March 1, 26 4. Establish a formal annual procedure for reviewing and updating the inventory and risks | Environmental Management | March 1, 26 5. Train site managers in comprehensive water risk management | HR / Sustainability | March 1, 26

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Finding No:	TNR-017568
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 presents a qualitative assessment of the value creation coming from the plan, whilst AWS guidance for this indicator states that the organization should try to provide a financial cost benefit component. In the evidence only some of the implemented actions have this component

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WSAS WATER STEWARDSHIP ASSURANCE SERVICES

Report Details

Report	Value
Report prepared by	Ricardo Salas Colunga
Report approved by	Juan Carlos Ceron
Report approved on (Date)	13-05-2025

Surveillance

Proposed date for next audit
2026-Mar-18

Stakeholder Announcements

Date of publication	Location
20/01/2025	https://www.batmexico.com.mx/sostenibilidad-y-responsabilidad/nuestro-pilar-de-sustentabilidad/nuestro-medio-ambiente

Comment: The publication is freely accessible, the website was accessed during the audit and the preparation of the report.

Catchment Information

Catchment Information

San Juan River Basin (Rio Bravo sub-basin), the basin has an area of 19804.911 km2. The San Juan River is the second most important tributary of the Rio Bravo.
The river is fed by streams that flow down from the Sierra Madre Oriental from altitudes of 2,000 to 2,300 meters above sea level. The Arroyo La Chueca stream feeds the La Boca dam (built to supply drinking water to the Monterrey metropolitan area).
The Rio Bravo-San Juan Basin. Most of this basin lies within the state of Nuevo León. One of the main streams is the San Juan river (the most important in the state). Its intermediate sub-basins are: Marte R. Gómez dam, San Juan river, Pesquería river, Salinas river, San Miguel river, Monterrey river, Ramos river and Pilón river.
Studies on the contamination of the San Juan river have revealed major problems caused by chemical products, runoff from residential areas, paper, alcoholic beverages, dairy and food industries.
Water uses:
Agricultural 64.1%
Urban public 24.8% (Domestic).
Industrial 11.1%

The basin is susceptible to prolonged droughts and the city of Monterrey in 2022 suffered an extreme shortage that forced the government to reallocate water from industrial and agricultural use to urban use.
In 2024 the metropolitan area suffered flooding due to Hurricane Alberto, although its rainfall refilled the dams that supply the city.
Water is transferred from other nearby basins where the aforementioned El Cuchillo, Cerro Prieto and La Boca dams are located.

Monterrey's climate is semi-arid and warm, characterized by extreme temperatures and low rainfall. Summers are hot and winters are relatively cold.

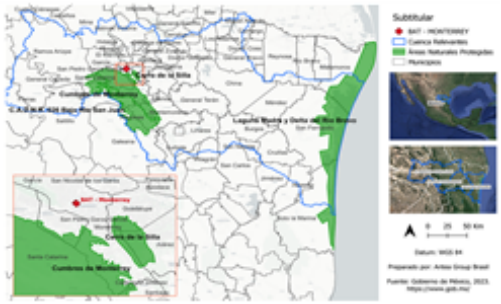
Aquifer Information
The aquifer of the Monterrey urban area, defined in the Geographic Information System for Groundwater Management (SIGMAS) of CONAGUA with the code 1906, is located in the central-western part of the state of Nuevo León, on the border with the state of Coahuila, between latitudes 25° 51' and 25° 49' north and longitudes 100° 01' and 100° 32' west, and covers an area of about 905 km². Annual mean
values for precipitation, temperature, and potential evaporation of 588.9 mm, 22.3 °C, and 1839.7 mm, respectively, were obtained.
Depth of the static gauge: The configuration of the depth of the static gauge for 2014 shows that the values generally vary between 5 and 40 m, increasing towards the foothills of the Sierras bordering the valleys due to the effects of topography. The shallowest depths, from 5 to 10 m, occur in the northeastern part of the aquifer between San Nicolás de Los Garza and Monterrey's "Mariano Escobedo" International Airport, while the deepest, from 30 to 40 m, are measured in the western part of the aquifer. The aquifer is overexploited, with an annual deficit of -11.5 hm³/year.

The aquifer belongs to the “Rio Bravo” Basin Organization VI and to the “Rio Bravo” Basin Council, which was established on January 21, 1999. Its territory is partially closed. The aquifer is closed type II, in which the aquifers' capacity only allows withdrawals for domestic use.

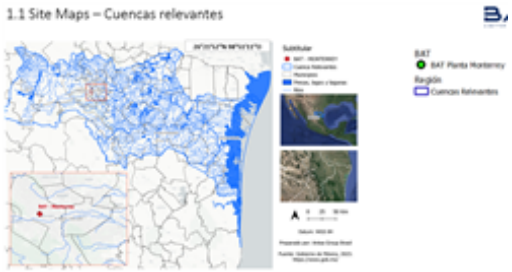
The conceptual model of hydrodynamic functioning of the aquifer shows that the recharge received by the aquifer that is housed in limestone rocks, which behaves as a semi-confined aquifer and presents fluctuations during periods of low water and rainfall, was greater than the extraction during the period analyzed.

The water services provider is SADM (Servicios de Agua y Drenaje de Monterrey), a decentralized agency of the government of the state of Nuevo León, which provides drinking water, drainage and sanitation services to the entire metropolitan area of Monterrey.
It is supplied by three dams, La boca, El cuchillo and Cerro Prieto, and by the Nuevo León aquifer.

Sanitation
SADM has 4 main wastewater treatment plants: Dulces Nombres, Norte, Noreste and Santa Rosa. In addition to these plants, there are also 35 Treatment Plants and 17 Stabilization Lagoons in municipal capitals and major towns. 100% of wastewater is treated.



Cuencas e IWRA.png



1.1 Cuencas relevantes.png

Client Description and Site Details

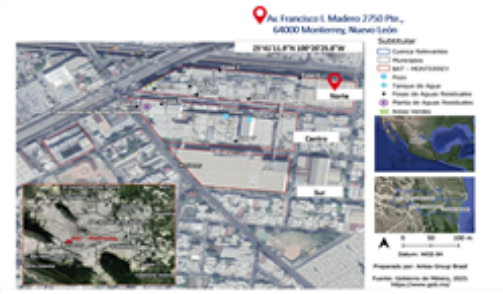
Client/Site Background
Country México, State Nuevo León City Monterrey.

It is the site is located in a mixed industrial and residential environment the factory was founded more than a century ago and is currently located near the city center of Monterrey. The site produces cigarettes that are distributed in different countries, so the packaging responds to different legal requirements and careful management is required. The main water consumers in the process is the humidity required by the product, the chillers, and the sanitary use.

It is the site is located in a mixed industrial and residential environment La Frabica was founded more than a century ago and is currently located near the city center of Momerrey

The site has its own well, which has a limited concession and is only used as a complement to the SADM taking.
The site has its own PTAR that treats all the water from the site, part of this water is currently reused, the rest of the SADM health network.
The water is used to produce the steam of the production of production and dat to the product the moisture requirements, it is also used to cool and in the air conditioning systems.
In 2024 the site installed in one of its ships a rainwater collection system, due to poor precipitation does not provide significant amounts of water.
The site has its water system in case of an incend, the system covers all its facilities.
Storm waters and treated waters are discharged in the SADM health network.
The flow of the water is a simple entry of SADM main source, water extraction of the well, SADM stores in the million pile (thousand cubic meters), rainwater.
From the pile the water is distributed to all the production and services processes, parate from evaporation and is lost in the environment, others is included in the product, the process water is taken to the PTAR where part of the water is reintroduced to the process, mainly for the cooled system and part is discharged in the SADM system.
The site has three separate sections where the entire production process is carried out.
The new employees is 850.
The size of the site considering the three ships is close to 1.4 ha.

The site has three sections see image.



Sites maps.png

Summary of Shared Water Challenges

Summary of Shared Water Challenges
Water shortage
Water quality in the basin
Overexploited aquifer
Water conflicts
Encroachment of recharge areas
Collapse of the drainage network

0.1	**General Requirements for Single Sites, Multi-Sites and Groups**
0.1.1	*Eligibility Criteria*
0.1.2	
0.1.2.1	*Have any water source locations and water-related discharge locations been visited during the audit, if so, which and where? If none were visited please provide justification.* — No
Comment	The audit plan included a visit to an IWRA in the watershed; however, the scheduled visit was suspended due to an environmental contingency in the metropolitan area of Monterrey. The interested party that would accompany us indicated that all their personnel had actions to perform during the environmental contingency. Therefore, they could not accompany and guide us during the visit.
0.1.1.1	*The site(s) occupy one catchment OR an exception has been granted.* — Yes
Comment	The site is located in the San Juan river basin The basin has an extension of 19804.911 km2. The San Juan River is the second most important tributary of the Bravo River. The river feeds on streams that fall from the Sierra Madre Oriental from altitudes from 2,000 to 2,300 meters above sea level. The La Chueca stream feeds La Boca (built to feed drinking water to the Monterrey metropolitan area).
0.1.1.2	*The scope of the proposed certification shall be under the control of a single management system.* — Yes
Comment	The company was established more than 100 years ago in the world, and since 1924 in Mexico. At British American Tobacco Mexico we work with the mission of continually exceeding the demands of our adult consumers, ensuring growth within a framework of social responsibility and in strict compliance with the legal provisions in force in our country. The company has been established for more than 100 years in the world, and since 1924 in Mexico. The purchase of "Cigarrera la Moderna" in 1997 represents, to date, one of the largest acquisitions made by a United Kingdom company in Mexico. Its annual production is more than 17,300 million cigars per year, for the local market and for export to other international markets, such as Canada.
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	Cigar manufacturing is an operation that is divided into two main processes: Primary and Secondary. Primary Process During the Primary Process, different types of tobacco are blended in order to achieve a final blend that defines the flavor and aroma of each of our brands. At the beginning of the Primary Process, the tobacco is fed. At this stage, the tobacco is conditioned by increasing humidity and temperature in order to make it optimal for the rest of the process. Subsequently, natural ingredients are added. It should be noted that some of the tobaccos go through a toasting system that enhances their flavor and aroma characteristics. There are also some others that do not include any type of ingredient, except for water. The mixture is made by means of high-tech dosing equipment, achieving homogeneity of its components. The next step is grinding, after which the tobacco acquires the size required for cigar making. Once chopped, the tobacco is carefully dried in automated equipment, at a humidity that guarantees its stability, freshness and conservation, to finally receive the application of essences. The process is fully monitored, guaranteeing compliance with strict international quality specifications. The tobacco is left to rest in a conditioned warehouse at controlled temperature and humidity before entering the secondary process. Secondary Process The tobacco is transported through a complex production order system that ensures that the right tobacco is sent to the right machine (according to the brand that each machine manufactures). Cigar manufacturing machines have the capacity to make up to 10,000 cigars per minute The tobacco is wrapped by a special paper, forming a continuous cigar rod and cut to the exact size according to the dimensions of the product being made. An attached machine, running at the same speed, assembles the filter (for the brands that require it) and runs a series of tests on each cigar. The filter is made inside the plant using cellulose acetate fiber and paper in a process very similar to that of the cigar. Each filter contains a precise amount of material that ensures its performance as a filter element and actively participates in the smoking experience characteristic of each brand.

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.*	Yes
Comment	The site features Maps: Site Boundaries. Map the production areas of the site with the description of the functions of each one. Water system map, Pipeline map Water supplier maps, Monterrey Water and Drainage. - Site boundaries; - Water-related infrastructure, including pipeline network, owned or managed by the site; - Water sources supplying the site, owned or managed by the site; Water sources on site are 2, an intake of the Monterrey water utility and a well located within the company's facilities for which they have a concession from CONAGUA. - Water service provider and its ultimate water source; SADM. - Discharge points and wastewater service provider and final receiving water body(ies); The site presents evidence of its treated water discharge points and final receiving body(ies). - The watershed(s) that the site affects and relies on for its water supply. The site presents evidence of its supply and affected watersheds. Treated wastewater is discharged to the municipal service provider's sewer system located at the various plants within the city of Monterrey. The city of Monterrey delivers treated wastewater to an agricultural area in the state of Tamaulipas. The watershed on which the site depends is the Rio Bravo-San Juan and the aquifer Acuifero Área Metropolitana de Monterrey key 1906. The entire city of Monterrey may affect communities located in the San Fernando River basin in Tamaulipas,	
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.

Yes

Comment

The site identifies stakeholders and their water-related challenges.
The site describes the process used for stakeholder identification. This process includes:
- Include all relevant stakeholder groups,
- The site considers the physical scope identified, including stakeholders, representatives drainage service provider;
- The site provides evidence of stakeholder consultation on water-related interests and challenges;
---The site in "1.2Stakeholders" identifies the relevant interested parties. Updated by 2025, it includes about 20 additional interested parties to version 2024.
It can be identified that there are no indigenous groups in the Monterrey Metropolitan Area and no other vulnerable groups were identified.
- The site takes into account that the ability and/or willingness of stakeholders to participate may vary among relevant stakeholder groups;
- The site identifies the degree of stakeholder engagement based on their level of interest and influence.
The relevant stakeholder for WASH services is "Servicios de Agua y Drenaje" which is a parastatal utility responsible for providing basic water services to the Monterrey metropolitan area.

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 as evidence the file "1.2Stakeholders" identifies the degree of current and potential influence between the site and stakeholders, within the watershed and outside the watershed, taking into account the final water source of the site and the final receiving water body of the wastewater.

In the document presented, a column is included where the potential influence of stakeholders identifies

Evidence:
1.2_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.*

Obs.

Comment

The site presents as evidence documents with procedures and emergency plans, which identify the main risks related to water.
"1.3 Incident response plan"
"BCP Natural Disaster Plan V7_nov 2023"
"Procedure for wastewater spills in PTAR"
"P-GESP-002. Prevention and attention to spills of hazardous substances and waste"
The BCP document focuses mainly on external riexgos, establishes roles and responsibilities, critical business considerations, decenatives and invocation of the plan, includes five annexes.
The site identifies the following risks:
IDENTIFICATION AND LOCATION OF INTERNAL AND EXTERNAL RISKS.
- External disruptive agents.
Hydrometeorological Agents.
GEOLOGICAL AGENTS.
Sanitary Agents.
Chemical Agents.
- Internal disruptive agents.
Chemical Agents.
Sanitary Agents.

It is not included in the evidence plans or programs that include fire or work accident management. During the audit the existence of fire equipment was verified.

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

Yes

Comment

The site presents, the diagram of usu water flows and the water balance for 2024, the site is working to improve the accuracy of the water balance and also in implementing actions for water saving and rainwater harvesting. The site is working to improve the accuracy of the water balance and also to implement water saving actions and rainwater harvesting.
Changes are currently underway at the facility to increase production, so some of the data are estimates based on current measurements and data from previous years.
The diagram was updated in 2025 to include rainwater harvesting as a water input.
Evidence:
Water_balance AWS 2024.
1.3.2 - 1.3.3 Balance Hídrico

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

Yes

Comment

The site presents, as evidence, its water balance by 2024, which presents the flows of water, consumption and volumes used of each of its water sources. A well that represents 14% of its consumption and the input of drinking water from the water service provider (supply and drainage).
The site has implemented actions to improve the accuracy of the balance as well as actions for water saving and rainwater harvesting, these actions improve the water balance of the site, the search for improvement in the efficiency of water use is a constant in which all site workers participate.
There is a water challenge in the basin related to availability the water that raises a threat to good water balance for people and the environment. The site presents a graph of the maximum and minimum variations of its annual consumption.
The site includes a graph showing how water reuse has increased continuously since 2019.

Evidence:
1.3.2 - 1.3.3 Balance Hídrico
Water-Balance AWS 2024

1.3.4 *Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.*

Yes

Comment

The site presents evidence of water quality quantification of its source water.
The water quality of its wastewater treatment plant's output water.
The site discharges to the Monterrey city sewage system.
It performs periodic water quality analyses of its source water and its WWTP discharges.
Some of the treated water is reused in the production process.
The site presents drinking water quality reported by SADM, drinking water quality does not represent a shared challenge.
Wastewater quality in the watershed is a shared challenge, the site presents the 2023 and 2024 wastewater quality variations, discharge water quality is mitigated in 2023 and 2024, in 2024 the results indicate full compliance with applicable standards.
The site identifies according to SADM data that there is no shared challenge related to water quality in the sub-basin where the site is located and the Monterrey aquifer.
There are no natural perennial streams in this sub-basin, and the waters that are observed in the streams are discharges that have already been treated by SADM.

Evidence:
L2406549 BAT COLOR (D1-D2-D9) INFORME FIRMADO01_L_BRITISH_AMERICAN_(NOM_127)_Pila_del_Millon
L2406551 BAT COLOR (D3 PROCESO) INFORME FIRMADO
L2406553 BAT COLOR (D14 GONZALITOS) INFORME FIRMADOL2406553 BAT COLOR (D14 GONZALITOS) INFORME FIRMADO
L2411870 BAT COLOR (D4, D6, D7) (MODIFICADO 1) INFORME FIRMADO
L2411872 BAT COLOR (D1, D2) (MODIFICADO 1) INFORME FIRMADO
01_L_BRITISH_(NOM_127_NIVEL_2_(AOX-POX)_Pila_del_millón
Aguas Residuales 2023- 2024
SADM 2024

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

Yes

Comment

The site identifies and maps potential sources of contamination, including chemicals used or stored on site.
Evidence:
1.3.5 Potential Sources of Pollution

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

During the tour of the site facilities in the audit, the absence of IWRA was identified.

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 site identifies annual costs and revenues as well as their variation over the period from 2016 to 2024.
By having a wastewater treatment plant, a total of 15,603 M3 will be recycled by 2023.
For 2024 it indicates a savings of $2,258,285 pesos for water reuse.
Evidence:
1.3.7_Costos_e_ingresos_anuales_relacionados_al_agua
1.3.7_Valor_agregado_(template)

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

Yes

Comment

During the tour of the site facilities, the levels of access and the adequacy of water, sanitation and hygiene (WASH) at the site were verified.
Mainly toilets, hand washing urinals and showers.
The site presents evidence of access to potable water and sanitary facilities, as well as Evidence:water quality analysis at the drinking fountains.
The site indicates full compliance with regulations related to access to sanitation services and far exceeds the services required by applicable laws (NOM-001.STPS) and Federal Regulations for Work and Health at Work.

Evidence:
1.3.8 WASH
Calidad_Suministro_de_Agua WASH
Coliformes_Totales_Agua_para_Consumo_Humano
WSAS

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 site's document "1.4.1 - 1.4.2 Indirect Water Use" identifies its main input suppliers only its packaging supplier is located in the San Juan River basin.
Packaging accounts for 14% of the cost of the finished product; the site presents evidence of efforts to establish cooperative-level contact with the company. One of the stakeholders interviewed was their input supplier in the watershed, who indicated their interest in collaborating on actions related to sustainable water management.
In relation to indirect water use, he shared with the site his annual consumption (4,668 m^3) and indicated that he is only a distributor and does not produce packaging in the watershed.

Evidence:
1.4.1 - 1.4.2 Uso indirecto del agua
1.4.1 & 1.4.2 Uso indirecto del agua
RE EXTERNAL RE Catch Up BAT - AMCOR
Re EXTERNAL RE Estrategia Cuidado del Agua BAT-AMCORRe EXTERNAL RE Estrategia Cuidado del Agua BAT-AMCOR

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 site presents the list of service providers and indicates that all of them carry out their activities within their facilities, so they use water from the site already accounted for in their water balance.

Evidence:
1.4.1 - 1.4.2 Uso indirecto del agua
1.4.1 & 1.4.2 Uso indirecto del agua

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.* 🔍 Obs.

Comment

The site identifies twelve water governance initiatives in the basin, which are driven by various types of stakeholders, government, civil society, businesses:
Nuevo León Water Master Plan managed by SADM (Monterrey Water and Drainage Services)
Nuevo León Water Plan managed by the Monterrey Metropolitan Environmental Fund
Urban reforestation projects managed by extreme reforestation A.C.
Projects that increase environmental resilience using ecosystem -based adaptation (Abe) and other measures projects managed by PRONATURA
The rest of the initiatives correspond to local efforts.

The indicator requires that public policies related to water, the main ongoing public initiatives and the pertinent objectives to inform the site of collective action opportunities. The evidence presented focuses on the actions that the site is already carrying out, but omits to identify the public policies and objectives of the master plan and the Nuevo Leon water plan.

Evidence:
1.5.1 Iniciativas de gobernanza de agua
1.6.2 & 2.3.2 WSP - Plan de Gestión Sostenible del Agua Anterior (Initiative sheet)

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 site submits as evidence its Legal Requirements Matrix and its EHS Legal Obligations Matrix, which are complementary documents.
The documents identify the applicable laws, the site's obligations, the frequency and schedule of compliance, and the risks associated with a lack of compliance.

The site does not identify that customary water rights exist in the Monterrey Metropolitan area.

Evidence:
1.5.2 Requisitos legales y normativos
Diagrama Flujo de Proceso - Seguimiento de Legislación
F-GEGE-002. Matriz de Requisitos Legales Aplicables
F-GEGE-003. Matriz de Obligaciones Legales en Materia de EHS
LEGISMEX2024-2025

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

Yes

Comment

The site presents as evidence the document "1.5.3 - 1.5.4 Water balance and evaluation of water stress in the basin". The document presents data on the water balance in the basin and the aquifer; the Monterrey metropolitan area is supplied 60% by surface water from a system of dams and 40% from the Monterrey aquifer (1906).

The site describes that water availability in Monterrey according to the water stress index is classified as extremely scarce with only 290 m3/year per inhabitant. It is therefore evident that water scarcity is a shared challenge in the basin. The site presents the historical variability of water availability and identifies two worrying trends: Increased groundwater abstraction and increased deficit between inflows and outflows. Decrease in average annual availability.

Evidence:
1.5.3 - 1.5.4 Balance hídrico y evaluacion de estres
DR_1906 (1)
SVA (BAT MTY) (1)

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.*

Yes

Comment

The site presents water quality data for the Pesqueria River, which is one of the tributaries of the San Juan River. A study of the river identified that biochemical oxygen demand, chemical oxygen demand and E.coli indicated significant contamination in this river. Meanwhile, SADM (water service provider) in its water quality reports indicates that the water it supplies to the city meets drinking water standards, and that all discharges from the city of Monterrey are treated by the water operator.
Surface water pollution in the Monterrey Metropolitan Area is much lower than in other areas of the basin because SADM treats all of its wastewater. SADM's reports show a slight improvement in the water quality of the Pesqueria River (2021- 2024), but the rehabilitation of this river requires a sustained effort and collaboration of stakeholders.
Water quality is a shared challenge in the basin and it is necessary to present evidence of seasonal or annual variation. The site indicates that there is no official data on water quality variation, in its research it found partial studies on the pollution of the Pesqueria River.

Evidence:
1.5.3 - 1.5.4 Balance hídrico y evaluacion de estres
DR_1906 (1)
SVA (BAT MTY) (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

he site presents as evidence a database with those identified as IWRA for the city of Monterrey contains all the basic information required by the indicator and some links to access more information for each area.
National Irrigation District 026 Lower San Juan River Feeder Watershed status excellent condition
Cumbres de Monterrey national park is in excellent condition
"Cerro de la Silla" National Monument is in Good condition
"La Boca" Dam (Rodriguo Gómez) Acceptable drought-vulnerable condition
"El Cuchillo" Dam Good condition
"El Azúcar" Dam (Presa Marte R. Gómez) Good condition
"Cerro Prieto" Dam medium condition vulnerability to drought
Tourist water bodies (Cola de caballo, matacanes) medium condition vulnerability to drought
The site includes maps with their location and the location of the site.

Evidence:
1.3.6 y 1.5.5 IWRAs_V2

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

No

Comment

The site identifies and describes the condition of the water treatment plants and WWTPs in the basin and describes their important and status.
The site does not consider other infrastructure such as water distribution and drainage networks, even though one stakeholder identifies the collapse of drainage networks as a shared challenge.
In evidence presented in the 2024 audit, the following risks were identified: 1. Hurricanes or floods 2. Earthquakes 3. Volcanic eruption 4. Extreme Drought They also indicated that: "The municipal wastewater system is located in the Rio Bravo - San Juan catchment, which is considered to be the area that could be impacted by flooding".

Evidence:
1.3.6 y 1.5.5 IWRAs_V2
1.5.5 y 1.5.6 IWRA y infraestructura

Finding No: TNR-017530

1.5.7	*The adequacy of available WASH services within the catchment shall be identified.*	Yes
Comment	The site presents as evidence the document "1.5.7 Wash dentro de la cuenca", where it describes that access to portable water in the Monterrey metropolitan area is 99%, while access to sewage services is 97%.	
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 site presents as evidence the document "1.6.1_Shared_Challenges" which identifies water scarcity, overexploitation of the aquifer, poor surface quality, water conflicts, encroachment of recharge areas and Collapsed drainage pipes as the main current and future shared challenges. Evidence: 1.6.1_Desafíos_compartidos https://contextual.mx/contenido/descontrol-y-expansin-urbana 2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (1)	
1.6.2	*Initiatives to address shared water challenges shall be identified.*	Yes
Comment	The site presents as evidence the document "1.6.2_&_2.3.2_WSP_-_Plan_de_Gestión_Sostenible_del_Agua_Anterior" where it includes 12 initiatives identified to face the shared challenges. Some of them are mentioned: The Water Master Plan for Nuevo León aims to guarantee access to water for the entire population of the state by 2050. The Nuevo León Water Plan aims to guarantee water security in the state by 2050. Urban reforestation projects. Diagnostic studies to understand the local water scenario, as well as the study and development of effective solutions to the problems identified. Evidence: 1.6.2_&_2.3.2_WSP_-_Plan_de_Gestión_Sostenible_del_Agua_Anterior https://contextual.mx/contenido/descontrol-y-expansin-urbana	
1.7	*Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.*	
1.7.1	*Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.*	Yes

Comment

The site identifies and prioritizes seven water-related risks; those identified as most at risk are listed below:
Risk of contamination of soil and groundwater by oil, rubber and hazardous waste.
High water consumption costs due to monthly variability in consumption.
Lack of meters.
Most of the plant's water demand is supplied by a local water operator, which also supplies the population in the target area.
The actual capacity of the water treatment structures is lower than the nominal capacity, indicating a failure in the maintenance process of these structures. High chloride concentrations in the treated water.
Possible reduction in the amount of water made available to the plant due to the scarcity scenario in the target area.

Each risk was prioritised, including likelihood and severity, potential costs and business impact.
During the audit the site indicated that as the risks are integrated into the 2025 plan this year is the period considered.

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (sheet riegos)

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

Yes

Comment

The site associates the risks with the opportunities and identifies that the potential savings are comparable to the costs identified in the risks.
The site identifies for each water-related opportunity, how the site can intervene, the assessment and prioritization of potential savings and business opportunities.
potential savings and business opportunities.

Evidence:

1.8 *Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.*

1.8.1 *Relevant catchment best practice for water governance shall be identified.*

Yes

Comment

The site identifies 25 best practices describing their frequency, responsible party, cost, shared benefits, shared values and expected AWS outcomes.
The site identifies some best practices related to good governance
Work plan for studies and monitoring to update legal requirements.
Leak detection programme.
Water recycling in cooling towers.
Monthly bulletin of environmental KPIs.
Procedures for sampling and monitoring of parameters in accordance with legislation. This best practice includes the shared benefit of reducing the impact of BAT operations on water quality in the catchment.
Reporting of water leakage management in areas surrounding the factory by BAT Monterrey employees. This best practice includes the shared benefit of employee and community engagement.
Collaboration with Tecnologico de Monterrey to implement improvements through its students
Reforestations
Cleaning of Arroyo Vivo
Donate recycled water to neighbours

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (sheet Buenas practicas)

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

Comment

The site identifies 17 best practices related to water balance.
Some of the d practices are:
Work plan of studies and monitoring for updating legal requirements.
Daily monitoring of water consumption by area and intensity.
Water recycling in cooling towers.
Recycling of purged water from cooling towers through a filtration and reverse osmosis system.
Installation of new mechanical meters.

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (sheet Buenas practicas)

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

Comment

The site identifies 7 best practices related to good water quality
Work plan for studies and monitoring to update legal requirements.
Procedures for sampling and monitoring of parameters according to legislation, based on procedures established as maintenance guidelines based on the PM pillar.
Monitoring and maintenance of WWTP.

Delivery of drainage kits
Politicising rain gardens in "Cerro la Silla" park
Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (sheet Buenas practicas)
On-line measurement of physico-chemical parameters of the cooling tower basin.
Use of softeners for hardness reduction in cooling tower feed water.

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (sheet Buenas practicas)

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

Comment

Site identifies 4 Best practice related to IWRA
Reforestation of areas
Visit to the Water Treatment and Drainage Plant and the Pesqueria River adjacent to the site.
Limpieza Arroyo Vivo
Politicising rain gardens in "Cerro de la Silla" Park

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (sheet Buenas practicas)

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 site identifies good practices related to WASH.
Collaboration with NGOs, to support communities with difficult access to water resources.
Donate recycled water to neighbours.
Communication of good hygiene practices in the community.
Delivery of drainage kits

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (sheet Buenas practicas)

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 site presents as evidence its 2025 strategic plan, which on page 4 includes the statement signed by the manufacturing manager that meets the requirements of indicator 2.1.1. The strategic plan is available on the site's website. The letter includes in the statement: - That the site will implement the sustainable water management plans to achieve improvements in AWS sustainable water management outcomes; - That the site's implementation will support and align with the existing sustainability plans of the watershed(s); - That site stakeholders will participate in an open and transparent manner; and - That the site will allocate resources to implement the Standard. Evidence: 2.1.1_Compromiso_para_la_gestion_sostenible 2.1.1_Plan_Estrategico_para_la_Gestión_Sostenible_del_Agua Plan-Estratágico - Alliance for Water Stewardship - Fábrica-Monterrey -2025 https://www.batmexico.com.mx/sostenibilidad-y-responsabilidad/nuestro-pilar-de-sustentabilidad/nuestro-medio-ambiente	
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 site has a system in place to maintain compliance with obligations for water and wastewater management, which includes: - The identification of responsible persons/positions within the organizational structure of the institution; and. - The submission process to regulatory entities. The system is internal but a legal service is contracted to keep up to date with legal changes applicable to the site. In the document Diagrama_Flujo_de_Proceso_-_Seguimiento_de_Legislación, the procedure followed by the site is presented in a simplified form. Evidence: 2.2.1 Conformidad Legal F-GEGE-002._Matriz_de_Requisitos_Legales_Aplicables Diagrama_Flujo_de_Proceso_-_Seguimiento_de_Legislación_(2) LEGISMEX_2025 Estudios ocupacionales 2025	
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 site presents as evidence its strategic plan 2025 including mission and vision. It has general objectives of the organization towards good sustainable water management n accordance with the AWS Standard. Evidence: Plan-Estratágico - Alliance for Water Stewardship - Fábrica-Monterrey -2025 2.3.1 Plan Estrategico para la Gestion Sostenible del Agua	
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.*	Yes
Comment	The site presents Its sustainable water management plan, which meets the requirements of the indicator including: How it will be measured and monitored; - The measures to achieve and maintain (or exceed) it; - The expected timelines for achieving it; - The financial budgets allocated to the actions; - The positions of those responsible for the actions and for the achievement of the objectives; and - The relationship between each objective and the achievement Consider the relationship between each objective and the achievement of best practices to help address challenges shared in water and AWS results. The site includes in its plan the identified risks, opportunities, initiatives identified to address shared challenges and best practices associated with each objective of the plan.	
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 site presents as evidence its plan to mitigate or adapt to identified water risks, developed in coordination with public sector agencies. The site demonstrates responsiveness and resilience to address water-related risks. In the document Extreme_Drought_MTY_Final, a brief analysis of the risks posed by drought and extreme drought is developed and an action plan is proposed to increase the site's resilience in the event of a prolonged drought. Evidence: 1.3.1_2.4.1_1.3.1_2.4.1_Plan de contingencia para el agua 2.4.1 Mitigación de riesgos hidricos BCP Plan de Desastres naturales V7_Nov 2023 P-GESP-002. Prevención y Atención a Derrames de Sustancias y Residuos Peligrosos Procedimiento para Derrames de Aguas Residuales en PTAR Sequia_Extrema_MTY_Final

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 site presents as evidence the document "3.1.1_Stakeholder_participation_plan", in which it presents evidence that it has supported good water governance in the catchment.
Some of the stakeholders with whom the site collaborates are:
Sosac A.C. with whom it conducted stream cleanups in the city of Monterrey.
TECHO A.C. installation of rainwater harvesting systems in vulnerable communities without access to water services.
Participates in the workshop for the elaboration of the "NL Biodiversity Strategy" CAINTRA Nuevo León. Direct dissemination of the actions implemented by the site are not possible due to the limitations established by Mexican law in relation to tobacco products.
Collaboration with universities such as the Tecnológico de Monterrey and the Universidad de Nuevo León, on issues related to water management at the site, as well as increasing the volume of water recycled by the site.

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 site presents as evidence its procedure for Identification and Evaluation of Legal Requirements, as well as its legal compliance procedure, which according to its interpretation includes respect for the water rights of other people found in Mexican law, including indigenous peoples. The site has already submitted evidence that they do not exist in the basin in which the site is located.
The site states that "We cannot go beyond the law because there are no indigenous communities in the watershed where the site is located. In its Strategic Plan it states that "we present the pillars to ensure compliance with the requirements of the Alliance for Water Stewardship (AWS), whose actions contribute to the continued reduction of water resource consumption and contribute to the sustainable management of water resources in the Rio Bravo-San Juan Basin".

Evidence:
3.1.2 Derechos de indigenas
Ausencia de Derechos Consuetudinario de British American Tobacco Fábrica Mty
LEGISMEX2024-2025
Plan Estratégico Alliance for Water Stewardship (AWS)

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 site presents as evidence its process diagram for monitoring legislation, its process for evidencing legal compliance, its matrix of legal obligations and its strategic plan, which amply meet the requirements of the indicator.

In the document "Estudios Ocupacionales 2025" the site indicates 100% compliance with the legal requirements.
The site presents the document "Graphs of water quality parameters", where it establishes its annual analysis programme.
Some of the site's effluent water quality reports are included in the evidence.

Evidence:
Diagrama_Flujo_de_Proceso_-_Seguimiento_de_Legislación
F-GEGE-002._Matriz_de_Requisitos_Legales_Aplicables
LEGISMEX 2024- 2025
2.2.1 Conformidad Legal
Estudios ocupacionales 2025
Gráficos de parámetros calidad de agua
L2406549 BAT COLOR (D1-D2-D9) INFORME FIRMADO
L2406551 BAT COLOR (D3 PROCESO) INFORME FIRMADO
L2406553 BAT COLOR (D14 GONZALITOS) INFORME FIRMADO
L2411872 BAT COLOR (D1, D2) (MODIFICADO 1) INFORME FIRMADO

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 site indicates that the rights of citizen water and vulnerable groups are regulated by the Mexican legal framework, mainly by the National Water Law, which seeks to balance use, conservation and equitable access to the resource, for the benefit of society and the environment.
The Mexican Constitution is guaranteed access to water and indicates that it is reponability of the government authorities to enforce these rights.

Evidence:
3.1.2 Derechos de indigenas
Ausencia de Derechos Consuetudinario de British American Tobacco Fábrica Mty

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 site presents the status of progress towards meeting the water balance objectives set out in the sustainable water management plan.
The site includes the following objectives and targets:
Make investments in infrastructure aimed at reducing the rate of water consumption.
Reduce the impact on the amount of groundwater available in the area of interest.
Achieve 25% water recycling.
Reduce water consumption by 3%
The site presents evidence of progress towards meeting objectives and targets.

Evidence:
3.3.1_3.3.2 Avance del cumplimiento de objetivos.
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025

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 site presents as evidence the presentation "3.3.1_3.3.2 Avance del cumplimiento de objetivos" Which is a summary of the water consumption reduction targets along with the reductions achieved in the 2017-2024 period. The water management plan has targets of 3% water consumption reduction and 25% water reuse. It presents its planned projects and investments for the period 2023-2025. Evidence: 3.3.1_3.3.2 Avance del cumplimiento de objetivos 2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025
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	Under Mexican law, only the federal government has the ability to reallocate water for social, cultural or environmental needs. Consequently, there are no binding documents to reallocate water. The laws identified as applicable to the site do not identify any such laws.
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 site presents in its plan objectives and targets related to good water quality: Participate in initiatives that positively affect the basin, this objective has already been met with the participation of the site in the cleaning of the living stream. Eliminate variation in the quality of drinking water supplied by SADM. Carry out semiannual analyzes of the water supplied by the Monterrey Water and Drainage Services. Ensure the discharge of water of higher quality than required by regulations Biochemical Oxygen Demand <400 mg/L Chemical Oxygen Demand <800 mg/L Fats and Oils <50 mg/L Conduct bi-annual campaigns to promote employee hygiene practices. Participate in initiatives that positively affect the basin (Clean and remove invasive plants in Rio la Silla). The WSP indicates the progress for each of them Evidence: 2.3.2_WSP - Plan de Gestión Sostenible del Agua 2025 3.4.1 Plan para lograr objetivos de calidad de agua. Aguas residuales 2023-2024
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

The site presents as evidence its water testing program, wastewater treatment plant, closed systems, water piles and wells, and wash houses.

The site identifies and quantifies continuous improvements to achieve best practice in relation to site effluent.

The WSP includes the objectives:
"Ensuring the discharge of water of a higher quality than required by regulations".
"Ensure that stormwater drainage is occurring correctly, resolving 100% of identified drainage problems".

The site identifies that water quality is a shared challenge.

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025
3.4.1 Plan para lograr objetivos de calidad de agua
Aguas residuales 2023-2024

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

The site includes its WSP, three objectives related to IWRAs in the catchment :
Monitor the status of IWRAs, updating annually or status of each area.
Engage with stakeholders related to IWRAs.
Participate in initiatives that positively affect the watershed.

Evidence:
3.5.1 Mantenimiento de IWRA – Fuera del Sitio
2.3.2 WSP - Plan de Gestión Sostenible del Agua 20252.3.2 WSP - Plan de Gestión Sostenible del Agua 2025.

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

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

Yes

Comment

The site provides evidence of compliance with the requirements of this indicator and that it has adequate access to potable water, effective sanitation and protective hygiene (WASH) for all workers at the site.
During the audit's tour of the site facilities, it was identified that workers have adequate access to WASH.

In the WSP objectives, some focus on compliance with adequate access to WASH services for site workers: Ensure 1 source of fresh drinking water for every 25 workers, as recommended by legislation in countries similar to Mexico. Drinking fountains: 1 for every 12 workers.

Evidence:
3.6.1 WASH Plan
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025.
1.3.8 WASH

3.6.2 *Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.*

Yes

Comment

The site identifies that it is not affecting the human right to drinking water and sanitation of the communities through its operations, since all the water used in its processes comes from legally authorized sources with the corresponding payments and updated concessions.

Evidence:
Concesión_Pozo_de_Agua_Original
F-GEGE-003._Matriz_de_Obligaciones_Legales_en_Materia_de_EHS
Prórroga_Concesión_Pozo_de_Agua

3.7 *Implement plan to maintain or improve indirect water use within the catchment:*

3.7.1 *Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.*

Yes

Comment

The site does not include a specific objective related to indirect water use in its sustainable management plan.

Only one of the supply providers is located in the basin and these are facilities dedicated to the distribution of its products (packaging), the site has already established communication with the company and it has indicated its interest in collaborating in sustainable water management,

Given the volume that the company uses per year (4,668 m3/year), it is likely that the collaboration is in water governance and not indirect water use (the company manager was interviewed during the audit).

Evidence:
1.4.1 - 1.4.2 Uso indirecto del agua
1.4.1 & 1.4.2 Uso Indirecto del Agua
RE EXTERNAL RE Catch Up BAT - AMCOR
Re EXTERNAL RE Estrategia Cuidado del Agua BAT-AMCOR

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

Only one of the supply providers is located in the basin and these are facilities dedicated to the distribution of its products (packaging), the site has already established communication with the company and it has indicated its interest in collaborating in sustainable water management, it is hoped that in the current year collaboration agreements can be established and developed.

Given the volume that the company uses per year (4,668 m3/year), it is likely that the collaboration is in water governance and not indirect water use (the company manager was interviewed during the audit).

Evidence:
1.4.1 - 1.4.2 Uso indirecto del agua
1.4.1 & 1.4.2 Uso Indirecto del Agua
RE EXTERNAL RE Catch Up BAT - AMCOR
Re EXTERNAL RE Estrategia Cuidado del Agua BAT-AMCOR

3.8 *Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.*

3.8.1 *Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.* Yes

Comment The site presents evidence of contact with the WASH service provider who indicated a new shared challenge in relation to the collapse of some drainage pipes, shared with the site a Kit to be used in case of this event in the company or nearby areas.

Evidence:
3.8 Contacto con Stakeholders

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 site presents evidence of actions taken to achieve best practices related to water governance.
The evidence presented indicates actions carried out in collaboration with government agencies, NGOs, companies and universities.
Presents evidence of 2024 and 2025

Evidencia:
3.1.1_Plan_de_participación_de_Stakeholders
3.5.1_Mantenimiento_de_IWRA_–_Fuera_del_Sitio
3.9.1,_3.9.2,_3.9.3,_3.9.4,_3.9.5

3.9.2 *Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.* Yes

Comment The site's sustainable water management plan includes several objectives related to best practices for moving towards a sustainable water balance.
The site presented evidence of progress made, including very recent actions such as volunteering rubbish collection in the Río la Silla riverbed.
The site 'presents evidence from 2024 and 2025.

Evidence:
3.1.1_Plan_de_participación_de_Stakeholders
3.4.1_Plan_para_lograr_objetivos_de_calidad_de_agua
3.5.1_Mantenimiento_de_IWRA_–_Fuera_del_Sitio
3.9.1,_3.9.2,_3.9.3,_3.9.4,_3.9.5

3.9.3 *Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.* Yes

Comment	The site's sustainable water management plan includes several objectives and targets related to water quality best practices. The site presented evidence of progress made, including very recent actions such as ensuring that its discharges exceed the requirements of applicable standards. Analysis of 100% of discharges to ensure that they meet and exceed the established limits. Carry out an annual assessment of the monthly variation in wastewater quality. Evidence: 2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025. 3.4.2 Water Quality 3.9.1, 3.9.2, 3.9.3, 3.9.4, 3.9.5
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 site's WSP includes several objectives and targets related to IWRAs best practices. The site presented evidence of progress made with IWRAs in the watershed. The site presents evidence of 2024 and 2025. Evidence: 3.1.1_Plan_de_participación_de_Stakeholders 3.5.1_Mantenimiento_de_IWRA_–_Fuera_del_Sitio 3.9.1,_3.9.2,_3.9.3,_3.9.4,_3.9.5. 2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025.
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.* — Yes
Comment	The site's WSP includes several objectives and targets related to WASH. The site presented evidence of progress made with WASH at the site and in the watershed. The site presents evidence of 2024 and 2025. Evidence: 3.1.1_Plan_de_participación_de_Stakeholders. 3.9.1,_3.9.2,_3.9.3,_3.9.4,_3.9.5. 2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025.

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

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

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

Comment

The site presents evidence of performance assessment of its sustainable management plan objectives and sustainable water management achievements during 2024 and 2025.
In its WSP the site evaluates the performance of each objective and target of the plan (column O).
In the "Evaluation" presentation, it presents evidence of the achievements and the reasons why some objectives have not been met at 100%.

Evidence:

4.1.2 *Value creation resulting from the water stewardship plan shall be evaluated.* ❌ No

Comment

The site presents a qualitative assessment of the value creation coming from the plan, the guide for this indicator states that the organization should try to provide a financial cost benefit component, in the evidence only some of the implemented actions have this component, however it is omitted in most of the evaluated results.

For example:
The partnership with SADM
Extend the water governance knowledge of the AWS Management Standard.
Volunteering with employees in a community within the catchment, in this case the savings generated are described, it does not indicate the cost of implementing the volunteering.

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (1)
Evaluación

Finding No: TNR-017568

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

Comment

The site Identifies and evaluates the benefits coming from your WSP.
The site presents a qualitative assessment of the benefits from the implementation of each of its WSP objectives.

Evidence:
2.3.2 WSP - Plan de Gestión Sostenible del Agua 2025 (1)

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 site indicates that no emergency incidents were recorded during 2024. The site indicates that it has plans to manage the identified water risks. Evidence: 4.2.1 Mitigación de riesgos hídricos 1.3.1_2.4.1_1.3.1_2.4.1_Plan de contingencia para el agua	
4.3	*Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.*	
4.3.1	*Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.*	Yes
Comment	The site presents as evidence part of the stakeholder survey. The site included the survey and the results of the surveys. 9 responses were obtained from 6 stakeholders. The site's performance rating ranges from fair to excellent. Each stakeholder made suggestions and comments. Evidence: 4.3 Esfuerzos de Consulta Encuesta de satisfacción colaboración con BAT MTY(1-9)	
4.4	*Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.*	
4.4.1	*The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.*	Yes
Comment	The site in its WSP indicates what the learnings and changes are from the 2024 plan to the 2025 plan. The plan has a tab where the changes and learnings are indicated.	

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.*

Yes

Comment

The site presents as evidence of its internal governance its strategic plan defining positions and functions.
Internal and external disclosure is extensive and was identified during the audit.
It is important to note that Mexican legislation regarding tobacco products significantly limits the means available to the site to disclose its commitment to water management.

Evidence:
5.1.1 Divulgación de gobernanza del sitio
Manual de Comunicación para AWS (BAT MTY)
Plan-Estratágico - Alliance for Water Stewardship - Fábrica-Monterrey -2025
https://www.batmexico.com.mx/sostenibilidad-y-responsabilidad/nuestro-pilar-de-sustentabilidad/nuestro-medio-ambiente

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.*

Yes

Comment

The site's Strategic Plan is available on the website and contains extensive information on the sustainable water management plan.
During the audit the free access and the content of the strategic plan were reviewed.

Evidence:
Plan-Estratágico - Alliance for Water Stewardship - Fábrica-Monterrey -2025
https://www.batmexico.com.mx/sostenibilidad-y-responsabilidad/nuestro-pilar-de-sustentabilidad/nuestro-medio-ambiente

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.*

Yes

Comment

The Site indicates that its Strategic Plan WEB, the plan contains extensive information on the sustainable water management plan. It has shared and discussed the actions included in it with stakeholders.
The site is unable to make a broad disclosure of the restrictions of Mexican laws regarding tobacco products.

Evidence:
5.3.1 Comunicación de resultados de la gestión del agua
Plan-Estratágico - Alliance for Water Stewardship - Fábrica-Monterrey -2025
https://www.batmexico.com.mx/sostenibilidad-y-responsabilidad/nuestro-pilar-de-sustentabilidad/nuestro-medio-ambiente

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 site's Strategic Plan is available on the website and contains extensive information on the sustainable water management plan.

The strategic plan includes the site's efforts to address water challenges at the site and in the watershed.

Evidence:
3.1.1 Plan de participación de Stakeholders
Plan-Estratágico - Alliance for Water Stewardship - Fábrica-Monterrey -2025
https://www.batmexico.com.mx/sostenibilidad-y-responsabilidad/nuestro-pilar-de-sustentabilidad/nuestro-medio-ambiente

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

Yes

Comment

The site presents evidence of the efforts made to engage stakeholders and collaborate with government, state and federal entities in various actions and projects.

e-mail communication
Participation in public fora and events.
Meetings with stakeholders.
Stakeholder visits.

Evidence:
5.4.2 Esfuerzos para involucrar partes interesadas
RE EXTERNAL RE Catch Up BAT - AMCOR
RE Iniciativas Agua y Drenaje BAT Mty
3.1.1 Plan de participación de Stakeholders

5.5 *Communicate transparency in water-related compliance: make any site water-related compliance violations available upon request as well as any corrective actions the site has taken to prevent future occurrences.*

5.5.1 *Any site water-related compliance violations and associated corrections shall be disclosed.*

Yes

Comment

The site indicates that "No situations and/or violations have occurred since the last audit and during 2024 and so far in 2025".

Evidence:
5.5.1 5.5.2 5.5.3 Comunicación con organismos públicos
5.5.1 Escalación de desviaciones.

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

Yes

Comment

The site indicates that "No situations and/or violations have occurred since the last audit and during 2024 and so far in 2025".

Evidence:
5.5.1 5.5.2 5.5.3 Comunicación con organismos públicos
5.5.1 Escalación de desviaciones.

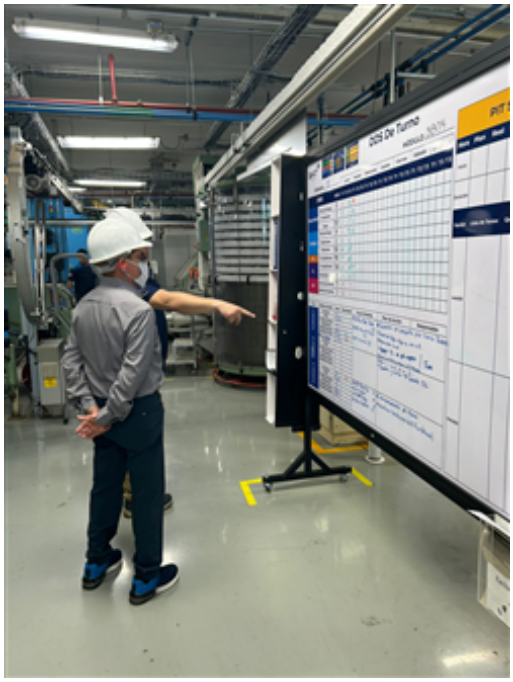
5.5.3	*Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.*	Yes
Comment	The site indicates that "No situations and/or violations have occurred since the last audit and during 2024 and so far in 2025". Evidence: 5.5.1 5.5.2 5.5.3 Comunicación con organismos públicos 5.5.1 Escalación de desviaciones.	

Photographic Evidence from Audit

Yes

IMG-20250331-WA0013.jpg

IMG-20250331-WA0006.jpg



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Previous Findings		
	All non-conformities raised in the previous audit have been satisfactorily closed.	Yes
Comment	All previous findings evaluated. Only one previous finding was not closed and was escalated to a minor nonconformity.	