

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)



Audit Number: AO-001551

SITE DETAILS

Site: **Nestlé Santa Maria Factory - Puebla, MX**

Address: Carr. Federal México-Puebla Km 57.5, 74100, Puebla, MEXICO

Contact Person: Rodrigo Cano Aznar

AWS Reference Number: AWS-000064

Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Platinum

Date of certification decision: 2025-Jul-30

Validity of certificate: 2028-Jul-29

AUDIT DETAILS

Audited Service(s): AWS Std 2025 New Certification Requirements

Audit Type(s): Re-Certification Audit

Audit Start Date: 2025-Apr-22

Audit End Date: 2025-Apr-25

Lead Auditor: Ricardo Salas Colunga

Site Participants:

Luis Olivares, Administrative Chief

Stephanía Cuevas, Production Co-ordinator

Eduardo López, SHE Manager

Alberto Carlos, Chief Engineer

Jannine Minero, Training Coordinator

Miguel Medina, CVC Coordinator

Josue García, SHE analyst

Montserrat Ortiz, Quality Manager

Eder Lezema, Human Resources Analyst

María Vargas, Medical

Alondra Girón, Property Security Specialist

Karina Moreno, Packaging coordinator

Esteban Rodrigo Cano Aznar, community coordinator

Marcia Vargas, Medical FCIB

Paola Torres, SHE specialist

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 9 nonconformities and 7 observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for each of the nonconformities to WSAS within 1 week of receiving the audit report, by 18 June 2025.

Major nonconformities must be resolved within 90 days of the last day of the audit. To meet this deadline, evidence is to be submitted by 10 July 2025.

The audit team recommends recertifying Nestlé Santa María at the Platinum level, pending approval of the corrective action plan and closure of the nonconformities.

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.

Scope of Assessment: The scope of services covers the recertification audit for assessing conformity of Nestle Santa Maria, factory Puebla against the AWS International Water Stewardship Standard Version 2.

The facility is located in the upper part of the San Martin Texmelucan Hydrological Basin, North (SMTN), Rio Atoyac sub-basin (838.45 km2). The Atoyac River is the primary river of the catchment. The Santa Maria Plant is located on the foothills of the Tlaloc Volcano, at the northwest end of the Puebla Aquifer. The water sources of the site are a well and a natural spring. The site does not share any infrastructure and has no water service provider. The site has its own WWTP, the site's treated water discharges into a ravine near the site, the quality of the treated water allows for agricultural use.

The audit was conducted onsite on 22-25 April 2025. The onsite site visit included the assessment of water extraction well, water purification area, production lines, wastewater treatment plant, IWRA on-site and off-site, as part of the audit.

FINDINGS

Table with 2 columns: Finding Type, Count. Rows: Non-Conformity (2), Observation (1), Observation (6), Non-Conformity (7).

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FINDING DETAILS

Finding No:	TNR-017784
Checklist Item No:	Stk Ann.
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Jul-24
Checklist item:	<p>At least eight (8) weeks before the start date of the initial certification audit or the re-evaluation audit, AWS will publish on its website the dates of the assessment of the site(s) with the intention to pursue AWS (Re-)Certification. Stakeholder submissions are accepted from this date and during the entire period of validity of the AWS Certificate. Submissions, comments and/or feedback received by AWS will be shared with the CAB so the audit team may use the information for their investigations during the next audit.</p> <p>The site(s) seeking certification shall complete the Stakeholder Announcement Form found on the AWS website, and release it in at least two outlets: published in local language(s) on the site's website(s) and in a local media outlet (if applicable, economical, practical, and available) that is appropriate for the site and the related stakeholders (for example, local newspaper, radio, or websites).</p>
Findings:	Stakeholder announcement was not carried out. Plant staff did not understand that they had to publish the announcement.
Corrective action:	A procedure will be carried out for the publication of this announcement in future audits in order to comply with what is requested in AWS.
Evidence of implementation:	Attached is a checklist that will be used as the pre-audit and post-audit review procedure, which will be made visible to the person responsible for the audit.
Finding No:	TNR-017820
Checklist Item No:	1.3.7
Status:	Open
Finding level:	Observation
Checklist item:	<p>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.</p>
Findings:	Production costs are presented in a summarised way and clarity could be improved. It does not present water -related income data, it indicates that this information is confidential.
Corrective action:	A more detailed presentation of the costs involved in water issues will be provided to provide greater clarity regarding revenue information, while safeguarding important business data.

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Finding No: TNR-017823
Checklist Item No: 1.5.9
Status: Closed
Finding level: Non-Conformity
Due date: 2025-Jul-24
Checklist item: Advanced Indicator
The adequacy of WASH provision within the catchments of origin of primary inputs shall be identified.
Findings: The site did not present WASH data in the Cuautitlan-Pachuca basin.
Corrective action: The supplier will be requested information on access to water in the basin, in turn, an investigation will be carried out to obtain the information required by the indicator, in turn, our main ally AB-Inbev contributes with nature-based actions for water recharge of the basin.
Evidence of implementation: Evidence is attached, resulting from the investigations, and the most up-to-date data is collected. Tables are presented that correspond to water access at the basin and municipal level in which the supplier is located.

Finding No: TNR-018070
Checklist Item No: 1.6.1
Status: Closed
Finding level: Non-Conformity
Due date: 2025-Jul-24
Checklist item: Shared water challenges shall be identified and prioritized from the information gathered.

SHARED WATER CHALLENGE
A water-related issue, concern or threat shared by the site and one or more stakeholders within the catchment(s). Examples include physical water scarcity, deteriorating water quality and regulatory restrictions on water allocation.
Findings: The site presents evidence with clear inconsistencies (different shared water challenges in different documents) and it is not clear how shared water challenges are related to challenges of stakeholders (in 1.2.1), i.e. it is not clear if shared water challenges were identified by linking the water challenges identified by stakeholders with the site's water challenges.
Corrective action: Updated documents will be shared with the complete challenges and with the necessary coherence mentioned in the indicator.
Evidence of implementation: Evidence is attached with the updated priority matrix, identifying the shared challenges and prioritizing each of them.

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Finding No: TNR-018429
Checklist Item No: 1.6.2
Status: Open
Finding level: Observation
Checklist item: Initiatives to address shared water challenges shall be identified.
Findings: The site does not include initiatives from other government entities such as CONAGUA and SEMARNAT
Corrective action: Information regarding the departments will be updated to identify the initiatives implemented in order to identify shared challenges.

Finding No: TNR-017825
Checklist Item No: 1.7.1
Status: Open
Finding level: Observation
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: It is not clear how the business impact is presented and does not include potential risk costs.
Corrective action: The matrix will be updated to provide greater clarity of information, specifying risk categories, as well as business impacts and cost risks.

Finding No: TNR-018071
Checklist Item No: 1.7.2
Status: Closed
Finding level: Non-Conformity
Due date: 2025-Jul-24
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 site does not clearly identify business opportunities.
Corrective action: This will be clarified through appropriate wording and complemented by a risk matrix developed with an external provider.
Evidence of implementation: Attached is the updated risk and opportunity matrix with clearer and more concise information, identifying risks and opportunities.
Attached is an Excel file with the risk and opportunity matrix and a Word file with a summary explanation.

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Finding No:	TNR-018072
Checklist Item No:	1.8.3
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Jul-24
Checklist item:	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.
Findings:	The site does not identify best practices related to water quality in the catchment.
Corrective action:	All evidence related to best practices in the basin will be posted (Clean-up Day, water quality monitoring through geohydrological study, spring sampling in the Altamirano community), and another data relevant in the basin
Evidence of implementation:	Evidence of the research on the identification of good practices, as well as the factory's good practice activities, is presented.
Finding No:	TNR-018073
Checklist Item No:	2.1.1
Status:	Open
Finding level:	Observation
Checklist item:	A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments: <ul style="list-style-type: none">- 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.
Findings:	The site has not provided evidence of external disclosure of the signed letter of commitment. It is disclosed only internally.
Corrective action:	The letter will be published externally on the Santa Maria website so that external stakeholders are aware of the site's commitments to water issues and AWS.

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Finding No: TNR-018074
Checklist Item No: 2.1.2
Status: Open
Finding level: Observation
Checklist item: Advanced Indicator
A statement that explicitly covers all requirements set out in Indicator 2.1.1 and is signed by the organization's senior-most executive or governance body and publicly disclosed shall be identified.
Findings: The site has not provided evidence of external disclosure of the signed letter of commitment. It is disclosed only internally.
Corrective action: The letter will be published externally on the Santa Maria website so that external stakeholders are aware of the site's commitments to water issues and AWS.

Finding No: TNR-018430
Checklist Item No: 2.3.2
Status: Closed
Finding level: Non-Conformity
Due date: 2025-Jul-24
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 in its objectives and results, the wording in some objectives is ambiguous e.g. 'Workshops', 'Annual Gazette'. The information in column U is not consistent with the information in 1.6.1 shared challenges.
In the WSP several of the objectives do not include costs.
Corrective action: The plan will be updated, with primary focus on the U column and any inconsistencies we may find, and a thorough review of the objectives and results will be conducted.
Evidence of implementation: The water management plan document is presented, updated more precisely, in accordance with the identified shared challenges, in order to achieve the necessary coherence between the plan, the challenges, and the activities carried out.
The cost and benefit data are also updated.
It is presented for the years 2024 and 2025.
The 2025 document represents what has been developed so far; actions remain to be completed in the second half of the year.

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Finding No: TNR-018164
Checklist Item No: 3.9.5
Status: Open
Finding level: Observation
Checklist item: Actions towards achieving best practice related to targets in terms of WASH shall be implemented.
Findings: The objectives related to WASH are not clear, so it is not identified how the objectives relate to WASH.
Corrective action: Define and clearly present the objective of the site regarding the topic of WASH, with good practices and the impact it has on the site.

Finding No: TNR-018165
Checklist Item No: 4.1.4
Status: Closed
Finding level: Non-Conformity
Due date: 2025-Jul-24
Checklist item: Advanced Indicator
A governance or executive-level review, including discussion of shared water challenges, water risks, and opportunities, and any water-related cost savings or benefits realized, and any relevant incidents shall be identified.
Findings: The evidence presented by the site does not include discussion of shared water challenges, water risks, and opportunities, and any water-related cost savings or benefits realized, and any relevant incidents.
Corrective action: A special meeting will be held with senior management to evaluate sustainable water management efforts. The agenda, minutes, and attendee list will be shared. Following this evaluation, these points will be routinely included in the semiannual evaluation by senior factory management.
Evidence of implementation: The presentation and report resulting from this evaluation are added. It is worth mentioning that this practice will be added to the factory's comprehensive management system, carried out every six months, by senior management, to cover this evaluation and as an improvement plan to continue improving on issues related to the AWS audit.

Finding No: TNR-017817
Checklist Item No: 4.4.1
Status: Open
Finding level: Observation
Checklist item: 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.
Findings: Lessons learned are not included
Corrective action: Include lessons learned in the Water Management Plan file to better understand which actions have been carried out successfully and which have not been successful.

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Finding No:

TNR-018166

Checklist Item No:

5.2.1

Status:

Closed

Finding level:

Non-Conformity

Due date:

2025-Jul-24

Checklist item:

The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.

Findings:

The site does not present evidence of compliance with this indicator.

Corrective action:

A presentation will be made to stakeholders to communicate the results of the sustainable management plan.

Evidence of implementation:

Based on the findings, an initial session was held with the stakeholders, where a presentation was made of the results obtained during 2024, as well as the factory's actions, some of which were carried out jointly with stakeholders. The presentation, an attendance list.

The following documents are attached as evidence:

• AWS 2025 Presentation

• Attendance List

Finding No:

TNR-017819

Checklist Item No:

5.3.1

Status:

Closed

Finding level:

Non-Conformity

Due date:

2025-Jul-24

Checklist item:

A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.

Findings:

The site did not disclose its quantified results of sustainable water management in relation to its objectives.

Corrective action:

Appropriate communication will be carried out where we have entry and exit surveys after the presentation of the results of the objectives.

Evidence of implementation:

Based on the findings, an initial session was held with the stakeholders, where a presentation was made of the results obtained during 2024, as well as the factory's actions, some of which were carried out jointly with stakeholders. The presentation, an attendance list, and exit surveys are attached to understand stakeholders' perceptions after the presentation and their contributions to improving these shared water challenges.

The following documents are attached as evidence:

• AWS 2025 Presentation

• Attendance List

• Exit Surveys

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Report Details

Report	Value
Report prepared by	Ricardo Salas Colunga
Report approved by	Gregorio Crespo
Report approved on (Date)	09/06/2025

Stakeholder Announcements

Finding No: TNR-017784

Comment	Not carried out, plant personnel did not understand that they had to publish the audit announcement.
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Stakeholder interviews

Name	Organisation/Role/Relationship
Pamela Mosqueda	Environmental Services Payment Link CONAFOR Puebla
Mateo Pinto Pinto	Deputy Director of Rural Development, Tlahuapan City Hall
Raul Morales	Member of Mexican Geohydrological Association

Main Outcome of Stakeholder Interviews

Each of the interviewees highlighted the actions carried out by the site for sustainable water management and the improvement in the hydrological knowledge of the basin and the aquifers it uses.

It was indicated that the participation of the payment of hydrological environmental services has meant a substantial improvement in water governance, reforestation of various areas, protection and surveillance.

The site was invited to participate in tours of the Atoyacen river basin, the results of which will be the basis for programs to clean up the basin.

Finally, the support provided by the site to various actions related to water management in the basin was highlighted.

Comment	During the audit we visited a spring in the community of Ignacio Manuel Altamirano. During the trip we interacted with part of the town council and they expressed comments on different water-related issues, including their collaboration with the site and the benefits generated. Some of them are included in the results of the interviews.
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Catchment Information

Catchment Information

The facility is located in the upper part of the San Martin Texmelucan Hydrological Basin, North (SMTN), Rio Atoyac sub-basin (838.45 km²). The Atoyac River is the primary river of the catchment. The Santa Maria Plant is located on the foothills of the Tlaloc Volcano, at the northwest end of the Puebla Aquifer.

The spring of the factory is recharged with infiltration water which originates in the forest area in the SM plant catchment.

The water sources of the site are a well and a natural spring. The site does not share any infrastructure and has no water service provider.

The site has its own WWTP, the site's treated water discharges to a ravine near the site, the quality of the treated water allows for agricultural use.

The spring of the Manantiales la Asunción factory is recharged by recently infiltrated water (according to the isotopic analysis), which originates in the forest zone (at an average altitude of 2,750 m), with an area of influence bordering the watershed of the SMTN hydrological basin. The newly infiltrated water passes through the permeable layers and is intercepted in impermeable horizons that give rise to the local hanging aquifers, where a horizontal flow is favoured. Horizontal flows intercept the topographically lower zones and originate the upwelling of water in the subsoil.

The well at the site is supplied with groundwater from the Valle de Puebla aquifer storage, so the groundwater source is distinct from the spring (elevation 2,558 m). The static level elevation in the PMA well is 2,735 m (depth 207 m). The PMA and IMTA 5 wells (with a static level elevation of 2,620 m, in the town of Santa Rita Tlahuapan), are the two works located in the upper zone of the aquifer, where hydraulic interference affecting the extraction capacity or evolution of the dynamic level is ruled out; however, the wells may be affected in the event of a regional lowering of the static level of the main aquifer in the Valley of Puebla.

No drought periods are identified No risks related to flooding are identified There are protected natural areas (Ixta-Popo Park) There is no water transfer The climate is temperate The main water use is agricultural, then urban public and finally industrial use, the percentages for this basin are not identified.

Comment As the basin where the site is located is a small sub-basin of the Atoyac River, it does not have a proper name.

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Client Description and Site Details

Client/Site Background

Nestlé Group manages the Manantiales La Asunción, S.A. de C.V. water bottling factory producing mineral water products under the "Agua Santa María" brand, NPL and Gerber. The factory has Five production lines and a variety of different bottle types ranging from 355 ml to 4 L bottles. The water for bottling is sourced from a spring and a well, both located within the boundaries of the facility.

The site does not utilize municipal water for industrial use within the facility.

The site is located in the upper part of the Atoyac river basin, in the state of Puebla, Mexico, and is surrounded by secondary forests recovered over decades by the site, formerly used for agriculture and livestock.

The site has a well and a spring as its water sources. The site purifies its water according to recipes established by the corporate, maintaining specific flavours for the spring water and its other purified brands.

The site has boilers to provide steam and to inflate the preforms of its bottles.

It has water tanks for use when the purification systems require maintenance. It has its own fire water network.

It has storm drainage that goes to a ravine adjacent to the site facilities.

Only sanitary and industrial water goes to the WWTP, as no large quantities of chemicals are used there are no major water treatment challenges.

The site has an average of 400 workers. The site has a land area of about 300 ha, which is mostly covered by secondary forests, the production plant has an area of about 1.5 ha.

Comment The site has developed important actions related to sustainable water management and has made a significant effort to maintain its platinum level certification. Site staff indicated that the certificate has been devalued somewhat, given that with the V4 certification requirements, significantly less effort is required to obtain a Gold or Platinum certificate.

In addition, several of the mandatory advanced indicators according to V4 certification requirements refer to indirect water use, which for Nestlé Waters Santa María have very little weight, as there is no emphasis on indicators that value reforested and restored areas, water infiltration in the basin, agreements signed with government agencies.

Summary of Shared Water Challenges

Summary of Shared Water Challenges

Water governance: The Site has established Water Culture as a priority: Generate greater awareness of water use with the different water users in the Valle Alto de Puebla basin.

Water balance: The Site has established water management as a priority: Encourage water users (Communities) to implement water meters in their distribution systems. Promote efficient irrigation systems in agricultural soils. Actions to increase or maintain the volume of water in the Puebla Valley basin.

The site also has identified contaminant-free soils as a priority: Use of organic products with local farmers.

IWRA:

The site has an agreement with CONAFOR for the reforestation of 44.5Ha; this has a forested area of more than 270 Ha. The site also has an Environmental Services Programme to maintain and conserve the forests of the Ixta-Popo region through the agreement with CONAFOR signed in 2018.

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1 STEP 1: GATHER AND UNDERSTAND

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

1.1.1 *The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:*

- 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 includes several documents as evidence:

- Site boundaries (1.1.1 Imagen)
- Water-related infrastructure, including the pipe network, owned or managed by the site or its parent organization.
- Discharge points and wastewater service provider. The site reports that it does not have a water service provider. ("1.1_Descarga_de_Agua_Residual")
- The catchment(s) that the Site affects and relies on for water. ("Cuenca donde se localiza el sitio").
- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; ("1.1_Layout_planta_general_2024", "1.1_Layout_planta_general_con_areas_m2", "1.1_Mapa_de_Tratamiento_de_agua")
- Any water sources providing water to the site that are owned or managed by the site or its parent organization; The site have their own sources 1 well and 1 spring ("1.1_Localizacion_Pozo-Manantial").
- Water service provider (if applicable) and its ultimate water source; The site has its own water sources
- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; Site operates its own WWTP and discharges to an unnamed gully, site has discharge permit ("001_Descarga_agua_residual_a_barranca_sin_nombre").
- Catchment(s) that the site affect(s) and is reliant upon for water ("Cuenca donde se localiza el sitio").

The images clearly show the boundaries of the Santa Maria factory, its water sources and the discharge points of its treated effluent. It also identifies the infrastructure used. The site reports that it does not have a water service provider as they have their own sources (1 well and 1 spring); however they have submitted the respective concessions with current payments.

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

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1.2.1 *Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:*



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

Comment The site presents as evidence the documents "Stakeholder Directory" updated for 2025, "SOLICITUDES COMUNIDAD 23-24-25" and "011_Retos_y_oportunidades_de_FSM_en_la_cuenca".

During the audit the site staff indicated that changes in municipal and agrarian authorities can be positive or negative, but attention must always be given to them to reduce physical and reputational risks.

The Site has identified and mapped its stakeholders, for which it has considered different scales: for attitude it includes good, neutral and fair to tense. Its map includes numbers from 1 to 3 where 3 is good and 1 is fair to tense. The vast majority are rated level 3 and only one is level 1.

The same list evaluated from the level of influence with a scale of 1-5; the evaluated stakeholders are placed between level 3 to 5 which implies a medium to strong influence. Their list includes 61 stakeholders and they are classified as environmental authorities, local authorities (neighbour communities and "ejidos" where the property of their land is communal owned), local population, NGOs, decentralized government bodies, key opinion leaders, and others. (including community leaders).

The list has been updated due to change in authorities.

Evidence:

SOLICITUDES COMUNIDAD 23-24-25
011_Retos_y_oportunidades_de_FSM_en_la_cuenca
012_Descripcion_Grafica_de_la_Influencia_de_Fabrica_en_la_Cuenca

1.2.2 *Current and potential degree of influence between site and stakeholder shall be identified, within the catchment and considering the site's ultimate water source and ultimate receiving water body for wastewater.*



Comment The site presents the current and potential influence of interested parties. The Site has presented in its stakeholder identification the degree of influence between the site and stakeholders (see documents at 1.2.1). In addition, during the interviews with different stakeholders it has been confirmed that the Site maintains active participation and communication with them and develops activities aimed at improving water management outside its boundaries, such as river clean-up campaigns, water care, donations for payment of environmental services, among others. The site presents its 2023, 2024 and 2025 stakeholder map, which identifies how the current and potential influence of stakeholders has changed.

Evidence:





011_Retos_y_oportunidades_de_FSM_en_la_cuenca
1.2.1-1.2.2 T.FMA.90.024 Directorio de Stakeholders 24-25
1.2.2Minuta_convenio_Nestlé_Tlahuapan_6_de_junio

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.*

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1.3.1	<i>Existing water-related incident response plans shall be identified.</i>	 Yes
Comment	<p>The site has the following contingency plans: Factory WWTP Contingency Plan. The document focuses on the risks associated with its WWTP. The plan is intended to provide technical support to the site in case the WWTP has a contingency due to chemical spills, earthquake or other event that causes equipment failure. Contingency instruction for water resources. The document identifies potential legal, water quality, seismic, and IWRA-related risks. The plan is simple and consists of designating a person responsible for dealing with the above risks and describes the procedure to be followed. Document "P.FMA.90.017" Contains the complete emergency procedure</p> <p>Evidence: 1.3.1 P.FMA.90.007-17 1.3.1_PLAN_DE_CONTINGENCIA_OPERACIONAL_PTAR INSTRUCCIÓN_CONTINGENCIA_PARA_RECURSOS_HÍDRICOS</p>	
1.3.2	<i>Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped</i>	 Yes
Comment	<p>The site presents its water map in the "water balance" document, where it is identified and mapped: The site's water balance, including inflows, losses, storage and outflows. outflows. The site presents its water consumption, the consumption of its water sources and during the audit it showed the reduction of its KPI and the savings implemented in 2024.</p> <p>Evidence: balance de agua 2024 1.3.2_IPA_AGUA_2023-2025 1.3.2_KPI_2023 1.3.2_KPI_2024 1.3.2_KPI_Marzo 2025</p>	
1.3.3	<i>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.</i>	 Yes
Comment	<p>The site presents as evidence the document "Water balance 2024", which responds complete to the following requirements of the indicator: Site water balance Income flows Losses Storage and Loss output flows. The indication of the annual variation of water use rates. It is located in the documents "1.3.2_kpi_2024" and "1.3.2_kpi_agua_marzo_2025"</p> <p>Sustainable water balance is not a shared challenge</p>	
1.3.4	<i>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.</i>	 Yes

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Comment The site presents a representative sample of the results of analyses carried out 2024 of the WWTP discharges, performed by an external laboratory contracted by the company. All results presented comply with Mexican standards for industrial discharges. The water is discharged at an authorized site (unnamed Cañada). The site indicates adherence to the declaration of the Atoyac River (it does not include the declaration). In the audit the person in charge of the PTAR indicated that the site carries out its own monitoring of water quality and discharges. The site indicates that during 2025 they were invited to make tours with the National Water Authority to identify the existence of polluting industries in the municipality of Tlahualpa (where the site is located), it was indicated that industrial effluents were not identified that affect the quality of the water. During the interviews conducted the information was verified.

The site presents the results of the water quality analysis of the supply sources, well and spring, the data are annual and comply with the standards: NOM 127 and NOM 001. During the audit it was observed that the site performs continuous analysis of the supply sources and processes to ensure the quality of its products. .

The site identifies that there is no shared challenge related to the quality of water from its water sources, in the basin in some areas problems with water quality are presented but is not related to the site.

Evidence:

1.3.4 Concentrado de resultados PTAR
1.3.4_Concentrado_de_resultados_POZO_Y_MAN_2025

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 presents the inventory of all chemical materials found in the factory, the document has information on: where the product is, in which type of tank or container, the substance, storage capacity, as well as a graphical description. During the tour of the site, the warehouse was visited and it was observed that it is in order and there are no reports of accidents or spills. They have safety protocols in place and the area is not freely accessible.

Evidence:

1.3.5
1.3.5_LISTADO_DE_SQP_2024.
LAY OUT KIT ANTIDERRAME

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 site presents evidence that shows the location of the factory near the protected nature reserve of Ixta Popo, as well as the different important areas related to water in the upper part of the basin. The Santa María factory has 262 hectares of forest that surround its water sources that includes a spring, which are identified as IWRA inside the site. The site is in procedures to have a forest management program approved by the Semarnat, which requires extensive forest and hydrological knowledge of the IWRA. The site shows its commitment and alignment with the Protected Area Management Plan prepared by the National Commission of Protected Natural Areas (CONANP), through the Retodental Services Payment Program developed by National Silviculture Commission (CONAFOR).






Evidence:

1.3.6_Reporte_Biocomuni
1.3.6_007_Evaluacion_de_recursos_Hidrogeologicos_Atepatzingo
1.3.6_026_Acciones_(Parque_Nacional_Iztaccíhuatl_Popocatepetl)
1.3.6_040_Areas_Importantes_Relacionadas_con_el_Agua
1.3.6_Reporte_Biocomuni

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1.3.7	<i>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.</i>	 Obs.
Comment	<p>The site presents evidence related to the investments made in the implementation of the AWS standard.</p> <p>A description and quantification of the social, cultural, environmental and economic value related to water generated by the site is presented.</p> <p>The site does not present the annual costs and income related to water, since the site produces bottled water identifies the production and income costs of water as confidential.</p> <p>Evidence:</p> <p>1.3.7</p> <p>1.3.7_COTAS_DE_AGUA_NACIONALES</p> <p>1.3.7_ESTUDIO_HIDROGEOLÓGICO_PLANTA_NESTLÉ_STM_2024</p> <p>1.3.7_ESTUDIO_SOCIODEMOGRÁFICO</p> <p>1.3.7_PRESUPUESTO_PRO_2024</p> <p>1.3.7_Resultados_encuesta_a_comunidad_2024</p>	
1.3.8	<i>Levels of access and adequacy of WASH at the site shall be identified.</i>	 Yes
Comment	<p>The site presents the Self -Assessment tool for the Commitment to Washing Excel files: FSM that describes access to drinking water, safe sanitation and hygiene in detail, covering all workers. The results were identified as appraisers near the máxima rating</p> <p>The site indicates that it has a total of workers 374, 134 máximo per shift (3 shifts). The distribution and access to Wash services was verified during the audit</p>	
1.4	<i>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.</i>	
1.4.1	<i>The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.</i>	 Yes
Comment	<p>The site's main primary input is water from its own water sources.</p> <p>The site does not identify any other primary input coming from its catchment.</p> <p>The site presents its list of suppliers</p>	
1.4.2	<i>The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.</i>	 Yes
Comment	<p>The site indicates that "no subcontracted services are identified that quantify virtual water or that require virtual water because sources of supply of the site reach the demand of the same."</p> <p>The site does not present the list of your service providers.</p>	
1.4.3	<i>Advanced Indicator</i> <i>The embedded water use of primary inputs in catchment(s) of origin shall be quantified.</i>	 Yes

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Comment The site identified according to the guideline criteria 5% or more of weight produced, 5% or more of product cost.
Only the preform producer accounts for more than 5% of the cost, making it the site's only primary supplier. It consumes 9,308 m3 per year and the site purchases 40% of the site's production.

Evidence:

1.4.1-1.4.3

Therefore, the virtual water of the site's primary inputs is 3,723 m3 per year.

The site described all this evidence during the audit, despite the evidence does not include important data such as the percentage of the production cost of each of its inputs, the percentage that buys the site of the preform supplier.

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 site presents as evidence the COTAS Management Plan, as well as the Document of Challenges and Opportunities of FSM in the Basin, to know the challenges and existing plans for water management aligned with the diagnoses made by both Fábrica Santa Maria and the Technical Water Committees.

Additionally, the site presents the agreements of 2022 and 2024 established with CONAFOR where the topic of Payment for Environmental Services is established.

The summary of CRP 2022, 2023 and 2025, where are the objectives with respect to the initiatives generated by the factory for the commitment of water at the site and in the basin.

Evidence:

Plan_de_Manejo_de_la_Cuenca

1.51_Retos_y_oportunidades_de_FSM_en_la_cuenca

1.5.1_CONVENIO_CONAFOR_2022

1.5.1 Plan de Administración del agua NWML (2020-2025)

1.5.1_Plan_de_Manejo_de_la_Cuenca

1.5.1_CRP_2025

1.5.1_CRP_2024

1.5.1_CRP_2023

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 presents a matrix recording all legal actions, this document is used by the site to monitor the status of each of the site's legal obligations.

On customary water rights legally defined and/or verified by stakeholders. During the audit local and state authorities were interviewed, none of them expressed any issues related to stakeholders' water rights and access to water.

The site described Legal Matrix Evidence Compliance with 87%
13% update progress level.

Three of the obligations have not been fulfilled by the changes in the federal government that has delayed them for months.

Evidence:



1.5.2_Matriz_legal_2025

1.5.2

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1.5.3	<i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>	 Yes
Comment	<p>The site presents as evidence the study conducted by IMTA in 2018 to determine the water balance and catchment areas in the watershed where the Factory is located (Análisis Hidrogeológico _IMTA_FSM, Pag. 6). The site presents an image with monthly and annual precipitation trends that the basin has had in the upper part of the basin (Balance Hídrico Valle de Puebla), showing a positive balance, as well as the most recent results of the monitoring of its supply sources by taking daily readings.</p> <p>The financing site a study in 2024 to update its knowledge about the basin and the aquifer that is supplied with water, the main results in terms of the water balance are the following: The results of the evolution of the piezometric level by 2021 and 2024, indicate that in the case of the plant of the plant stability was observed at the static level and in the last three years it has had a recovery of 0.58 m. In other site of the identification micro basin of the freatic level, that is, the behavior is not homogeneous.</p> <p>The analysis of the annual flows recorded in the spring the assumption and annual precipitation at the Santa Rita station, which is the closest and is located 3 km northeast of the spring; The results showed that there is a gap between the water that infiltrates the recharge zone and its exit in the spring of the order of 9 years, value very similar to the 10 years determined in the IMTA study (2019).</p> <p>The study area is constituted by a regional aquifer and aquifers hanging, locally the La Asunción well that supplies the site, takes advantage of the aquifer in the there are intercalations of pyroclastic material and lava casts.</p> <p>Evidence: 1.5.3_INFORME_ESTUDIO_HIDROGEOLÓGICO_PLANTA_NESTLÉ_2024 INFORME_PIEZOMETRÍA_ÁGUA_SANTA_MARÍA 1.5.3_Análisis_hidrogeologico_IMTA 1.5.3_Balance_Hidrico_Valle_alto_de_Puebla</p>	
1.5.4	<i>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.</i>	 Yes
Comment	<p>The site presents the analyses of the physical, chemical and microbiological status of the two water sources of the site, the analyses were performed in certified laboratories (Results of Spring and Well F&Q).</p> <p>The sampling frequency presented in this document is irregular and only presents annual or semi-annual data. It includes historical maximums and minimums in the period 2010-2021. The study conducted by IMTA, both sources were analyzed and the results are shown in (Hydrogeological Analysis _IMTA_FSM, Pg. 35). In 2021 a piezometric study was conducted, creating a monitoring network consisting of 17 wells, which were sampled for physicochemical and coliform parameters, the results are shown on pages 56-59.</p> <p>In 2022 a new piezometric study was conducted adding new wells, the results were socialized with relevant stakeholders.</p> <p>The site does not identify a challenge related to water quality in the micro-watershed where it is located.</p> <p>Evidence: 1.5.4 1.5.4_002_Análisis_hidrogeologico_Santa_María 1.5.4_Concentrado_de_resultados_POZO_Y_MAN_2025 1.5.4_INFORME_PIEZOMETRÍA_COTAS 1.5.4_Reporte_Resultados_POZO_(Coliformes).</p>	

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1.5.5	<i>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.</i>	 Yes
Comment	<p>The site is located in the vicinity of the Iztaccihuatl Popocatepetl National Park, which is fundamental for the development of actions in important water-related areas and contributes to forest conservation and aquifer recharge.</p> <p>The IMTA Hydrogeological Analysis document mentions the location of the benefited properties within the National Park.</p> <p>The site shares FSM's Hydrogeological Resource Assessment, a document that shows the description of the property where the factory is located in terms of hydrogeology.</p> <p>The site produced a graphic description of some important water-related areas within the factory's zone of influence.</p> <p>Taking into account that the site of the Santa Maria factory is a forest, a graphic description of some important water-related areas within the factory's zone of influence has been elaborated.</p> <p>The spring located within the factory site is also considered an IWRA.</p> <p>In the hydrogeological study developed (2024), more than 10 springs were identified that in the future may be identified as IWRA, the study does not describe all the characteristics of an IWRA according to the criteria of the standard because it is outside its objectives.</p> <p>Evidence: Análisis Hidrogeológico _IMTA _FSM Evaluación de Recursos Hidrogeológicos _FSM Áreas Importantes Relacionadas con el Agua Programa de Manejo Parque Nacional Izta – popo 1.5.3 _INFORME _ESTUDIO _HIDROGEOLÓGICO _PLANTA _NESTLÉ _2024</p>	
1.5.6	<i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i>	 Yes
Comment	<p>The site does not depend on any external public or private infrastructure.</p> <p>It is not considered a risk due to the fact that the factory's infrastructure is adequately maintained, including its well, pipeline connecting to the spring, WWTP and discharge line.</p> <p>The site has the factory's emergency plan procedures, which refer to sanitary emergencies and quality assurance actions.</p> <p>Evidence: Infraestructura_Hídrica_de_Santa_Rita_Tlahuapan Procedimiento_plan_de_emergencia 1.3.1 _PLAN _DE _CONTINGENCIA _OPERACIONAL _PTAR</p>	
1.5.7	<i>The adequacy of available WASH services within the catchment shall be identified.</i>	 Yes
Comment	<p>The site presents a document describing the water infrastructure of the municipality of Santa Rita Tlahuapan, Pue (municipality where the factory is located). It identifies the percentage of the population that has access to drinking water and wastewater disposal.</p> <p>Complementary information is presented in the watershed management plan prepared by COTAS, as well as the municipal development plan of Tlahuapan.</p> <p>Evidence: Plan_de_Manejo_de_la_Cuenca Infraestructura_Hídrica_de_Santa_Rita_Tlahuapan Plan municipal de desarrollo de Tlahuapan Tlahuapan _ _Recurso _Hídrico _en _localidad</p>	

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1.5.8	<i>Advanced Indicator</i> <i>Efforts by the site to support and undertake catchment level water-related data collection shall be identified.</i>	 Yes
Comment	<p>The site presents the documents study conducted by IMTA quality samples were taken in wells and springs to know their physicochemical composition. IMTA's laboratories are certified.</p> <p>In 2021 and 2022 it financed a piezometric study conducted by COTAS (groundwater technical committee) to determine the variation of the quantity of water in the wells.</p> <p>In 2024 the financial site the update of the hydrogeological study at the Nestlé plant, in Tlahuapan, Puebla.</p> <p>Evidence: INFORME_PIEZOMETRÍA_COTAS INFORME_ESTUDIO_HIDROGEOLÓGICO_PLANTA_NESTLÉ_2024 1.5.3_Análisis_hidrogeológico_IMTA 1.5.4_Concentrado_de_resultados_POZO_Y_MAN_2025 Resultados-_Mayo_24</p>	
1.5.9	<i>Advanced Indicator</i> <i>The adequacy of WASH provision within the catchments of origin of primary inputs shall be identified.</i>	 closed
Comment	<p>The suitability of the provision of Wash will be identified in the basins of origin of the primary supplies.</p> <p>The only supplier of primary site supplies is located in the Cuautitlán-Pachuca basin.</p> <p>The only evidence presented the official document of water availability in aquifer 1508, which does not respond the requirements of the indicator</p> <p style="text-align: right;">Finding No: TNR-017823</p>	
1.6	<i>Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.</i>	
1.6.1	<i>Shared water challenges shall be identified and prioritized from the information gathered.</i>	 closed
	<p>SHARED WATER CHALLENGE A water-related issue, concern or threat shared by the site and one or more stakeholders within the catchment(s). Examples include physical water scarcity, deteriorating water quality and regulatory restrictions on water allocation.</p>	
Comment	<p>The site presents as evidence documents "1.6.1" and "1.6.1-1.6.3 PRIORITY BASIS", the documents are not consistent, the first one mentions three shared challenges and the second one presents seven.</p> <p>It is not clear whether the challenges presented in 1.6.1 are related to those identified in 1.2.1.</p> <p style="text-align: right;">Finding No: TNR-018070</p>	
1.6.2	<i>Initiatives to address shared water challenges shall be identified.</i>	 Obs.

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Comment	<p>The site presents ample evidence of actions taken to address shared challenges in the Catchment.</p> <p>The site presents numerous evidence of actions taken to address shared challenges: cleanup actions in IWRA, agreements to improve the water infrastructure of communities around the plant, agreements with government institutions such as CONAFOR (National Forestry Commission).</p> <p>The site does not include initiatives from other government entities such as CONAGUA and SEMARNAT. While the initiatives implemented by the site have a strong positive impact, these could be enhanced by collaborating with federal and state government initiatives.</p> <p>Evidence: 1.5.1_CONVENIO_2024 ACUSES_RENOVACION_CONVENIO_PSA_2023 CLEAN_UP_DAY_2023 Comunicación_Community_Clean_Up_Day_2023 Informe_Día_Mundial_del_Agua_Santa_Maria_2023 RESUMEN_DE_TOTAL_DE_REFORESTACIONES</p>	
1.6.3	<p><i>Advanced Indicator</i></p> <p><i>Future water issues shall be identified, including anticipated impacts and trends</i></p>	 Yes
Comment	<p>The site presents as evidence the document "Análisis_hidrogeologico_Santa_María_(IMTA)", which includes several models that present different scenarios that indicate the consequences of maintaining the trends or the options of carrying out actions that have a positive impact on the water balance in the basin.</p> <p>The numerical simulation modelling with projections to the year 2032, between the scenario that considers no reforestation actions and the scenario that considers reforestation actions carried out by the site, projects values of up to six metres of recovery in the reforested areas, which represents a water volume of 232,153,617 m3, if a porosity of 20% is considered. In the pessimistic scenario, with projections to 2032, where the scenario considers that there are no forests (completely deforested).</p> <p>The scenario that considers that reforestation actions are carried out by the company reports recoveries of up to 16 metres. This recovery represents a volume of water in the order of 716,078,322 m3, if a porosity of 20% is considered.</p> <p>Recharge in the forest contributes a volume of 2,703.92 h m3, which represents a source of water generation in the area, so it is important to maintain conservation work in conjunction with reforestation, as its differential in volume represents 157.55 hm3 of water that is contributed to the aquifer.</p>	
1.6.4	<p><i>Advanced Indicator</i></p> <p><i>Potential water-related social impacts from the site shall be identified, resulting in a social impact assessment with a particular focus on water.</i></p>	 Yes
Comment	<p>The site indicates that every 2 years Nestlé Waters conducts perception surveys in the surrounding communities, to learn about opportunities and implement action plans in these problems.</p> <p>In 2024 the site updated its community survey and presents a document with the results obtained.</p> <p>Evidence: Resultados_encuesta_a_comunidad_2024 3.1.3_Resultados_encuesta_a_comunidad_2021</p>	
1.7	<p><i>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.</i></p>	
1.7.1	<p><i>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.</i></p>	 Obs.

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Comment The site presents a prioritization matrix where risks are identified and prioritized. The matrix describes the risks, their likelihood, severity, potential costs with possible impacts on the business, as well as assessment for determining the prioritization of risks and opportunities. Risks are divided into physical, regulatory and reputational risks. It is not clear how the business impact is presented and does not include potential risk costs.

Evidence:
1.7.1 MATRIZ DE PRIORIDAD

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

 closed

Comment The site presents as evidence the document "1.7.1 matriz de prioridades", it is the same evidence presented for 1.7.1, the opportunities are integrated in the same matrix as the risks. It is not clear how "Failure of the water treatment system" or "Violation of extraction permit conditions, such as over-extraction" can be identified as opportunities.

It is not clear how all identified reputational risks translate into opportunities.

The site does not clearly identify business opportunities.

Evidence:
1.7.1 matriz de prioridades

Finding No: TNR-018071

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 seven best practices related to water governance: Clean Up Day programme aimed at combating the problem of solid waste in local water sources. Knowledge of the basin: annual monitoring programme of the piezometric level in order to know the behaviour of the groundwater and its evolution and additionally we renew the geohydrological study of the micro-basin every 5 years, where we also include quality monitoring of both surface water (springs) and groundwater (wells). Commit to compliance with the authorities that establish and monitor the applicable regulations, including the internal NER regulations: We comply with the NER discharge standard, which is more demanding than NOM-001 in order to improve good water governance. Efficiency in the amount of water used through actions in the factory. A comprehensive plan for sustainable water management that is routinely implemented, reviewed and updated: As part of the Water Management Plan where the main commitments to be implemented for good water governance are set out. CONAFOR Agreement: Make alliances with key stakeholders to contribute to the maintenance and conservation of relevant forest resources. Relations with government bodies, chambers, associations and committees.

Evidence:
1.8 Listado




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

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Comment	<p>The site identifies six best practices related to sustainable water balance:</p> <ul style="list-style-type: none"> -Knowledge of the basin: annual monitoring programme of the piezometric level with the objective of knowing the behaviour of groundwater and its evolution. -A comprehensive plan for sustainable water management that is routinely implemented, reviewed and updated. -CONAFOR agreement: partnerships with key stakeholders to assist with the maintenance and conservation of areas of water importance, where these are designated as recharge areas for the basin. -Engage with organisations to promote sustainable water management. -Share WASH Pledge Self-Assessmen with best practice example for water efficiency in the factory, -Projects to improve water efficiency in the catchment 	
1.8.3	<i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i>	 closed
Comment	<p>The site identifies two best practices related to water quality at the site, not including best practices at the watershed level: Annual water quality monitoring for each of the water sources.</p> <p>Site commitment to keep WWTP discharge in compliance with the applicable Nestlé internal standard (NER) which is stricter than the Mexican Norms.</p> <p>The site has not identified any best practices for the watershed, the site has submitted evidence of implementation of best practices related to water quality in the watershed.</p> <p>Finding No: TNR-018072</p>	
1.8.4	<i>Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.</i>	 Yes
Comment	<p>The site identifies two best practices related to IWRA in the basin, and the site:</p> <p>CONAFOR agreement: alliances with key stakeholders to contribute to the maintenance and conservation of areas of water importance, which are catalogued as recharge areas for the basin.</p> <p>Engage with organisations to promote sustainable water management: reforestation campaigns in the Sta,</p>	
1.8.5	<i>Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.</i>	 Yes
Comment	<p>The site identifies three best practices related to WASH in the basin and the site:</p> <p>The site presents the Asesment of drinking water supply conditions, where it guarantees sufficient toilets and showers for the factory population.</p> <p>Environmental water education: Each year the site celebrates World Water Day, where stakeholders participate.</p>	

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2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	<i>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.</i>	
2.1.1	<i>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</i> <ul style="list-style-type: none"> - 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. 	 Obs.
Comment	<p>The site presents as evidence of its letter updated on April 12, 2024, the publication of the letter has been carried out internally and for the fourth quarter of 2025 it will be disclosed in the internal communication gazettes.</p> <p>The published letter meets all the requirements of the indicator.</p> <p>The site has not provided evidence of external disclosure of the signed letter of commitment.</p> <p>Evidence. Carta_Compromiso_BEO_-_AWS_2024 2.1.1</p>	
2.1.2	<i>Advanced Indicator</i> <i>A statement that explicitly covers all requirements set out in Indicator 2.1.1 and is signed by the organization's senior-most executive or governance body and publicly disclosed shall be identified.</i>	 Obs.
Comment	<p>During the audit the site indicated that BEO Nestlé Waters & RTD Mexico, is the most responsible in México for which they presented the same letter of indicator 2.1.1 in indicator 2.1.2.</p> <p>The site has not provided evidence of external disclosure of the signed letter of commitment.</p> <p>Evidence: Carta_Compromiso_BEO_-_AWS_2024 2.1.1</p>	
2.2	<i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i>	
2.2.1	<i>The system to maintain compliance obligations for water and wastewater management shall be identified, including:</i> <ul style="list-style-type: none"> - Identification of responsible persons/positions within facility organizational structure - Process for submissions to regulatory agencies. 	 Yes

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Comment The site presents a table identifying who is responsible for environmental compliance at the site for legal and regulatory compliance, as well as the government agency for compliance with the Mexican standard.

In addition, the site presents its legal compliance matrix which includes:

Procedure, Evidence, Area Reference, FREQUENCY, Unit or Authority, Initiates procedure, Date of issue In force, until, Status.

Some evidence of legal compliance is included.

Evidence:

2.2.1_Matriz_legal_2025
2.2.1_047_Regulación_Ambiental_Leadership_team_Fabrica
2.2.1_NER_Assessment_St-14.020-25
02_8502_2024_1T_Acuse_Manantiales
02_8502_2024_1T_Declaracion_Manantiales
02_8502_2024_1T_Pago_Manantiales
DECLARACIONES_CONAGUA_ACUSES

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 the document "Estrategia_de_Gestión_del_Agua_Disponible_FSM" containing the water management strategy based on its vision, mission and objectives related to the 5 priority outcomes of the AWS standard.

As complementary evidence it includes the document "OMP_2024_Sta.María" which presents the actions carried out by the site aligned with the objectives of the AWS standard.

Evidence:

Estrategia_de_Gestión_del_Agua_Disponible_FSM
OMP_TM_2024_Fábrica_Sta_María

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.



closed

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Comment The plan presents slight inconsistencies The wording of some objectives and targets needs to be improved, as well as the information in columns U and N needs to be revised.

The site presents its 2020-2025 water management plan which includes for each objective how it will be measured and monitored; the measures to achieve and maintain it; the expected timeframe to achieve it; the financial budgets allocated to the actions; the positions of those responsible for the actions and for the achievement of the objectives;
During the audit, the consistency between the objectives, their outcomes and the shared challenges (found in column U) was reviewed, as several inconsistencies were identified between them, which are listed below.
Column U includes Desired Outcome(s) MR Risk Mitigation, O Opportunities R Outcomes and DC Shared Challenges. for the 11 targets identified for 2024 and 10 targets for 2025 (practically the same targets).

Translated with DeepL.com (free version)

It is noted that the shared challenges only partially coincide with the challenges presented in 1.6.1.

In column U shared challenges are presented as 'Water saving strategies in the factory and awareness of each employee'. This was not presented as a shared challenge in 1.6.1, which furthermore cannot be a shared challenge as it refers only to the site.

One of the objectives indicates that a best practice is to "Commit to compliance with the authorities that establish and enforce the applicable regulations". During the audit it was indicated to the site that legal compliance is not a best practice, for its part the site indicated that it complies with Nestlé's internal requirements (NER), which in some cases exceed the official standard. However, no reference to these requirements was found in the WSP.

In column N "Cost/Benefit, cost is not identified in three of the objectives, indicating a cost of 0.0 and N/A, all actions have a cost which should be included even if it does not represent an additional cost to the site.

Finding No: TNR-018430

2.3.3 Advanced Indicator

The site's partnership/water stewardship activities with other sites within the same catchment (which may or may not be under the same organisational ownership) shall be identified and described.


Yes

Comment The site presents as evidence of this advanced indicator: Results of CONAFOR's environmental services payment program, which is a local mechanism of payment for environmental services through concurrent funds. The positive impacts of this program are in the area of forest and water resource conservation and watershed governance.
The site shares the objective of reducing water consumption in the KPI of each Nestlé factory in Mexico (including Manantiales la Asunción).
Participation in meetings of the Consejo Consultivo del agua A.C. (Water Advisory Council).
The site presents the video clean up day, where the site presents the promotion of citizen participation for the clean up of a section of the local river.
The site presents evidence of meetings with local authorities to share the results of the piezometric study prepared by COTAS with funding from the site.

Evidence:
INFORME_PIEZOMETRÍA_COTAS
CONVENIO_CONAFOR_2022
2.3.3 CONVENIO 2024
CCA_Propuesta_de_comunicación_(220404)
Clean_Up_Day_2021

2.3.4 Advanced Indicator

The site's partnership/water stewardship activities with other sites in another catchment(s) (either under same corporate structure or with another corporate site) shall be identified.



Yes

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Comment The site presents evidence of collaboration with local authorities and companies located outside the watershed, including AWS certification at another Nestlé factory in Coatepec Veracruz.
Nestlé's biannual sustainability report 2021-2022, Evidence of the report event with National outreach and presence of: Fausto Costa, CEO of Nestlé Mexico.
Responsible for the 2030 Agenda for Sustainable Development of the Ministry of Economy. Academic leader of the United Nations Sustainable Development Solutions Network (SDSN), Mexico Chapter. Advocacy Associate at Business for Nature. Executive President of CEMEFI. Includes links that demonstrate the site's participation in other watersheds. In the Nestlé 2021 presentation, shows the location of the communities benefited by the environmental services program. The map shows that the communities of Santa Isabela Tepetzala (2), San Felipe Teotlalcingo (12) and La Preciosita (13) are located far from the Santa María factory watershed..

2.3.5 *Advanced Indicator* 
Yes
Stakeholder consensus shall be sought on the site's water stewardship plan. Consensus should be achieved on at least one target. A list of targets that have consensus and in which stakeholders are involved shall be identified.

Comment The site presents evidence of collaboration with local authorities, citizens (volunteers) and companies.
The site's collaboration agreement with CONAFOR for the payment of environmental services signed in 2017 and renewed in 2022, for the benefit of more than 16 communities near the company are clear evidence on the consensus of objectives for the improvement of water management in the area.

Evidence:
2.3.3 convenio 2024
Convenio CONAFOR 2022
Presentación_Nestlé 2023
Carta CONAFOR 2020
Carta_CONAFOR_2022


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 the document "Site Contingency Instruction at FSM" which considers the 4 topics of interest of the AWS standard (Governance, Water Balance, Water Quality and Important Areas with water). This instruction contains the action plan and, in certain cases, directs the crisis procedure that includes federal agencies.
The site presents the "emergency plan procedure" document, which includes sanitary emergencies and quality assurance, as a complement to the instruction.
At the basin level a participatory planning process was developed to update the Aquifer Management Plan and developed with users, using the ZOPP method, located on page 35 of the Piezometry Report Water Sta. Maria 2021 and additionally the site presents the Plan_Municipal_de_Desarrollo_de_Tlahuapan_2022-2024" where it details the municipal actions to address some public sector issues.

Evidence:
INSTRUCCIÓN_CONTINGENCIA_PARA_RECursos_HÍDRICOS
Procedimiento_plan_de_emergencia
INFORME_PIEZOMETRÍA_AGUA_SANTA_MARIA_2021
Plan_Municipal_de_Desarrollo_de_Tlahuapan_2022-2024





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2.4.2	<p><i>Advanced Indicator</i></p> <p><i>A plan to mitigate or adapt to water risks associated with climate change projections developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.</i></p>	<div></div> <div>Yes</div>
Comment	<p>The site presents the piezometric study of COTAS, which points out the risks identified by the interdisciplinary group on water issues and advocates for groundwater recharge and forest resources.</p> <p>The site renewed the agreement with CONAFOR in 2022 for an additional 5 years.</p> <p>The site cites as evidence of NESTLÉ's commitment to climate change issues.</p> <p>The indicator requires a plan to mitigate or adapt to water risks associated with climate change projections, developed in coordination with relevant public sector and infrastructure agencies in coordination with relevant public sector and infrastructure agencies.</p> <p>The site presents as evidence the document "Análisis_hidrogeológico_Santa_María_(IMTA)", which contains specific scenarios for the basin in which different scenarios related to the basin and the aquifers from which the site is supplied are evaluated and recommends immediate reforestation actions to reduce and mitigate the effects of deforestation and climate change.</p>	

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3	STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts	
3.1	<i>Implement plan to participate positively in catchment governance.</i>	
3.1.1	<i>Evidence that the site has supported good catchment governance shall be identified.</i>	 Yes
Comment	<p>The site presents ample evidence that he has supported good governance in the watershed, such as agreements with CONAFOR to strengthen the programme of payments for environmental services in 16 communities located in the same watershed as the site.</p> <p>Carrying out reforestations. Tours carried out by community vigilantes to prevent clandestine logging in the forests. Training to deal with forest fires and donation of equipment. Forums and river cleaning campaigns have been held to improve water culture, resulting in the participation of more than 300 people in the activities carried out.</p> <p>Evidence: Política_de_Sostenibilidad_Medioambiente Política_y_Ojetivos_del_SGI PRINCIPIOS_CORPORATIVOS_EMPRESARIALES_NESTLE Oficio_CONAFOR_PSA_2023 Reforestaciones PSA Presentación Comunidad</p>	
3.1.2	<i>Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.</i>	 Yes
Comment	<p>The site has signed agreements with communities around the site and with the municipality of Tlahualpan (where the site is located), and has developed actions to favor access to water for some communities, along with the implementation of activities related to environmental education for young people and children in nearby communities. All these actions are in line with the company's environmental policies.</p> <p>Evidence: Política_de_Sostenibilidad_Medioambiente Política_y_Ojetivos_del_SGI PRINCIPIOS_CORPORATIVOS_EMPRESARIALES_NESTLE Oficio_CONAFOR_PSA_2023</p>	
3.1.3	<i>Advanced Indicator Evidence of improvements in water governance capacity from a site-selected baseline date shall be identified.</i>	 Yes
Comment	<p>The site presents the document "3.1.3_Results_community_survey_2021" and "3.1.3_Results_community_survey_2024".</p> <p>These are similar surveys where the perception of the company's water management has clearly improved, for example: to the question if they had heard of the site in 2021 87% said they knew about it, in 2024 98.6% of the people indicated that they knew about it. In general, the knowledge of the company by its neighbours has improved and the possibilities of establishing agreements and conventions to improve water management have broadened.</p>	
3.1.4	<i>Advanced Indicator Evidence from a representative range of stakeholders showing consensus that the site is seen as positively contributing to the good water governance of the catchment shall be identified.</i>	 Yes

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Comment The site presents evidence from a representative sample of stakeholders demonstrating a consensus that the site makes a positive contribution to good water governance in the catchment.
CONAFOR 2020 and 2022 letters, in relation to the collaboration agreement they have been developing with the company since 2017.
The 2019, 2021 and 2024 perception survey focuses on the relationship of the site with neighbouring communities and the perception of the population in relation to employment, water availability, environmental management, which is generally good and has improved in the period 2016-2019.
The 2021 perception survey focuses on communities participating in the PES programme, perception of the site worsens the further away, identifies the most efficient means of communication.

The site presents its summary of total reforestation in the period 1998-2024.

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 has implemented a legal compliance verification system through its legal compliance procedure.
The site presents as evidence the legal compliance procedure.
The environmental regulatory summary includes expiry dates, volume and type of use. With updated water rights payments.

evidence:
3.1.1_041_Presentacion_AWS_certificacion
3.1.1_Matriz_legal_2025
03_8502_2024_1T_Acuse_Pozo_203_8502_2024_1T_Acuse_Pozo_2
03_8502_2024_1T_Pago_Pozo_2

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

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Comment The site presents evidence that there are no indigenous groups in the municipality where the factory is located.
The site indicates that it complies with Nestlé's commitment to water stewardship, which seeks to satisfy the human right to water, then to ensure that ecosystems can function, and finally to ensure that water is used efficiently for agricultural and industrial purposes; these statements are part of its environmental sustainability policy.
In the watershed where the site is located, the company has undertaken several actions to improve access to water for some communities.
In the interviews conducted, the stakeholders indicated that the site is a good partner for water management, in particular by providing support with materials and advice.

Through a constitutional amendment to the sixth paragraph of Article 4, published on February 8, 2012 in the Official Gazette of the Federation, the human right to water and sanitation was elevated to constitutional rank, said precept reads as follows: Everyone has the right to access, availability and sanitation of water for personal and domestic consumption in a sufficient, safe, acceptable and affordable manner. The State will guarantee this right and the law will define the bases, support and modalities for access and equitable and sustainable use of water resources, establishing the participation of the Federation, the federal entities and the municipalities.

Evidence:
Política_de_Sostenibilidad_Medioambiente
Política_de_administración_del_agua
CLEAN_UP_DAY_MEDIOS_2023
CLEAN_UP_DAY_2023
Etnicidad_y_ZAP_Tlahuapan
3.2.2

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's sustainable management plan includes six objectives related to sustainable water balance:
Improve water use efficiency through projects
Quantification of volume savings through regeneration projects 100% compliance with comprehensive plan for sustainable water management 100% compliance with forest management programmes submitted by beneficiaries in Environmental Services agreements
Renewal of letter of support with CCA to ensure our participation
Improve capture of rainfall in water recharge areas through planting of 2,000 trees per year
The site identifies progress on each of the objectives for 2024 identifies 100% progress and partial progress for 2025.

Evidencia:
1.5.1 Plan de Administración del agua NWML (2020-2025)
Carta_CONAFOR_2022
CONVENIO_CONAFOR_2022
Oficio_CONAFOR_PSA_2023
2.3.3 CONVENIO 2024
RESUMEN DE TOTAL DE REFORESTACIONES
REFORESTACION 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

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Comment The site presents its KPI targets for 2025, weighing also the company's performance in 2024.

In 2024 they have had significant savings due to the project "Project_TAP_CNM_2023".

Water availability not a shared challenge

Evidence:

Proyecto_TAP_CNM_2023

1.3.2_KPI_2024

1.3.2_KPI_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 The reallocation of water volumes is a unique power of the Mexican government, the site cannot perform this action.
The site on the other hand makes donations (such as those made in 2020 during the COVID 19 pandemic) in accordance with its water stewardship policy, the commitment is to ensure that its operations do not compromise the right to water and sanitation of local communities. The site makes regular water donations to the food bank of Mexico. (CARITAS).

Evidence:

3.3.3

Política_de_administración_del_agua

Política_y_Objetivos_del_SGI_2023

CARTA_DONACIÓN_2023

3.3.4 *Voluntary Advanced Indicator
The total volume of water voluntarily re-allocated (from site water savings) for social, cultural and environmental needs shall be quantified.*



Yes

Comment The reallocation of water volumes is a unique power of the Mexican government, the site cannot perform this action.
The site makes donations of water for example during the COVID 19 pandemic, currently the site makes regular donations to the Mexican food bank (CARITAS).
The site has established targets for the reduction of water consumption as seen in the water KPI presentation.
The site indicates that it does not consume the total concessioned volume, it consumes 70% of the total volume. The volume not withdrawn from the spring is incorporated into the river cause as part of the surface water balance.

Evidence::

Política de administración del agua

Presentación COMMUNITY

KPI consumo de agua 2024

CARTA_DONACIÓN_2023

3.3.3

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

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Comment The site in its sustainable water management plan presents five objectives related to water quality in the catchment:

Generate solid waste collection to prevent it from reaching water bodies through CVC corporate volunteering with the participation of at least 50 people. Both local and external. Renew the geohydrological study of the watershed to observe any changes or impacts and anticipate mitigation actions Compliance with current applicable water discharge regulations in compliance with NER (NER is a Nestlé internal standard that has several requirements higher than the Mexican standard).
100% compliance with the integrated plan for sustainable water management.
Renewal of letter of support with CCA (Consejo Consultivo del Agua) to ensure our participation.

The site presents evidence of progress on most of its targets, with the exception of the last one whose evidence dates back to 2022.

Evidence:

1.5.1 Plan de Administración del agua NWML (2020-2025).
CCA_Propuesta_de_comunicación_(220404).
2.2.1_NER_Assessment_St-14.020-25
Informe_CLEAUNUPDAY_2024
CLEAN_UP_DAY_2023

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 Nestlé Waters' report on the WWTP analyzes the information collected and concludes that: Based on the historical and comparative parameters of the discharged water, the following important points are noted:
- Nestlé Waters' wastewater treatment plant meets the high requirements of the National Standards (NOM), the Internal World Standards (NER).
- Nestlé Waters' wastewater treatment plant is a highly efficient plant and currently operates automatically.
- The biological system requires biodegradation of up to 98% of organic matter discharged as COD or BOD, producing a large amount of activated sludge that is very useful for agricultural land.

The site carries out daily monitoring of the quality of its effluents and performs annual water quality analyses in certified laboratories to validate its daily analyses.
The site also has an incident prevention plan for incidents related to its WWTP.

Water quality in the basin is a shared challenge for us

Evidence:.

3.4.2
Resultados- _Diciembre_24
Resultados- _Enero24
Resultados- _Agosto_24
1.3.4 Concentrado de resultados PTAR
Reporte_PTAR_Nestlé_Waters

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

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Comment	<p>The site identifies six objectives related to IWRAs in its plan:</p> <p>Generate awareness of water source conservation through waste collection and disposal with the participation of at least 50 people. Renew the geo-hydrological study of the catchment to observe any changes or impacts and to be able to anticipate mitigation actions Quantification of volume savings through regeneration projects 100% compliance with the integrated plan for sustainable water management. 100% compliance with the forest management programmes presented by the beneficiaries of the Environmental Services agreements. Improve rainfall capture in water recharge areas by planting 2,000 trees annually.</p> <p>La evidencia presentada por el sitio indica cumplimiento de las metas de 2024, esta avanzando en la metas de 2025.</p> <p>Evidence: 1.5.1 Plan de Administración del agua NWML (2020-2025) Informe_CLEAUNUPDAY_2024 Proyecto_TAP_CNM_2023 2.3.3 CONVENIO 2024 2.3.3 CONVENIO CONAFOR 2022 RESUMEN DE TOTAL DE REFORESTACIONES REFORESTACION 2024</p>	
3.5.2	<p><i>Advanced Indicator</i> <i>Evidence of completed restoration of non-functioning or severely degraded Important Water-Related Areas including where appropriate cultural values from a site-selected baseline date shall be identified.</i> <i>Restored areas may be outside of the site, but within the catchment.</i></p>	 Yes
Comment	<p>The site presents evidence of complete restoration of Important Water Related Areas (IWRAs).</p> <p>The areas identified as IWRAs by the site are presented in the document "Important Water-Related Areas," which presents the information at three scales: the first covers the entire Izta-Popo natural protected area; the second scale is at the micro-basin level where the factory and many of the reforested areas are located. The next scale refers to the Santa María factory site.</p> <p>The document "Predio Nestlé parcels" describes the complete reforestation of 20 hectares. The "Community" presentation shows images of the property before and after reforestation. The document "Reforestation communication" describes and maps the reforestation carried out within the Santa Maria factory site.</p> <p>The site presents as evidence of the reforestation activity of 2024</p>	
3.5.3	<p><i>Advanced Indicator</i> <i>Evidence from a representative range of stakeholders showing consensus that the site is seen as positively contributing to the healthy status of Important Water-Related Areas in the catchment shall be identified.</i></p>	 Yes
Comment	<p>The site presents as evidence of stakeholder consensus that the site contributes positively to the good condition of the Important Water-Related Areas in the watershed letters from CONAFOR on the site's participation in reforestation work, which supports commitments and responsibilities on environmental and social issues. Sta. María Hydrogeological Analysis Document.</p> <p>During the audit in the stakeholder interviews each stakeholder indicated that the site contributes positively to the conservation of the IWRAs in the watershed.</p>	
3.6	<p><i>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.</i></p>	

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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 presents evidence that all workers at the Santa Maria factory have adequate access to safe drinking water, effective sanitation and protective hygiene (WASH), the WASH Pledge Self-Assessment Tool - FSM.
During the factory tour, access to WASH was verified in all areas visited.

Evidence::

3.1.1 WASH Pledge Self-Assessment Tool - FSM

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 presents evidence to demonstrate that it is not affecting the human right to drinking water and sanitation of the communities through its operations. It has its own water sources and the aquifer has sufficient availability to meet the demand of the communities located there (Valle Alto de Puebla water balance).
Its discharges are treated and comply with applicable standards.
There are no traditional water access rights for indigenous and local communities in the basin (Ethnicity and ZAP Tlahuapan).
The site includes the "Nestlé Commitment on Water Stewardship", which indicates that it must ensure that its operations do not compromise the local communities' right to water, and do not compromise the right to water and sanitation of local communities.
The site presents as evidence the "Municipal Development Plan of Tlahuapan, Puebla, 2022-2024" where it shows that the drinking water supply of the communities in the municipality is above the national average.

Evidence:

Etnicidad y ZAP Tlahuapan
Balance hídrico Valle Alto de Puebla
Política_de_administración_del_agua
Plan_Municipal_de Desarrallo_de_Tlahuapan_2022-2024

3.6.3 *Advanced Indicator
A list of actions taken to support the provision to stakeholders in the catchment of access to safe drinking water, adequate sanitation and hygiene awareness shall be identified.* ✔
Yes

Comment The site presents a list of actions taken in the last 5 years to improve access to safe water, sanitation and hygiene for the inhabitants of the watershed.
1. Donation of a float and stopcock to the community of Ignacio Manuel Altamirano.
2. Management and delivery of the quotation to the municipality of Santa Rita Tlahuapan, which stipulates the cost of rehabilitating the WWTP belonging to Santa Cruz Otlatla.
3. Donations of more than 400,000 liters of water to guarantee access to drinking water through civil and governmental associations and hospitals.
4. Donation to the forestry brigades of the forest management plan with a kit of antibacterial gel, mouth cover and face mask.





Evidence:

CARTA_DONACIÓN_2023
DONACIÓN_A_EMPLEADOS
SOPORTE_DONACION_DE_TUBERIA
Donación_de_tubería
Apoyos_COMMUNITY

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3.6.4	<i>Voluntary Advanced Indicator: In catchments where WASH has been identified as a shared water challenge, evidence of efforts taken with relevant public-sector agencies to share information and to advocate for change to address access to safe drinking water and sanitation shall be identified.</i>	 Yes
Comment	<p>Donation of a float and stopcock to the community of Ignacio Manuel Altamirano in order to support access to drinking water in a neighborhood that had deficiencies in the water supply system. Photographic evidence of the delivery is shown in Power Point presentation COMMUNITY.</p> <p>In 2019, 2021 and 2022 have been established the "clean up day" where the site in alliance with the municipal government, communities and COTAS carried out the cleaning of the Rio La Virgen, addressing the problem of access to drinking water and sanitation. .</p> <p>In the piezometry study with COTAS executed in 2022, a presentation of results was made, with the participation of various stakeholders including authorities from 3 municipalities.</p> <p>In 2024 and 2025, the site continues to support the community, but with a lower profile because site requests are outside the interests and scope of the site.</p> <p>Include the actions programmed by the site for 2023, 2024 and 2025.</p>	
3.7	<i>Implement plan to maintain or improve indirect water use within the catchment:</i>	
3.7.1	<i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i>	 Yes
Comment	<p>The site has no objective related to indirect water use, as the quantified volume of virtual water is less than 4,000 m3, other objectives impact tens of times more on water use, e.g. reforestations developed in co-ordination with CONAFOR (National Forestry Commission). The site did not develop an indirect water use plan because none of its input suppliers are located within the site's watershed.</p> <p>Evidence: Plan_de_Administración_del_agua_NWML_(2020-2025)</p>	
3.7.2	<i>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.</i>	 Yes
Comment	<p>During the audit, site staff indicated that Mexican law only allows for direct contracting of services and prohibits subcontracting of personnel to provide services. Therefore, they have no service providers in the catchment. Staff noted that they have no primary input suppliers in the catchment.</p> <p>Evidence: Lista_de_proveedores_para_fabrica_uso_de_agua</p>	
3.7.3	<i>Advanced Indicator Actions taken to address water related risks and challenges related to indirect water use outside the catchment shall be documented and evaluated.</i>	 Yes

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Comment The site identified no challenges arising from indirect water use outside the catchment, impact of less than 4,000 m3 per year is very low and does not represent a challenge.

The site staff indicated that this advanced indicator is of little importance for the site since the actions implemented in the basin have potential benefits of at least 716,078,322 m3 considering the 2018-2032 period.

The site estimated that the total volume of virtual water in its production process of less than 4,000 m3 per year.

Make efforts to meet the specific requirements of this indicator is not efficient given the few potential benefits.

Evidence:

Analisis_hidrogeologico_Santa_María_(IMTA)

1.4.1-1.4.2.-1.4.3_Lista de proveedores para fabrica_uso de agua

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 does not share infrastructure with any interested party.

The site presents as evidence the agreements signed by the site with stakeholders such as: CONAFOR, municipality of Tlahuapan, COTAS.

Evidence:

Minuta_convenio_Nestlé_Tlahuapan_6_de_junio (1)

CONVENIO_CONAFOR_2022

FIRMA_DE_CONVENIO_CVC_TLAHUAPAN

ACUSÉS_RENOVACION_CONVENIO_PSA_2023

Oficio_CONAFOR_PSA_2023

INFORME_PIEZOMETRÍA_COTAS

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

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Comment The site presents evidence of good water governance in collaboration with local authorities and national government agencies. The site's water management plan sets out eight objectives related to governance in the catchment in the period 2022-2025. According to the progress presented in the plan all the objectives set in 2024 have been met and most of those planned for 2025 are in the development phase. For some of the actions associated with the objectives related to governance, the site has submitted evidence. For the 2023 clean up day, it presents results report. Engage with authorities that set and monitor local regulations. Establish a monitoring program to observe any changes or impacts. For this objective, a quarterly report of the discharges of its WWTP is indicated. Encourage the training of employees and their families on good water culture practices. CONAFOR agreement for the payment of environmental services. For this objective, the company presents evidence of its positive collaboration with CONAFOR for the payment of environmental services in 16 communities near the site. In the presentation of CONAFOR 2022 results, the actions and benefits of the environmental services payment program described are presented. A comprehensive plan for sustainable water management that is routinely reviewed and updated. The site presents the Excel files OMP TM 2023 Fábrica Sta María which is an internal action plan for the factory. according to the site for 2023 compliance with the comprehensive plan for sustainable water management. Evidence: Presentación comunidad Reforestación PSA Resumida 2024 Clean Up Day medios RESUMEN DE TOTAL DE REFORESTACIONES Informe Clean up day 2023 Photos

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

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Comment The site presents the water management plan which has six objectives related to the water balance, each of them is continuous in the period 2021-2023, the objectives are:

Improving water use efficiency through projects.
Quantification of volume savings through regeneration projects.
100% compliance with the integrated plan for sustainable water management.
100% compliance with forest management programmes presented by beneficiaries in Environmental Services agreements
Renewal of letter of support with CCA (Water Advisory Council) to ensure participation.
Improve the capture of rainfall in water recharge areas through the planting of 2,000 trees per year.

According to the study prepared by IMTA in 2017, reforestation and care of the forest improves water availability as it can increase aquifer recharge by more than 4 million cubic meters.

The commitment with stakeholders by the site is found in the agreements made, the promotion of environmental education activities. The same sense of active and committed participation of the site was expressed by the stakeholders interviewed.

The site includes its internal management plan (OMP_TM_2024_Fábrica_Sta_María) with 100% compliance by 2024.

The site presents the geohydrological study funded in 2024, which complements the 2022 and 2017 studies carried out by "El comité técnico de agua subterránea (COTAS) y el Instituto mexicano de tecnología del agua (IMTA)".

Related documents:

Plan de Administración del agua NWML (2020-2025)

Análisis hidrogeológico Santa María (IMTA)

OMP_TM_2024_Fábrica_Sta_María

INFORME PIEZOMETRÍA AGUA SANTA MARIA

Presentación COMMUNITY

Predios Nestlé parcelas

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



Yes

Comment The site's water management plan includes five best practices related to water quality at the site and in the catchment:

Generate collection of solid waste to prevent it from reaching bodies of water through CVC corporate volunteering with the participation of at least 50 people.

Renew the geohydrological study of the basin to observe any changes or impacts and be able to anticipate mitigation actions.

Compliance with current applicable regulations on water discharge in compliance with NER (Nestlé's internal standard with some parameters stricter than the official Mexican standard).

100% compliance with the integrated plan for sustainable water management.

Renewal of letter of support with CCA (Water Advisory Council) to ensure participation.

The site presents the Excel files OMP TM 2024 Fábrica Sta María which is an internal action plan for the factory.

Presents as evidence of each of the best practices implemented:

Informe Clean up day 2023

Plan de Administración del agua NWML (2020-2023)

Análisis hidrogeológico Santa María

OMP_TM_2024_Fábrica_Sta_María







2.2.1_NER_Assessment_St-14.020-25

CCA_Propuesta_de_comunicación_(220404)

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3.9.4	<i>Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.</i>	 Yes
Comment	<p>The site shares the water stewardship plan which contains actions to achieve best practices in relation to IWRAs:</p> <p>Generar recolección de residuos solidos para evitar que lleguen a cuerpos de agua a traves de voluntariado corporativo de CVC con la participación de al menos de 50 personas.</p> <p>Renovar el estudio geohidrológico de la cuenca para observar cualquier cambio o impacto y poder anticipar acciones de mitigación.</p> <p>100% de cumplimiento al plan integral para la gestión sostenible del agua.</p> <p>Cumplimiento al 100% de los programas de manejo forestal presentados por los beneficiados en los convenios de Servicios Ambientales.</p> <p>The site presents evidence of the progress of each of the good practices involved.</p> <p>Evidence:: 1.5.1 Plan de Administración del agua NWML (2020-2025) Informe Clean up day 2023 Áreas Importantes Relacionadas con el agua Presentación COMMUNITY Predios Nestlé parcelas RESUMEN DE TOTAL DE REFORESTACIONES</p>	
3.9.5	<i>Actions towards achieving best practice related to targets in terms of WASH shall be implemented.</i>	 Obs.
Comment	<p>The site shares the water stewardship plan which contains actions to achieve best practices in relation to WASH:</p> <p>Renew the geohydrological study of the basin to observe any changes or impacts and be able to anticipate mitigation actions.</p> <p>Communicate and disseminate good practices on water issues.</p> <p>The site includes other objectives but it is not clear how they relate to WASH in the basin, for example: Renew letter of support with CEC to ensure our participation.</p> <p>100% compliance with the integrated plan for sustainable water management</p> <p>Evidence: 1.5.1 Plan de Administración del agua NWML (2020-2025) Informe Clean up day 2023 OMP_TM_2024_Fábrica_Sta_María</p>	
3.9.6	<i>Voluntary Advanced Indicator : Achievement of identified best practice related to targets in terms of good water governance shall be quantified.</i>	 N/A
3.9.7	<i>Voluntary Advanced Indicator: Achievement of identified best practice related to targets in terms of sustainable water balance shall be quantified.</i>	 N/A
3.9.8	<i>Voluntary Advanced Indicator: Achievement of identified best practices related to targets in terms of water quality shall be quantified</i>	 N/A
3.9.9	<i>Voluntary Advanced Indicator: Achievement of identified best practices related to targets in terms of the site's maintenance of Important Water-Related Areas have been implemented.</i>	 Yes

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Comment	<p>The site presents the progress of the implementation of the best practices identified in relation to the Important Water Related Areas.</p> <p>The site presents an attendance list for Clean Up Day 2023. The site has held awareness talks on garbage recycling and the amount of garbage collected for recycling, preventing it from being washed away by surface waters.</p> <ul style="list-style-type: none"> • In the factory OMP, water saving initiatives, compliance with quality issues, employee training and volunteer initiatives were mapped, which were reviewed twice a year with 100% compliance. • The site reduced its KPI result 1.18 m3/ton (2023) vs 1.22 m3/ton (2024) • Renewed agreement with CONAFOR benefiting 16 agricultural groups <p>CONAFOR Agreement:</p> <ul style="list-style-type: none"> • 1 current agreement • Financial support to 16 forest fire brigades • 1,062 forest surveillance tours • 753 hectares reforested. <p>The assessment of this indicator was included to show part of the site's effort to improve water management in the catchment.</p> <p>Evidence: CONVENIO_CONAFOR_2022 ACUSES_RENOVACION_CONVENIO_PSA_2023 CLEAN_UP_DAY_2023 RESUMEN DE TOTAL DE REFORESTACIONES ESTANDAR_DE_REFORESTACIÓN</p>	
3.9.10	<p><i>Voluntary Advanced Indicator:</i> <i>Achievement of identified best practice related to targets in terms of WASH shall be quantified.</i></p>	 N/A
3.9.11	<p><i>Voluntary Advanced Indicator</i> <i>: A list of efforts to spread best practices shall be identified.</i></p>	 N/A
3.9.12	<p><i>Voluntary Advanced Indicator</i> <i>A list of collective action efforts, including the organizations involved, positions of responsible persons of other entities involved, and a description of the role played by the site shall be identified.</i></p>	 Yes
Comment	<p>The site presents a list of the collective action efforts, including the organizations involved, the roles of the people responsible for other entities involved, and a description of the role played by the site.</p> <p>We share the list of stakeholders that was constructed based on the proximity they have had with Sta. Maria, which includes those responsible and the role played.</p> <p>Among the actions that were implemented as a collective action are the following:</p> <ul style="list-style-type: none"> - Clean Up Day program aimed at combating the problem of solid waste in important areas related to water. - Promotion of physical barriers at springs in local communities. - Demonstrating support for good governance and sustainable water management with authorities. - Provide environmental education on water issues - Provide training on good water culture practices. - A comprehensive plan for sustainable water management to be implemented, reviewed and updated annually. - CONAFOR 2022 Agreement - Establish relationships with government agencies, chambers, associations, and committees. <p>The site indicates that its water management plan details Sta. Maria's participation, both financially, factory managers and entities involved.</p> <p>evidence: 3.9</p>	

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3.9.13

Voluntary Advanced Indicator:

Evidence of the quantified improvement that has resulted from the collective action relative to a site-selected baseline date shall be identified and evidence from an appropriate range of stakeholders linked to the collective action (including both those implementing the action and those affected by the action) that the site is materially and positively contributing to the achievement of the collective action shall be identified.






N/A

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4 STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	<i>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.</i>
4.1.1	<i>Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.</i> <div>  Yes </div>
Comment	<p>The site presents in its water management plan a series of objectives that contribute to the achievement of positive outcomes for sustainable water management at the site and in the catchment. Its 2020-2025 water management plan presents:</p> <p>10 objectives in 2024</p> <p>Each objective has defined best practices, actions, targets, cost/benefit, desired outcomes, responsible party, partners, start date, end date, status and priority. This design makes it possible to identify the progress of each objective and, as it is updated every year, it is possible to identify its contribution and compare it with the established deadlines.</p> <p>In 2023, the site added a change control that will make it easier to visualize and quantify the evolution of the plan.</p> <p>Evidence: 1.5.1 Plan de Administración del agua NWML (2020-2025)</p>
4.1.2	<i>Value creation resulting from the water stewardship plan shall be evaluated.</i> <div>  Yes </div>
Comment	<p>The site presents as evidence regarding the site's sustainable water management plan objectives and contribution to the achievement of sustainable water management outcomes:</p> <p>The site has presented value creation data on:</p> <ul style="list-style-type: none"> - Governance (involvement of 16 communities and local and national authorities). - Water quality (reduces the risk of contamination). - Water balance (increases infiltration and aquifer recharge). - IWRA (more protected, less vulnerable to fires). <p>Payment for environmental services program 2018-2022 and 2023-2027 (CONAFOR Agreements)).</p> <p>Beneficiaries 15 communities/ investment \$19,343,598.00 pesos. (CONAFOR First agreement),</p> <p>Beneficiaries 16 communities/ investment \$20,933,518.00 pesos (CONAFOR second agreement),</p> <p>Evidence: PRESUPUESTO_PRO_2024 Convenio CONAFOR 2022 Convenio CONAFOR 2018 Clean up Day Resultados_encuesta_a_comunidad_2024</p>
4.1.3	<i>The shared value benefits in the catchment shall be identified and where applicable, quantified.</i> <div>  Yes </div>


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Comment The site identifies and quantifies the benefits of shared value in the watershed.
Shared benefit data in the watershed. In governance (participation of 16 communities)
Water quality (reduces risk of contamination), water balance (increases infiltration and
recharge of aquifer), IWRA (more protected, less vulnerable to fire).
IWRA (more protected, less vulnerable to fires).
Reforestation of more than 373,000 (thirty-three hundred and seventy-three thousand) trees in
collaboration with the communities.
Care and conservation of 5,731 (five thousand six hundred and thirty-one) hectares of forest.
Construction of a watchtower for the prevention of forest fires.
Activation of 15 forest fire prevention and firefighting brigades.
Increased forest patrols to prevent illegal logging.


Evidence:
Convenio CONAFOR 2022
Convenio CONAFOR 2018
Resumida 2024
Presentacion COMUNIDAD
REFORESTACION 2024

4.1.4 *Advanced Indicator* 
closed
*A governance or executive-level review, including discussion of shared
water challenges, water risks, and opportunities, and any water-related
cost savings or benefits realized, and any relevant incidents shall be
identified.*

Comment The site presents as evidence the document "Executive Management Review Report" which
reviews all points of interest in the management of the company and does not focus solely on
water.
It does not mention the AWS standard in the report.


Finding No: TNR-018165

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 submits as evidence the document "executive management review report", this
document includes all incidents that have occurred, no water related incidents are reported.

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

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Comment The site identifies stakeholder consultation efforts on the site's sustainable water management performance.
The site presents perception surveys conducted by a consulting firm, where 210 people were interviewed on the topics of water resource management, environmental impacts, community development contribution, and perception of the mill. Survey results are attached; this survey was updated in 2024 and results are attached.
The site has also been provided with feedback on the presentation of the piezometric study to interested parties.
CONAFOR has provided important feedback to give continuity to the support provided by the site to the nearby communities benefited by the payment of environmental services.

Evidence:
Resultados_encuesta_a_comunidad_2024
3.1.3_Resultados_encuesta_a_comunidad_2021
Carta_CONAFOR_2022
INFORME_PIEZOMETRÍA_AGUA_SANTA_MARIA

4.3.2 *Voluntary Advanced Indicator*
: The site's efforts to address shared water challenges shall be evaluated by stakeholders. This shall include stakeholder reviewing of the site's efforts across all five outcome areas, and their suggestions for continual improvement.



Comment The site presents as evidence two letters from CONAFOR recognizing the site's participation in the program of payment for environmental services in 16 communities near the site. The letters are dated 2020 and 2022.
The site includes videos with positive testimonials on issues of promoting water culture, governance, water balance and WASH in the watershed.
The site's communication of water management performance collected stakeholder feedback and presented it in the document "Comisariados Meeting Report".
The site presents the document "INFORME_PIEZOMETRÍA_COTAS" where the results of the informative meetings with stakeholders about the study are included.

Evidence:
Video Clean up day 2022
Reporte reunión COMISARIADOS y CONAFOR
CLEAN_UP_DAY_2023
INFORME_PIEZOMETRÍA_COTAS
Carta CONAFOR 2020
Carta CONAFOR 2022

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.*



Comment the site complies with the elements of the indicator, it does not describe the stratified teachings.

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5 STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts	
5.1	Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.
5.1.1	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed. Yes
Comment	<p>The site presents as evidence of disclosure of the site's internal governance in relation to water, communication on sustainable water management issues through quarterly informative dialogues that are presented by the factory committee.</p> <p>It describes the responsibilities of each of its departments, as well as achievements and goals.</p> <p>The Fábrica Sta. María OMP 2024 presentation includes those responsible for the different departments, but it is not clear which of them are responsible for compliance with water laws and regulations.</p> <p>Evidence: OMP_TM_2024_Fábrica_Sta_María</p>
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. closed
Comment	<p>The site does not present evidence on the communication of its sustainable water management plan.</p> <p>The evidence on its website has not been updated since 2019.</p> <p>The site shares information with stakeholders about its actions included in its WSP and signs collaboration agreements, but it is not clear that it meets the requirements of the indicator.</p> <p>The dates of the invitations submitted as evidence correspond to 2023, so they do not serve to prove the communication of your WSP in 2024.</p> <p>Evidence: CARTA INVITACIÓN ROSICELI DÍAZ EVENTO FIRMA DE CONVENIO CVC TLAHUAPAN INVITACIÓN ROSICELI DIAZ FERIA DÍA MUNDIAL DEL AGUA SANTA MARÍA TLAHUAPAN (1) INVITACIÓN WWD https://www.agua-stamaria.com.mx.</p>
Finding No: TNR-018166	
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. closed
Comment	<p>The site presents evidence of the dissemination of some results in various forums where it participates, but does not present evidence of quantified results in relation to the objectives.</p> <p>in relation to the objectives.</p>
Finding No: TNR-017819	

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5.3.2	Advanced Indicator <i>The site's efforts to implement the AWS Standard shall be disclosed in the organization's annual report.</i>	 Yes
Comment	<p>The site presented evidence of the forth coming publication of the 2023-2024 report in July 2025, which is a corporate publication where they present their progress on sustainability issues, including water.</p> <p>The site cannot disclose it before its corporate.</p> <p>The 2022 report is included to show what the content of these reports looks like.</p> <p>Evidence: Nestle_Reporte_2022_completoV4</p>	
5.3.3	Voluntary Advanced Indicator <i>; Benefits to the site and stakeholders from implementation of the AWS Standard shall be quantified in the organization's annual report.</i>	 Yes
Comment	<p>The Nestle report describes the benefits generated from Nestlé's implementation of the AWS standard as a successful global strategy.</p> <p>Evidence: Nestle_Reporte_2022_completoV4</p>	
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	<p>The site publicises the site's shared water challenges and the efforts made to address these challenges.</p> <p>It establishes agreements, promotes events and distributes invitations to interested parties to participate in the actions it implements.</p> <p>Evidence: CARTA INVITACIÓN ROSICELI DÍAZ EVENTO FIRMA DE CONVENIO CVC TLAHUAPAN INVITACIÓN ROSICELI DIAZ FERIA DÍA MUNDIAL DEL AGUA SANTA MARÍA TLAHUAPAN (1) INVITACIÓN WWD ACUSES_RENOVACION_CONVENIO_PSA_2023 CONVENIO_2024 CONVENIO_CONAFOR_2022 INFORME_PIEZOMETRÍA_COTAS</p>	
5.4.2	Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.	 Yes
Comment	<p>The site maintains close relations with members of the public sector such as the water operator and CONAFOR; the CONAFOR agreement has been ratified for the second time for periods of 3 years each. The site has made considerable investments</p> <p>Evidence: ACUSES_RENOVACION_CONVENIO_PSA_2023 CONVENIO_2024 CONVENIO_CONAFOR_2022 INFORME_PIEZOMETRÍA_COTAS</p>	
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.	


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5.5.1	<i>Any site water-related compliance violations and associated corrections shall be disclosed.</i>	 Yes
Comment	The site presents document "OMP_TM_2024_Fábrica_Sta_María" as evidence in this report of all incidents occurring at the factory. No water-related incidents were recorded in 2024.	
5.5.2	<i>Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.</i>	 Yes
Comment	The site presents document "OMP_TM_2024_Fábrica_Sta_María" as evidence in this report of all incidents occurring at the factory. No water-related incidents were recorded in 2024.	
5.5.3	<i>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.</i>	 Yes
Comment	The site presents document "OMP_TM_2024_Fábrica_Sta_María" as evidence in this report of all incidents occurring at the factory. No water-related incidents were recorded in 2024.	

Previous Findings

	<i>All non-conformities raised in the previous audit have been satisfactorily closed.</i>	 Yes
Comment	All previous findings were closed.	