AUDIT REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001665

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Coca Cola FEMSA - Planta Sabino**

Address: Calle Sabino 329, Col Atlampa, Alcaldia Cuauhtémoc, C.P. 06450, Ciudad de México, Federal District, MEXICO

Contact Person: Carolina Gomez Ochoa (Consultant)

AWS Reference Number: AWS-000810

Site Structure: Single Site

AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2025-Jul-08

Lead Auditor: Maria Luisa Cuevas Fernandez

Site Participants:

Daniela Torres, Sustainability Manager Mexico
Barbara Lopez, Corporate Sustainability Executive
Lourdes Semaan, Regulatory Affairs Manager
Carlos Hernandez, Water and Storage Manager
Juan Armando Segura, Water Treatment Specialist
Victor Mendoza, Environmental Assessor
Erika Mendieta, Factory SQE Manager
Erik Gutierrez, Corporate Affairs Manager
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ADDITIONAL INFO

Summary of Audit Findings: During the initial audit, no nonconformities were detected, and 7 observations were noted.

The audit team recommends certification of Coca-Cola FEMSA - Sabino Food & Beverage Production Plant at the Core level.

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

The Site is located in Cuauhtemoc, Mexico City, an area that combines industries, houses, and small businesses. The Site produced 20L water jugs. The Site, has a valid concession title to extract groundwater, which is the primary source of its product. The Site discharges its wastewater into the municipal sewage system. The final discharge point of the sewage tunnel is El Salto River. The facility is located within the Mexico City Catchment and the aquifer of the Metropolitan Zone of the Valley of Mexico. The aquifer is overconcessionated.

The audit was conducted on-site from July 8 to 10.
The onsite visit included the assessment of the production line, the water extraction well and the two wells from which water is transferred to the city, the water discharge points, sanitary and industrial water treatment plants, pretreatment water systems, WASH facilities, chemical storage areas and the administrative office, also stakeholder interviews were performed, all part of the audit.

No IWRA was visited in the initial audit.

AUDIT RESULT

Preliminary: AWS Core

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	2
Observation	5

FINDING DETAILS

Finding No:	TNR-019189
Checklist Item No:	1.3.1
Status:	Open
Finding level:	Observation
Checklist item:	Existing water-related incident response plans shall be identified.
Findings:	The Site presented as evidence manuals and protocols that were outdated (expired in 2023) or that began in 2026. This is considered an observation because during the audit it was evident that the error was not in the information contained in the document, but in the date indicated.

Finding No:	TNR-019212
Checklist Item No:	1.5.5
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	Stakeholders have not been taken into account by the site for the identification of IWRAs, nor for assessing their current status.

Finding No:	TNR-018704
Checklist Item No:	1.8.4
Status:	Open
Finding level:	Observation
Checklist item:	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.
Findings:	The Site presented only the actions it will undertake as best practices for IWRAS maintenance.

Finding No:	TNR-018705
Checklist Item No:	1.8.5
Status:	Open
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.
Findings:	During the audit, it was verified that the Site implements other WASH best practices that were not considered. How the best practices were formulated is ambiguous because it does not clearly identify the action or activity involved in the best practice.

Finding No:	TNR-019191
Checklist Item No:	2.3.2
Status:	Open
Finding level:	Observation
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:	It is not possible to determine the date, or at least the year, when the WSP was created.

Finding No:	TNR-019399
Checklist Item No:	5.3.1
Status:	Open
Finding level:	Observation
Checklist item:	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings:	The site has provided a draft letter for communicating the results of the Water Stewardship Plan, as well as the communication matrix, which specifies to whom it is communicated, what is communicated, how it is communicated, the person responsible for that communication, and the frequency. The letter is yet to be sent though.

Finding No:	TNR-019400
Checklist Item No:	5.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	The shared water-related challenges of the Site and the efforts made to address these challenges will be disclosed through a letter, which is presented as evidence. This letter has not been sent yet - it will be sent at the end of the year to stakeholders.

Report Details

Report	Value
Report prepared by	Maria Luisa Cuevas Fernandez
Report approved by	Gregorio Crespo
Report approved on (Date)	10/08/2025

Surveillance

Proposed date for next audit
2026-Jul-07

Comment: The initial certification on-site audit was conducted from July 8th to 10th, 2025. The next surveillance audit is due in one year.

Stakeholder Announcements

Date of publication	Location
16/06/2025	Periódico Uno mas Uno
27/05/2025	Sitio web

Comment: The Site published a stakeholders announcement in a local newspaper and on its website, indicating that it is seeking initial certification to the AWS Standard, the dates of the audit, the type of certification, and inviting interested parties to contact or send comments to AWS.
The announcement was published in Spanish, as it is the local language, using the format established by AWS.
A link to the announcement on the Site's web page is attached:
https://coca-colafemsa.com/wp-content/uploads/2025/05/PlantaSabino_StakeholderAnnouncement_July25es.pdf

Stakeholder interviews

Main Outcome of Stakeholder Interviews
The interviewees indicated that they are familiar with the Site's WSP because they have been collaborating closely for several years. The impression that both interviewees have about the Site's water management is positive; they consider it an actor willing to cooperate in improving the environmental conditions of its surroundings, as well as the conditions of access to water and sanitation for its people.
Both interviewees indicated that they have discussed with the Site the water-related challenges they identify as priorities for attention and have worked to implement actions to help address them.
One of the interviewees mentioned that the Site could explore opportunities in areas such as reinjecting water into the aquifer, exchanging water with other companies, or implementing a payment scheme for environmental services derived from the sale of its water bottles.

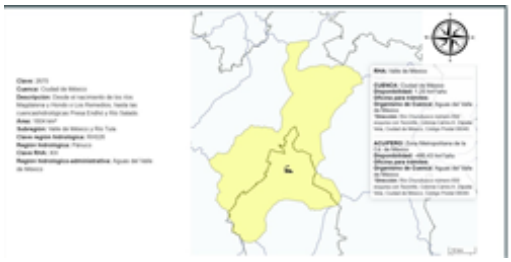
Comment: Two interviews were conducted with stakeholders related to the Site. One of the interviewees is a public official from the local water authority, and the other works in a civil society organization.
Both interviews were conducted by telephone.

Catchment Information

Catchment Information

The Site is located in the Mexico City catchment and is supplied by the aquifer of the Metropolitan Zone of the Valley of Mexico.
The aquifer of the Metropolitan Zone of the Valley of Mexico supplies the Site. Mexico City and its conurbation depend primarily on the aquifer for their drinking water supply. The city and the aquifer are, for the most part, separated by a clay aquitard. The aquitard is approximately 50 meters thick, while the aquifer extends to depths of more than 800 meters. Wells with depths ranging from 100 to 400 meters are located within the aquifer.
Wastewater is discharged into the public sewage system, then into the central emitter, and from there into the El Salto River in the Cuautitlán River Basin.
The Mexico City catchment has water availability, while the aquifer is overexploited.
The lower parts, located towards the center of the catchment, are prone to flooding and waterlogging.
Important water-related areas are Sierra de Guadalupe, Magdalena River, Desierto de los Leones, Zumpango Lake, Cumbres del Ajusco National Park, El Tepeyac National Park, Fuentes Brotantes de Tlalpan, Bosques de la Cañada de Contreras, Bosque de Tlalpan, Parque Ecológico de la Cd. de México, Sierra de Santa Catarina, Bosque de Chapultepec.
There is a transfer of wastewater discharge to neighboring basins (El Salto river basin), which is a basin with industrial and agricultural land uses.
There is also a transfer of surface water through the Cutzamala and Lerma systems, which provide water to some neighborhoods of Mexico City.

Descarga de agua residual – Rio El salto.jpg



Cuenca de la Ciudad de Mexico.jpg

Acuifero - ZMVM.jpg

Client Description and Site Details

Client/Site Background
The Site, located in Mexico City, is dedicated to the production of 20L purified water jugs.
The Site is located in an urban area, bordered by local businesses, houses, schools, and other industries.
The Site has a total area of 13,160 m2 and a built-up area of 18,578 m2.
There are 48 employees, with an approximate representation of 73% men and 27% women.
Wastewater and stormwater discharge to the public sewer system of Mexico City.
Water is the primary source; all the Site´s production is related to purified water. Another use of inflow is for cleaning and sanitizing equipment, as well as for cleaning and maintaining the facility.

The Site has the following infrastructure:
- A deep well for groundwater extraction
- An industrial and sanitarian water treatment plant
- Fire-fighting network
- Pipeline for soft water, treated water, raw water, and water recovered
- Sanitary and industrial drainage network
- Rainwater drainage
-Warehouse area
-WASH services
-Administrative offices

Limites del sitio.jpg

Summary of Shared Water Challenges

Summary of Shared Water Challenges

1. Insufficient water supply in the neighborhoods surrounding the Site
2. To reduce the lag in access to water and sanitation, as a priority in the highlands and marginalized municipalities of the region, to improve the well-being of the population.
3. Optimize the use of water in the production processes of industrial, agricultural and livestock activities.
4. Conserve the region's catchment and aquifers to improve the capacity to provide hydrological services.
5. Schools without public connection to water sources or without sufficient supply and a lack of water supply to vulnerable populations
6. Contamination of water bodies by waste disposal causes flooding in the area.
7. Prolonged drought in catchment systems to supply the population.
8. Aging and deterioration of the hydraulic infrastructure system.
9. Overexploitation of the ZMCDMX aquifer.
10. Lack of a permanent campaign to raise awareness, save, use, reuse and care for water
11. Lack of effective, orderly and sustainable management in terms of concessions.
12. Flooding of the road in the rainy season.
13. Leaks in the drinking water distribution and sewerage system.

Comment: The Site identified the shared water challenges through a survey, interviews, and official documents on the water situation in the catchment and the aquifer.

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, located in Mexico City, presented the following maps: -Location and boundaries of the Site, including the name of the adjoining streets, scale, legend and address. This map also shows the location of the well, warehouse, industrial water treatment plant, process water treatment plant, and discharge points, among other elements. -Water-related infrastructure: a) purified water production processes, b) wastewater, and c) WASH services, including the pipeline to the treatment plant. -Last discharge point of the Central Outfall Tunnel (El Salto River). -Boundary of the Zona Metropolitana del Valle de México aquifer (primary water source). -Mexico City watershed boundary, in which it is located and into which it discharges its wastewater (Salado River). -Hydrological region of the Pánuco. The Site also presented as evidence the characteristics of its well (slide 26). The well recently had to be relocated due to seismic problems (subsidence).	
1.2	*Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries.*	
1.2.1	*Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* *- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;* *- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;* *- Provide evidence of stakeholder consultation on water-related interests and challenges;* *- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;* *- Identify the degree of stakeholder engagement based on their level of interest and influence.*	Yes

Comment

The stakeholder matrix identifies 25 stakeholders, including national, state, and local government authorities, CSOs, neighbors, and a neighboring industry. The matrix categorizes whether the stakeholders belong to a vulnerable group.

The MARRCO methodology was used to identify stakeholders, which involved constructing stakeholder and sector maps within a 5 km radius. Additionally, A survey was conducted in 23 nearby neighborhoods to better understand their water needs (March 2025).

The stakeholders matrix included schools where the rainwater harvest systems will be installed, as well as local authorities that care for vulnerable people, such as children and the elderly.

The stakeholder matrix identifies the degree of stakeholder engagement based on their level of interest and influence.

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

Yes

Comment

The Site identified the potential degree of influence of stakeholders using the methodology recommended by the standard. Stakeholders were categorized into four groups: Create Awareness, Key Player, Monitor, and Involve.

The matrix is based on a qualitative analysis performed between Corporate Affairs, technical, and facility managers.

The first criterion used is the company's ability to work with stakeholders. The second criterion is the degree of relevance of each stakeholder.

Evidence in 1.2.1

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

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

Obs.

Comment

The Site identified six types of risks:
-Earthquake
-Vulcanism (ash fall)
-Fire or explosion
-Leaks and spills
-Floods
-Drought

For each identified risk, the designated person is identified, along with the response plan that is to be followed.

To address these emergencies, the Site has an Internal Emergency Response Plan, DCS-FR-GDS-018. This manual delineates the parties responsible for the various tasks to be executed before, during, and following the event. The six identified risks are addressed in this document.

In addition, the following documents were submitted as evidence: the Emergency Preparedness and Response Manual, designated CUAU-IT-GSI-019, and the Emergency Response Manual, designated DCS-DC-GDS-006.

In the aftermath of an earthquake, monitoring the water quality of wells is considered an essential activity, as seismic events can significantly impact turbidity levels in water.

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

Comment: The Site presented its water balance diagram (sheet 2024). It considers water inflows not only as what is extracted from the well, but also the water recovered from the process of filling jugs and backwashing (represented by the gray boxes).

Outflows include the consumption for filling water jugs, evapotranspiration, and the use of toilets and sinks, among other factors (green boxes).

Rainfall is not included in the water balance because it drains quickly off-site.

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

Comment: The Site presented the quantification of the water balance for 2024.

The evidence presents water inflows, water used in the product, water lost and recovered during the process, and outflows. The information is presented for all months of 2024. Each element of the balance is represented by a color, with inputs in green and outputs in gray.

The evidence presents the formula used to calculate the water balance.

Water availability is a shared challenge due to the overexploitation of the aquifer and the intermittent water distribution by the water utility. The Site presents variations in annual and monthly water extraction and production for 2023 and 2024. According to the graphs, since January, there has been an increasing extraction curve that peaks in May, begins to decline until August or September, rises slightly again in October, and then decreases again until December.

The Site has several meters to monitor water use and discharge. The well is equipped with a new automatic meter that measures both dynamic and static volume, bomb temperature, and flow. The cistern is equipped with a sensor that detects when the water volume is less than 40%, prompting it to automatically extract water from the well and stop when the cistern reaches 54% of its volume.

The treatment system for the washing machine functions according to the production schedule.

To calculate its outflows, the Site has meters in each discharge point (two). Every week, the Water Utility Body quantifies the discharges.

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

Comment

Both inflow and outflow quality analyses are performed by the Site and by an external laboratory.

The Site presented the results of the four studies conducted in 2024 on its discharge water. In all cases, the Site complied with national regulations (NOM-002-SEMARNAT-1996 and NAP-015-2009). This is important because one of the shared water challenges is the pollution of the natural water bodies in the catchment.

Well water quality analyses were also presented. Although the analyses revealed parameters outside the range due to the characteristics of the well water (high alkalinity and total dissolved solids), the water bottling process incorporates chlorination, filtering, and purification systems that result in water meeting the company's own specifications, as well as the regulations for human consumption (NOM-127-SSA1-2021 and NOM-201-SSA1-2015).

Once the water emerges from the well, it is chlorinated, and then it is conducted to the cistern. The filtration and purification system consists of a floculator, sand and carbon filters, a polish filter, an osmosis system, and a UV lamp. Once a day, the Site performs a water test for smell, color, turbidity, alkalinity, conductivity, pH, and other parameters.

In the Industrial Water Treatment Plant, the process involves neutralizing the chlorine and adjusting the pH, as the water originates from the retrowashing process. In the Sanitarian Water Treatment Plant, the process consists of transporting water to a biological reactor, passing through muds, a chlorinated system, and then through sand and carbon filters before being discharged into the sewage.

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 identified and listed the hazardous substances used and the potential sources of pollution. The list presents the name, the signal word, the physical and health hazard it causes and the pictogram representing the type of hazard.

It also presented a map with the location of the risk points and the storage facilities.

During the on-site visit, it was verified that the hazardous substance storage has restricted access. Additionally, it was verified that it has a wall and sand to control spills. In all areas where hazardous substances are present (for storage or use), there are security elements, such as warning signs and eyewash stations.

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

Not applicable as there are no IWRA within the Site.

1.3.7 *Annual water-related costs, revenues, and a description or quantification of the social, cultural, environmental, or economic water-related value generated by the site shall be identified and used to inform the evaluation of the plan in 4.1.2.*

Yes

Comment

The Site presented annualized costs for eleven activities carried out between 2023 and 2025, including description, investment and social, cultural, environmental or economic value. The quantification included activities within the Site and in the catchment.

Some of the activities considered in this cost analysis include well water extraction, water pipe repair, AWS certification, water quality analysis, installation of rainwater harvesting systems, replacement of carbon filters, investment and maintenance of wells to supply water to the city, among others.

The SAB Monthly Models evidence presents the cost of maintenance, payroll, and other indirect expenses related to water use at the Site. These costs are monthly and annualized for 2024 and 2025.

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

Comment: The Site features sanitary facilities in two areas of the factory, as well as three water dispensers located in different parts of the plant, and two refrigerators stocked with water and soft drinks. During the on-site visit, the condition of the WASH facilities was verified, confirming that they include toilets for people with disabilities, showers, lockers, and sinks. The WASH facilities are cleaned daily by an external company.

The Site presented evidence of compliance beyond the regulations regarding the number of showers, sinks and toilets, by gender.

Photographic evidence was presented, and during the on-site visit, it was possible to verify the access and conditions of the WASH services.

The Site features a community dining room where employees can heat their food and socialize. This space is well-ventilated, well-lit, clean, and easily accessible.

1.4 *Gather data on the site's indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.*

1.4.1 *The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.* Yes

Comment: The Site only bottles water in 20L jugs. Its main inputs are not from the catchment: the jug caps come from Puebla, and the jugs from the United States and Hidalgo.

1.4.2 *The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.* Yes

Comment: The Site only contracts the surveillance service, which does not consume water outside the catchment, but within the Site, and that water consumption is accounted for in the water balance as part of the WASH services.

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 identified 25 initiatives at the national, regional and local levels. The list includes the scope of the initiative, name, description, and the website where it can be consulted. The initiatives identified are promoted by government institutions, civil society and universities.

On slide 6 of the PPT Indicator 1.5.1 Governance initiatives, a summary of the integral plan for the Metropolitan Zone of the Valley of Mexico is presented, including the estimated investment, the water infrastructure to be intervened, the execution time, and the estimated flow rate. This plan includes Guadalupe Lake, an IWRA identified by the Site, where it plans to carry out activities in favor of the catchment.

The evidence "programa-integral-para-acceder-al-derecho-humano-al-agua-en-el-valle-de-mexico" presents the proposed investment for hydraulic infrastructure in the Mexico City Valley.

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's identification and legal compliance procedure were shared, as well as the corresponding evaluation (Check List of Legal and Other Environmental Compliance). This Excel file lists the different water-related laws and regulations that impact the Site.

The Site presented its groundwater concession title as proof that it uses less water than permitted.

For internal legal identification and compliance, there is a procedure MEX-DS-MA-0044 "Work Instruction - Management of Operational Environmental Legal Compliance and Indicator Reporting", which is the mechanism established to follow up on applicable legal requirements.

The corporate legal department and the facility´s SQE team hold a weekly meeting to review legal aspects. Internal emails with summaries of those meetings were shown as evidence during the audit.

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

Yes

Comment

The Site presented the water balance of the Mexico City catchment and the aquifer of the Metropolitan Area of Mexico City. In the case of the catchment, a positive balance is shown, as it is not over-concessioned. In contrast, the aquifer situation is opposite, with a deficit of -480.42 Mm³/year due to the imbalance between concessioned groundwater and recharge capacity.

The official formula for the calculation of mean annual groundwater availability (MAGA) is presented:
MAGA= Total average annual recharge- Committed natural discharge- Groundwater withdrawal volume
MAGA = 512.8 - 0.0 - 993.229914
MAGA= -480.429914 Mm3 per year

The seasonal variation of the catchment and aquifer could not be obtained because the authority itself does not have this information. In personal communication with those responsible for water management in the city, it was reported that there are not enough sensors to monitor surface and groundwater in Mexico City.

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

Yes

Comment

The Site presented official information on surface and groundwater quality in the hydrological administrative region XIII Valle de México. It also includes the methodology followed by the national authority for calculating water quality.

At the catchment level, surface water quality is poor in both Zumpango and Guadalupe lakes. According to the national authority, monitoring sites near the Site show good quality; however, official information indicates that population growth in Mexico City and the surrounding areas has led to a large number of irregular settlements that do not have a regularized sewage system and the inhabitants discharge their wastewater into streams or rivers.

On the other hand, the water quality in this aquifer exceeds the concentrations of the regulation for human consumption, especially the parameters of total hardness, dry residues and ammonium.

The information presented as evidence comes from official documents and represents the average values from 2021 to 2024.

There is no information available on the seasonal variation of water quality.

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

Comment

The Site identified and mapped 12 IWRA.

A table describing the status and specific damage of each IWRA is presented as evidence, along with an identification of whether the IWRA has environmental, community, cultural, or economic value.
Of the 12 IWRA identified, the Site will work in the Sierra de Guadalupe.
List of IWRAs:
-Sierra de Guadalupe
-Rio Magdalena
-Desierto de los Leones
-Lago de Zumpango
-Parque Nacional Cumbres del Ajusco
-Parque Nacional El Tepeyac
-Fuentes Brotantes de Tlalpan
-Bosques de la Cañada de Contreras-Los dinamos
-Bosque de Tlalpan
-Parque Ecológico de la Cd. de México
-Sierra de Santa Catarina
-Bosque de Chapultepec

The IWRAs and their status were identified by existing knowledge and consultation of the geoportals of the national, state and local authorities in charge of the protected areas.

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

Comment

The Site identified the existing and planned infrastructure by both local and national authorities. Within the projected investment, the capacity increase of water purification treatment for the Lerma and Cutzamala systems is included.

In terms of wastewater treatment, an investment projection to expand the regulating basin of the Zumpango lagoon was also identified.

The Site identified that of particular importance in the Valley of Mexico are precipitation-related hazards such as floods, waterlogging and mass removal processes, as well as the occurrence of negative impacts due to extreme temperatures and droughts; events that are expected to intensify as a result of climate change (it is estimated that the temperature increase may reach 1.41 °C for the period 2046-2085).

A map of risks associated with water and the areas where these phenomena occur most frequently is presented as evidence.

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

Comment

The Site identified access to WASH services.

For access to water, a diagram of the Cutzamala system is presented as evidence, while for sanitation, a map of the wastewater tunnels is the evidence.

Maps are presented at the hydrological-administrative region level, showing population with access to the public water and sewage network. According to official data, in 2020, 98.1% of the region's population had access to piped water, while 99.1% had access to drainage and sewerage services.

Specifically, the Mexico Valley Sub-region demonstrated a service coverage of 98.2% and 99.4% for piped drinking water and drainage, respectively.

1.6 *Understand current and future shared water challenges in the catchment, by linking the water challenges identified by stakeholders with the site's water challenges.*

1.6.1 *Shared water challenges shall be identified and prioritized from the information gathered.* Yes

Comment The Site presented its matrix of shared water challenges (SWC) as evidence. The SWC were identified through a survey, the information gathered and the water risk and challenges faced by the Site.
Shared Water Challenges:
-Access to water: insufficient water supply in surrounding neighborhoods and for the vulnerable population.
-Water quality: limited access to water for consumption, hygiene, and sanitation.
-Quantity of water consumed by industries and the agricultural sector: these sectors could optimize water use in production processes.
-Watershed quality: contamination of water bodies impoverishes the ecosystem services they provide.
-Drought: in 2024 there was a prolonged drought that compromised water supply to the population.
Poor condition of publicly owned water-related infrastructure: aging and deterioration of the water infrastructure system, resulting in leaks, broken pipes, inadequate coverage of the drinking water and sewerage system.
-Overexploitation of the aquifer: groundwater extraction exceeds its average annual recharge.
Environmental education: a lack of knowledge about water-related problems means the population does not comply with water care instructions.
-Floods: the conditions of the city and the hydraulic infrastructure do not allow rainwater to be captured and transported efficiently.

The Site identifies and prioritizes the shared challenges, and presents a description of the problem, identifying with whom the challenge is shared and with whom it could be possible to collaborate.

1.6.2 *Initiatives to address shared water challenges shall be identified.* Yes

Comment The Site presented a list of shared challenges, along with the initiatives identified to address them.

The initiatives included (in bold) initiatives promoted by the company itself and those in which it participates.

Evidence in 1.6.1

1.7 *Understand the site's water risks and opportunities: Assess and prioritize the water risks and opportunities affecting the site based upon the status of the site, existing risk management plans and/or the issues and future risk trends identified in 1.6.*

1.7.1 *Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.* Yes

Comment	The Site identified five water risks, including their probability, severity, risk level, and priority. These risks were categorized into three distinct categories: reputational, physical, and regulatory. Additionally, potential costs and their descriptions are included. List of water-related risks identified: -Contingency due to water shortage problems in the aquifer. -Deficiency in water supply and poor water quality for the population, which results in discontent and suspension of operations due to protests and demonstrations. -Inadequate use of water by leading consumption stakeholders and scarcity of the resource. -Deterioration of critical water-related areas, representing an increased water pressure. -Stricter legislation and additional requirements for water extraction, discharge and water transfer.	
1.7.2	*Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*	Yes
Comment	The evidence presented (and uploaded in 1.7.1) shows the opportunities to address the identified water-related risks, their benefits, the costs of not acting, and their priority.	
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 identified six good practices related to water governance, including: -Identify common water objectives with other relevant stakeholders (government, civil associations, community, etc.). -Engaging in dialogue and establishing commitments with agencies responsible for providing community water, hygiene and wastewater sanitation. -Transferring water from the Site's concessions to the municipal water supply network. -Comply with the voluntary environmental certification program Industria Limpia (Clean Industry), ecological performance level 2, with stricter standards. Evidence uploaded in 1.8	
1.8.2	*Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.*	Yes
Comment	The Site identified six water balance best practices, including: -Installing automatic meters in the relevant water-related infrastructure. -Transferring water to the municipal water supply network. -Recovering overflow water. -Reducing the water use efficiency index to use less water per liter of drink. -Reuse of rejected water for the irrigation of green areas. Evidence uploaded in 1.8	
1.8.3	*Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.*	Yes

Comment	The Site identified four best practices: -Periodic quality analysis of the water extracted, used, and discharged, beyond regulatory requirements. -Ensure compliance with company specifications on water extraction and discharge parameters (limits stricter than national regulations). -Microbiological routing of water quality throughout the process. -Conditioning and maintenance of donation wells. -Replacement of the filter of carbon15 from steel to a stainless steel tank. Evidence uploaded in 1.8	
1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*	Obs.
Comment	The Site identified three best practices -Identify the IWRAs of the catchment and aquifer. -Water infiltration into the aquifer. -Enhancement and restoration of IWRAs. Evidence uploaded in 1.8	
1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*	Obs.
Comment	The Site identified three best practices related to WASH services: -Researching and documenting key WASH needs. -Rainwater harvesting for school water supply. -Restoration of municipal sewer infrastructure. Evidence uploaded in 1.8	

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	*Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.*	
2.1.1	*A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:* *- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes* *- That the site implementation will be aligned to and in support of existing catchment sustainability plans* *- That the site's stakeholders will be engaged in an open and transparent way* *- That the site will allocate resources to implement the Standard.*	Yes
Comment	The Site submitted a signed statement, following the AWS standard guidelines, the letter includes the following commitments: -The Site will implement and disclose progress on sustainable water management plans to achieve improvements in AWS's sustainable water management outcomes; -That Site implementation will support and align with existing sustainability plans for the watershed(s); -That Site stakeholders will participate openly and transparently; -The Site will allocate resources to implement the Standard. The letter is signed on April 4, 2025, by the company's Chief Technical and Supply Chain Officer. Additionally, the Site presented a publicly disclosed reinforcing its commitment to the AWS Standard on the last World Water Day https://www.femsa.com/wp-content/uploads/2025/03/KOF-Dia-Mundial-del-Agua.pdf	
2.2	*Develop and document a process to achieve and maintain legal and regulatory compliance.*	
2.2.1	*The system to maintain compliance obligations for water and wastewater management shall be identified, including:* *- Identification of responsible persons/positions within facility organizational structure* *- Process for submissions to regulatory agencies.*	Yes

Comment

The Site has a standardized legal compliance management procedure (MEX-DS-MA-0044), which describes the methodology for identifying, analyzing, controlling and monitoring applicable legislation and regulations to ensure implementation and legal compliance.

The site shared a PPT with the system to maintain compliance with obligations for water and wastewater management. The evidence presented identifies the person in charge of monitoring the regulatory processes, as well as a description of the internal procedure (slide 3).

In addition, it presents a list of water-related regulations with which they must comply (slides 4 and 5).

The Site explained during the audit that compliance with discharge reporting to the authority is achieved through the Sole Environmental Manifestation (MAU, acronym in Spanish), which is submitted to the Secretary of the Environment of the CDMX. This is the instrument through which establishments located in Mexico City comply with their environmental obligations and report on their environmental performance under the Environmental Law for the Protection of the Land in Mexico City.

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 adopted the company's global strategy, whose objective is to maintain an efficiency of 1.26 liters of water withdrawn per liter of beverage produced.

The three axes of the corporate strategy are as follows:
1. Water use efficiency
2. Access to water, sanitation and hygiene for the communities in which the site operates.
3. Water replenishment in the regions where the company operates.

The objectives of the strategy are as follows:
-Achieve a water indicator (WUR) of 1.26 liters of water/liter of drinking water by 2026.
-To meet 100% of the KORE/local wastewater discharge parameters.
-Certify 100% of the plants identified as priority plants to the AWS Standard.
-Assure by 2030:
(a)100% replenishment in areas with high water stress.
b) Access to water in KOF Operations.
c) Access to water in key communities in priority sites.

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.

Obs.

Comment

The Site defined its 2025 WSP, identifying eight activities, objectives, responsible parties, goals, units of measurement, costs, start and end dates of activities, statuses of activities, whether they are site or catchment level activities, the shared challenges they impact, benefits, and the AWS outcome they respond to. Included in the same file are the quarterly monitoring system and the change control sheet.

The activities at the catchment level are as follows:
-Assignment to the Water Utility Body of the water volumes from two wells concessioned to the Site.
-Installation of Rainwater Harvesting Systems in schools near the Site, training, and awareness of water use.
-Signing of an agreement for the installation of Natural base Solutions in the catchment and aquifer infiltration zones.

Site-level activities include:
-Silica treatment in the water pretreatment system.
-Recovery of overflow water.
-Reconditioning of the wastewater discharge pipeline to the sewage system.
-Waste collection on the periphery of the property to prevent it from being washed into the sewage system.
-Installation of a new carbon filter with a stainless steel tank.

The WSP was created based on the best practices identified (1.8), the shared water challenges (1.6.1), and the corporate water strategy.

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 presented a matrix outlining the plan to mitigate or adapt to the identified water-related risks, in coordination with the relevant authorities or other stakeholders identified in 1.2.1 (column Q).

The Site has a close relationship with the local water authority, as confirmed during interviews with stakeholders and Site personnel.

The Site also presented the procedure to identify water-related risks through the Water Risk Assessment (WRA) Tool. A Risk Management Plan is derived from this evaluation, which is followed up on quarterly with the Mexico Supply Chain Department and every six months with the KOF Environmental Sustainability Management.

3	STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts

3.1 *Implement plan to participate positively in catchment governance.*

3.1.1 *Evidence that the site has supported good catchment governance shall be identified.* ✓ Yes

Comment: The Site supported the following good catchment governance:
-Assignment of water for its wells to the local Water Utility Body
-Installation of Rainwater Harvesting Systems (RWHS) in schools near the Site
-Donation of 10L water bottles, and the temporary installation of two water purification plants in the Benito Juarez municipality, due to contamination problems in the local drinking water well.

The Site presented as evidence a signed agreement with the local authority, a list of schools that benefit from the installation of RWHS, and photos of the purification plants provided to the Benito Juarez municipality.

3.1.2 *Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.* ✓ Yes

Comment: In Mexico, there is no legal figure for customary water rights. However, the Site submitted its water management compliance plan as evidence. The review of the legal checklist is conducted between the facility and the Corporate Legal Department.

In addition, the Site submitted a valid groundwater extraction concession and wastewater discharge titles. In the case of groundwater extraction, the Site showed evidence of not exceeding its permitted extraction limit.

The Site specified that the "Law on the Rights of Indigenous Peoples and Native Neighborhoods and Indigenous Communities Residing in Mexico City" states that it is the government that must adopt measures to guarantee their right to water and sanitation services in housing (Art. 43).

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: During the audit, the Site expounded on the protocol it follows for verification and compliance with local and national regulations. This process involves periodic reviews with the company's legal department, for which the meeting minutes are attached. These reviews are conducted to verify the status of each procedure and legal instrument.

The Legal Compliance and Other Environmental Compliance Checklist delineates the periodicity of the review of regulatory instruments and the individuals responsible for conducting this follow-up.

The document "DAF-PR-GCL-001 LEGAL COMPLIANCE MANAGEMENT" delineates the methodology for the identification, analysis, control, and monitoring of applicable legislation and regulations.

The Site has valid titles for groundwater extracción and wastewater discharge.

3.2.2 *Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.* ✓ Yes

Comment	Custumary rights are not part of the regulatory requirements, however the Site presented as evidence of its responsible use of water the current permits for groundwater extraction and wastewater and industrial water discharge, as well as water quality analyses of its effluent water performed by certified external laboratories, which prove that it does not exceed the limits allowed by national legislation on wastewater discharge to public sewers.	
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 has three activities related to water balance. In the same WSP file, the progress achieved up to the audit date is shown. In addition, the Site presented documentation on the progress of its activities, including an agreement signed with the authority, a list of schools where the RWHS had been installed, a map of potential sites where NBS would be installed, photographic evidence of the RWHS installation and communicatins with the local water authority (SEGIAGUA). Regarding the installation of the silica treatment, the supplier's quote was provided as evidence. For the recovery of the overflow water, only the document with the project scope and quotation has been implemented.	
3.3.2	*Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.*	Yes
Comment	Water scarcity is a shared challenge in water management. As part of its WSP 2025, the Site will install an overflow water recovery system and in-line meters, allowing for the recovery of water that falls into the jug filling sewer, its reuse, and reincorporation into the pretreatment cistern. This is a project that is starting, and it is expected that 78m3/month will be recovered (Activity 5).	
3.3.3	*Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.*	Yes
Comment	The Site identified that it does not have a legal obligation to relocate water; however, by a voluntary agreement with the local water authority, it assigned a set amount of water per year from its concessional water allocation. One of the company´s pillars of its water management strategy is the relocation of water in the basins from which it extracts water.	
3.4	*Implement plan to achieve site water quality targets*	
3.4.1	*Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.*	Yes

Comment	The Site's WSP has two water quality activities: the installation of a silica treatment system and the reconditioning of the wastewater discharge. As evidence, the 2025 WSP was presented, showing the progress achieved. In the case of the silica treatment, it has just begun, so there is only a quote and approval of the project. For the drainage reconditioning project, it is considered completed, as the local water authority has already made the necessary adaptation to the Site's discharge point. In April 2024, the Site donated 10L water jugs and borrowed two water treatment plants to the Benito Juárez municipality. Some neighbourhoods of the entity within Mexico City were affected by the contamination of the well that provides purified water to the inhabitants.	
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	Water quality was identified as a shared water challenge. As part of the actions included in the WSP 2025, the Site has already implemented measures to improve the quality of its effluent, including the reconditioning of the pipe that carries wastewater to the public drain. Additionally, the Site features a sanitary water and industrial water treatment plant. During the on-site audit, the treatment plants were visited, and the reconditioning work of the drainage pipe was verified. The effluent is monitored daily, and it is externally sampled every quarter by a certified laboratory. Evidence of residual discharge compliance and photographs of the drain pipe reconditioning are attached. In April 2024, the Site took an action benefiting the community by donating water jugs and lending two water treatment plants to the Benito Juárez municipality, a region within Mexico City affected by the contamination of the well that supplies the population with water.	
3.5	*Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.*	
3.5.1	*Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.*	Yes
Comment	The Site does not have IWRs within its facilities.	
3.6	*Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control.*	
3.6.1	*Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.*	Yes

Comment	The Site has more WASH services than required by the regulations, a fact verified during the audit. In terms of access to drinking water, the site has four water dispensers distributed throughout the facilities, as well as two refrigerators with sodas and water bottles, available to all personnel. Evidence was presented of the remodeled WASH services (office and production area) and the new dining room, which was completed last year. The Site presented the quantification of its WASH services: - Women's toilets: 2 - Women's washbasins: 2 - Women's showers: 2 - Toilets for men: 5 - Men's washbasins: 4 - Men's showers: 4	
3.6.2	*Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.*	Yes
Comment	The Site does not infringe on the rights of others to access quality WASH services. The Site has its own groundwater extraction well and does not exceed the permitted volume. On the other hand, it has treatment plants and permanent monitoring in place to ensure that its effluent meets quality parameters, thereby preventing harm to the environment and people. The Site has a collaboration agreement with the local water authority to assign water from its concessions and to incorporate it into the municipal drinking water distribution system. The Site presented evidence of respect for the rights of third parties to a healthy environment and access to drinking water and sanitation, including its current groundwater extraction and discharge permits. Additionally, during the audit, it presented the results of quality analyses carried out both by the Site and by certified external laboratories.	
3.7	*Implement plan to maintain or improve indirect water use within the catchment:*	
3.7.1	*Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.*	Yes
Comment	The Site has no indirect water uses; therefore, it did not set any targets in its WSP related to this topic.	
3.7.2	*Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.*	Yes
Comment	The Site does not have input or service providers within the catchment, so it has not developed a plan to maintain or improve indirect water use within the catchment.	
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 other stakeholders and therefore does not require an emergency plan for shared infrastructure.	
3.9	*Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.*	
3.9.1	*Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.*	Yes
Comment	The Site identified six good practices related to water governance. In its WSP 2025, it incorporated some of these practices, such as assigning water to the local government. Evidence uploaded in 3.9 (slides 2-4)	
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.*	Yes
Comment	The Site identified six water balance best practices, of which two were incorporated into WSP 2025: 1) water cession and 2) implementation of the production line overflow recovery system. The assignment of water to the local government is already an implemented action, and its performance is being monitored, while the overflow recovery system is in the process of implementation. Evidence uploaded in 3.9 (slides 5-7)	
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.*	Yes
Comment	The Site identified five water quality best practices. As part of the actions aimed at improving water quality and ensuring compliance with KORE specifications regarding the maintenance of water-related infrastructure, the Site incorporated a new stainless steel carbon filter. This filter, with its reduced corrosion, provides greater certainty in the quality of the water for the process. Evidence uploaded in 3.9 (slides 8-10)	
3.9.4	*Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.*	Yes
Comment	Although no concrete actions have been taken so far regarding IWRAs, the Site has identified key areas related to water supply for the community and the maintenance and enhancement of the catchment and aquifer's ecosystem services.	
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.*	Yes
Comment	The Site identified three WASH-related best practices, of which it incorporated two within its WSP 2025: 1) the refurbishment of the drainage pipe, and 2) the installation of RWHS in schools. Both actions are 100% implemented. Evidence uploaded in 3.9 (slides 11-15)	

4	STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	*Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*	
4.1.1	*Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.*	Yes
Comment	The Site presented its WSP 2025, which shows the progress achieved for each activity and how this progress contributes to the five results of the standard. The reported progress aligns with the scheduled timelines for each activity. So far, the most advanced AWS results are good water governance and WASH. Evidence in 2.3.2	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	Yes
Comment	The Site presented the value creation of the WSP 2025 activities. This evaluation is prospective because it is in the initial stage of certification. The transfer water to Mexico City's water network is the activity with the most significant investment, but also one with the greatest social value due to the number of people it benefits. The same applies to the installation of rainwater harvesting systems in schools, which requires a smaller investment but has a very high social impact.	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	Yes
Comment	The Site presented the shared benefits of WSP 2025 activities at the catchment level, both in the value creation document (evidence 4.1.1) and in the plan itself (evidence 2.3.2).	
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 reports no incidents.	
4.3	*Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.*	
4.3.1	*Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.*	Yes

Comment

As the Site is currently in the initial stage of certification and its first WSP is being implemented, the consultation efforts regarding the Site's performance will be reviewed during subsequent surveillance audits.

The Site presented a draft of the consultation letter that will be sent once the 2025 WSP is finished.

Although the Site has not consulted stakeholders about its water stewardship performance, it has conducted other consultation efforts, such as identifying water challenges and opportunities through stakeholder input.

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

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

Yes

Comment

As it is an initial certification, no final evaluation of the 2025 WSP has been conducted to date. However, the Plan outlines the quarterly monitoring of each activity to assess whether the objectives are being met or if any inconveniences have occurred. Additionally, the Excel file includes a change control sheet, where the date, description of the change, its justification, the name of the person making the change, and the person's position must be recorded.

Evidence uploaded in 2.3.2

5	STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts

5.1 *Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.*

5.1.1 *The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.*

Yes

Comment

The Site presented evidence in the form of Corporate's 2024 integrated annual report, which outlines the corporate sustainability strategy and the corporate responsibility for sustainability. Within this report, the water goals for all business lines, specifically for the beverage business line, are mentioned.

The integrated report presents the strategy, pillars, and goals related to sustainable water management. In the cover letter of senior management (pages 4 and 5), the company's commitment to promoting a sustainable future is discussed. On pages 6 and 7, it outlines the water goals and the community development and WASH goals that have been achieved. The Director of legal aspects, including water and climate, can be found on page 121 and the organization chart for risk managment is on page 133. Link to report: https://coca-colafemsa.com/wp-content/uploads/2025/04/informe_integrado_KOF-II-2024-ESP.pdf

In the same document, the water strategy is presented, which explicitly mentions AWS certification, water resource replenishment activities, the company's water efficiency, the commitment to conservation and restoration of biodiversity and ecosystems in general and closing the gap in access to WASH services.

An infographic was also provided as evidence, which was shared with employees on the AWS standard, including the names and emails of those responsible for water management at both the Site and corporate levels.

The water training given to internal staff was also presented as evidence.

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

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

Yes

Comment

The Site provided photographic evidence of its communication with stakeholders to highlight the catchment-level initiatives in its WSP 2025, including the water transfer to the city and the Rain Schools project launch event.

The draft of the letter, which will be used to inform stakeholders of the results of the 2025 plan and the goals achieved for the five standard outcomes, was also presented as evidence.

The Site has shared specific activities of its 2025 WSP with different stakeholders through meetings and emails.

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.*

Obs.

Comment

The Site is in the early stage of certification; therefore, it has not yet completed the implementation of its stewardship plan and has not been able to communicate a summary of the Site's WSP results, including quantified outcomes related to the objectives.

It presents the communication matrix, which specifies to whom it is communicated, what is communicated, how it is communicated, the person responsible for that communication, and the frequency.

The draft letter, which communicates the results of the WSP, is also presented as evidence. This letter will be sent at the end of 2025 or the beginning of 2026.

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.* Obs.

Comment

The shared water-related challenges of the Site and the efforts made to address these challenges will be disclosed through a letter, which is presented as evidence. This letter will be sent at the end of the year to stakeholders.

The letter outlines the shared challenges and the results obtained, and invites stakeholders to respond to a brief questionnaire on areas of opportunity to be incorporated into the next management plan.

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

Comment

The company's integrated annual report 2024 presents the progress achieved in Mexico in terms of sustainable water management (page 6), the donations it has made in the face of climate emergencies (page 9), how it contributes to the Sustainable Development Goals (SDGs) (page 55), the main pillars of the water strategy and the achievements reached in 2024, including the connection of the second water well to Mexico City's municipal network (57-66).

Link to report:
https://coca-colafemsa.com/wp-content/uploads/2025/04/informe_integrado_KOF-II-2024-ESP.pdf

The Site presented online news reinforcing the company´s commitment to the standard and water stewardship. Link to one of the news:
https://coca-colafemsa.com/noticias/coca-cola-femsa-impulsa-gestion-sostenible-del-agua/

The Site also presented the communications with the manager of the Water Utility Body. In those communications, it could be verified that the water authority considers the Site a strategic ally in water-related issues.

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

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

Comment

The site indicated that it has not had any emergencies, incidents, or violations of regulations to report.

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

Comment	The Site indicated that since there has been no emergency or violation of regulations, it has not been necessary to implement corrective actions. The site mentioned that if this is the case, they have protocols and procedure manuals in place to deal with emergencies, including how they should be escalated and to whom they should be reported, as well as the corresponding authorities. The Site has a person responsible for communication with the authorities.	
5.5.3	*Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.*	Yes
Comment	The Site indicated that no incidents or emergencies occurred in the last year that could put the health of people or the environment at risk. However, when the Site identified that its drainage pipe was wearing out due to the years and the subsidence of the city, it requested the competent authority to repair it to prevent leaks of its effluent. Communication with the competent authority was presented during the audit as evidence.	

Previous Findings

	All non-conformities raised in the previous audit have been satisfactorily closed.	Yes
Comment	There are no previous findings.	