

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)



Audit Number: AO-001694

### SITE DETAILS

Site: **Eco Aguas y Bebidas Saludables – Planta Moreno**

Address: Colectora Acceso Oeste Km 41.7 - La Reja, 1744, Moreno, Buenos Aires, ARGENTINA

Contact Person: Natalia Andrea Herrera Bayona

AWS Reference Number: AWS-000725

Site Structure: Single Site

### CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2025-Oct-30

Validity of certificate: 2028-Oct-29

### AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2025-Aug-26

Audit End Date: 2025-Aug-28

Lead Auditor: Claudia M. Jaime

Audit team participants:

Constanza Martinez, Trainee Auditor

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### Site Participants:

Natalia Herrera, Water Resources Manager  
Sol Rodrigo, Sustainability Manager  
Rocío Álvarez, Environmental & Water Resource Manager - Planta Tunuyan  
Cesár Cichero, Factory Manager  
Luciano Avalos, Process Manager  
Alberto Lofiego, Quality manager  
Mariano Ferrando, SHE Manager  
Carlos Caldera, Factory Controller  
Hernan Pereyra, Supply chain Manager  
Mayra Lazarte, Human Resources  
Vanesa Verordi, Manufacturing excellence  
Renzo Sainz, Engineering Manager  
Paula Raseute, Microbiologist  
Natalia Gallo, Quality Coordinator  
Lara Acosta, Quality coordinator  
Pablo Abadia, CEO Aguas y Bebidas Saludables  
Julieta Cabañas, Manufacturing Sustainability Expert, Nestlé Región Plata  
Carlos Morales, Operador de Eluentes  
Marcelo Tricoli, Operador de procesos  
Celeste Almuinña, Sustentabilidad  
Francoise Negro, Water Resource NW Global

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### ADDITIONAL INFO

**Summary of Audit Findings:** During the certification audit, 3 non-conformities and 7 observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for each of the non-conformities to WSAS within 7 days of receipt of the audit report, by 24/10/2025.

The non-conformities must be closed within 90 days of the end of the audit, however, due to the delay in issuing the report the deadline is extended to 05 December 2025. In order to meet this timeline evidence is to be submitted to WSAS by 20/11/2025.

The audit team recommends certification of ECO Aguas y Bebidas Saludables - Planta Moreno at Core level pending closure of the non-conformities.

The Site has successfully closed all Non-conformities.

**Scope of Assessment:** The scope of services covers the Initial certification audit for assessing conformity of ECO Aguas y Bebidas Saludables- Planta Moreno against the AWS International Water Stewardship Standard Version 2.

The site is located in the town of La Reja, in the district of Moreno, Province of Buenos Aires, Argentina. It is located next to the Acceso Oeste motorway (National Route No. 7), 5 km west of the centre of Moreno.

The land surrounding the site is residential, with mostly gated communities consisting of high-income homes, a large percentage of which include a small swimming pool on each property. The corridor along the main motorway is designated for low-impact commercial and industrial activities.

The site is dedicated to the production and bottling of mineralized water (Nestlé Pureza Vital and Glaciar Bajo Sodio), functional water (Glaciar+) and flavoured water (Awafrut, owned by Cervecería y Maltería Quilmes).

The audit was conducted onsite on 26-28 August 2025.

The on-site visit included the assessment water-related infrastructure on site: wells (3), Chemical and special waste storage site, WWTP, water pre-treatment (filters, UV, osmosis, CIP washing area), production, preform storage, preform blowing, and storage tanks.

- WASH facilities: medical office, breastfeeding area, toilets, showers, and changing rooms. Hydration sites were observed.

- The final discharge area for effluents from the site, the Catonas Stream.

Visited onsite as part of the audit.

### FINDINGS

#### NUMBER OF FINDINGS PER LEVEL

**Observation** 2

**Observation** 5

**Non-Conformity** 3

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### FINDING DETAILS

|                    |   |
|--------------------|---|
| Finding No:        | TNR-020929  |
| Checklist Item No: | 1.1.1   |
| Status:            | Open  |
| Finding level:     | Observation   |
| Checklist item:    | The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: <ul style="list-style-type: none"><li>- Site boundaries;</li><li>- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;</li><li>- Any water sources providing water to the site that are owned or managed by the site or its parent organization;</li><li>- Water service provider (if applicable) and its ultimate water source;</li><li>- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;</li><li>- Catchment(s) that the site affect(s) and is reliant upon for water.</li></ul> |
| Findings:          | The site identified the Reconquista River catchment and analysed the hydrogeology in the area but then defined a smaller 'AWS catchment' area within these. This 'AWS catchment' area does not seem to hydrologically reflect a catchment and does not include the recharge zones of the aquifer.   |
| Finding No:        | TNR-019534  |
| 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 has not described the initiatives underway related to the identified Shared Water Challenges.  |

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|                             |  |
|-----------------------------|--|
| Finding No:                 | TNR-019535   |
| Checklist Item No:          | 1.7.1  |
| Status:                     | Closed   |
| Finding level:              | Non-Conformity   |
| Due date:                   | 2025-Dec-05  |
| Checklist item:             | Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.   |
| Findings:                   | The Site has not identified and prioritized the water risks including likelihood and severity of impact within a given timeframe, potential costs and business impact.   |
| Corrective action:          | <p>To analyze the water-related risks facing our site, in addition to the ones identified through the evaluation of current and future shared water challenges in the catchment area that may impact the site, we have incorporated inputs from all factory areas. This has been achieved by leveraging risk analyses conducted across various organizational frameworks:</p> <ol style="list-style-type: none"><li>1. SWOT Matrix of our integrated management system (ISO 9001, 14001, and 45000).</li><li>2. FSSC 22000 risk analysis.</li><li>3. The Business Impact Analysis (BIA) conducted within the scope of our Business Continuity Management (BCM) framework.</li><li>4. The Risk Assessment carried out by Zurich at the factory this year.</li><li>5. The Enterprise Risk Management (ERM) process, which we perform as a business to consolidate risks at the Nestlé level.</li></ol> <p>This comprehensive evaluation, considering all the assessed aspects, will be carried out using the attached template, "1.7.1 Water-Risk Template," which we developed specifically for this purpose. This template allows us to identify, assess, and prioritize water-related risks based on their Probability and the Severity of their potential impact, including estimated Financial Costs and Business Impact.</p> |
| Evidence of implementation: | Attached is a new version of the site's water risk assessment, as indicated in the CAP: 1.7.1 Water-Risk Moreno 2025 (My apologies, I accidentally attached the same file twice.)  |

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|                             |  |
|-----------------------------|--|
| Finding No:                 | TNR-019536   |
| Checklist Item No:          | 1.7.2  |
| Status:                     | Closed   |
| Finding level:              | Non-Conformity   |
| Due date:                   | 2025-Dec-05  |
| 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 have not identified water-related opportunities, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.  |
| Corrective action:          | <p>To analyze water-related opportunities, in addition to considering the current and future shared water challenges in the catchment area (as evaluated under point 1.6), we will incorporate the following systematic inputs:</p> <ul style="list-style-type: none"><li>- The results of the new Risk Analysis to be performed, as described in the CAP for Non-Conformity 1.7.1.</li><li>- Feedback and inputs gathered from our Stakeholder Mapping process.</li><li>- All findings and knowledge generated from the implementation of Step 1 of the AWS Standard.</li><li>- Opportunities mapped in our SWOT Analysis and Interested Parties Analysis, which are integral components of our Integrated Management System Manual (ISO 9001, 14001, and 45000).</li><li>- Furthermore, we will take into account current programs, projects, and future initiatives carried out by other actors in the catchment, to evaluate the feasibility of our site's potential participation.</li></ul> <p>This comprehensive analysis will be conducted using the attached template, "1.7.2 Water Opportunities Template" which capture all necessary evaluation criteria:</p> <ol style="list-style-type: none"><li>1. Identification and Description of potential opportunities, using the inputs detailed above.</li><li>2. Scope of Impact: (Site-level or Catchment-level).</li><li>3. Type of Impact: (Environmental / Economic / Cultural and Social).</li><li>4. Impact Benefit Description: A qualitative statement detailing the positive change.</li><li>5. Timeframe for Implementation: (Short-term, Medium-term, or Long-term).</li><li>6. Feasibility of Implementation (Technical, Financial, and Resource availability).</li><li>7. Action Prioritization: Based on the comprehensive evaluation of all preceding points.</li><li>8. Benefit Evaluation: Quantification of savings (where possible) and/or the expected impact on Creating Shared Value.</li></ol> |
| Evidence of implementation: | A new version of the site's Water-related opportunities is attached, as indicated in the CAP.  |

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|                    |   |
|--------------------|---|
| Finding No:        | TNR-020923  |
| Checklist Item No: | 1.8.1   |
| Status:            | Open  |
| Finding level:     | Observation   |
| Checklist item:    | Relevant catchment best practice for water governance shall be identified.  |
| Findings:          | Identification of best practices is limited to currently implemented actions and should be expanded to include potential best practices relevant to the sector and catchment context. |
| Finding No:        | TNR-020925  |
| Checklist Item No: | 1.8.2   |
| Status:            | Open  |
| Finding level:     | Observation   |
| Checklist item:    | Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.                                       |
| Findings:          | Identification of best practices is limited to currently implemented actions and should be expanded to include potential best practices relevant to the sector and catchment context  |
| Finding No:        | TNR-020927  |
| Checklist Item No: | 1.8.3   |
| Status:            | Open  |
| Finding level:     | Observation   |
| Checklist item:    | Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.  |
| Findings:          | Identification of best practices is limited to currently implemented actions and should be expanded to include potential best practices relevant to the sector and catchment context  |
| Finding No:        | TNR-020924  |
| 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:          | Identification of best practices is limited to currently implemented actions and should be expanded to include potential best practices relevant to the sector and catchment context  |

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Finding No: TNR-020926  
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: Identification of best practices is limited to currently implemented actions and should be expanded to include potential best practices relevant to the sector and catchment context

Finding No: TNR-019537  
Checklist Item No: 2.3.2  
Status: Closed  
Finding level: Non-Conformity  
Due date: 2025-Dec-05  
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 Site has not accurately demonstrated how it measures and monitors each objective and defines the start and end times of its actions.  
- Most targets are not fully SMART-defined (they lack specificity, quantification, and clear timelines).  
- In several cases, actions are listed as targets instead of defining targets first and linking actions to achieve them (e.g., the online reporting system under "water balance").  
- The Plan does not clearly define what the site aims to achieve on water quality (monitoring are actions rather than targets and lack clarity on objectives of the monitoring).  
- Some actions correspond to explicit AWS Standard requirements (e.g., IWRA identification) rather than context-specific water stewardship targets and actions.  
- The linkage between actions and best practices is not clearly shown, although this connection is required only where available.  
Corrective action: To comprehensively address all deficiencies raised in the non-conformity, we propose to adjust our Water Stewardship Plan. This adjustment will be performed using the attached corporate template, which is designed to integrate all observed comments. We will specifically ensure that all objectives are rigorously defined using the SMART criteria (Specific, Measurable, Achievable, Relevant, Time-bound)  
Evidence of implementation: Please find attached a new version of the WS plan for Moreno site, developed according to the template mentioned in the CAP.



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### Report Details

| Report                    | Value            |
|---------------------------|------------------|
| Report prepared by        | Claudia M. Jaime |
| Report approved by        | Ozge GOKMEN      |
| Report approved on (Date) | 17/10/2025       |

### Surveillance

Proposed date for next audit  
2026-Aug-25

### Stakeholder Announcements

| Date of publication | Location  |
|---------------------|---|
| 13/06/2025          | nestle.com.ar/marcas/aguas  |
| 04/07/2025          | <a href="https://www.innovar-sustentabilidad.com/eco-aguas-y-bebidas-saludables-refuerzan-su-compromiso-con-el-uso-consciente-y-responsable-del-agua/">https://www.innovar-sustentabilidad.com/eco-aguas-y-bebidas-saludables-refuerzan-su-compromiso-con-el-uso-consciente-y-responsable-del-agua/</a>         |
| 04/07/2025          | <a href="https://futurosustentable.com.ar/eco-aguas-inicia-proceso-de-certificacion-internacional-por-el-uso-responsable-del-agua-en-su-planta-de-moreno/">https://futurosustentable.com.ar/eco-aguas-inicia-proceso-de-certificacion-internacional-por-el-uso-responsable-del-agua-en-su-planta-de-moreno/</a> |
| 26/06/2025          |   |

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### Catchment Information

#### Catchment Information

Catchment: The Reconquista River Catchment

The plant is located within the Arroyo Las Catonas sub-basin, which in turn is a tributary of the Reconquista River in the Middle Catchment. It is into this stream that the treated wastewater from the site's effluent treatment plant is discharged.

Underground, the aquifer on which the plant is located is the Puelches System, which is the sole source of supply for both the factory and the surrounding community.

Treated wastewater discharge basin: Arroyo Las Catonas sub-basin, which then discharges into the Reconquista River.

Groundwater: Puelches aquifer system, formed by two interconnected aquifers: Pampeano and Puelche.

It has a total area of 230,000 km<sup>2</sup> (2), of which 92,000 km<sup>2</sup> are located in the Province of Buenos Aires. It is one of the most exploited aquifers in the country, given its reserves, quality and diversity of uses: drinking water, irrigation and industrial.

The system is recharged vertically, so it is strongly influenced by the external hydrological cycle.

- The Pampeano is a free aquifer with a shallow water table (less than 10 m), so the local population can easily access it through shallow wells. It has naturally high levels of arsenic and fluoride, which in many cases make the water undrinkable. The quality of this aquifer varies depending on human activities carried out above it, due to its location close to the surface.

The base of the Pampean Aquifer consists of a clayey-silty stratum with aquitard characteristics (a layer of low-permeability sediments) of varying thickness, several metres thick, which limits the Puelches Aquifer at the top.

- The Puelches is a semi-confined aquifer, recharged through the upper Pampean aquifer and discharged into the Río de la Plata and Río Salado rivers. The water quality of the aquifer is good, but salinity tends to increase towards the west. The quality is influenced by seepage from the Pampean aquifer.

Its productive section consists of fine and medium sand, which extends in the area of the basin where the factory is located, from a depth of 54 to 56.5 metres to 69.5 to 74 metres.

At the bottom of the Puelches aquifer, from a depth of 69.5 to 74 metres, there is a geological stratum of variable but considerable thickness, known as "green or blue clay", which is impermeable. Below this stratum is the lower "Paraná" aquifer, which is of marine sedimentary origin and therefore has a very high salinity.

Rainwater is discharged into the storm drain of the Acceso Oeste collector.

For their catchment, the site defined an area of 32.5 km<sup>2</sup> within the Arroyo Las Catonas sub-basin and

within the aquifer on which the plant is located, which is the sole source of supply for both the factory and the surrounding community.

It also covers the discharge area of the wastewater treated by the factory in Arroyo Las Catonas.

It includes the main urban conglomerates and private neighbourhoods of La Reja and Francisco Álvarez, adjacent to the factory.

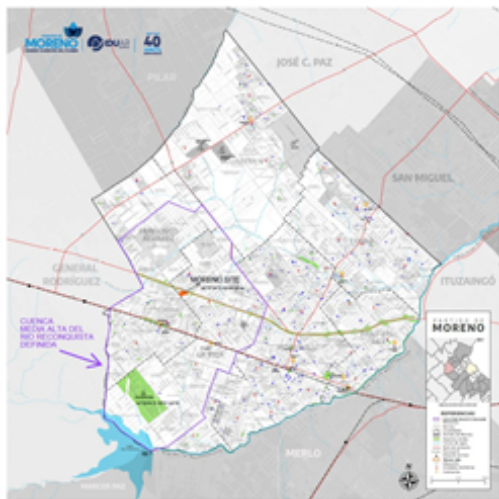
It also covers the only local water cooperative in the area.

Their catchment area includes, as an IWRA, the Roggero Ecological District, covering: Los Robles Municipal Nature Reserve and its protected natural area, Lake San Francisco, the Roggero Dam and the source of the Reconquista River. Although it is not part of the Las Catonas sub-basin where the factory is located, it is a site of great importance in environmental, biodiversity and social terms.

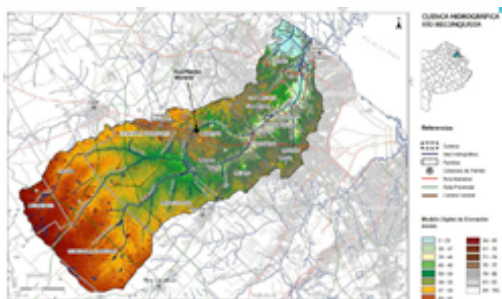
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The\_Reconquista\_River\_in\_the\_Middle\_Catchment (2).jpg



Reconquista River Basin.png



Arroyo Las Cantonas Sub-catchment.png

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### Client Description and Site Details

#### Client/Site Background

The factory is located in the town of La Reja, in the district of Moreno, Province of Buenos Aires, Argentina.

The factory is located next to the Acceso Oeste motorway (National Route No. 7), 5 km west of the centre of Moreno.

Around the factory, the land use is residential, with mostly gated communities consisting of high-income homes, a large percentage of which include a small swimming pool on each property. The corridor above the main motorway is intended for low-impact commercial and industrial activities.

The factory is dedicated to the production and bottling of mineralised waters (Nestlé Pureza Vital and Glaciar Bajo Sodío), functional waters (Glaciar+) and flavoured waters (Awafrut, owned by Cervecería y Maltería Quilmes).




Site boundaries\_ECO Aguas y Bebidas Saludables\_PlantaMoreno.jpg

### Summary of Shared Water Challenges

#### Summary of Shared Water Challenges

1. Pollution of waterways
2. Access to drinking water and sanitation
3. Over-exploitation of the aquifer
4. Flood risk
5. Coordination between stakeholders in the basin
6. Landfills and micro-landfills in areas adjacent to streams and storm drains
7. Presence of arsenic in the aquifer (non-anthropogenic)

#### 0.0.1 Water Source & Discharge Locations

|         |   |  |
|---------|---|--|
| 0.01    | <i>Have any water source or discharge locations been visited during the audit, if so, which and where? If none were visited, please provide justification.</i>    | <br>Yes |
| Comment | During the audit, the final discharge point was visited:<br>"Arroyo las Catonas"<br>There are no pipes, but there is some rubbish; however, birds were also seen. |  |

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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.

  
Obs.

**Comment** The Site has provided the following maps:  
Site boundaries:  
Physical scope includes the boundaries of the Site  
Water-related infrastructure includes the WWTP system up to its final discharge point, as well as hydrographic plans and images.  
General plan of water and drainage networks.  
Reconquista River catchment and Arroyo las Catonas sub-catchment.  
Map of the Upper Middle Catchment Area of the Reconquista River

**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

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|              |   |  |
|--------------|---|--|
| Comment      | <p>The Site includes a map of stakeholders: water authorities, the Municipality of Moreno, NGOs, academia, other industries, and the National Institute of Agricultural Technology for water and agriculture.</p> <p>The Site's stakeholders include Massalin base operations, operational posts such as water service operators, well network owners, NGOs, WaterPlan, Agua Segura, and the Argentine Water Chamber. These groups represent a broad cross-section of the community and industry involved in water issues.</p> <p>The Site organised a working group with academia, government, other companies and NGOs. They presented a list of the most relevant shared water challenges. During the audit, photos were shown, along with a list of attendees and the work carried out on shared water challenges.</p> <p>One conclusion of the meeting was to request more meetings. In July, participants said they would work to improve the catchment area, and neighbours joined this meeting.</p> <p>In July 2025, they met again and more neighbours participated. An email was shown expressing gratitude to the meeting participants. At the second meeting, they agreed to continue the meetings and to discuss water issues.</p> <p>The Sitio has not identified any indigenous peoples</p> <p>Vulnerable groups are considered in the catchment area. La Raja neighbourhood, Francisco Alvarez, (in the municipality of Moreno)</p> <p>Attached:<br/>1.2 stakeholders mapping<br/>1.6.1 Mapa mesa de trabajo problemática del Reconquista</p> |  |
| <b>1.2.2</b> | <i>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.</i>  | <br>Yes |
| Comment      | <p>The Site has provided a matrix assessing stakeholder influence and commitment.</p> <p>See document 1.2 stakeholders mapping attached at 1.2.1</p>  |  |
| <b>1.3</b>   | <i>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.</i>  |  |
| <b>1.3.1</b> | <i>Existing water-related incident response plans shall be identified.</i>  | <br>Yes |
| Comment      | <p>The Site has submitted the following procedures</p> <p>1.3.1 Procedure 3152.SHE.PRO.0001 Emergency Prevention and Response</p> <p>1.3.1.a Response to enquiry regarding possible water shortage</p> <p>Describes the response to a water-related incident at the Site</p>  |  |
| <b>1.3.2</b> | <i>Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped</i>  | <br>Yes |
| Comment      | <p>The site has posted a flow chart that shows how water is used and treated.</p> <p>The site provided a water balance or balance data for 2024.</p> <p>See Water Balance Equation 1.3.2 or 1.3.3 in the water mapping tab to look at the following evidence on water consumption.</p>  |  |
| <b>1.3.3</b> | <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>  | <br>Yes |
| Comment      | <p>The Site has provided evidence from flow meters measuring water entering the Site, water used in production and cleaning, and water sent to industrial effluent treatment plants.</p> <p>Evidence<br/>1.3.2 and 1.3.3<br/>1.3.3 WUR 2024 looks at the following evidence: the Water Balance Equation<br/>3.3.2 slide 5 of document 3.3.2 Water Balance Performance Moreno 2024-2025</p>  |  |

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|              |   |  |
|--------------|---|--|
| <b>1.3.4</b> | <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>   | <br>Yes   |
| Comment      | <p>The Site conducts continuous monitoring of both incoming water (3 boreholes) and its treatment plant (WWTP).</p> <p>Some samples are also sent to a certified laboratory to check parameters required by the corporation, which are more restrictive than those required by law in Argentina.</p> <p>The Site continuously monitors incoming water (3 boreholes) and its treatment plant. Selected samples are sent to a certified laboratory to assess parameters set by the corporation, which are stricter than legal requirements in Argentina.</p> <p>Effluent parameters measured include colour, BOD, COD, total phosphorus, fats and oils, and total nitrogen.</p> <p>The Site monitors the "Las Catonas" stream both upstream and downstream to ensure its effluents do not affect water quality.</p> <p>Results from analysys are available.</p> |  |
| <b>1.3.5</b> | <i>Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.</i>  | <br>Yes   |
| Comment      | <p>The site has a chemical management procedure and a list of chemical products with toxicity information. During the site tour, it was verified that chemicals and special waste are handled safely. Information is available in the warehouses, and staff receive training on their use and handling. All hazardous material containers have containment tanks to prevent spills.</p> <p>1.3.5 Chemical management procedure</p> <p>1.3.5 List of chemicals</p>   |  |
| <b>1.3.6</b> | <i>On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.</i>  | <br>Yes |
| Comment      | No IWRA's have been identified on Site.   |  |
| <b>1.3.7</b> | <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>  | <br>Yes |
| Comment      | <p>The Site has submitted documentation outlining its water-related investments on and off site. These include water usage fees, project investments, consulting services, AWS certification, water consumption payments, and return fees.</p> <p>Concessions are currently being renewed for the three wells.</p>  |  |
| <b>1.3.8</b> | <i>Levels of access and adequacy of WASH at the site shall be identified.</i>   | <br>Yes |



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| Comment | <p>The site includes the following features and services:</p> <p>1.3.8 Survey of toilets and changing rooms (1.3.8)</p> <p>Details on hydration points are provided in the attached Excel file.</p> <p>Bacteriological analysis</p> <p>Breastfeeding area</p> <p>Occupational physician</p> <p>Reference legal requirements hygiene:</p> <p>Medical services are available twice a week for four hours each session.</p> <p>An on-site nurse is available from 8:00 a.m. to 5:00 p.m.</p> <p>Emergency medical service</p> <p>Health plan</p> <p>The site runs campaigns focused on HIV awareness, cardiovascular health, healthy eating, and mental health.</p> <p>The municipality conducts an analysis of a sample of water taps once a year.</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>   | <br>Yes   |
| Comment | The Site has evaluated its suppliers and determined that the supplier in the Reconquista River basin, Priva, which supplies plastic caps, does not use water to produce its products.  |  |
| 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>  | <br>Yes |
| Comment | The Site has identified Beccaccese as its sole service provider (in the catchment), It is used as a finished product warehouse and does not use water. Workers wash their uniforms at home.  |  |
| 1.5     | <i>Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH</i>  |  |
| 1.5.1   | <i>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.</i>   | <br>Yes |
| Comment | <p>The Site has published several documents:</p> <ul style="list-style-type: none"> <li>- A document prepared with the Public Affairs Agency identifying water governance at the municipal, provincial, and national levels.</li> <li>- An annex summarizing policies and programmes at the provincial level in Buenos Aires, divided into the three main water authorities (document '1.5.1c Moreno – policies and programmes').</li> <li>- Programme to improve the environmental quality of water resources and an environmental education project for the Reconquista River carried out by COMIREC.</li> </ul> <p>The Site analyzes governance instruments and their objectives.</p>   |  |
| 1.5.2   | <i>Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.</i>   | <br>Yes |
| Comment | The Site has provided legal instruments governing water. AYSA provides sanitation services in a small portion of the basin. ADA (water authority) includes resolutions on water allocation rights.   |  |



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| <b>1.5.3</b> | <i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>  | <br>Yes   |
| Comment      | <p>Every five years, the Site commissions a water resource study, completed in 2017, 2023, and most recently in 2025.</p> <p>Water balance quantification is conducted for the Moreno area.</p> <p>The study has been shared with relevant stakeholders.</p> <p>the University of San Martin and COMIREC</p> <p>The study determined aquifer availability, as detailed on page 111 of document 15.3, Water Resource Study. The corresponding graph of annual variation is also provided on that page.</p>  |  |
| <b>1.5.4</b> | <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>   | <br>Yes   |
| Comment      | <p>The Site has presented information on water quality in the catchment area from the following sources:</p> <ul style="list-style-type: none"> <li>- COMIREC monitors the entire Reconquista River basin every season. (see 2024_04 Spring)</li> <li>- Water Quality Indices</li> <li>- Fish fauna monitoring at Lake San Francisco indicates a stable population and strong species diversity.</li> <li>- Downstream from the Reconquista River</li> </ul>   |  |
| <b>1.5.5</b> | <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>  | <br>Yes |
| Comment      | <p>The Site has identified a series of IWRA (9). The Site has described their current status, including their social and environmental importance; it has also mentioned ongoing or future projects related to IWRAs.</p> <p>1.5.5. Survey of reclaimed natural areas</p>  |  |
| <b>1.5.6</b> | <i>Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.</i>  | <br>Yes |
| Comment      | <p>In 2017, ACSA transferred the aqueduct and sewerage network to AySA, providing a detailed assessment of the system's condition. See the Water Resource Study (pp. 39-40).</p> <p>Water storage tanks support AySA's repumping operations within the municipality of Moreno.</p> <p>The wastewater treatment plants do not provide tertiary treatment, contributing to pollution in the Reconquista River.</p>   |  |
| <b>1.5.7</b> | <i>The adequacy of available WASH services within the catchment shall be identified.</i>   | <br>Yes |
| Comment      | <p>Censo Nacional 2022, donde incluye la información detallada de This site shares details about WASH resources available in the Catchment.</p> <p>2022 National Census, which includes detailed information on</p> <ul style="list-style-type: none"> <li>% of population with access to drinking water</li> <li>Clinics and hospitals. CAPS; primary health care centres</li> <li>Observatory of low-income neighbourhoods</li> </ul> <p>1.5.7 WASH situation in Moreno</p> <ul style="list-style-type: none"> <li>%población con acceso a agua potable</li> </ul> <p>1.5.7 Situación WASH moreno</p> <ul style="list-style-type: none"> <li>Clínicas y hospitales. CAPS; centro de atención primaria de la salud</li> <li>Observatorio barrios populares</li> </ul> |  |

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| <b>1.6</b>   | <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>  |   |
| <b>1.6.1</b> | <i>Shared water challenges shall be identified and prioritized from the information gathered.</i>  | <br>Yes      |
| Comment      | The Site has described and prioritised shared water challenges:<br>1. Pollution of waterways<br>2. Access to drinking water and sanitation<br>3. Over-exploitation of the aquifer<br>4. Flood risk<br>5. Coordination between stakeholders in the basin<br>6. Landfills and micro-landfills in areas adjacent to streams and storm drains<br>7. Presence of arsenic in the aquifer (non-anthropogenic)<br><br>See document attached on 2.3.2 |   |
| <b>1.6.2</b> | <i>Initiatives to address shared water challenges shall be identified.</i>   | <br>Obs.     |
| Comment      | The Site presents an Excel spreadsheet with shared risks (1.6, 1.7, 2.3 – water stewardship plan), and column E includes public sector initiatives for each challenge. The Site has not described the ongoing initiatives related to the Shared Water Challenges identified in 1.6.1.  |   |
| <b>1.7</b>   | <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>   |   |
| <b>1.7.1</b> | <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>  | <br>closed |
| Comment      | The Site used the same logic as the shared water challenges in Catchment Area 1.6.1 and identified potential risks using the same concepts.<br><br><b>Finding No: TNR-019535</b>   |   |
| <b>1.7.2</b> | <i>Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.</i>  | <br>closed |
| Comment      | The Site used the same logic as the shared water challenges in Catchment Area 1.6.1 and identified potential risks using the same concepts, and, based on the same concepts, identified potential risks and potential opportunities.<br><br><b>Finding No: TNR-019536</b>  |   |
| <b>1.8</b>   | <i>Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.</i>   |   |
| <b>1.8.1</b> | <i>Relevant catchment best practice for water governance shall be identified.</i>  | <br>Obs.   |
| Comment      | The Site provides best practices for governance both onsite and within the catchment area. See document attached at 3.9<br>The Site participates in various forums and activities related to good governance of the catchment area.<br>In addition, it convenes working groups to invite other stakeholders and discuss water management issues at its monthly corporate meetings.   |   |

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| <b>1.8.2</b> | <i>Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.</i>  | <br>Obs. |
| Comment      | The Site has described the best practices related to water balance that it carries out on site and in the catchment area.<br>See document attachet at 3.9   |   |
| <b>1.8.3</b> | <i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i>   | <br>Obs. |
| Comment      | The Site has described the best practices related to water quality that it carries out on site and in the catchment area.<br>See document attachet at 3.9   |   |
| <b>1.8.4</b> | <i>Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.</i>  | <br>Obs. |
| Comment      | The Site has outlined best practices for maintaining and identifying IWRAs in the catchment area.   |   |
| <b>1.8.5</b> | <i>Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.</i>   | <br>Obs. |
| Comment      | The Site has outlined best practices in WASH:<br>Medical services are available twice a week for four hours each session.<br>An on-site nurse is available from 8:00 a.m. to 5:00 p.m.<br>Emergency medical service<br>Health plan<br>The site runs campaigns focused on HIV awareness, cardiovascular health, healthy eating, and mental health.<br>The municipality conducts an analysis of a sample of water taps once a year. |   |

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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"> <li>- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes</li> <li>- That the site implementation will be aligned to and in support of existing catchment sustainability plans</li> <li>- That the site's stakeholders will be engaged in an open and transparent way</li> <li>- That the site will allocate resources to implement the Standard.</li> </ul> | <br>Yes      |
| Comment | The Site has displayed the letter of commitment and has indicated where it has been published.  |   |
| 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"> <li>- Identification of responsible persons/positions within facility organizational structure</li> <li>- Process for submissions to regulatory agencies.</li> </ul>  | <br>Yes    |
| Comment | The Site has presented the governance of the site and has presented SIGEMA, which is the environmental matrix management system where legislative updates are viewed. The consulting firm CDKOT provides monthly reports showing any changes in environmental legislation. During the audit, a request was made to see the latest report referring to any changes in water legislation.   |   |
| 2.3     | <i>Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.</i>  |   |
| 2.3.1   | <i>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.</i>  | <br>Yes    |
| Comment | The Site has presented its mission and vision and continues to focus on meeting AWS standards as a key corporate goal.  |   |
| 2.3.2   | <i>A water stewardship plan shall be identified, including for each target:</i> <ul style="list-style-type: none"> <li>- How it will be measured and monitored</li> <li>- Actions to achieve and maintain (or exceed) it</li> <li>- Planned timeframes to achieve it</li> <li>- Financial budgets allocated for actions</li> <li>- Positions of persons responsible for actions and achieving targets</li> <li>- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.</li> </ul>   | <br>closed |

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Comment

The Site has submitted a WSP with 14 objectives, each supported by specific actions. They provide evidence such as an annual budget, designated responsible personnel, and a general timeline, though only 2025 is mentioned. The process for measuring and monitoring progress is not clearly defined. Additionally, deadlines are vague, and the distinction between measuring and monitoring is not addressed. Where possible, the Site links objectives to best practices and AWS outcomes to address shared water challenges.

Finding No: TNR-019537

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 follows the emergency prevention and response procedure described in section 1.3.1, which covers how to handle natural events like floods. According to official sources, the factory is in an area considered low risk for urban flooding. The COMIREC vulnerability index (see attachment 1.7.1.a Map\_Floods Moreno\_Comirec) confirms this assessment. This procedure coordinates the actions of site staff, including the plant emergency brigade, with public agencies like the fire brigade, civil defence, and the Human Capital Secretariat.

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| 3       | <b>STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts</b>  |  |
|---------|---|--|
| 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>  | <br>Yes   |
| Comment | <p>The Site has presented the following activities as evidence of promoting good governance in the catchment area:</p> <p>The working group coordinated with UNSAM. News of the meeting appeared on the official website of the Buenos Aires provincial government, COMIREC news:</p> <ul style="list-style-type: none"> <li>- Water Week, published on 25 March 2025</li> <li>- Forum 'thinking about the catchment area, strengthening the territory, co-constructing the course', published on 15 April 2025</li> </ul> <p>Participation as a speaker at the Water Week event in Massalín. Evidence of a thank you email for participation on 1 April 2025</p> <p>Photos show participation in different events, including a meeting with the CFP vocational training centre.</p> <p>Meetings with COMIREC.</p> <p>Link Project Meeting</p> <p>Moreno Municipality</p> <p>UNSAN Meeting</p> <p>Manos Verdes-Director COMIREC</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>   | <br>Yes |
| Comment | <p>The Water Authority is responsible for allocating water to the population. Aet.28 Provincial Constitution (legal framework for water authority).</p> <p>The site uses only the water included in its concession.</p> <p>There is no identification of indigenous communities.</p>  |  |
| 3.2     | <i>Implement system to comply with water-related legal and regulatory requirements and respect water rights.</i>  |  |
| 3.2.1   | <i>A process to verify full legal and regulatory compliance shall be implemented.</i>   | <br>Yes |
| Comment | <p>The Site uses an environmental matrix management system and works with a law firm. CDKOT, the environmental firm, provides updates on legal compliance. The most recent report, received on 16 July 2025, was checked and its status confirmed. See evidence in 2.2.1.</p> <p>When new legislation is introduced, ASAM, the environmental assistant, sends an email update. For example, in May 2025, they received information about changes to the inspection rate for operations and effluent quality control.</p> <p>Report 1st August</p> <p>Operating inspection and effluent quality control rate 09 Mayo 2025</p>  |  |
| 3.2.2   | <i>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.</i>  | <br>Yes |
| Comment | <p>The Water Authority is responsible for allocating water to the population. Art. 28 Provincial Constitution (legal framework for water authority).</p> <p>The site uses only the water it has been granted.</p> <p>There is no identification of indigenous communities.</p>  |  |

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| <b>3.3</b>   | <i>Implement plan to achieve site water balance targets.</i>   |  |
| <b>3.3.1</b> | <i>Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.</i>   | <br>Yes   |
| Comment      | <p>During the audit, it was observed that for the end of the first half of 2025, efficient water use, monthly water usage rate in the factory. The site shows progress on the Resource Management Plan contract with the support of consultants.</p> <p>Objectives:<br/>           Reduce water usage by 2% this year.<br/>           The Site shows progress on the agreement for the selection of a new hydrogeologist.<br/>           Operational and management plan.<br/>           Water balance study of the catchment area; the site has submitted a water resource study (Antea, 2025), which is uploaded in 1.5.3.</p> |  |
| <b>3.3.2</b> | <i>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.</i>  | <br>Yes   |
| Comment      | <p>The Site maintains an ongoing programme to reduce water consumption in production. This is shown in the attached document summarising the Site's operation for 2024.</p>  |  |
| <b>3.3.3</b> | <i>Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.</i>  | <br>Yes  |
| Comment      | <p>The Site does not have a legally binding instrument for water reallocation. The Water Authority is responsible for allocating water to the population. Art. 28 Provincial Constitution (legal framework for water authority).</p>   |  |
| <b>3.4</b>   | <i>Implement plan to achieve site water quality targets</i>  |  |
| <b>3.4.1</b> | <i>Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.</i>   | <br>Yes |
| Comment      | <p>The Site has included eight water quality objectives<br/>           The water balance and resource study reviews current water quality data, including data from the Site. This objective is now fully complete.<br/>           Annual internal and external monitoring plan.<br/>           The Site plans to update the objective to clearly separate process water monitoring from wastewater monitoring. This work is currently halfway done.<br/>           1.3.4 The results of the analyses are available.</p>   |  |
| <b>3.4.2</b> | <i>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.</i>   | <br>Yes |
| Comment      | <p>The Site continuously monitors its effluents, which is not a legal requirement, with regard to effluents.<br/>           During the audit, the audit team had the opportunity to visit the final discharge point of the effluents from the Catonas stream site.</p>   |  |
| <b>3.5</b>   | <i>Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.</i>  |  |
| <b>3.5.1</b> | <i>Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.</i>   | <br>Yes |



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| Comment      | The Site has carried out actions in the Moreno municipal reserve, where they maintain a biodiversity list, and at the source of the Re Conquista River, where they identified ichthyofauna.<br>The Site has presented evidence regarding the identification of flora and fauna species in the Los Robles Reserve.  |     |
| <b>3.6</b>   | <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>  |     |
| <b>3.6.1</b> | <i>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.</i>  | Yes |
| Comment      | The Site has shown that workers have adequate access to water, sanitation, and hygiene facilities. During the site tour, the audit team saw toilets for both men and women, changing rooms, and available drinking water. There is also a permanent medical service on site. The Site has presented evidence in 1.3.8 and 1.8.5, which is loaded in indicator 3.9.5. |     |
| <b>3.6.2</b> | <i>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.</i>                                | Yes |
| Comment      | The Site is not responsible for water allocation.<br>They reviewed the evidence, including a giant poster that displays their water usage. Their usage is much smaller compared to the total water use in the catchment area.<br>The Site has uploaded the file.   |     |
| <b>3.7</b>   | <i>Implement plan to maintain or improve indirect water use within the catchment:</i>  |     |
| <b>3.7.1</b> | <i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i>   | Yes |
| Comment      | The Site has not looked at the following evidence for indirect water use, as it is the sole producer of inputs or services, which do not consume water in relation to the Site.  |     |
| <b>3.7.2</b> | <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      | The Site has shared the report on results and challenges. Surveys have been conducted. The Site has contacted the warehouse service provider by email.   |     |
| <b>3.8</b>   | <i>Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>   |     |
| <b>3.8.1</b> | <i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>   | Yes |
| Comment      | The Site has a permit for the installation of the wastewater discharge from the Site. This has been agreed upon and will be addressed.<br>The evidence is loaded.<br>This infrastructure was the site that was visited in the Catchment.   |     |
| <b>3.9</b>   | <i>Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.</i>  |     |



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| <b>3.9.1</b> | <i>Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.</i>  | <br>Yes   |
| Comment      | <p>The Site has presented evidence of best practices related to good water governance:</p> <ul style="list-style-type: none"> <li>internal AWS training,</li> <li>volunteering if there is evidence,</li> <li>training on hydrogeological resources</li> <li>workshops on our watersheds,</li> <li>brainstorming (Re Conquista River watersheds)</li> </ul> <p>Catchment:</p> <ul style="list-style-type: none"> <li>the evidence is uploaded in 3.1.1</li> <li>World Environment Day celebration</li> <li>Progress in signing an agreement with the university,</li> <li>Working group (interview)</li> <li>Participation in the Massalin water conference</li> </ul> |  |
| <b>3.9.2</b> | <i>Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.</i>   | <br>Yes   |
| Comment      | <p>The site has presented evidence of best practices related to water balance:</p> <ul style="list-style-type: none"> <li>On site</li> <li>The plant's water mapping is loaded in 1.3.2 and 1.3.3</li> <li>Email water consumption of lines</li> <li>Implementation of water reduction project (look at the following evidence). Includes online monitoring</li> <li>In the catchment area</li> <li>Water balance study (3 studies and</li> <li>Giant poster.</li> </ul>   |  |
| <b>3.9.3</b> | <i>Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.</i>   | <br>Yes |
| Comment      | <p>The site has presented evidence of best practices related to water quality:</p> <ul style="list-style-type: none"> <li>Site</li> <li>See monitors in 1.3.4</li> <li>Catchment area</li> <li>Hydrochemical monitoring network</li> <li>3.9.3 MP evidence Quality</li> </ul>  |  |
| <b>3.9.4</b> | <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>   | <br>Yes |
| Comment      | <p>The Site has presented evidence and implementation of best practices related to IWRAs:</p> <ul style="list-style-type: none"> <li>Meeting with IDUAR</li> <li>1.5.5 Biodiversity monitoring</li> </ul>  |  |
| <b>3.9.5</b> | <i>Actions towards achieving best practice related to targets in terms of WASH shall be implemented.</i>   | <br>Yes |
| Comment      | <p>The Site has presented evidence and implementation of best practices related to WASH</p> <ul style="list-style-type: none"> <li>Donation procedure</li> <li>Monthly donation of family products</li> <li>Catchment area</li> <li>They have included the donations they frequently make to children, communities, and events.</li> <li>Lack of consolidation Donations</li> <li>Hydration Day in Moreno schools</li> <li>Consolidation of donations</li> <li>Me han enviado por correo 28/08/2025</li> </ul>   |  |



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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>   |
| Comment   | <p>The Site has added column X to its WSP. In this section, they review what they learned from the five results of the STD AWS.</p> <p>The Site notes that this is their first year using the WSP, and they plan to complete a full evaluation by 2026.</p> <p>See WSP at 2.3.2</p>  |
| 4.1.2   | <i>Value creation resulting from the water stewardship plan shall be evaluated.</i>  |
| Comment   | <p>The Site has reviewed evidence to describe the value created by implementing the WSP Plan. However, they have not linked this to site investments in water (1.3.7). Since the Site has not implemented the WSP for a year, they plan to have it ready by 2026.</p> <p>See WSP at 2.3.2</p>  |
| 4.1.3   | <i>The shared value benefits in the catchment shall be identified and where applicable, quantified.</i>  |
| Comment   | <p>The Site has outlined the benefits of shared value in its WSP column z, where they give a general overview of their actions.</p> <p>The Site has not yet implemented the WSP for a year.</p> <p>See WSP at 2.3.2</p>  |
| 4.2   | <i>Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.</i>   |
| 4.2.1   | <i>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.</i>  |
| Comment   | <p>SHE PM is the platform used to monitor accident control. During the audit, we received a breakdown of water-related accidents.</p> <p>There were two in 2023, two in 2024, and one in 2025.</p> <p>When an incident occurs, the site conducts a root cause analysis. They showed us the example from 12 June 2025, where the corporate standard is 50 mg/l of SST and the result was 51 mg/l, related to sweeper bridge maintenance.</p> <p>Ensure sweeper bridge maintenance is effective with the following sampling.</p> <p>Actions:</p> <ul style="list-style-type: none"> <li>- Perform general maintenance</li> <li>- Add annual maintenance plan</li> <li>- Follow up to verify the intervention is effective</li> <li>- Verify TSS analysis</li> <li>- They showed images of the maintenance.</li> </ul> <p>This is not a significant incident, but the Site showed it to demonstrate that incidents are addressed immediately.</p> |
| 4.3   | <i>Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.</i>  |

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|---------|--|--|
| 4.3.1   | Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.  | <br>Yes |
| Comment | <p>The Site has worked to share updates about its WSP improvements, which you can see in the attached document.</p> <p>4.3.1</p> <p>Responses have been received from Massalin, Vera University UNSAM</p> <p>Responses from some suppliers</p> <p>Answers from that includes responses and proposals: the Argentine Water Chamber.</p> |  |
| 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.   | <br>Yes |
| Comment | <p>The Site closed the first half of its WSP, column AB.</p> <p>They conducted a granular analysis of each objective.</p> <p>See document attached at 2.3.2</p>  |  |

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## Alliance for Water Stewardship (AWS)




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| 5 STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts |  |
|--|--|
| 5.1  | <i>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.</i>   |
| 5.1.1  | <i>The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.</i> <span>✓</span><br>Yes   |
| Comment  | The Site has disclosed its internal governance structure for water matters, which looks at the following evidence: the names of those responsible and their contact email addresses. Procedure for managing environmental incidents and complaints, which they have attached. They have sent the procedure for handling complaints from neighbours and communicating them internally.  |
| 5.2  | <i>Communicate the water stewardship plan with relevant stakeholders.</i>  |
| 5.2.1  | <i>The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.</i> <span>✓</span><br>Yes  |
| Comment  | The Site sent 20 emails to strategic stakeholders detailing the WSP's efforts and results; sent by the Site. These were sent to those likely to review the plan in detail. Six clients responded out of 20.  |
| 5.3  | <i>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.</i>   |
| 5.3.1  | <i>A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.</i> <span>✓</span><br>Yes  |
| Comment  | The site has shared the 5.3.1 Sustainable Management Report for the Moreno Plant 2024-2025. This report covers the results achieved by the WSP both on site and in the Catchment. It has been distributed by email and published at the following link.<br><a href="https://www.nestle.com.ar/sites/g/files/pydnoa481/files/2025-06/Equipo%20%26%20Gobernanz%20Planta%20Moreno%202025.pdf">https://www.nestle.com.ar/sites/g/files/pydnoa481/files/2025-06/Equipo%20%26%20Gobernanz%20Planta%20Moreno%202025.pdf</a> |
| 5.4  | <i>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.</i>   |
| 5.4.1  | <i>The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.</i> <span>✓</span><br>Yes   |
| Comment  | The Site has shared efforts to address water challenges by engaging stakeholders and supporting public sector agencies.  |
| 5.4.2  | <i>Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</i> <span>✓</span><br>Yes  |

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|---------|---|--|
| Comment | The Site has presented evidence of efforts made to engage stakeholders and raise awareness of shared water challenges with public sector agencies such as:<br>Municipality of Moreno,<br>UNSAM<br>INTA<br>COMIREK has recommended the Site to give talks on technical information about the catchment area.   |  |
| 5.5     | <i>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.</i>   |  |
| 5.5.1   | <i>Any site water-related compliance violations and associated corrections shall be disclosed.</i>  | <br>Yes   |
| Comment | The Site has a procedure for managing environmental incidents and complaints. The purpose of this procedure is to:<br>Establish criteria for identifying, communicating, investigating, classifying and reporting environmental incidents<br>and exceptional compliance issues in order to correct the causes that produced them and prevent situations that may generate them, applying the necessary preventive and corrective actions. |  |
| 5.5.2   | <i>Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.</i>   | <br>Yes  |
| Comment | The procedure for managing environmental incidents and complaints includes: necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.<br>See pp.5 (document attached at 5.5.1)   |  |
| 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>   | <br>Yes |
| Comment | The procedure referred at 5.5.1 includes major environmental incidents. And notification to the local audit authority.  |  |

### Previous Findings

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

  
N/A