CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001693

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **CPS Argentina - Planta De Concentrados**
Address: Luis Viale 2045, 1116, ARGENTINA
Contact Person: Lorena Vazquez
AWS Reference Number: AWS-000783
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2025-Nov-12
Validity of certificate: 2028-Nov-11

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Initial Audit
Audit Start Date: 2025-Aug-20
Audit End Date: 2025-Aug-22
Lead Auditor: Claudia M. Jaime

Audit team participants:
Constanza Martinez, Auditor on training

Site Participants:
Lorena Vázquez, Safety Analyst
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Carolina Di Lena, Directora OE
Mariana Casal, Operations Finance Controller
Andrea Falses, Manager SRA
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Ivan Bachmann, Manager Mantenimiento
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Pablo Cotignola, Coordinador Adm&Serv
Pablo Stella, Processes

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, one non-conformity and four observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for the non-conformity to WSAS within 7 days of receipt of the audit report, by 24 October 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 30 November 2025. In order to meet this timeline evidence is to be submitted to WSAS (within 75 days) by 15 November 2025.

The audit team recommends certification of CPS Argentina - Planta De Concentrados at Core level pending closure of the non-conformity.
The Non conformity has been closed.

Scope of Assessment: The scope of services covers the Initial certification audit for assessing conformity of CPS Argentina - Planta De Concentrados against the AWS International Water Stewardship Standard Version 2.

The site produces solid and liquid beverage bases and beverage concentrates. Water is a fundamental part of the process, as it is used for sanitation and also appears in finished products..
The site is located in Argentina's most developed city, the City of Buenos Aires.

The audit was conducted onsite on 20-22 August 2025.
The onsite site visit included the assessment of Water-related infrastructure on site: production area (dry and wet), washing area (CIP), water treatment plant (pre-consumption), spill risk sites, chemical storage, WWTP and laboratory. WASH facilities: medical consultation, breastfeeding room, toilets and showers. An Important Water Related Area (IWRA-basin) was visited as part of the audit.

FINDINGS

Observation	4
Non-Conformity	1

FINDING DETAILS

Finding No:	TNR-020820
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: - Site boundaries; - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; - Any water sources providing water to the site that are owned or managed by the site or its parent organization; - Water service provider (if applicable) and its ultimate water source; - Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water.
Findings:	The site has provided several justifications for defining the catchment analysis based on the boundaries of the Autonomous City of Buenos Aires, identifying the Río de la Plata as both the receiving body of water and the main source. The Maldonado Stream has been excluded as a reference catchment area for AWS Standard implementation, as it is a piped watercourse with no direct interaction or impact. However, defining an administrative boundary as a catchment does not align with the AWS Standard's definition of a catchment.

Finding No:	TNR-019468
Checklist Item No:	1.3.3
Status:	Open
Finding level:	Observation
Checklist item:	Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.
Findings:	The Site has not considered the evapotranspiration from its WWTP in the Site's water balance.

Finding No:	TNR-020819
Checklist Item No:	1.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.
Findings:	The facility did not identify the level of water risk for it's sole supplier within the site's catchment.

Finding No:	TNR-020329
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:	The Site has not included budgets for some of the external project objectives.

Finding No:	TNR-019488
Checklist Item No:	3.7.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Nov-30
Checklist item:	Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.
Findings:	The Site have not provided evidence for the objective set out in its WSP on indirect water use.
Corrective action:	Share water efficiency best practices applicable to provider's activities & processes in order to raise awareness in terms of water in our provider and improve the engagement in water stewardship.

Report Details

Report	Value
Report prepared by	Claudia M. Jaime
Report approved by	Ruth Wandera
Report approved on (Date)	16 October 2025

Surveillance

Proposed date for next audit
2026-Aug-20

Stakeholder Announcements

Date of publication	Location
25/06/2025	web page of Coca Cola
25/06/2025	LinledIn
25/06/2025	FB

Catchment Information

Catchment Information
Portion of the La Plata Basin
On a large scale, the site is part of the La Plata Basin, one of the largest in the world, with an area of over 3,100,000 km². However, the influence of the site on this catchment is negligible (representing only 0.0065% of the area), so it has been decided to limit the scope of application of the standard to a portion of the La Plata Catchment, bounded by the City of Buenos Aires.
The plant located at Luis Viale 2045, Autonomous City of Buenos Aires, is technically within the Maldonado stream catchment area. However, this catchment area has been completely piped since the 1930s and has no open water bodies or visible or direct interactions with the site. The stream was channelled underground as part of a flood control and urbanisation project, preventing any physical connection between the site and its local catchment area.
According to the guidelines of the Alliance for Water Stewardship (AWS) standard, when there is no direct interaction between the site and a surface catchment area, the analysis should focus on the receiving catchment area of the water resources used or discharged. In this case, the site receives water supplied by AySA, whose catchment source is the Río de la Plata, and the effluents generated are also channelled through the sewerage system to the same receiving body. Treated wastewater discharge basin Río de la Plata catchment
- The catchment area does not suffer from water stress, nor does the selected portion of the catchment area.
- The City of Buenos Aires has three protected areas designated as Ecological Reserves.
- There are sub-catchment areas in Buenos Aires that flow into the Río de la Plata. The sub-catchment area on which the site is located is the Maldonado Stream, which is piped from start to finish and has no interaction with it.
- The climate of Buenos Aires is currently temperate and humid, similar to that of the Pampas, mainly influenced by its proximity to the Río de la Plata.
AYSA discharges are dumped into the Río de la Plata.

Mapa Cuenca del Plata.jpg

Comment

Justification for Catchment Area Delimitation - AWS Standard

1. Introduction

As part of the implementation of the AWS Water Management Standard, a detailed assessment has been carried out of the catchment area in which the Coca-Cola CPS Argentina plant is located. This document provides technical and strategic justification for why the Autonomous City of Buenos Aires (CABA) has been adopted as the defined geographical area in which a site assesses its impacts and dependencies with respect to water at the operational analysis limit, rather than the Maldonado stream as a secondary catchment area. Based on this definition, the possible relationship between the Coca-Cola CPS Argentina site and the Maldonado stream, a piped catchment area that partially crosses the area, was analysed. However, it was concluded that the site does not currently have any significant influence, either direct or indirect, on the stream, for the reasons detailed below:

2. General hydrological delimitation

On a large scale, the site is part of the La Plata Catchment Area, one of the largest in the world, with an area of more than 3,100,000 km². However, the site's influence on this catchment area is irrelevant (it represents only 0.0065% of the area) and therefore cannot be taken as a practical unit of analysis.

3. Analysis of the Maldonado stream

The Maldonado stream is the rainwater catchment piped under Juan B. Justo Avenue. Although it technically crosses the area where the plant is located, it cannot be considered an active or relevant body of water from an ecological or management point of view:

- It has been completely piped since 1939.
- It has no contact with the surface or riparian areas.
- It does not allow for monitoring, restoration or direct interaction.
- It does not receive discharges or catchments from the plant.
- There is no specific water governance over the course.

Furthermore, the piping of streams, as in the case of the Maldonado, is recognised as a good practice in urban water governance, as it allows for flood risk control and the clean-up of critical areas. However, this same transformation turns the stream into a closed infrastructure, which completely restricts any possibility of direct interaction between the site and the catchment area.

4. Justification for choosing CABA as the unit of analysis

The Autonomous City of Buenos Aires represents a clear geographical-administrative boundary, which allows for the evaluation of:

- Water supply from the Río de la Plata (through AySA).
- Regulated sewage and stormwater discharges into the urban system, which also flows into the Río de la Plata.
- The urban water infrastructure and the actual interaction of the site with its surroundings.

In addition, CABA is home to the regulations, the Water Master Plan, and the main water governance instruments.

5. Conclusion

For all the above reasons, it is justified that the catchment analysis be based on the boundaries of the Autonomous City of Buenos Aires, and that the Río de la Plata be considered the receiving body of water and main source. The Maldonado stream, being a piped watercourse with no interaction or impact, is excluded as a reference catchment area for the implementation of the AWS Standard.

Client Description and Site Details

Client/Site Background
Site Location Argentine Republic, Buenos Aires, City of Buenos Aires
The Site is located in Argentina's most developed city, the City of Buenos Aires.
The Site produces solid and liquid beverage bases and beverage concentrates.
Water is a fundamental part of the process, as it is used for sanitation and also appears in finished products.
- Water is received from AYSA through three water inlets.
- The water received from AYSA is potable water; however, treated water is used for production. Therefore, the site has a water treatment plant.
The site also has a WWTP for industrial effluents from the process.
- Water is used during the production process, which is previously treated at the water treatment plant.
-There is a WWTP with primary, secondary and tertiary treatment.
-The site does not have cooling towers.
- The site has a storm drain network to contain rainwater.
- The site has a fire water tank for emergencies.
Wastewater is discharged into the AYSA sewerage network.

Mapa Ubicación Física del Sitio CC CPS Argentina.png

Summary of Shared Water Challenges

Summary of Shared Water Challenges
Shared water challenges:
- Poor environmental education. Raising public awareness of environmental issues.
- Restoration of natural environments important to the community (wetlands, rivers, historic canals, etc.)
- Promote and revitalise public-private partnerships in the field of water.
- Continuously improve our operational processes in terms of water consumption.
- Extreme hydrological events
- Wastewater management
- Pollution of the River Plate

0.0.1 Water Source & Discharge Locations

0.01 *Have any water source or discharge locations been visited during the audit, if so, which and where? If none were visited, please provide justification.*

Yes

Comment: During the audit, the IWRA was visited:
· Costanera Sur Ecological Reserve

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 submitted its boundary map Map of water related infrastructure (including piping network), water sources and WWTP. Map of the River Plate catchment area (portion) with georeferencing, position and scale. The map includes the point where the water operator takes water to supply the Site, and the final discharge point of the operator's water treatment plant.	
1.2	*Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries.*	
1.2.1	*Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* *- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;* *- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;* *- Provide evidence of stakeholder consultation on water-related interests and challenges;* *- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;* *- Identify the degree of stakeholder engagement based on their level of interest and influence.*	Yes
Comment	The Site has submitted the list of 24 stakeholders, Stakeholder consultation - 3 working groups to identify shared water challenges - 8 stakeholders participated in the working groups The Site has uploaded how they have assessed their stakeholders, including stakeholder consultation Documents attached: Guía de actividad grupal Consulta mesa entrevistas Lista de partes interesadas	
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 assessment of its stakeholders is in the same file uploaded in 1.2.1 On pages 4-5, which describe the criteria used by the Site to assess its stakeholders.
1.3	*Gather water-related data for the site, including: water balance; water quality, Important Water-Related Areas, water governance, WASH; water-related costs, revenues, and shared value creation.*
1.3.1	*Existing water-related incident response plans shall be identified.* ✓ Yes
Comment	The Site has procedures in place for water management and incidents. The Site submitted documents explaining its emergency response plans. Emergency management plan (doc-12649). Annex 5_spills. The document 'Liquid effluent management' includes the Effluent Plant Contingency Plan (doc-13340) on pages 16 Documents attached: Emergency Management Plan DOC 12649 Spills Appendix 1 Major spills require calling the fire brigade (spill simulations are carried out annually).
1.3.2	*Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped* ✓ Yes
Comment	The Site presented the liquid flow diagram, including the location of flow meters, in document 1.3.2 Water balance of the 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.* 🔍 Obs.
Comment	The Site has submitted the water balance. During the audit, we were shown the data collection system where they monitor flow meters in real time to feed into the water balance.
1.3.4	*Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.* ✓ Yes
Comment	The Site monitors the raw water it receives from the supplier. Effluent water analysis has shown that its output parameters are well below the standard limits. The Site conducts quarterly water quality checks on parameters required by law. It presented the physical-chemical analysis of water inflows and outflows. During the audit, random results from its raw water, well and wastewater analyses were verified. The site provided the results for the receiving water body. They showed water quality results with good consistency between the different samples, with pH values in an adequate range (between 7.59 and 7.67), low turbidity (< 3 UNT), absence of odours and colour, and total dissolved solids concentrations ranging between 128 and 141 mg/l. Nitrate, nitrite, and ammonium values also remain at very low levels, confirming the absence of significant contamination. It is concluded that the water meets the quality criteria established for internal use. File: Análisis_Luis_Viale_Fisicoquímico

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 has included a map with potential sources of contamination, including: sewage, stormwater and industrial drains, sites where there are flammable liquids, fuels and oils, as well as hazardous waste. During the tour of the site, potential areas of contamination were visited, such as: caustic soda storage, caustic soda additives room, bulk caustic soda loading area, fuel and hazardous waste storage. The Site has provided a map showing potential areas of contamination.	
1.3.6	*On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.*	Yes
Comment	The site has not identified an IWRA.	
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 has identified the costs: 1. Costs associated with water management: • Annual costs associated with water management include quality sampling, environmental consulting, tank cleaning, Wastewater Treatment Plant (WWTP) maintenance, flow meter installations, water infrastructure maintenance, and more. • These expenses are essential to ensure compliance with environmental regulations and maintain operational efficiency. 2. Water-related revenue: • Indirect revenue can be considered through savings in operating costs, improvements in resource efficiency, and the eventual sale of technologies or by-products resulting from water treatment . 3. Environmental value: • Proper effluent management and water reuse contribute to environmental protection, improving the quality of local water bodies and reducing the water footprint. • The use of landfarming with WWTP sludge benefits the soil and promotes the circular economy. 4. Social and cultural value: • Sustainable water management improves the quality of life of the local community and respects the cultural importance of the resource, as well as promoting environmental education and awareness. 5. Economic value: • Reduced operating costs and regulatory compliance generate direct economic benefits. Files: - Costo agua tratada y efluente - Costos anuales relacionados con el agua.	
1.3.8	*Levels of access and adequacy of WASH at the site shall be identified.*	Yes

Comment	The Site has identified that it has sufficient drinking water points to cover the consumption and hygiene needs of all associates, contractors and visitors on the premises. The water supplied by AySA is drinking water. 1. Drinking water for consumption: 1. All taps in the dining room and kitchen where food is prepared. 2. Refrigerators with bottled water: Dining room, auditorium, offices. 3. Hot/cold water dispensers in offices. 2. Sanitary services: 1. Drinking water in all sinks in the plant's bathrooms and changing rooms. 2. Showers in changing rooms.	
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.*	Obs.
Comment	The Site has identified a factory as its sole supplier of raw materials, which provides it with caramel. They have sent a form to inquire about water consumption. The site has provided the amount of water used to produce the raw material they purchase from their supplier.	
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 has submitted the water usage calculation used by the service provider for the service it provides to the Site (laundry). See file in 1.4.1.	
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 website has included a list of six public policy instruments related to water, including some initiatives that are already in operation. During the audit, we were presented with an analysis of the objectives of these regulatory instruments in order to identify opportunities for collective action for sustainable water management. This has been used to list shared water resources (1.6.1). The Site has presented the document 'Water Regulatory Framework'. See documents attached	
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 has provided a list of legal compliance documents relating to water: Spill containment in port water bodies - Mandatory installation of floating barriers for ships and/or naval vessels Environmental Water Management Permits for steam boiler firemen Prohibition on the discharge of SLGDE wash water from ships in areas under national jurisdiction. Drinking water supply Water Registry - Law No. 3,295 Environmental water management regime Drinking water supply and sewage collection service Public Drinking Water and Sewage Services Drinking Water Tanks - Disinfection and Disinfestation Certificate Drinking Water Tanks - Cleaning and Disinfection Certificate Drinking Water Tanks - Control Book Drinking Water Tanks - Company Registry Water Uses and WASH Compliance 1.3.8, described in the document Documents: 1.5.2 Marco normativo hídrico Cumplimiento WASH 1.3.8, descrito en el documento Access to drinking water in the Federal Capital (constitution) With regard to water for third parties, the file is in 3.1.2.	
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 has submitted calculations for the portion of the catchment in which the Buenos Aires Site is located. It is very humid, with no water stress identified. In turn, they have shown AySA water quality highlights from a sample taken this year.	
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 has presented a document with information on water quality in the Río de la Plata: The parameters identified are the elements that most frequently contaminate the water and are pH, dissolved oxygen (DO), total PCBs, lead, biochemical oxygen demand (BOD5), total chromium, lindane, copper, cadmium, mercury, heptachlor + heptachlor epoxide and technical chlordane. The water quality index is mentioned and assigned a value by colour. There is no data in the report received on the parameters that contaminate: therefore, the ICA value is subjective without all the technical information. Annual variations were observed. In general, there is compliance with the values for human consumption; however, for the protection of aquatic life, it is poor.	
1.5.5	*Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.*	Yes
Comment	The Site has presented a map showing the IWRAs in the catchment. They have provided a description of the IWRAs and refer to the sources consulted to establish their status.	
1.5.6	*Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.*	Yes

Comment

The Site mentions that surface water production comes from two large water treatment plants that collect water from the Río de la Plata: the Gral. Belgrano plant, located in the district of Quilmes; and the Gral. San Martín plant, located in the city of Buenos Aires.
As reported by municipal water treatment plants.

The Sites has mentioned about “Water-related infrastructure”: no climatic events affecting infrastructure have been identified.

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

Yes

Comment

The Site has submitted a document identifying WASH coverage in the catchment:
• Access and coverage
• Drinking water coverage:
In the original concession area: 86.62%
In newly incorporated areas: 36.63%
• Sewage coverage:
Original area: 72.66%
New areas: 25.47%

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

Shared water challenges:
- Poor environmental education. Raising public awareness of environmental issues.
- Restoration of natural environments important to the community (wetlands, rivers, historic canals, etc.)
- Promote and revitalise public-private partnerships in the field of water.
- Continuously improve our operational processes in terms of water consumption.
- Extreme hydrological events
- Wastewater management
- Pollution of the River Plate

See document attached
Desafíos_compartidos_VFinal

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

Yes

Comment

The Site coordinates work with NGOs to identify solutions to challenges in the catchment, including measures and solutions.
The company is carrying out an initiative together with Kilimo to develop a water strategy.
See columna L from the document at 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 has identified water-related risks (see SVA 2025 - AWS.docx).
Page 2 contains a summary of the risks and improvement actions.
This includes the probability and severity of the impact (no specific period is considered), potential costs, and impact on the business.

1.7.2	*Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.*	Yes
Comment	The site has identified opportunities to look at the following evidence: potential savings and business opportunities. See Document at 1.7.1	
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 has outlined best practices on Site and in the catchment with regard to good water governance.	
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 has identified the following best practices: • Establishing annual water consumption targets • Assessing environmental impacts of operational changes through a change control procedure • Developing a consumption dashboard See document attached at 1.8.1	
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 has identified the following best practices: On Site • Monitoring of discharge quality with accredited laboratories (ISO/IEC 17025) • Incorporation of more efficient technologies in WWTP • Training of operational personnel on the consequences of spills of unannounced ingredients/products. In the Catchment: • Phosphorus removal in discharge effluent • Triennial cyanobacteria monitoring See document attached at 1.8.1	
1.8.4	*Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.*	Yes
Comment	The Site has identified the following as best practices in the Catchment: • Volunteers in the South Coastal Reserve and Lake Lugano Reserve. See document attached at 1.8.1	
1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.*	Yes
Comment	The Site has identified the following best practices: On Site • 'Proper Hand Washing' posters in bathrooms and changing rooms • Medical office • Breastfeeding room • Vaccination campaigns In the Catchment • Awareness campaign on Water Conservation See document attached at 1.8.1	

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 has submitted the letter of commitment and published it at the following link: https://www.coca-cola.com/content/dam/onexp/ar/es/media-center/certificacion-internacional-en-gestion-del-agua/declaratoria_firmada.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 'Legalia' platform to verify legal compliance. This includes the person responsible and dates for compliance. The Site has submitted the latest "legalia" assessment: Record bacteriological and physicochemical analyses of water for human consumption Responsible: Safety Analyst Deadline: 11 June 2025 50% progress Law firm study for regulatory changes. Internal procedure for compliance with legal requirements (legal and other requirements) DOC-12236 (file 3.2.1)	
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 has identified a sustainable water management strategy that defines the organisation's mission, vision and overall objectives for good sustainable water management in accordance with the AWS Standard.	

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 company presents the WSP 2025, which has six objectives and 34 actions, of which 10 are for the catchment and 24 are for the plant (as established in the scope column). During the audit, two actions on site and two actions in the catchment were randomly evaluated, focusing on different aspects. This evaluation verified that the actions evaluated include: The way in which they will be measured and monitored; Maintenance measures; The expected timeframes for achieving them; The financial budgets allocated to the actions; The positions of those responsible for the actions and for achieving the objectives; and They linked their actions to the achievement of best practices to help address shared water challenges and AWS outcomes.	
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 has uploaded a Plan that includes its risks identified in 1.7.1 The Site has submitted the file that includes its SVA analysis. The Site has coordinated actions with AySA, the operating agency responsible for water supply and the final treatment plant, as well as with municipal authorities.	

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 has attached evidence of good governance of the catchment (PowerPoint presentation, uploaded).
3.1.2	*Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.* — Yes
Comment	The Site has submitted a document stating that the government is the authority on water matters and that they do not infringe on third parties' access to water.
3.2	*Implement system to comply with water-related legal and regulatory requirements and respect water rights.*
3.2.1	*A process to verify full legal and regulatory compliance shall be implemented.* — Yes
Comment	The Site has active procedures in place to ensure legal compliance. They use Legalia as a framework to check for new laws or regulations related to water that may be applicable. They also conduct annual legal audits. On a weekly basis, they review legal requirements in the Sustainability Comm Centre routine. See documents attached at 3.1.2
3.2.2	*Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.* — Yes
Comment	The Site is located in CABA, within the Buenos Aires Metropolitan Area (AMBA), a highly developed urban area where no territories inhabited, claimed or historically linked to indigenous communities have been identified. Nor are there any records of recognised indigenous water rights in the water catchment area used by the plant, nor are there any ongoing judicial or administrative proceedings regarding the use of aquifers or concessions. According to the National Institute of Indigenous Affairs (INAI), no registered indigenous communities have been identified in CABA or its surroundings. Given the territorial and legal context, it is concluded that the operation of the CPS Argentina Plant does not violate indigenous rights to water. However, the Site is committed to keeping abreast of monitoring of the regulatory and territorial situation and to acting in accordance with the principles of prior, free and informed consultation should new circumstances arise.
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 not achieved 100% progress for six actions proposed in the WSP 2025. One action is just beginning and has achieved 4% progress, and another action has achieved 50% progress. During the audit, we looked at the following evidence: Water Use Ratio, consumption monitoring, use of the COSMOS platform. During the audit, the site showed us its information collection screens and monthly water consumption reports. Benchmarking between industries begins in August. Concentrate school (where the bottling companies come from). See WSP at 2.3.2	
3.3.2	*Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.*	Yes
Comment	The Site has presented its annual targets for reducing water consumption at the Site: 2022 target 1.33 achieved 1.28 L/kg 2023 target 1.41 achieved 1.36 L/kg 2024 target 1.26 achieved 1.23 L/Kg 2025 target 1.23 current 1.18L/Kg. This data is as of the audit date.	
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 has no legal obligation to reallocate water (national water regulations and Buenos Aires city regulations). In Argentina, there is no legal requirement for the reallocation of water of any kind. See legal documents at 3.1.2	
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 has presented as evidence the quote from the company that will waterproof the WWTP (dated 8 April). Waterproofing is planned for September 2025 (to be verified). Second action: change of technology to MBR. In the catchment, the site carried out volunteer work on the south waterfront. It has collected 66.5 kg of rubbish. Dissemination of information on water conservation to industrial engineering students on the management and treatment of industrial effluents (6 August 2025). During the audits, we were shown photos of the event. See WSP at 2.3.2	
3.4.2	*Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.*	Yes
Comment	The Site aims to promote sustainable water management, which we define as the culturally and socially equitable, environmentally sustainable, and economically beneficial use of water. Their WSP looks at the following evidence: establishing and periodically monitoring the 2025 Water Use Ratio Target, which is lower than the previous year's performance. Please see the document uploaded in 3.1.1 (3.1.1_AWS-Argentina), which shows the results of progress in implementing the WSP; in addition, the Site continuously monitors the quality of the water leaving its industrial effluent treatment plant (slide 14). The WWTP has presented us with the water analyses carried out for the first quarter of the year, which are performed monthly in certified laboratories (BOD, COD and phosphorus are measured monthly). Sludge is also analysed every three months in a certified laboratory.	
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 has planted 40 native tree species along the waterfront; this site was visited during the audit. Luano Reserve 2024. Reforestation South Waterfront 2025. Reforestation Involving the participation of different stakeholders During these activities, a talk was given to raise awareness about why it is important to maintain and conserve IWRAs. Information was exchanged about the importance of the southern waterfront, endemic species were discussed, and ICA and the site's status as a RAMSAR site were described. See interview at: https://jornada-coca-cola-2025.vercel.app/	
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 mentioned that they carry out biannual sampling of taps and verify against the Argentine Food Code to ensure members' access to drinking water. The latest laboratory analyses are attached. 1 toilet for every 20 people 1 sink for every 10 people See the document uploaded in 1.3.8 WASH with detailed WASH information.	
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 affect the drinking water rights of third parties; it only uses the water provided by the service provider.	
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.*	closed
Comment	The Site has submitted evidence of a survey conducted at the laundry; the survey does not serve as evidence of its service provider's commitment. ***Finding No: TNR-019488***	
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 laundry service provider responded to the forms sent and immediately provided water consumption data (verify water consumption for the site only). The supplier of inputs in the catchment demonstrated its commitment by attending the breakfast with the SHs and participating in the consultation, providing information on water consumption. The letter of commitment was shown during the audit. The quantified information is in evidence 1.4.1 and 1.4.2.	

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: Recently, the Site has secured a commitment from AySA to provide a response. To look at the following evidence:
- Key messages and
- Commitment
The Site is joining forces with another stakeholder (candidate for the certification of AWS) who is also interested in establishing a link with AYSA (water supplier)
It will be important to identify concerns that the Site has with the water operator regarding shared infrastructure (distribution network); this communication must be documented with evidence

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 has included Sustainability Reports on its official website
- Strategic Plan 2025
- Consultation meeting with stakeholders
- Implementation and certification of ISO 14001 standard
- Training 1.4 Environment on the training platform
- QR codes with communications on environmental impacts for each task in specific areas

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

Comment: The Site has mentioned the following actions implemented to achieve best practices related to water balance:
- Review and update of water diagram
- Creation of a water committee with water team
- Establish and monitor the plant's WUR.
Training 1.4 Environment on the training platform
- Create the ‘Real-time consumption’ dashboard that shows the consumption of the different lines
and compares them with annual trends to identify deviations and opportunities.
- Progressive implementation of flow meters to achieve coverage of more than 85% of the water balance, allowing the identification of losses, leaks or inefficiencies in key processes such as CIP,
cooling towers, general services and treatment plants.
- Use of RO reject for cleaning waste material.
- Use of OI reject for irrigation and outdoor cleaning.
- Evaluation of filter wash water reuse.
- Evaluation of calibration water reuse.
Replacement of the cooling tower in the refrigerated chamber of the CPS Argentina Plant with a
dry cooler, which does not use water for heat removal.
The site's best practice is maximum water efficiency.

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

Comment	The Site monitors the quality of wastewater. They have looked at the following evidence of water quality results from both their own monitoring and analyses carried out by a certified laboratory. Proof of staff training and evidence of contact with new technology related to water quality.	
3.9.4	*Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.*	Yes
Comment	The Site presented exhibits of the actions achieved for the maintenance of an IWRA.	
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.*	Yes
Comment	The Site has mentioned the following actions implemented in relation to WASH best practices: - Six-monthly water quality measurements at taps. - Distribution of refrigerators with water and drinks available to employees. - Maintenance of signage in bathrooms on proper hand washing. - Annual hand washing activity. Monthly EOSH inspections Change control process Some of the best WASH practices on site were reviewed during the site tour.	

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 has mentioned that its WSP will be reviewed at the Sustainability comm centre and at the Water Committee, which meets monthly. This analysis is included in the WSP column Q. See document at 2.3.2	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	Yes
Comment	The site has analysed the costs of implementing its WSP and included them in column R The site has assessed the value creation in water use by analysing the reduction in water consumption See document at 2.3.2	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	Yes
Comment	The Site has provided evidence of the benefits of shared value in the catchment (quantified, where possible). See documnets attached	
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 has submitted the current written report, including a root cause analysis of the incident that occurred during the year (2025), which includes preventive measures and the effectiveness of the measures taken to mitigate future incidents. Incidents are tracked via the COSMOS platform.	
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	At the meeting held in January 2024, stakeholders were shown the progress made in implementing last year's WSP. During the audit, we observed photos of the meetings and attendance lists.	
4.4	*Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.*	

4.4.1	*The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.*	Yes
Comment	The Site has submitted an evaluation of the WSP that began in 2024; it includes opportunities for improvement and strengths; incluidng leassons learned.	

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 has presented its governance structure. The person responsible for environmental legal compliance is the Sustainability Manager. The representative of CPS Argentina is the General Manager. The contact information is displayed at the entrance gate to the site, which is open to the public and where neighbours regularly come to express their questions or comments. This information includes the relevant email address.	
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 has shared a presentation that has been shown to interested parties, as well as a couple of images from the meeting. The Site has communicated the results of the WSP scheduled for the end of 2025. Monthly meetings with all strategic plants in Chile and Mexico. During the audits, they have shown us how they share information regarding their WSPs, and the sites that are certified support those that are about to be certified. The Site delivered the WSP with the objectives and the percentages of progress for each objective. The Site maintains an active TEAMs channel.	
5.3	*Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.*	
5.3.1	*A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.*	Yes
Comment	The Site plans to make a presentation to stakeholders that includes quantitative progress, and they have planned to do this annually. This activity will be verified in the surveillance audit. As evidence for this indicator, the Site refers to the same meeting with stakeholders where they shared common challenges related to water. Exhibit: 3.1.1_AWS_Argentina (slide 17)	
5.4	*Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges;engagement with stakeholders; and co-ordination with public-sector agencies.*	
5.4.1	*The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.*	Yes
Comment	The Site participated in a meeting on 29 April 2025 of leading companies associated with SDG 6, invited by the Global Compact. At the meeting, the company shared its common challenges and the Kilimo project. They showed the invitation to the meeting and screenshots of the virtual meeting as evidence. This was confirmed in the interview with Kilimo group staff.	

5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	Yes
Comment	The Site has made efforts to communicate with AySA and has communicated with the Deputy Attorney General's Office for the Environment. The Site coordinates activities related to some actors in the public and private sectors. This will be disclosed at the December 2025 meeting. See attached evidence in 3.5.1. See file in 5.4.	
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 has an external communication procedure in place. The business unit handles these issues. There has been no breach, and the site implements a chain of security to prevent accidents from occurring. The Site conducts spill simulations. They are updating their infrastructure and provide ongoing training to staff.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	The Site has filed legal proceedings relating to legal infringements associated with water management (PROC03360), which includes corrective actions. See document attached at 5.5.1	
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 has a communication methodology in place for legal proceedings related to legal infringements associated with water management (PROC03360). There is a legal requirement in Argentina that any impact not included in the approved Project must be reported (Law 19300, Art. 8).	

Previous Findings

	All non-conformities raised in the previous audit have been satisfactorily closed.	N/A