CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001683

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Cola Cola FEMSA - Planta Querétaro**

Address: Av. 5 de Febrero 1057, Fracc. Ind Benito Juarez, 76120, Santiago de Querétaro, Querétaro, MEXICO

Contact Person: CAROLINA GOMEZ OCHOA

AWS Reference Number: AWS-000858

Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2025-Sep-22

Validity of certificate: 2028-Sep-21

AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2025-Aug-05

Audit End Date: 2025-Aug-07

Lead Auditor: Ricardo Salas Colunga

Site Participants:

Alma Leticia Casanova, Senior Water Executive
Carolina Gomez Ochoa, Environmental Sustainability Executive
Vianey Avellaneda, SQE Manager
José David Contreras, Environmental Advisor
Carlos Hernández Alcantar, Environmental Manager
Lucia Lizeth Lugo García, SAC advisor
Germán Matínez, Corporate Affairs Manager
Oscar Salazar Albarran, Regional Lawyer
Anaid Guerra, Head of Querétaro Plant
Julio Cesar Molina, Coordinator
Daniel Leonardo Rico, Coordinator
Barbara López, Sustainability Executive
Elizabeth Gutierrez Cabrera, Financial Advisor
Sandra Pérez Felípe, SQE Analyst
Alma Guadalupe García Lozano, SQE Analyst

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, no non-conformities and 16 observations were raised.

The audit team recommends certification of Cola Cola FEMSA-Planta Queretaro at Core level.

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

The site produces bottled water to supply drinking water to the entire region of Querétaro, Mexico. It is located near the centre of the city of Querétaro. and description of all facilities, supply wells, plant purification systems, production lines, WWTP, storage area.
The facility is located in the The river basin is the Lerma-Santiago Basin.

Continental land area: 132,891.69 km²
Annual precipitation 1991-2020: 722 mm
Average internal surface runoff: 13,526.17 hm³/year
Imports (+) or exports (-) from other countries: null hm³/year
Total average natural surface runoff: 13,526.17 hm³/year
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The audit was conducted onsite on 05-07 August 2025.
The onsite site visit included the assessment of production line, hazardous waste storage, wells, WWTP, discharge points, purification plants, services WASH as part of the audit.

FINDINGS

NUMBER OF FINDINGS PER LEVEL

Observation	16

FINDING DETAILS

Finding No:	TNR-020171
Checklist Item No:	1.2.1
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	There are elements of this indicator that need improvement: - What are listed as stakeholder challenges, are closer to elements of an action plan rather than reflecting what water-related challenges (concerns) the stakeholders see; - Although vulnerable groups have been identified, there is no evidence that they have yet been engaged.

Finding No:	TNR-020173
Checklist Item No:	1.3.4
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	Under Indicator 1.3.4, the site has provided water quality data for its sources and effluents, in line with NOM-127-SSA1-2021 and NOM-001-SEMARNAT-2021, but no quantification of water quality has been presented for the receiving water body.

Finding No:	TNR-019317
Checklist Item No:	1.5.3
Status:	Open
Finding level:	Observation
Checklist item:	The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.
Findings:	The site has compiled official data quantifying the water balance of the Querétaro River basin (deficit 0.006 Mm^3) and the Valle de Querétaro aquifer (deficit –65.56 hm^3/year). The requirement also calls for indicating annual and, where appropriate, seasonal variance. If data is not available, approach indicated in the Standard Guidance should be followed.

Finding No:	TNR-019318
Checklist Item No:	1.5.4
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	The site has provided evidence from CONAGUA showing that the Querétaro River is heavily polluted and groundwater quality analyses from the Valle de Querétaro aquifer. The requirement also calls for indicating annual and, where appropriate, seasonal variances when there is a water quality challenge. If data is not available, approach indicated in the Standard Guidance should be followed.

Finding No:	TNR-019321
Checklist Item No:	1.5.6
Status:	Open
Finding level:	Observation
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The site has described state-level infrastructure; however, condition and potential exposure to extreme events of the relevant infrastructure (including the municipal WWTP receiving part of the site's effluent) is not clear. It is recognized that some of this information may only be available from the local water operator and not directly accessible to the site. The site should continues efforts to obtain the missing information and explores alternative means of assessing these aspects where possible.

Finding No:	TNR-020174
Checklist Item No:	1.6.1
Status:	Open
Finding level:	Observation
Checklist item:	Shared water challenges shall be identified and prioritized from the information gathered.
Findings:	Under Indicator 1.6.1, the evidence provided (Indicador_1.6.1_y_1.6.2 Desafíos e iniciativas compartidas) presents mainly actions or solutions (e.g., recharge strategies, water efficiency measures, policy proposals, donations) rather than the underlying shared water challenges (issues, problems, concerns, risks) in the site's catchment and their prioritisation.

Finding No:	TNR-019322
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:	Further clarity is needed how the site's water stewardship plan addresses shared water challenges, and there appears to be some inconsistency between shared water challenges in the plan and in other documents. Two of the objectives do not have an identified cost. Some of the objectives are actions, and further clarity would be needed on what overall targets the site wants to achieve with the help of planned actions.

Finding No:	TNR-020181
Checklist Item No:	2.4.1
Status:	Open
Finding level:	Observation
Checklist item:	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.
Findings:	It is insufficiently clear to what extent the site's risk management plan was coordinated with relevant agencies

Finding No:	TNR-020175
Checklist Item No:	3.4.1
Status:	Open
Finding level:	Observation
Checklist item:	Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.
Findings:	Under Indicator 3.4.1, the site's Sustainable Water Management Plan includes three objectives related to water quality, supported by evidence such as laboratory analyses and NOM compliance. However, the objectives are mostly phrased as actions (e.g., tank replacements, filter and resin changes, waste collection) and there is a lack of clarity of measurable water quality target(s) that the site wants to achieve with the help of the list of planned actions. The evidence presented does not clearly demonstrate how these actions contribute to improvements in water quality parameters. The site is encouraged to strengthen this indicator, and modify the plan accordingly.

Finding No:	TNR-019646
Checklist Item No:	4.1.1
Status:	Open
Finding level:	Observation
Checklist item:	Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.
Findings:	The site does not clearly evaluate the implementation of its WSP objectives and their contribution to the achievement of the WSP results.

Finding No:	TNR-019648
Checklist Item No:	4.1.3
Status:	Open
Finding level:	Observation
Checklist item:	The shared value benefits in the catchment shall be identified and where applicable, quantified.
Findings:	Whilst shared value benefits are presented, some benefits of the value created are presented with metrics and scales that do not allow them to be assessed realistically. Only achieved benefits should be evaluated.

Finding No:	TNR-019323
Checklist Item No:	4.3.1
Status:	Open
Finding level:	Observation
Checklist item:	Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.
Findings:	The site has a mechanism for consulting stakeholders about the site's performance, but it has not yet been activated..

Finding No:	TNR-020098
Checklist Item No:	4.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.
Findings:	The site has a field to record lessons learned and changes made. Implementation will be checked at the next audit.

Finding No:	TNR-020177
Checklist Item No:	5.2.1
Status:	Open
Finding level:	Observation
Checklist item:	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.
Findings:	Whilst some actions were communicated to part of the stakeholders, implementation of the requirement is not complete.

Finding No:	TNR-020101
Checklist Item No:	5.3.1
Status:	Open
Finding level:	Observation
Checklist item:	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings:	The site has a communication matrix indicating how and to whom information will be provided, but disclosure of the summary of the results of the site's sustainable water management, including quantified results against targets, has not been completed.

Finding No:	TNR-020178
Checklist Item No:	5.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	During the site's participation in the Lerma Santiago River Basin Council, the issue of shared challenges was raised but the identified challenges in the catchment and efforts made to adress these challenegs have not been disclosed to audience outside the Council.

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WSAS WATER STEWARDSHIP ASSURANCE SERVICES

Report Details

Report	Value
Report prepared by	Ricardo Salas Colunga
Report approved by	Ozge GOKMEN
Report approved on (Date)	22/09/2025

Surveillance

Proposed date for next audit
2026-Aug-04

Stakeholder Announcements

Date of publication	Location
18/06/2025	Querétaro Daily Newspaper
	WSAS and AWS Websites

Comment 18 de june diary of Queretaro, covers the entire state of Querétaro.

Comment During the visit to Alcanfores Park, architect Joge Ramos, head of new infrastructure creation, arrived and also answered some questions regarding the collaboration between the park and the site.

Catchment Information

Catchment Information
Immediate catchment: Río Querétaro sub-basin.
The Querétaro River originates in Cerro del Zamorano and flows through the city of Querétaro, joining the Lerma River after passing the El Pueblito and Juriquilla rivers. This urban basin covers 2,135 km² (18.14% of the state of Querétaro) and includes the municipalities of Querétaro, Corregidora, El Marqués, and Huimilpan.

Wider hydrological context: Lerma–Chapala (Lerma–Santiago) basin.
The Río Querétaro sub-basin is part of the Lerma–Chapala hydrological region, one of Mexico's most important basins, with a continental land area of 132,891.69 km², annual precipitation of 722 mm (1991–2020), and an average internal surface runoff of 13,526.17 hm³/year across 58 watersheds. Discharges from the Querétaro sub-basin ultimately flow into the Lerma River system.

Groundwater context:
The site is supplied mainly by the Querétaro Valley aquifer (wells 1R and 2). The aquifer receives natural recharge of 70 hm³/year but is under stress, with extraction volumes of 131.56 hm³/year and a negative water balance of –65.56 hm³/year, indicating overexploitation. The aquifer consists of sedimentary and igneous rocks with alluvial deposits.

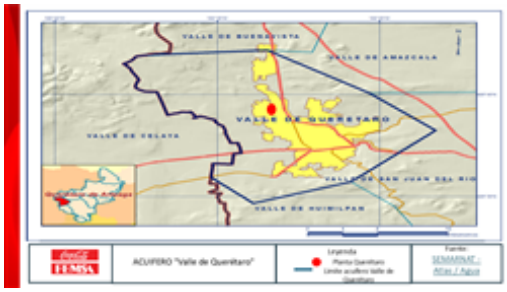
Water service and discharge:

Supply: The site relies on its own wells, fed by the Querétaro Valley aquifer.

Discharge: Treated wastewater is partly reused for irrigation of green areas (e.g. nearby parks) and partly discharged into the municipal sewerage network, which is conveyed to the central outfall and ultimately to the Querétaro River.

Relevance:
The Querétaro River sub-basin is of strategic importance due to its urban role and its connection to the wider Lerma–Chapala basin. The dual view (local sub-basin and regional basin) is critical to understanding water risks, shared challenges, and governance mechanisms.

Cuenca_Rio_Querétaro.png



Mapa_Acuifero_Valle_de_Querétaro.png

Client Description and Site Details

Client/Site Background

The site is located in the city of Querétaro, in the state of the same name, Querétaro, Mexico.

Located in an industrial/residential area.

The plant consists of a production line for 20-litre bottles of natural water. The process involves two deep wells from which the water is obtained, which feeds a water treatment system to purify the water for human consumption. which in turn supplies two boilers that use natural gas as fuel to generate steam for washing and sanitation processes, feeds an in-line flocculation system generating softened water for container washing, and supplies water for drinking water services (bathrooms, showers, etc.).

Description of the site's infrastructure.

1.- The plant has two water treatment systems:

1.1 Treatment 1.

1) The water is then pressurised and fed into the top of the sand filters, where a diffuser plate distributes it evenly across the top of the filter bed.

2) The water is then sent to carbon filters that are specially designed to remove chlorine. The water is sent to a 1-micron polishing cartridge filter and to the reverse osmosis train, which consists of three stages for salt removal.

3) Finally, the water is stored in a tank and sent to the production line, passing through a pair of UV lamps, pH control, 1 and 0.2 micron polishing filters, an ozonator, and sieve filtration until it reaches the filler to become the finished product.

1.2 Treatment 2.

1) Begin by extracting water from the well and then adding calcium hypochlorite (in tablets) to disinfect the water.

2) The water is then pressurised and fed into the top of the sand filters, where a diffuser plate distributes it evenly across the top of the filter bed.

3) The water is then sent to carbon filters that are specially designed to remove chlorine; the water passes through a UV lamp and 1-micron polishing filters before finally being sent to the bottle washing machine.

2.- Water is our main raw material and its use is described in the previous point.

3.- The plant has two boilers that run on natural gas with a capacity of 150CC and 150CC, which are fed with resource water or well water.

4.- The plant has PTAR: the arrival of the effluent is the homogenization tank, it has a primary sedimentator, 2 biofilters that work anaerobically, 2 aerobic reactors, passing to the secondary sedimenter and the last process is a chlorination with calcium hypochlorite, which the supply of performing through a manual type pump, all the treated water is stored in a cistern Final point The treated water stored in the cistern is sent to the different discharge points (Park Cakes, Pipas of the Municipality and Municipal Dren).

5.-There are no plant cooling towers.

6.- It does not apply to us since we have no capture system for its use.

7.-The plant has an independent storm drain system for its disposal to the sewer.

Describe where wastewater and rainwater are discharged.

Wastewater is discharged for the irrigation of green areas such as Alcanfores Park, and the municipality's water trucks also come to collect water and are responsible for watering the municipality's parks. There is also a discharge outlet to the municipal drain.

Provide a brief description of the site.

The plant is located on a site shared with CEDIS Querétaro, with a total area of 81,357.44 m2.

Posibles_fuentes_de_contaminación.png

Summary of Shared Water Challenges

Summary of Shared Water Challenges

Collaborate within the water management plan with actions that contribute to equitable and sufficient access to water for the economic sector and the community, through shared strategies for recharge, supply, access and water culture in the municipality of Querétaro.
Contribute to the implementation of the National Water Agreement for the Human Right to Water and sustainability in the State of Querétaro, through water efficiency initiatives in the plant and recharge of the Querétaro Valley aquifer.
Generate proposals for public policies and joint intersectoral water action plans for the states that make up the Lerma Chapala Basin.
Consolidation of a strategy for donating treated water for use in irrigating green areas and public spaces for the benefit of the community.
Formulation of proposals from the business sector for public policies and joint action plans with the public sector, focused on water scarcity, infrastructure improvement, pollution reduction, and strengthening environmental regulation and responsibility.
Implementation of environmental actions based on corporate environmental responsibility, focused on water recharge and access to water.

1	STEP 1: GATHER AND UNDERSTAND	
1.1	*Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.*	
1.1.1	*The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:* *- Site boundaries;* *- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;* *- Any water sources providing water to the site that are owned or managed by the site or its parent organization;* *- Water service provider (if applicable) and its ultimate water source;* *- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;* *- Catchment(s) that the site affect(s) and is reliant upon for water.*	Yes

Comment

The site presents its physical scope, including as evidence document "Indicator 1.1.1", including images with maps of the physical scope of the site, slide 4.

- Site boundaries: The site presents the site map oriented and with a graphic scale. The image is georeferenced.

- Water-related infrastructure, including the pipe network, owned or managed by the site or its parent organisation; The site presents the plans for its sanitary, storm, drainage and recovered water networks, and fire protection network. Slides 9 and 10.

- Any water source supplying the site, owned or managed by the site or its metering organisation; The site is supplied with water through its on-site wells, which extract water from the "2201 Valle de Queretaro" aquifer. The site complies with the legal requirements related to wells.

- Any water source supplied by the Site, owned or managed by the Site or its metering organisation; The site is supplied with water through its on-site wells, which extract water from the "2201 Valle de Queretaro" aquifer. The site complies with the legal requirements relating to wells.
- Discharge points and wastewater supplier and final receiving water bodies;

The site has no water suppliers.

The treated water discharged from its WWTP has three destinations: direct piping to Alcanfores Park, donation for irrigation of green areas through tankers, and the Municipal WWTP, which discharges into the Queretaro River.

The discharge points are included in the maps presented by the site.

- The basins affected by the site and dependent on water. Queretaro River Basin and Queretaro Valley Aquifer.

Evidence:

Indicador 1.1.1
Mapa_Acuifero_Valle_de_Querétaro
Mapa_del_sitio
Mapa_regiones_Hidrologicas
Mapas_Puntos_de_descarga
Mapa Límites e infraestructura del sitio

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.

Obs.

Comment

The site presents its stakeholder matrix as evidence, which identifies 20 stakeholders. It includes different interest groups, government, national, state, local, vulnerable groups including indigenous peoples, civil society organisations, business associations, and private companies.

It includes the challenges identified by the stakeholders.
In relation to vulnerable groups, the site states, 'They are identified as potential stakeholders, however, no shared risks were identified.' As this is its initial audit, the site has not yet consolidated its relationship with all the identified stakeholders.

The site considers the identified physical scope, including stakeholders and representatives of the site's final water source.

The site presents evidence of consultation with stakeholders. During the interviews conducted, the consultation and the shared challenges identified were verified.

The stakeholder matrix identifies the capacity and/or willingness of stakeholders to participate.

The matrix identifies the degree of commitment of stakeholders based on their level of interest and influence.

While the type of relationship is described, it is not clear what process or criteria were used to determine this.

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

Yes

Comment

The site presents documents such as "1.2.2 Degree of Influence" and "1.2.1 Identification of Stakeholders."

These documents identify the current degree of influence between the site and stakeholders.

The site identifies the potential relationship in columns M, N, O, and P, in which it establishes the type of relationship according to the guidelines in 1.2.2. It is noteworthy that only two have a collaborative relationship. Not including Alcanfores Park among the stakeholders with whom to collaborate is an oversight, given that they are already collaborating with them by donating treated water to the Park and that during the interviews they even indicated their intention to increase collaboration.

In 1.2.2 degree of influence, only the map of "Power, interest and commitment of stakeholders" is presented, which corresponds to indicator 1.2.1. The map "Influence and commitment of stakeholders", which corresponds to 1.2.2, is not included. This map was presented during the audit but was not included in the evidence shared with the auditor.

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 presents as evidence its "internal emergency plan 2025," which includes risks such as: Assault-Robbery Civil unrest Bomb threat Biosecurity attack Electrocution Rescue at heights, Fires Earthquakes Hazardous substance spills, among others, which are applicable to a plant in the city of Queretaro. The site also presents as evidence the document "Indicator_1.3.1_Current_plans_for_responding_to_water-related_incidents." During the audit, the site was asked to include its 2025 drill plan as evidence, but this document was not included in the evidence shared with the auditor.	
1.3.2	*Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped*	Yes
Comment	The site presents as evidence the document "Indicator 1.3.2 Water Balance (Diagram) and 1.3.3 Water Balance (Quantification) 2025". For indicator 1.3.2, its water balance map clearly shows the inflows, continuing the process with the mixing of water from the wells. This is identified as raw water. From this point, it is sent to different purification processes. One system is sent to cooling towers, boilers, and compressors. This system does not require very high purification as it is not part of the product. The other system goes through several purification methods to comply with the applicable standards for bottled water for human consumption. Part of the water that comes out of the osmosis filtration is recovered and sent to the raw water tank. The map identifies losses, storage and outputs. The site does not identify the loss due to evaporation in the WWTP.	
1.3.3	*Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.*	Yes
Comment	The site presents as evidence the document 'Indicator 1.3.3 Water Balance (Diagram) and 1.3.3 Water Balance (Quantification) 2025,' which contains the water balance for 2024. The site indicates that there is a challenge related to sustainable water balance and presents the quantification of the maximum and minimum annual variations. According to the data presented during the audit, three outlets from the WWTP are identified: donation of treated water to Alcanfores Park, donation of water for irrigation of parks and medians via tanker trucks, and discharge to the municipal drainage system. Water loss due to evaporation at the WWTP is omitted. The site presents its water balance equation for 2024, identifying an accuracy of 96.5%.	
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.*	Obs.

Comment	The site presents the document "Indicator 1.3.4 Water Quality" as evidence. The site presents evidence of the water quality of its water sources, which comply with the applicable standard "NOM-127-SSA1-2021". The site presents evidence of the water quality of its effluents to comply with applicable standards "External analyses of treated water, quarterly, to comply with NOM-001-SEMARNAT-2021" and in the case of wastewater, it is sent to the municipality's wastewater treatment plant. The site indicates that stakeholders stated that they "did not recognise surface and groundwater quality as a shared challenge". It was indicated during the audit that the perception of stakeholders does not determine whether there is a shared challenge related to water quality; only official reports or scientific data can determine whether there is a shared challenge, and there is evidence that the Querétaro government identifies the restoration of the Querétaro River as a priority. The site presents evidence of the analyses carried out on its treated water on a quarterly basis. No significant variations are identified in relation to the standards applied by the site, which for some parameters are stricter than the official standard.	
1.3.5	*Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.*	Yes
Comment	The site presents a map showing possible sources of contamination within the site as evidence. It includes a list of the chemicals used or stored on site. During the audit, the storage sites for hazardous products and the hazardous waste storage facility were verified, and it was confirmed that preventive measures were taken to reduce risks and that equipment was available to handle different types of incidents, such as spills, accidents, or equipment failures. Evidence: Indicador 1.3.5 Posibles fuentes de contaminacion Lista de quimicos QUIMICOS EN ALMACEN CEDI	
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 indicates that it does not have a significant water-related area.	
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 presents as evidence the document “Indicador 1.3.7 Costos e ingresos relacionados con el agua (valor social, cultural, ambiental o económico)”, which includes the annual costs of water in the plant and some comments on the creation of value in the basin. The site identifies the following costs: SVA execution. QRO - Well (Replacement). AWS certification. Annual Water Quality Analysis (Extraction and discharge). Carbon filter replacement. Volunteer waste collection. Wastewater treatment. Schools with water. The site also identifies social, cultural, environmental, and economic benefits.	
1.3.8	*Levels of access and adequacy of WASH at the site shall be identified.*	Yes
Comment	The site presents as evidence of the document “Indicador_1.3.8_Niveles_de_acceso_y_la_idoneidad_del_agua,_saneamiento_e_higiene_(WASH)_en_el_sitio.”. Where the site workers' access to WASH services is presented. The document presents the assessment of access to WASH services by gender, indicates the number of services available to men and women, the site identifies that it complies with the requirements of federal occupational health and safety regulations. The site includes a map showing the location of WASH services at its facilities.	
1.4	*Gather data on the site’s indirect water use, including: its primary inputs; the water use embedded in the production of those primary inputs the status of the waters at the origin of the inputs (where they can be identified); and water used in out-sourced water-related services.*	
1.4.1	*The embedded water use of primary inputs, including quantity, quality and level of water risk within the site’s catchment, shall be identified.*	Yes
Comment	The site presents as evidence the document “1.4.1 Se identificará el uso implícito de los insumos primarios”, which includes a list of its input suppliers and the watershed where they are located; from the entire list, the supplier of cardboard packaging was identified, which represents more than 5% of the cost of the product. The site presents an estimate of the indirect water consumption of this supplier. None of its main suppliers are located within the basin.	
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	They do not have any outsourced services that apply to the indicator.	
1.5	*Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH*	
1.5.1	*Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.*	Yes

Comment

The site presents as evidence the document “1.5.1 Indentificación Gobernanza de Agua en la Cuenca”. The following initiatives were identified:
Regional Water Program 2021-2024, Hydrological-Administrative Region VIII Lerma Santiago Pacific.
Queretaro State Development Plan 2021 - 2027 / Strategic Institutional Program CEA 201-2027.
Drinking Water, Sewerage and Sanitation Program, CONAGUA.
Update of the average annual water availability in the Buenavista Valley aquifer (2204) State of Queretaro. CEA.
Management Programs issued by the Groundwater Technical Committees (COTAS). https://remexcu.org/index.php/programas-de-gestion/pg-cotas.
The site includes the objectives and strategies of each of the plans, as well as, the specific objectives and associated projects, as well as the allocated budgets.

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 provides evidence of the legal requirements and procedures for keeping up to date with the regulations applicable to the site. Presentation and procedure.
Queretaro_MEX-DS-MA-0007_Checklist_for_Legal_Compliance_and_Other_Environmental_Subscribed_Requirements
Legal_compliance_management.
The document contains several Excel worksheets. Those applicable to compliance with the indicator are Environmental Impact and Risk and Water.

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

Obs.

Comment

The site presents as evidence the document "1.5.3 Balance Cuenca Río Querétaro" (1.5.3 Querétaro River Basin Balance), which contains data for calculating the water balance of the Querétaro River basin and indicates on page 35 that the basin's deficit is 0.006 Mm3.
It also presents the balance of the "Valle de Querétaro" aquifer, which has a deficit of 65,556,761 hm3/year.
El sitio utilizo recopilo toda la información de fuentes oficiales pero no se encontro evidencia sobre la variación anual o estacional.

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.*

Obs.

Comment

The site presents as evidence a summary of information from CONAGUA on the pollution of the Querétaro River.. "The National Water Commission (CONAGUA), as part of its National Water Quality Measurement Network programme, reports annually on the water quality of Mexico's main rivers. The Querétaro River has eight monitoring sites from its source to its mouth. In the municipality of El Marqués, there is only one monitoring site, and it is classified as 'heavily polluted' because the parameters of Biochemical Oxygen Demand (BOD), Chemical Oxygen Demand (COD), Faecal Coliforms, Escherichia coli, Dissolved Oxygen (DO), and Toxicity do not meet the permissible limits established by the competent national authority, and their reported values represent damage to the ecosystem (CONAGUA, 2021)".Therefore, surface water quality is a shared challenge in the basin.
The site does not identify an estimate of the maximum and minimum annual or seasonal variations.
The site requested information from the state water commission about water quality in the basin and aquifer, which responded with data on groundwater quality and referred the site to the CONAGUA website, which contains information on water quality at the national level.

Evidence:
Resultados_acuifero_Valle_de_Qro
https://www.gob.mx/conagua/es/articulos/resultados-de-la-red-nacional-de-medicion-de calidad-del-agua-renameca?idiom=es

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 presents as evidence the document "Indicator 1.5.5 Important Water-Related Areas in the Basin (IWRA)". This document identifies seven IWRA, and the information is presented in accordance with the requirements of the indicator. Several of them are presented below:

Bordo Benito Juárez: The city's most important rainwater reservoir.
Western micro-basin area: This area includes four micro-basins that drain into the city of Querétaro.
El Tangano: An area designated for its environmental value, where the aim is to protect biodiversity and ecological processes.
Querétaro River: It crosses the most economically populated areas of the state, which is why pollution is a relevant issue for the city.
Alcanfores Park: Receives treated water from the site.

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

Obs.

Comment

The site presents evidence on infrastructure at the state level in Querétaro, but does not specifically describe infrastructure in the basin, particularly information on the municipal WWTP where part of its treated water is discharged.

Evidence:
Indicador_1.5.6_Infraestructura_existente_relacionada_con_el_agua

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

Yes

Comment

The site presents as evidence the document "Indicator 1.5.7 Wash Services in the Basin," which shows water supply coverage at 97.6%, drainage at 97.1%, and sanitation at 63.7%.

The information is at the state level.

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.*	Obs.
Comment	The site presents challenges as actions to solve water challenges: Collaborate within the water management plan with actions that contribute to equitable and sufficient access to water for the economic sector and the community, through shared strategies for recharge, supply, access and water culture in the municipality of Querétaro. Contribute to the implementation of the National Water Agreement for the Human Right to Water and sustainability in the State of Querétaro, through water efficiency initiatives in the plant and recharge of the Querétaro Valley aquifer. Generate proposals for public policies and joint intersectoral water action plans for the states that make up the Lerma Chapala Basin. Consolidation of a strategy for donating treated water for use in irrigating green areas and public spaces for the benefit of the community. Formulation of proposals from the business sector for public policies and joint action plans with the public sector, focused on water scarcity, infrastructure improvement, pollution reduction, and strengthening environmental regulation and responsibility. Implementation of environmental actions based on corporate environmental responsibility, focused on water recharge and access to water. Evidence: Indicador_1.6.1_y_1.6.2_Desafíos_e_iniciativas_compartidas (1)	
1.6.2	*Initiatives to address shared water challenges shall be identified.*	Yes
Comment	The site presents initiatives although context regarding their scope could be clearer. Identification of initiatives should not be limited to actions that the site has planned.	
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 presents as evidence the document "Indicator_1.7.1_and_1.7.2_Risks_and_Opportunities_Related_to_Water_(1)", which identifies five risks:

Cessation of operation due to changes in the input conditions (design specifications) of the drinking water treatment system.

Operational shutdown due to a reduction in the concessioned volume, resulting from increased population demand and the prioritisation of the resource for domestic use.

Operational shutdown due to lack of groundwater availability in the face of aquifer deficit and the impossibility of maintaining or expanding concessions.

Interruption of water supply due to irreversible structural failure in well 1, requiring relocation and affecting the plant's operational continuity.

Negative comments about the company may put pressure on local or environmental authorities to investigate or sanction the company and, in serious cases, may lead to inspections, fines or even temporary closures.

The site identifies the probability, severity, risk level, priority, potential costs and type of risk for each of them.

The site presents how I determined the values for each of these variables.

The timeframe within which the likelihood and impact were analysed, could be clearer.

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 presents as evidence the document "Indicator_1.7.1_and_1.7.2_Risks_and_Opportunities_Related_to_Water_(1)", which identifies opportunities, any of them occur:

1 Investing in more effective disinfection systems minimises the risk of microbiological contamination.

2 Adopting more advanced treatment technologies (such as ozone, UV light, membranes, or biofiltration).

3 Exploring alternative water sources (new wells) improves water security and reduces dependence on a single source.

4 Designing and installing a well with up-to-date technology (high-efficiency pumps, level sensors, automation) improves system performance and reliability.

5 Listen to the environment in real time.

6 Improve relations with the community.

Describe how the site can intervene, the potential benefits, the cost of not acting, and the assessment and prioritisation of each opportunity.

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

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

Yes

Comment

The site identifies five best practices related to water governance in the basin:

Identification of key governance initiatives and challenges with objectives and strategies to be worked on.

Collaborate with authorities and the community on water access projects.

Collaborate with authorities and the community on the donation of treated wastewater for irrigation and green space services.

Participation in the National Water Plan.

Participation in the Lerma Chapala basin council.

Evidence:
1.8.1 Relevant best practices for water governance in the basin will be identified.

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 presents evidence of best practices related to sustainable water balance.

Have a regularly updated water balance, showing water use and consumption for the plant's most relevant processes.

Have a routine for managing process water consumption.

SVA Study

Complete the TOP Water Saving Initiatives (TOP WSI) and follow up on the most relevant activities to improve water use at the site.

Ensure water use (volume) is less than that established in the concession title.

The site does not include best practices related to the basin water balance, for example "Collaborate with authorities and the community on the donation of treated wastewater for irrigation and green space services".

Evidence:
1.8.2_Se_identificarán_las_mejores_prácticas_respecto_al_balance_hídrico_en_los_sectores_cuencas_pertinentes.

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

Yes

Comment

The site identifies five best practices related to water quality on site:

Conduct annual and quarterly analyses in accordance with Coca-Cola's self-regulation for water that is extracted, bottled, and discharged.

Implement an internal monitoring programme for drinking water and wastewater.

Comply with KORE parameters (stricter than national legislation) for well water and wastewater.

Monitor for filter media replacement and cleaning.

Microbiological route to ensure water quality at all stages.
Evidence:
1.8.3_Se_identificarán_las_mejores_prácticas_respecto_a_la_calidad_del_agua_en_los_sectores_o_cuencas_pertinentes,_incluida_la_justificación_de_la_fuente_de_datos.

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

Yes

Comment

The site presents its list of best practices related to IWRAs in the basin:

Identify important areas related to community water supply, recreational and spiritual significance, and/or any other interests that may have an impact on water processes.

Establish relationships with the most relevant stakeholders to seek improvement or restoration, and document the benefits.

Donate more cubic metres of treated wastewater to recreational parks and municipal water trucks.

Evidence:
1.8.4_Se_identificarán_las_mejores_prácticas_pertinentes_de_las_cuencas_para_el_mantenimiento_del_sitio_de_las_Áreas_Importantes_Relacionadas_con_el_Agua.

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 presents best practices related to WASH on site and in the catchment area:

Research and document the main WASH needs in the context of the site, drawing on available material and, where appropriate, seeking additional material to supplement it.

Use of treated water for irrigation of green areas. This is not a WASH best practice.

Implement an internal programme of routine inspection and preventive maintenance of the plant's sanitation systems.

Implement an internal cleaning programme for the plant's sanitation systems.

Donation of treated water for community use (irrigation of recreational green areas). This is not a WASH best practice.

Evidence:
1.8.5_Se_identificarán_las_mejores_prácticas_pertinentes_del_sector_y_de_la_cuenca_para_la_prestación_de_servicios_de_WASH_equitativos_y_adecuados_en_el_sitio.

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	*Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.*	
2.1.1	*A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:* *- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes* *- That the site implementation will be aligned to and in support of existing catchment sustainability plans* *- That the site's stakeholders will be engaged in an open and transparent way* *- That the site will allocate resources to implement the Standard.*	Yes
Comment	The site presents as evidence a letter signed by the general director for Latin America. This letter meets the requirements of the indicator. The letter is published on the corporate page on LinkedIn. Evidence: Carta_Compromiso_AWS_2025_Plantas_Nuevas_version_ESP Indicador_2.1.1_Declaración_de_Compromiso	
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 presents as evidence the "Legal Compliance Procedure," which includes: Procedures for maintaining compliance with water and wastewater management obligations. It includes the identification of responsible persons/positions within the institution's organisational structure. It includes a flow chart of the submission process to regulatory bodies.	
2.3	*Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.*	
2.3.1	*A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.*	Yes

Comment

The site presents as evidence the document "informe_integrado_KOF-II-2024-ESP (1)" which outlines its corporate strategy, including its pillars and vision for water management from a corporate perspective, and applies to each of Coca Cola FEMSA's plants.

The site presents as evidence the document "Environmental_Strategy Propuesta_AWS_version_Plantas_KOF_actualizacion_2025".
The document presents the company's corporate strategy, including its strategic priorities and its sustainability framework, which includes human rights, diversity, equity, and inclusion.

In terms of water, it establishes a commitment to use water efficiently in its operations, replenish the water it uses, and contribute to improving access in its communities.

The strategy sets sustainability goals of 1.26 litres of water per litre of beverage produced.

2.3.2

A water stewardship plan shall be identified, including for each target:
- How it will be measured and monitored
- Actions to achieve and maintain (or exceed) it
- Planned timeframes to achieve it
- Financial budgets allocated for actions
- Positions of persons responsible for actions and achieving targets
- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.

Obs.

Comment

The site presents its Sustainable Water Management Plan, which includes all the indicator requirements, as it presents the following for each objective:

How it will be measured and monitored.

- The measures to achieve and maintain (or exceed) it.

- The expected timeframes for achieving it.

- The financial budgets allocated to the actions. For five of the seven objectives of the plan.

- The positions of those responsible for the actions and for achieving the objectives.

- Where possible, take into account the relationship between each objective and the achievement of best practices to help address shared water challenges and AWS outcomes.

The plan includes a column titled "Challenge Description," which contains "challenges" not presented in 1.6.1. This column includes challenges for the site, such as achieving a certain level of water use efficiency (Water Use Ratio, WUR), among other site-specific challenges, and combines them with some challenges included in 1.6.1, which is unclear as to what type of challenge it refers to.

The plan contains only seven objectives, and the way they are worded allows for the identification of actions to achieve goals for each of the expected outcomes of the standard.

Two of the objectives do not have an identified cost.

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.

Obs.

Comment

The site presents its risk mitigation plan developed using the Water Risk Assessment (WRA) tool, which assesses water risks on an annual basis.
The site states that "This assessment gives rise to a Risk Management Plan, which is monitored quarterly by the Country Supply Chain Department and biannually by the Environmental Sustainability Management Department."

The site indicates that part of the input for developing the plan comes from questionnaires: government organisations, public and scientific studies, external and internal assessments, but does not include evidence of its data sources; reports, questionnaires, assessments.

The site presents sections of its WRA and states that "
This plan identifies the risks of the plant and categorises them by type (physical, reputational, financial and regulatory). Based on these risks, actions are determined to mitigate or eliminate them. Some of these actions, due to their scope, are carried out in coordination with relevant public sector and infrastructure agencies."

For example, it describes the action "integration into the water culture committee, which has worked on defining the CEA basin in Querétaro, Conagua, SEDESU. Evidence is presented of the invitation to participate in a workshop to analyse the operating rules manual of the Water and Forest Culture group, held in Guadalajara in November 2023.

Invitation to participate in the session of the Lerma-Chapala Basin Council's Operations and Monitoring Commission.

None of the documents presented as evidence refer to the site's risk management plan, and it is unclear whether any of the events involved work on the site's risk plan.

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 does not present specific evidence for this indicator. In document "1.8.1", the site presents evidence of water donations for parks and gardens. The site indicates that it participates in the National Water Plan, in the Lerma-Chapala Basin Council. There are other activities in which the site has collaborated in water governance, such as the Schools with Water programme.	
3.1.2	*Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.*	Yes
Comment	The site presents as evidence the document "Environmental_Strategy Proposal_AWS_version_Plants_KOF_update_2025". The document presents the company's corporate strategy, including its strategic priorities and its sustainability framework, which encompasses human rights, diversity, equity, and inclusion. In terms of water, it establishes a commitment to use water efficiently in its operations, replenish the water it uses, and contribute to improving access in its communities.	
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 already presented in 1.5.2 all legal requirements applicable to the site. In 2.2.1, the procedures implemented to maintain 100% legal compliance.	
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	In its review of the legal requirements in 1.5.2 that apply to the site, the site did not identify any rights of others that would require action on the part of the site. All human rights related to access to water and sanitation are the responsibility of the state to fulfil. The site has not received any communication regarding water access rights from the relevant authorities.	
3.3	*Implement plan to achieve site water balance targets.*	
3.3.1	*Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.*	Yes
Comment	The site presents its Sustainable Water Management Plan as evidence. The document includes a specific section on progress towards the objectives as planned. Progress is measured on a quarterly basis and identifies the site's performance in relation to planned progress.	

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
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 identifies that there are no legally binding documents for water reallocation.	
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.*	Obs.
Comment	The site's sustainable water management plan includes three objectives related to water quality: Waste collection on the outskirts of the Quereatro plant aims to prevent waste from being carried into the drainage system, thus avoiding possible blockages, flooding and contamination of water bodies. Replacing the activated carbon in the four purification tanks will improve the quality of the water after treatment by increasing the efficiency of the removal of organic compounds and residual contaminants. Replacing the resins in the softening tank will optimise the efficiency of the process at the Queretaro plant, extending the interval between regeneration cycles. This translates into a reduction in water and chemical consumption. The site's WSP presents the progress made on each of the objectives. The site presents some evidence of progress. Evidence: Plan de Gestión Sostenible del Agua	
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 treats its effluent to comply with Koren requirements, which in some parameters are more stringent than the applicable Mexican standard. The site donates water for irrigation of parks and gardens, thereby reducing the volume of effluent discharged into the drainage system and thus reducing the pollutant load it contributes to the sanitation system. Evidence: Plan de Gestión Sostenible del Agua	
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's Sustainable Water Management Plan includes an objective related to IWRA: To consolidate a comprehensive strategy between the plant and the government for the donation of treated water for the irrigation of green areas and public spaces, with the aim of promoting the sustainable use of water resources, contributing to the well-being of the community, and strengthening urban resilience to water stress. The site makes donations to parks and gardens. During the audit, "Parque Alcanfores" was identified as an IWRA due to its environmental, social and cultural values. Municipal staff requested that the donation be extended to another nearby park. Progress towards the objective was verified. Evidence. Indicador_1.5.5_Áreas_importantes_relacionadas_con_el_agua_en_la_cuenca_(IWRAS). Plan de Gestión Sostenible del Agua	
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 presents as evidence the document "Indicator_1.3.8_Levels_of_access_and_adequacy_of_water,_sanitation_and_hygiene_(WASH)_on_site." The document states that "In accordance with the Basic Industrial Sanitation Guide, the levels of access and suitability of water, sanitation and hygiene (WASH) at the site will be identified for personnel working within the facilities, in which each requirement is met according to the number of employees." The same evidence indicates that there are a number of health problems associated with inadequate basic sanitation conditions, which is why the industrial basic sanitation guide was created to establish standards and practices that contribute to preventing disease among workers.	
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	In its review of the legal requirements in 1.5.2 that apply to the site, the site did not identify any rights of others that would require action on the part of the site. All human rights related to access to water and sanitation are the responsibility of the state to fulfil. The site has not received any communication regarding water access rights from the relevant authorities.	
3.7	*Implement plan to maintain or improve indirect water use within the catchment:*	
3.7.1	*Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.*	Yes
Comment	The site does not include any objectives related to indirect water use in its sustainable water management plan because it does not have any input suppliers or service providers that apply indirect water use in the basin.	

3.7.2	*Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.*	Yes
Comment	The site has no commitments with suppliers of inputs and service providers related to indirect water use because it has no suppliers of inputs within the basin and the service providers use water accounted for in the site's water balance.	
3.8	*Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.*	
3.8.1	*Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.*	Yes
Comment	The site shares infrastructure only with the Querétaro State Water Commission. A section of the drainage network leads to the municipal WWTP and the WWTP itself discharges its treated water into the Querétaro River. During the audit, the site presented evidence of communication with the CEA, but this evidence was not provided to the auditor.	
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	During the audit, the site presented ample evidence of compliance with this indicator; however, it did not share the documents presented during the audit with the auditor. Document "1.8.1 Se identificarán las mejores prácticas pertinentes para la gobernanza del agua en la cuenca" was used as evidence for this indicator., the site presents evidence of water donations for parks and gardens. The site indicates that it participates in the National Water Plan in the Lerma-Chapala Basin Council. There are other activities in which the site has collaborated in water governance, such as the Schools with Water programme. The site carried out actions to install rainwater harvesting systems in schools in Querétaro, to provide better access to water for pupils in 10 schools. Evidence: 1.8.1 Se identificarán las mejores prácticas pertinentes para la gobernanza del agua en la cuenca Indicador 3.1.1 Queretaro	
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.*	Yes

Comment	During the audit, the site presented evidence related to this indicator, demonstrating the implementation of best practices related to sustainable water balance. These include water capture systems in schools in Querétaro and increased availability on site where access to water is limited. It presented evidence of its commitment to donating treated water for irrigation, which was verified during the visit to Alcanfores Park. Improvements in efficiency to reduce water consumption at the plant were verified during the tour of the production line. Evidence: 1.8.5_Se_identificarán_las_mejores_prácticas_pertinentes_del_sector_y_de_la_cuenca_para_la_prestación_de_servicios_de_WASH_equitativos_y_adecuados_en_el_sitio. Indicador 3.1.1 Queretaro
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.* — Yes
Comment	During the audit, the site presented evidence of the implementation of water quality objectives: Waste collection on the outskirts of the Quereatro plant aims to prevent waste from being carried into the drainage system, thus avoiding possible blockages, flooding and contamination of water bodies. Replacing the activated carbon in the four purification tanks will improve the quality of the water after treatment by increasing the efficiency of the removal of organic compounds and residual contaminants. Replacing the resins in the softener tank will optimise the efficiency of the process at the Queretaro plant, extending the interval between regeneration cycles. This translates into a reduction in water and chemical consumption. During the tour of the plant, the implementation of the WSP's water quality objectives was identified.
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 presents the document "3.9.4 Best practices for maintaining IWRAs" as evidence of the implementation of best practices related to IWRA. During the audit, the site presented extensive evidence of the donation of treated water for irrigation. During the audit, the park was visited and the implementation of best practices was verified.
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.* — Yes
Comment	The site's Sustainable Water Management plan includes a WASH-related objective in the Basin "To progressively increase access to drinking water in schools with access vulnerabilities". The WSP contains progress in the implementation of this indicator, including some benefits generated by the implementation of the objective. During the audit, the site presented extensive evidence of the implementation of the objective in 10 schools during 2024 and another 5 in 2025.

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

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

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

Comment: The site indicates that its WSP includes evidence related to this indicator.
The site evaluates performance against WSP targets, but does not clearly describe the contribution to achieving the results of the sustainable water management plan.
The plan includes a column indicating the benefits of the plan; however, the wording of the benefits is generic and does not quantify the contribution to achieving the standard's results, for example, the benefits "Less water stress within the basin" and "Improve access to water and sanitation for school-age children". For the latter benefit, the site has data that is not included in the evidence.

4.1.2 *Value creation resulting from the water stewardship plan shall be evaluated.* Yes

Comment: The site indicates that it evaluates the creation of value from its WSP, which is presented in the document "Indicator 1.3.7 Water-related costs and revenues (social, cultural, environmental or economic value)". This document identifies the creation of social, cultural, environmental and economic value.
The description of the values generated is qualitative.
In the case of the objective "Progressively increase access to drinking water in schools with access vulnerabilities", it only identifies social value creation, when the main value generated is cultural, as it establishes a new paradigm in relation to access to water in schools without sufficient supply.

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

Comment: The site presents document "4.1.3" as evidence. This document describes activities that generate shared value benefits in the basin. It identifies seven activities and social, cultural, environmental, and economic values. Some of the values identified do not seem realistic. For example, the activity "SVA Implementation," which is a prospective study, has a social value of "Essential for the water security of a community or region." The value identified in relation to the action is unattainable.
The site presents the benefits of the value created with metrics and scales that do not allow them to be assessed efficiently.

4.2 *Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.*

4.2.1 *A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.* Yes

Comment: The site indicates that there have been no water-related emergencies.
During the audit, the site presented evidence to comply with the indicator requirements.

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.*	Obs.
Comment	The site indicates that they already have a mechanism in place to consult stakeholders on the site's performance, but have not yet activated it, given that they are in their initial audit and collaboration with stakeholders has not yet reached a level that allows for assessment of the site's performance.	
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.*	Obs.
Comment	The site indicates that "The activities of the sustainable water management plan have not been completed, so the plan cannot be modified with the lessons learned until the completion or conclusion of those activities to feed into our water management system." The site presents evidence of the WSP's preparation to record lessons learned and changes made. Evidence: Plan de Gestión Sostenible del Agua 4.4.1	

5	STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts	
5.1	*Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.*	
5.1.1	*The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.*	✓ Yes
Comment	The site presents the integrated report document, which includes internal governance at the corporate level, including the person responsible for legal compliance. It is disclosed on the Coca Cola FEMSA website; the link is in the document presented as evidence.	
5.2	*Communicate the water stewardship plan with relevant stakeholders.*	
5.2.1	*The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.*	🔍 Obs.
Comment	The site is in its initial audit phase, has just drawn up its plan and is beginning its implementation. At this time, it has not been able to report any results. With the aim of sharing some objective results and commitments, el sitio presenta como evidencia el documento informe_integrado_KOF-II-2024-ESP (1), which presents some results of sustainable management, water efficiency objectives, and commitment to communities near the company's plants.	
5.3	*Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.*	
5.3.1	*A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.*	🔍 Obs.
Comment	The site is in its initial audit phase, has just drawn up its plan and is beginning its implementation. At this time, it has not been able to report any results. The site shares as evidence the document informe_integrado_KOF-II-2024-ESP (1), which presents some results on sustainable water management at the corporate level.	
5.4	*Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges;engagement with stakeholders; and co-ordination with public-sector agencies.*	
5.4.1	*The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.*	🔍 Obs.
Comment	The site is in its initial audit phase, has just drawn up its plan and is beginning its implementation. At present, it has not been able to communicate the challenges related to water at the basin level. However, during its participation in the Lerma Santiago River Basin Council, the issue of shared challenges has been raised. Evidence. 1.8.1 Se identificarán las mejores prácticas pertinentes para la gobernanza del agua en la cuenca	
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 is in its initial audit phase, has just drawn up its plan and is beginning its implementation. At present, it has not been able to communicate the challenges related to water at the basin level. However, during its participation in the Lerma Santiago River Basin Council, the issue of shared challenges has been raised. Evidence: 1.8.1 Se identificarán las mejores prácticas pertinentes para la gobernanza del agua en la cuenca	
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 presents evidence of compliance with the indicator	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	presents evidence of compliance with the indicator	
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	presents evidence of compliance with the indicator	
	Previous Findings	
	All non-conformities raised in the previous audit have been satisfactorily closed.	N/A