CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001582

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Nestlé Italy: Acqua Panna**
Address: Localita Panna 1, 50038, Scarperia, Firenze, ITALY
Contact Person: Angela Midollini
AWS Reference Number: AWS-000200
Site Structure: Single Site

CERTIFICATION DETAILS

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

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Re-Certification Audit
Audit Start Date: 2025-Jun-17
Audit End Date: 2025-Jun-19
Lead Auditor: Carlo Enrico Freschi

Audit team participants:
Carlo Enrico Freschi, Lead Auditor

Site Participants:
Angela Midollini,,, AWS Sanpellegrino group coordinator and Environmemntal site manager
Fabia Ruggeri,, Stakeholders engagement & biodiversity group lead
Silvia Galvanin,, Factory Manager
Simone Gualtieri,, Factory sources manager
Alessandro Negri, Water regeneration delivery manager
Melissa Brogi,, Geologist
Giorgio Della Croce,, Geologist

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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 1 non-conformity and 9 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 08 August 2025.

The non-conformities must be closed within 90 days of the end of the audit. In order to meet this timeline evidence is to be submitted to WSAS (within 75 days) by 02 September 2025.

Observations require attention from the site but no response to WSAS at this stage.

The audit team recommends re-certification of Nestlé Italy: Acqua Panna at Core level pending closure of the non-conformity.
CLOSURE OF FINDINGS AND CORRECTIVE ACTION PLAN:

The Client has successfully closed all Non-conformities.

Scope of Assessment: The scope of services covers the recertification audit for assessing the conformity of Sanpellegrino - Acqua Panna - Factory in Scarperia and the property under Concessione Mineraria where the main sources are located. (hereinafter referred to as “the site”) against the AWS International Water Stewardship Standard Version 2. The site is located approximately 30km north of Florence, Tuscany, in the center of Italy.
On 17, 18, and 19 June 2025, WSAS conducted an assessment of the site’s facilities and activities to verify the continuous conformity to the AWS Standard.
During the assessment, the audit team spent 1 hour on stakeholder consultation meeting, and 0,5 day on the inspection of the site´s installations and activities in the row water storage tank area, in the most important WASH area, the Oasi of Gabbianella, together with personnel interviews and document reviews.
The Site provided most of the requested supporting documentation as evidence before the audit in the Intact Platform and on a Teams repository.
 On-site. WSAS provided initial feedback on the gaps between the site’s current management and the level required by the standard during the closing
meeting of the conformity assessment.

FINDINGS

Observation	1
Observation	8
Non-Conformity	1

FINDING DETAILS

Finding No:	TNR-019011
Checklist Item No:	1.2.1
Status:	In Progress - CA plan approved
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:	The site is working within the catchment (for example, on IWRAS) with local environmental and minority groups - these groupds should be included in the stakeholder list. The site should also look if there are any other NGOs or CSOs that may have an interest or 'stake' in the site's activities, and that can affect or be affected by them.
Corrective action:	As verified during the audit, we have already included in our SH list all local environmental and minority groups with which we are working. We will evaluate if there are any other NGOs or CSOs that may have an interest in the site's activities, and that can affect or be affected by our projects.

Finding No:	TNR-018567
Checklist Item No:	1.3.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Existing water-related incident response plans shall be identified.
Findings:	The incident response plans could also cover the management of the discharge water used as an extinguisher after a fire event and the management of a total or partial WWTP failure.
Corrective action:	We will define in our procedure how we manage the water used as an extinguisher after a fire event discharge.

Finding No:	TNR-018612
Checklist Item No:	1.5.5
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Findings:	The site could consider reevaluating its activities related to Agroforestry project on CO2 reduction with a higher focus on water savings and AWS good management
Corrective action:	We will reevaluate the Agroforestry project on CO2 reduction with a greater focus on water savings and good management practices according to AWS standards.

Finding No:	TNR-019202
Checklist Item No:	1.5.6
Status:	In Progress - CA plan approved
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 considered that the indicator applies to infrastructure partly owned by the site, however it applies to infrastructure in the catchment, to gather information on its condition and potential exposure to extreme events. This information should allow it to analyse if there can be not-yet-recognized risks to the site or causes or impacts to water quality in the catchment, flood risk, or other challenges. The site will need to gather more information on the infrastructure in the catchment, its condition and potential exposure to extreme events.
Corrective action:	We will gather more information on the infrastructure in the catchment, its condition, and potential exposure to extreme events in order to analyze if there are any not-yet-recognized risks to the site, or causes or impacts on water quality in the catchment, flood risk, or other challenges

Finding No:	TNR-019203
Checklist Item No:	1.8.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Relevant catchment best practice for water governance shall be identified.
Findings:	The site identified what it is already doing, and mostly on site-level governance, but should also identify why could be best practices on catchment governance, applicable to this catchment context.
Corrective action:	We will integrate this point by also identifying what could be the best practices for catchment governance applicable to this catchment context

Finding No:	TNR-019204
Checklist Item No:	1.8.2
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.
Findings:	The site identified what it is already doing, but should also identify what could be (further) best practices on water balance at site or catchment level, relevant to the sector and/or catchment.
Corrective action:	In our WS plan, we have also identified future projects that influence the water balance at the site level. We will evaluate if we can add further best practices on water balance at the site or catchment level, relevant to the sector and/or catchment.

Finding No:	TNR-019205
Checklist Item No:	1.8.3
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.
Findings:	The site identified what it is already doing, but should also identify what could be (further) best practices on water quality at site or catchment level, relevant to the sector and/or catchment.
Corrective action:	In our WS plan, we have also identified future projects that influence water quality at the site level. We will evaluate if we can add further best practices on water quality at the site or catchment level, relevant to the sector and/or catchment.

Finding No:	TNR-019206
Checklist Item No:	1.8.4
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.
Findings:	The site identified what it is already doing, but should also identify what could be (further) best practices for maintaining or improving IWRAs, with relevance for the types of IWRAs the site identified
Corrective action:	In our WS plan, we have also identified future projects for maintaining or improving the identified IWRAs. We will evaluate if we can add further best practices relevant to IWRA.

Finding No:	TNR-018609
Checklist Item No:	3.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Sep-17
Checklist item:	A process to verify full legal and regulatory compliance shall be implemented.
Findings:	The site compliance internal audit did not cover the management of the storage tank inlet water area and its discharge in case of overflow.
Corrective action:	We performed a specific internal audit to cover the management of the storage tank inlet water area and its discharge in case of overflow. No issues were detected since, according to Toscana regional law n. 20 31/05/2006, art. 2 comma c point 2 (attached and highlight), the water overflow is a restitution to the environment and no authorization is required

Finding No:	TNR-018611
Checklist Item No:	4.3.1
Status:	In Progress - CA plan approved
Finding level:	Observation
Checklist item:	Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.
Findings:	The site could define the criteria to plan its communication to SH with a defined profile, interest, and involvement of the receiver for the different levels of communication such as Watership commitment and WSP performances.
Corrective action:	We will define the criteria for planning our communication to SH, taking into account the defined profile, interests, and involvement of the receiver for the different levels of communication, such as Watership commitment and WSP performances.

Report Details

Report	Value
Report prepared by	Carlo Enrico Freschi
Report approved by	Anasse Ait Lemkademe
Report approved on (Date)	01 August 2025

Surveillance

Proposed date for next audit
2026-Jun-01

Comment The proposed date for the 2026 audit is week 23

Stakeholder Announcements

Date of publication	Location
01/04/2025	AWS website
05/04/2025	Sanpellegrino group website
10/04/2025	Comune di Scarperia e San Pietro website

Comment The public announcement on the recertification of Sanpellegrino – Panna site was prepared by AWS and uploaded to its system.
The site prepared its communication in Italian which was uploaded to the group website and sent to the Municipality for publication on its website.
No reports or requests for clarification have been received at the date of the audit.

Comment

Catchment Information

Catchment Information

The main catchment is the Arno River catchment. The Acqua Panna local catchment (or sub-catchment) is situated on the southern ridge of the Passo della Futa - Monte Gazzaro in the Apennines.
Within this catchment, the Panna concession is located entirely on territory privately owned by Nestlé Waters, encompassing all the actual springs and the Panna bottling site. The hydrogeological area that recharges the Panna springs is found in the higher part of the catchment, as well as in a small area located partly on the opposite northern ridge. From this ridge, above-ground water flows to the nearby local catchment, while underground water, due to the orientation of the geological stratification, is connected to the southern area of the sub-catchment. The entire area of the sub-catchment can be considered as the Sorcella River and Tavaiano River basins (which are part of the Sieve River basin), until the Bilancino Lake.

The 'Acqua Panna sub-catchment encompasses the Panna hydrogeological basin as previously described, along with the entire area south of the plant. The Sorcella and Tavaiano rivers flow within this catchment, both of which are tributaries of Lake Bilancino. The lake serves as the ultimate receptor of water from the entire Panna sub-catchment. The lower (southern) part of the sub-basin is characterized by the presence of impermeable rocks.
The Sieve River flows from the lake and is a tributary on the right bank of the Arno River, where it joins near Pontassieve. Arno River flows into the Tyrrhenian Sea.
The Panna mineral water concession area is located in the northern Apennines, close to the main watershed between the Arno River (south) and Reno River (north) basins. A Triassic (Oligocene - Miocene) geologic stratigraphy is related to the Panna mineral water reservoir. Geological units are almost entirely sedimentary ones. Panna aquifer (from the recharge area to the sources) is constituted of Acquerino and Carigiola sandstones. The hydraulic characteristics and chemical composition of both sandstones are almost the same, and there is no hydraulic separation between the two geological formations.
The sources located in the concession area are the expression of a unique hydrogeological basin, where the groundwater circulates only in the sandstone formations. Panna natural springs are always the intersection of the groundwater table with the topographic surface. In many cases the water flows above impermeable layers or inside the fractures; the natural mineral water spring rises where these layers or fractures or barriers cross the surface. The mineral wells intercept Panna groundwater at lower depths, along deeper fractures and fault systems. The recharge area of the sub-catchment is 6 to 7 km2; the main flow direction is northwest → southeast; effective infiltration of precipitation has been estimated at 20 %.

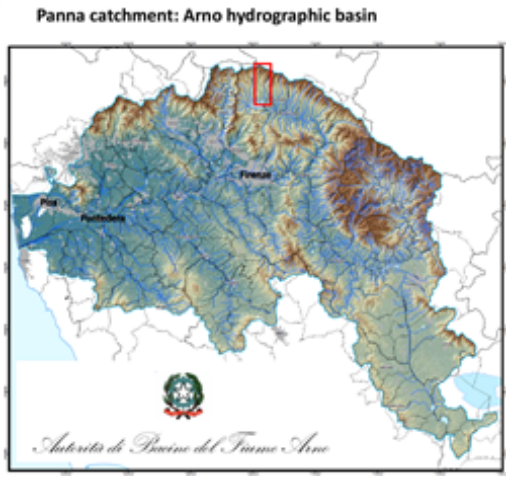
The sub-catchment of Acqua Panna includes a mountainous (until 1100 m asl) northern part, where the mineral springs are located, up to the factory at an elevation of about 650 m asl. In this area, the rocks are mainly constituted by sandstones.
From the plant to Bilancino Lake, the rocks are impermeable.
The main roads are the Futa Regional Road, on the western side of the area, and the Provincial Road of Panna, in front of the plant. There are no asphalted roads in the water recharging area, but private dirt roads.
In the area there is no evidence of water shortage, the area has been monitored by Panna since 1963.
The area is not interested in flooding, as it is a mountain area at the beginning of the streams.
The basin is unique, located in the higher valleys of the Sorcella and Tavaiano rivers, and it is not affected by inter-basin water transfer.
The sub-catchment is located in a temperate climate area with an average yearly rainfall of about 1400 mm.
The area is characterized by the presence of forests in the upper part, and forests and pastures in the lower part (outside the recharge area). There is no intensive agriculture or industries, except the Acqua Panna bottling plant.

The site is not connected to the municipal water supply as all water is sourced from its springs and wells.
All water used for industrial purposes, services, and the canteen is treated within the factory

through microfiltration and disinfection using chlorine dioxide.
Water used for firefighting also comes from its sources and wells.

For industrial wastewater, the site refers to water originating from cleaning and disinfection processes, lubrication, cooling towers, and rainwater from external areas that may be contaminated with chemical compounds. The wastewater, for this reason, is treated by the wastewater treatment plant WWTPM before being discharged into the Sorcella River. Rainwater from clean paved zones and roofs is discharged directly into the river.

Subcatchment.png



Arno catchment.png

Client Description and Site Details

Client/Site Background
The Acqua Panna factory is located in Tuscany, Italy, 35 km north of Florence

The Acqua Panna factory is situated within a property estate that spans 1,300 hectares Total factory area is around 55 thousand square meters
Acqua Panna flows for 14 years beneath the Tuscan hills, an unspoiled landscape, before emerging at the surface and being bottled directly at the source, near the municipality of Scarperia in the Mugello Valley. The depth of the aquifer enables the water to flow at a consistently low and stable temperature. The factory operates four production lines: one for one-way glass, one for returnable glass, and two for PET.
Acqua Panna natural mineral water has its own unique composition of mineral salts, trace elements, and chemical characteristics. 500 chemical tests are performed every day to ensure that the purity and unique composition remain unchanged over time. Acqua Panna flows for 14 years under the Tuscan hills, an uncontaminated landscape, before flowing to the surface and being bottled directly at the source, near the municipality of Scarperia, in the Mugello valley. The depth of the aquifer allows the water to flow at a very low and stable temperature.
In addition to bottled water, the factory also uses water for cleaning and disinfection activities, the bottle washer machine for the returnable line, lubrication of conveyors, toilet services, the canteen, and cooling towers
The site is not connected to the municipal water supply, as all waters are sourced from its own springs and wells.
Water used for firefighting also comes from its own sources and wells.

All wastewater from industrial processes, utilities, cleaning and disinfection processes, lubrication, cooling towers, canteen, rainwater from external areas that may be contaminated with chemical compounds, and Sewage water (as there is no public sewage system) is treated within the factory before discharging into the Sorcella River). Rainwater from clean zones is discharged directly into the Sorcella river which, along with the Tavaiano River, is a tributary of Bilancino Lake (an artificial lake used for hydroelectric energy production by Publiacqua). The lake, considered a natural reserve, serves as the ultimate receptor of water from the Panna and Panna areas. From the lake, the Sieve River begins, eventually joining the Arno River at Pontassieve.

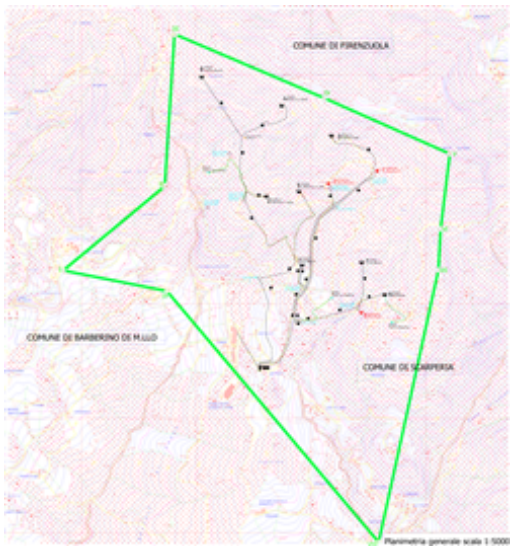
The personnel working at the Panna factory currently consists of 268 people (224 FTE). The number recently increased due to the implementation of a fifth shift, allowing the plant to operate seven days a week.

Panna has established a packaging evolution roadmap aimed at reducing its carbon footprint through the use of recycled plastic and glass, taking into account the varying market requirements for recycled raw materials, ranging from 100% for the USA market to 0% for the Middle East.
In most of the CO2 projects, projects related to water efficiency and savings are present.
The Acqua Panna PET bottles are 100% recyclable, including the caps and labels.

Since 2011, 100% of the electricity used in the plant has been generated from RECS (Renewable Energy Certificate System) certified renewable resources.

Exports account for 53.6% of production, with packaging in PET representing 47.3% compared to glass at 52.7% (31.6 OWG and 21.1 RG), which has recently increased the site's water usage ratio (WUR).

Plant layout.png



Concession area.png

Summary of Shared Water Challenges

Summary of Shared Water Challenges
The following shared water challenges were identified by the site and stakeholders:

Climate change / Extreme weather events: heavier winter rainstorms may cause more flash. "Climate Change / Extreme Weather Events: While the specific impacts of climate change are difficult to predict, they will likely add to water management challenges in the future. Heavier winter rainstorms may cause more flash flooding, increasing diffuse pollution loads from soil run-off and raising demand for flood controls. Summer droughts are more likely, and there may be a reduction in drinking water supplies. Temperature changes might give invasive alien species a competitive advantage, thus affecting biodiversity.

Climate Change / Extreme Weather Events: While the specific impacts of climate change are difficult to predict, they will likely need some action to better manage its consequences
- Heatwave (reorganization of workstations for humans, increased health risk)
- Unsuitable rainwater retention volume (very strong storm, risk of more frequent overflow with flooding underground)
- Gas supply, electricity, etc..
- difficulty for employees to come to the site - work in degraded mode

Climate change: CO2 emissions increased, and local biodiversity losses
- The fulfillment of commitment is to reduce CO2 emission and preserve and protect the quality and quantity of water managed, local biodiversity of both flora and fauna.

Freshwater scarcity during summer
- Freshwater scarcity during the summer period in some small towns located in high altitudes (Monte di fò, Santa Lucia). The scarcity is due to the obsolescence and structural inadequacy of existing public springs – very shallow intakes, not as reliable, and very sensitive to climate change.
- & Sewers
- Some rural places do not have access to sewers yet, but it is an ongoing work (currently 87,6% of citizens access to sewers on their territory which represents 1mil187 citizens and 83,6% are treated by WWTPs data supllied by Publiacqua (communal owned company that is the water provider for city of Firenze, Prato, Pistoia and other areas. They provide both drinking water and water treatment of wastewater.)

Wetland losses - Climate change impacts wetland losses because we have a long period during spring and summer without rain.
- The main water-related issues identified in the wetland are as follows:
- Gabbianello is artificial and currently unmanaged, and the ecological succession trends away from a wetland toward an alluvial meadow or hygrophilous forest through the colonization and establishment of reeds and grasses;
- The area has a high water deficit during the summer months due to low rainfall, periodic decoupling from the Tavaiano stream during dry months, and low base inflow from the Tavaiano;
- Deposition and silting of the wetland bed are lowering the water level. Given the high biodiversity value of the wetland area, the pressures it is currently facing, and the opportunities for enhancing the habitat availability and quality of the area, a study is fundamental to outline potential intervention scenarios."

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 has presented maps where the site boundaries are included at the catchment level. as well as their water-related infrastructure, including the piping network. The maps also include the water sources providing water to the site that are managed (concessions) by the site, discharge points, and wastewater treatment plant. The site and its related catchment are fully identified and mapped. Industrial and mineral water on site from 11 different boreholes. The site does not use any other water supply. Physical scope includes the groundwater recharge area, the wells and sources, the production site, and its WWTP. It also includes part of the area located south, where Acqua Panna is investigating to add new mineral water boreholes in the future. The ultimate water body is the river Scorcella until the Bilancino lake.	
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

- Stakeholder list - influence of SH on catchment and on-site is identified. The water challenge is indicated when feedback was provided by SH.
The site Stakeholders are mapped in a table reporting: influence of SH on site; influence of site on SH; AWS SH attitude; SH influence on catchment; interest of SH on water resource; water challenge.
The site has evaluated and identified 28 main stakeholders:
• 8 in the Local Authorities (local administrators, including the local ASL – regulatory authority as a new entry)
• 8 in local business (local suppliers and small local businesses);
• 5 as a local influencer (local group of companies and media, including the University of Florence as a new entry)
• 5 in the local population (including women and maily focused on schools).
• 2 internals (including employees and unions)

They are mapped in the SH Panna document.
Specific consultation (the group CRP tool covering all the Italian sites) on water-related interests and challenges, ìassure the feedback (via interview) from approx. 300 local general SH is performed every three years (2015 – considered as the baseline -, 2018, 2021, 2024).
The LAI -Local Acceptability Index is slowly increasing. Among the main needs mentioned by the communities, there are some topics common to all areas: protection of springs and aquifers (especially in Cepina and San Giorgio), reduction of water wastage, spreading awareness of responsible use of the resource (especially in Scarperia), and improvement of water infrastructure (Ruspino, Scarperia and San Giorgio).
Areas that citizens believe need more care and redevelopment include the Bilancino Lake area (Scarperia),
The results have been evaluated at a Site Management level in the Management meeting.
Nestlè Water merges the results of its 4 sites' local surveys to obtain a general overview, comparison, and best proactive actions.
With regards to the internal SHs, for the collection of data on the corporate climate, a different A tool for listening to proposals has been set up (prepared by HR with open questions) + speak
upon the website for the collection of suggestions on values and policies..
Another activity performed by the Site manager is to perform 10 direct interviews with the most important SH to obtain feedback and explore new areas of collaboration and experience exchanges.

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 current degree of stakeholder involvement on site and site on stakeholders is identified on the stakeholder list (see previous indicator) . The list also identifies the attitude of stakeholders towards water stewardship and the influence of stakeholders in the catchment. The table is an improvement, also related to CA, following the 2024 surveillance audit finding.

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

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

Obs.

Comment

The Risk Management Review was assessed with the FMEA process, and the Incident response was addressed in the emergency plan for:
incorrect storage or operational error (product placement);
Chemical Container rupture with spillage in internal areas,
Soil and subsoil contamination due to spills in external areas;
Incorrect chemical product discharge management;
Management of non-compliant tanks/IBCs (decanting, washing).
The water-related incident (mainly in common with the company's core business of pure water collection and distribution) response related to the wells and sources management is:
• Wells and sources area intrusion: All wells and sources are located within protected areas (segregated and equipped with remote control).
• Aquiferous pollution from the surface: all locations are located inside a Panna private area and under surveillance.
- Interconnecting pipes degradation: all underground pipes of wells and from the well to the storage tanks and site are in SS;
Other scenarios were identified and managed, with a more limited effect on water management. The identified other major incidents are: Fire on the site; Earthquake

Every emergency is covered by an operating instruction to inform internal company personnel of the rules to be applied.
For the identified emergencies, adequate training is provided for all personnel potentially involved. After each annual refresh of the formation, a yearly emergency test is carried out.
The Risk Management Review was assessed, and the Incident response was addressed in the plans.

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

Yes

Comment

Water maps are available with different levels of detail for industrial water and mineral water, and their use. There are indications of water meter locations, indications of consumption, and storage. The site is also using online live monitoring with the Aquassay tool.
All data are measured and recorded in a central DataBase.
The focus is on the sources with a variable flow, of which only a part is used and sent to the site for production
while the overflow is directly returned to the local natural collecting system, while pumped wells
are always kept in production with a variable flow to keep the required stock in the inlet equalization tank.
The water discharged from the WWTP is also metered.

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

Water balance exercise reviewed for 2024 as per attached 1.3.2 Panna Water Mass Balance.
The Site also prepares an internal lighter monthly mass balance to track any abnormal trend.
In 2023/2024, this helped to identify that the bottle rinser was using too much water (74,4 lt/min). It was identified that 20000 m3 of water were lost because the bottle washer nozzles were consumed by the chlorine dioxide used as CIP chemical.
Comparing the values in the various years, the site monitors the consumption of industrial water related to the production of two points, the value does not have a significant trend as the largest share of water consumed is related to the washing of used bottles that are collected for reuse and this production phase can vary from year to year according to market needs. As the site agrees with its global material recirculation strategies to increase this part of bottle recovery, the overall value of the amount of water used is increasing.
From the analysis of the data, a potential criticality in the tightness of the supply pipe to the purifier was identified: to this end, a specific project was implemented (Per included in the WSP as project AWS026) for the replacement of the pipe and thus reduce the leakage.
The measurements of the data related to rainwater reported in the mass balance are calculated based on the pertaining surface and the official rain gauge of the Tuscany Region.
The rainwater is not influencing the total flow of the Sorgella during atmospheric events.

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 manages several analyses on the quality of the different waters on which it may have an influence, present in the site and in the Panna catchment. All these analyses are planned and mapped in detail in the document: Environmental Analysis Summary 2024.
The Site periodically conducts analyses on the mineral water coming from wells and sources: these analyses show that the mineralization over the years is preserved. This is considered by the Site as a point of strength for the business and industrial company evaluation.
Other waters from industrial wells are also under control before their use in the plant.
The Site performs an analysis of its industrial wastewater after the WWTP. The Site complies with the legal limits defined in the discharge permit; Internal analyses are performed daily (pH, COD, total nitrogen), and official analysis from an external lab is monthly. Anytime the site could have inspections without notice, in the past years, the results were always within the limits.
A campaign of analysis of the wastewater of these yards was carried out: the results demonstrated that there is no danger of pollution due to the direct discharge of the water network.
In October 2024, the site began sampling the rivers in the catchment more related to the site activity, such as the surface water network from the Panna springs to Lake Bilancino. A specialized laboratory has been entrusted with the task of carrying out samples from cataloged sampling points present in the area. The analyses carried out show an absence of influence of the discharge in the receiving body and consequently in the catchment area where the WWTP discharge of the site belongs.

1.3.5 *Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.*

Yes

Comment

An important improvement activity was carried out in 2024 bar 2025 in the preparation of an analysis of the impact of the chemicals used on the characteristics of the water leaving the WWTP and potential sources of pollution at the site.. This analysis has allowed the identification of the chemical products that have the greatest impact on the characteristics of the outgoing water, and therefore, improvement reports can be set up on the subject. A first result has already been obtained with a specific intervention relating to the surfactants used in the cleaning products used in the CIP phase.
The site is ISO 14001 certified and has identified and mapped these in the aspect register.
The aspect register has been updated, and the pollution source mapping document with the index adequately covers the requirement of this indicator.
According to the group policy, dangerous chemical products should be avoided. All chemicals can be stored only in a dedicated area.
The list of chemicals is kept updated, and storage areas are under control.

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 did not identify any IWRA onsite.	
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 provided a spreadsheet with a list of annual water-related costs, revenues, and description/quantification of social, environmental, or economic value generated related to the water management, by the site to the catchment in the document “Cost revenues CSV Anno 2024”. All the costs are classified in three main areas: WATER-RELATED COSTS WATER-RELATED REVENUES SHARED-VALUE CREATION	
1.3.8	*Levels of access and adequacy of WASH at the site shall be identified.*	Yes
Comment	The access and adequacy of WASH at the site are guaranteed: in Italy and in the Panna site, all requirements regarding WASH are covered. Periodic assessments are performed in the E&HS internal audit activities (see the group tool for self-assessment attached), including the availability of drinkable water for all personnel present on the site, lavatories, WC, and dressing rooms separated by sex for the workers. The site has identified two external projects that could be included in this indicator: Panna is in partnership con Publiacqua (the public company for the potable water supply and distribution in the area) for: • Progetto Voltone: new line from the springs to improve the availability of Potable water and functionality of the Monte di Po and Santa Lucia aqueduct are having problems with water shortage. (Project AWS018 completed in 2024) • assignment and cease to Publiacqua of the water production of a Voltone spring (100%) to feed with water the public storage tank of Monte di Fo and Santa Lucia with water. The next project scheduled for 2025 bar 2026 is the connection of this village to the municipal sewerage network. Panna site is also very generous with all local and social activities within the area (for example, La Misericordia, the nlus who takes care of all first aid and medical assistance and transportation in the area), and a large supply of bottled water is always given as a present at the event. organization. The list of these gifts is attached.	
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	There are no suppliers in the site catchment as per the document "Lista Fornitori MP'. -Nevertheless, the site engaged their suppliers of cardboards DS Smith as they identified they were probably the biggest water users among primary input suppliers (sustainability report attached). - A full general LCA was provided by Quantis in 2023 relazione UNESDA, mainly to identify which type of packaging would have less environmental impact for the site. This is considered a benchmark for checking the results of the site. - A new collaboration with Ecolab has started about the use of a new chemical product requiring less water for dilution and rinse after use.	
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	Site cafeteria management is outsourced, and they were engaged to provide data on water consumption reduction. See attached - 1.4.2 Lista fornitori di servizi No other suppliers of services using water were identified in the site catchment.	
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	Catchment water governance is strictly regulated and controlled by government agencies, institutions, and other organizations. It includes water resources management, protection, allocation, monitoring, quality control, treatment, regulation, policy, and distribution. The institutions ensure responsible governance, policies, and frameworks for the sharing of water resources in the interests of users and the natural environment in line with the principles of water stewardship and society's goals. The site has implemented a system to understand and share the above matters and consider them as a starting point to define its risks and opportunities. All applicable legal and regulatory documents applicable to the site and catchment water management have been identified, listed, and alkalized in a table where, after a specific applicability analysis, the site identified: Summary description; Responsible person (POSITION); 3.9 Action(s) towards achieving best practices. The site also provided a list of regional/local documents. As an example: • Agreement with the municipality of Barberino for the transfer of water to the municipalities of Santa Lucia and Monte di Fo to solve the problem of the population's seasonal inaccessibility to the water resource. • Worktable with the municipality of Barberino for the Bilancino Lake master plan: CO2 offsetting projects of the Gabbianello oasis. • Memorandum of understanding with the Tuscany Region and the municipality of Scarperia signed in 2019 with the purposes: tourism development of the territory; infrastructural and logistic synergies;	
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 developed a comprehensive legal register and has an assessment of its compliance with legal and regulatory requirements yearly, according to to the requirement of its internal management ISO 14001 system. Special focus is always given to the mineralized water concessions' abstraction (for production) and wastewater discharge quality (regulated by permit).	
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 made a remarkable effort to identify the Arno Catchment water balance. The real data were calculated by also including the withdrawals of Panna mineral water. The balance sheet, however, closes positively, which means that the catchment is not subject to water scarcity. For the subcatchment, Panna, the area considered to be of hydrogeological interest (as a general aquifer) extends beyond the area of the "Panna" concession. includes the Apennine watershed between the localities of Traversa and Bruscoli, the Futa Pass, Mount Gazaro, and Mount M .Faggio all'Ombrellino. The catchment water balance with precipitation, point source flows, wells flow, subsurface flow runoff, hydrogeological characteristics, and data were provided for the Site, covering the whole catchment.	

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 analyzes chemical parameters on all the industrial wells yearly and weekly in the mineralized water. It also includes the physical and biological status of their catchment according to their commitment to the environment and the territory.
Water quality data for the catchment are obtained from various sources such as regulators, environmental agencies, and academic studies.
All mineralized waters are kept under strict control for production quality control; the wastewater treatment plant outlet is also periodically controlled according to the discharge permit regulations and more frequently analyzed with the kit method. All data are carefully recorded and monitored.
Analyses were also carried out on samples of particular process discharges (such as that of waste materials) to understand the variability of the characteristics. The exhaust turns out to contain essentially soda, which is then neutralized at the WWTP.
The site provided a detailed spreadsheet containing the deadlines for the periodical analysis.

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

Comment

The site identified IWRA, and they are mapped as Areas related to the hydrogeological and hydrological basin related to the concession for Panna mineral water.
IWRAs have been considered and discussed in a team workshop. The identified IWRA are:
1. Panna Mining Concession Sources and Recharge Area: for natural area conservation
2. Monte Di Fo / Santa Lucia: related to a project for a new potable water supply and future wastewater connection.
3. Sorcella River: Stream with high seasonality, it's fed by the surface drainage network of Panna mining concession and is a tributary of Bilancino Lake. (monitored before and after the site WWTP discharge)
4. Gabianello Oasis – at Bilancino Lake. (for the main wetland conservation project). A very important ecosystem in the watershed, currently unmanaged
5. Tavaian River: Stream with high seasonality, it flows from Palina valley towards Bilancino lake. A small dam managed by Enel is located in the upper portion of its basin.
6. Bilancino Lake: Main hydraulic infrastructure in the watershed, key element for the feeding of the aqueduct system of Northern Tuscany

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

Comment

All site-related sources and wells infrastructures are very well maintained and are under a strict maintenance program.

In the catchment, the Arno Water Basin Authority is the public function that has the duty of water management in the Arno Basin through the company HERA, which is the technical operator. Hera is one of the stakeholders identified by the Site.

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

Comment

The availability of potable water for the local population is guaranteed by the public service (Publiacqua). There are no problems with the lack of water supply in the area except in two small villages Santa Lucia e Monte di Fo where, sometimes during summer periods of drought, there have been historically shortages of supply. One of Panna's actions was to make a well located in its mining area available to the management of the public water service to feed the two fractions and thus eliminate the problem of water shortage.

It is worth mentioning that the Porgetto Voltone was shared with Publiacqua and was recently completed:
The shared water challenge is WASH: the project aim is to ensure the supply of freshwater to address water scarcity.
The scarcity is due to the obsolescence and structural inadequacy of existing public springs – very shallow intakes, not anymore reliable and very sensitive to climate change.
CONTEXT:
The public aqueduct historically had difficulty in providing drinking water to the villages of Santa Lucia and Monte di Fò.
Due to climate change, the public springs (that consists of very shallow pits) are facing always more often dry periods, as demonstrated in a field measuring campaign run during 2021.
Therefore, taking advantage of the renewal process of “Panna” mining concession, has been agreed with all the
local stakeholder to substitute the public springs supply with a supply managed jointly by Sanpellegrino and Publiacqua (public company), connecting to the public aqueduct a spring former property of Sanpellegrino, named “Voltone”, currently unemployed.

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

In the WSP, there is a specific sheet where the shared challenges / SH by type / r & O / initiatives (projects) detail outcome / SH specific / relevance are detailed
- Shared Water Challenges are indicated in the WSP. The challenges are listed in a specific spreadsheet, second tab, where for the topic the following points are developed: SHARED WATER CHALLENGES, Stakeholders engaged Water Risk, Opportunity Initiatives, How we can contribute to the challenge, Action link to challenge, Main related AWS outcome (↓) investigated, and for each. There is a priority rating that goes from 1 to 4 (1 being top priority) for each identified shared water challenge.
On the following tab, the challenges are linked to actual actions and targets. In the WSP.

The site also provided a very descriptive document for its challenge presentation. As identified by reports and confirmed through dialogue with local stakeholders, the shared water challenges have been identified within the local catchment. Following this initial assessment, the site will continue to look into future water-related challenges within the catchment on a regular basis and will work on identifying additional mechanisms to contribute to addressing these challenges.

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

Yes

Comment	Initiatives are linked to the shared water challenges in the above document. Here are some of the ongoing initiatives: - Ongoing project to restore the wetland called "Gabbianello Oasis". This wetland was created in the past by the local authorities but was abandoned lately because of a lack of interest and funds. The project also includes studying and monitoring the biodiversity and hydrology of the "Gabianello Oasis" and the water quality on site. - Upgrade of the wastewater treatment process in order to improve the effluent quality. - Organisation of Water Awareness days in local schools - Complete live monitoring of water usage on all sites to identify any anomalies immediately and decrease water consumption.	
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 WSP contains a specific tab for risks and opportunities. All major events are analyzed according to the following steps: Shared water challenge; Water Risk; Type of risk (risk to the site OR from the site); Nature of risk for the site; Severity of impact; Likelihood of occurrence; Potential costs; Business impact; Current status; Future trends; Priority The site addressing major risks also includes a Business Continuity Plan, followed by a Business Impact Assessment to identify risks, their severity, probability, and impact. This assessment includes a timeline, as well as the associated financial impact and consequences.	
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 WSP includes the opportunities related to the water challenges. The action, targets, and the expected savings of the specific action. See the attachment of the previous point.	
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.*	Obs.

Comment

The site prepared, with the help of a consultant, a comprehensive analysis of its water-related activities versus the best practice identified in the applicable BAT document. The document maps and examines the best available horizontal and sectoral techniques applicable to the activities listed in point 6.4 b) of Annex I of Directive 2010/75/EU; specifically, the Implementing Decision (EU) 2019/2031 of 12 November 2019, which establishes conclusions on best available techniques (BAT) for the food, beverage, and milk industries, under Directive 2010/75/EU.
It has therefore prepared an in-depth Technical Report, which aims to highlight and analyze The state of application of the BAT above, with particular focus on the use of water resources and the related water discharges produced.

The site keeps good relationships with all the stakeholders who are interested in good water and groundwater management in local/catchment, regional, and national contexts.

The site has identified several actions to define and implement applicable best practices relevant to water governance in its AWS system.
- The company adopts a certified environmental management system, compliant with the requirements of the UNI EN ISO 14001:2015 standard.
- Regular meetings with Publiacqua and the local water public authority demonstrating support for good water governance and stewardship with appropriate authorities and stakeholders.
- Cooperation with Istituto Nazionale delle Ricerche for a study envisaging the development of a conceptual and mathematical hydrogeological model of the aquifer system of the Panna concession.
- Participation in a Technical Committee with the local municipalities regarding the exploitation of the water sources and the Panna concession.
- Participation in Gruppo Nestle - Water dpt monthly meetings with an exchange of experience on water management, internal benchmarking, and comprehensive water stewardship

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.*

Obs.

Comment

The site has identified several actions with a specific focus on the management of water quantity starting with the evaluation of the applicable BAT.
In particular, action has been taken to establish, maintain, and regularly review a water balance inventory within the EMS, monitoring the consumption of water, energy, and raw materials
and water flows and discharges.
Specific examples are :
- There is no waste of water; water not intended for production is reused, and the quantities of resources are recorded on an electronic system. Water consumption for rinsing bottles is monitored and reduced to a minimum. The water used in the rinsing machine of line 3 is reused after treatment.
- There is the presence of automatic controls for the supply of process water so that it can be used when it is needed.
- Where possible, there are recovery cycles (e.g., washing water from the rinser).
- There are inverter-controlled pumps for managing chilled water flows or process cooling.

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

Obs.

Comment

The site has outlined several actions, specifically focusing on water quality.
Specific examples are :

- The incoming water is constantly monitored, but no action can be taken.
- The water leaving the WWTP is monitored at each intermediate phase of the process through the collection and analysis of samples in the laboratory inside the factory, according to the established analytical plan.
- The company also carries out weekly checks (including ammoniacal nitrogen, nitrites, nitrates, and phosphorus), as well as periodic monthly checks conducted by a certified external laboratory and by an internal laboratory that confirm compliance with the limits

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

Obs.

Comment

The site has identified several actions with a specific focus on actions to improve the management of IWRA starting from the analysis of the applicable BAT..
For example, for the Gabbianello restoration project, the best practices refer to scientific documents in the sector, such as:
1.8.4 UNIFI_proposta_OasiGabbianello_Aprile2023.pdf
1.8.4 NWIT_SCAR_AP_WETLAND_2023_rev2.pptx
1.8.4 ETIFOR_Summary_Report_Oasi.Gabbianello_22.pdf
1.8.4 ETIFOR_Monitoring plan + definitive project design 2023_rev1.pdf

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 best practices identified refer to both Group standards and international documents such as:

- "Nestlè Guidelines on respecting the Human Rights to Water and Sanitation": Guidelines used to install WASH facilities in factories;

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 published its statement on the web page: https://www.sanpellegrino-corporate.it/it/valori The letter is signed by the local Factory Manager. The new Panna document, dated 19 June 2024 signed by the factory manager. The following statement is included in the commitment : - The site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes Another letter covering the general commitment of the Nestlé group is also published on the group website (the two commitments should be published together to improve the importance of the project) and signed by the European Manager.	
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

- Organizational chart in 5.1.1 with the responsible person. The ultimate legal responsibility is the Site Manager.
- Job description of the ENV site Manager gives the details on who needs to follow the legal regulatory compliance, daily operations, and the Management of the environmental authorizations
- The "Autorizzazione Unica Ambientale" (AUA) is submitted to the authorities for approval and summarizes all environmental aspects and monitoring activities of the site. If any changes are to be requested, the update should be submitted through the SUAP portal, and the authorities will decide if they approve the change to the AUA. This document integrates all site environmental aspects and aims to replace separate submissions of data by an auto-regulation/monitoring of environmental impact activities.
- Only deviations to regulated parameters are to be communicated live through the SUAP portal; normal monitoring activities should be recorded and kept in a register for an eventual authority's request/inspection. This is indicated in the "parere scarichi" document, answered by local authorities to discharge WWTP water.
- Annual test reports of boreholes are submitted to the authorities. For product water, it is again auto-control; they are meant to keep all the required quality records and make it available if any authorities' inspection requires it.

In the organizational structure, there are clear responsibilities to maintain compliance obligations for water and wastewater management. A clear process defines who and when submits which types of required reports and permit applications for water. Each external agency defines its rules for applications and communications.

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 disclosure of the Sanpellegrino Group policy is included in the CSW report Water Pledge of Nestlé Waters group strategy level presentation. emphasize the 5 AWS principles, including the AWS Outcomes, etc. It also includes the regeneration projects and which projects interest Nestlé Water by type. The Water Pledge dated 2022 27 June.

The Panna Site Manager confirms the local commitment with its Water Policies/commitment to water stewardship. This document outlines the local application of the corporate vision, goals, and overarching mission on water stewardship.
Both documents are in line with site WSP activities.

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.

Yes

Comment

See attached WSP " - 1.2.1 1.2.2 1.4.1 1.5.1 1.6.1 1.6.2 1.7.1 1.7.2 2.3.2 3.3.1 3.4.1 3.8.1 4.11 - Water Stewardship Plan". Site water stewardship plan meets indicator criteria.
The WSP is an advanced table to monitor all targets in terms of expectations, targets, timing, resources, challenges, SMART target monitoring etc.

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

In the WSP, a table is also dedicated to the identification of risks and opportunities. Each of them is associated with a project for their management. Most of the projects are related to internal initiatives on the site.
Both water supply and water treatment are on site; therefore site does not depend on any outsourced infrastructure.

- A business impact assessment identifies the different risks for the site (flooding, earthquakes) and for its operations (pollution of groundwater, water treatment facilities failures,...). If a risk is assessed as high, then it is transposed to the Business Continuity Plan in order to find a solution to mitigate it.
- The Business Impact Assessment did not identify that any of the water risks were critical enough to consider having a BCP in place for them. They have, nevertheless, identified mitigation measures related to some of them to contain the risk.
- The table identifies environmental risks and contains some water risks. However, none of the identified risks require coordination with the public sector or infrastructure, as they are all related to site infrastructure, or recharge area owned by the site (own responsibilities). When necessary, initiatives are shared and communicated with external stakeholders.

An example of external risk can be that of the failure to connect a fraction of the town to the public sewer system which involves a discharge See unpurified water in an area not far from that of mineral springs point the management of this risk (with the collaboration with Publiacqua for the construction of new sewer pipes) can also be considered an opportunity for the site to improve the management of surface water near the sources.

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

- Supporting evidence for good catchment governance:
- An ongoing partnership with local potable water supplier Publiacqua resulted in an agreement signed in 2021 for monitoring of the quality of two new boreholes (Doccia and Bacaccio). These two boreholes are located on the other side of the valley and nearby from a Publiacqua borehole. The two companies are sharing their monitoring results (boreholes Doccia and Bacaccio also called Panna 2 and 4 Publiacqua boreholes - shared results are water bed level and response + water quality data). The situation is currently still at a study level, to assess and prove that these additional boreholes could be used in the future without interfering with the sustainability of the water resource (and Publiacqua usage). The frequency of sampling is currently once per month.

- Since 2021 an agreement was signed between Acqua Panna and the region to connect the Voltone borehole to the public aqueduct to provide water during the dry season at two mountain municipalities. The project includes monitoring of the water quality

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

sharing water of Voltone borehole to Monti di Fo shows that the site is communicating with public sector stakeholders about local water challenges, and proposed to give Voltone borehole water to Publiacqua as a solution. An agreement in Acqua Panna groundwater exploitation permit.
The concession requires that the site supply water for the mountain village.

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.* ✓ closed

Comment

Both withdrawal permits (concessions) and effluent permits do not require sending information to the authorities, but require self-monitoring as per the parameters and frequency indicated in the permits. The Autorizzazione Unica Ambientale (AUA) is the legal approval by authorities of the environmental monitoring analysis (Analyse Ambientale Annuale AAA), which identifies all the environmental impacts of the site and the system in place to ensure compliance with legal requirements. Both sites' latest AAA and confirmation of authorities' approval are attached as evidence. Supporting monitoring data (internal and external) was submitted and reviewed during the audit.
Regulatory NIA monitoring is done by Nestlé Water corporate when there are environmental legal requirements, which will then cascade to the sites that will be in charge of verifying compliance
The site also performs internal audits to verify compliance with regulatory environmental requirements. Document '3.2.1 compliance summary' would summarise all annual audits (including ISO 14001) compliance, including internal audits. The last audit was performed by SEA consulting company (auditor Franceschini / Chiste) in December 2024. One finding was raised: in the Panna concession permit, there is a requirement to officially disclose to the regulatory authority the yearly mineral water withdrawal. The site presented its declaration as a total withdrawal from all the sources and not divided by a single extraction point.
However, the audit did not cover the management of the storage tank inlet water area and its discharge in case of overflow.

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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

No specific water rights are indicated in the legal and regulatory requirements.
However, it is noted that the water provided to the mountain village Santa Lucia and Monte Fo, are indicated in the latest revision of the "concessione" (permit) and indicates that the Voltone borehole was donated by San Pellegrino Acqua Panna to Publiacqua. The agreement defines that, in addition to realizing the connection with the public aqueduct, the maintenance of the boreholes will be performed by AP.
The project will provide volumes to the public aqueduct (water access activity), through the connection of 1 spring (“Voltone spring”, old property of Sanpellegrino) by a new pipeline
•The public aqueduct historically had difficulty in providing drinking water to the villages of Santa Lucia and Monte di Fò. Due to climate change, the public springs (that consists of very shallow pits) are facing always more often dry periods, as demonstrated in a field measuring campaign run in 2021.

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

In the Water Stewardship Plan (attached), three water-saving projects are currently ongoing and are related to the water balance targets. The projects have a specific quantified target, and they are monitored once a month in the AWS team management meeting.
Starting from the challenge of regenerating as much water in the area where the site operates as the bottling processes by 2025, from the WSP, the main projects that ended in Dec 2024, covering this indicator are:
- AWS-038: reduction of water usage for lubrication of line 2 (reused glass bottles): Consumption of water for lubrication is followed weekly: the numeric target is from May 2024: -20% compared to the consumption recorded in the first months of 2024 on water consumption for lubrication and line 2 bottle washer reduction m3 water used per L2 / shift -was equal to 20500m3 from June to December 2024 to return to 0.33 lt/lt bottled industrial water.
- AWS-037: water mapping - monitoring automatically and continuously with software. They are out of the February limit to implement this new system completely (currently they are at 75% of implementation). The target is to have the L of water used per L of product in real-time (see WSP)
- AWS-039: consuming less water in the cafeteria: target of 2024 is 40l/w per meal (currently followed monthly and not getting what they want). Last year they managed to get to 58,95 L/M (see Excel document).

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 monitors the water inlet, usage, and water effluents. Targets of 'Indice consumo' or water usage ratio can be found in the 'Project riduzione Acqua 2024" tab and come from the WSP. The target changes every year as it is related to the amount of reusable glass bottle production, as the bottle-washing process is the one consuming the most water on site.

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 provides water from one of its sources to a local municipality having a shortage of its aqueduct: the flow coming out from the source is diverted to the aqueduct according to the agreement. In case of source shortage, the flow to the aqueduct is prioritized as the public supply must always be granted

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

Quality target identified in the WSP:
AWS049: Project to improve the quality of the water at the discharge to achieve a reduction in total nitrogen. The activity costs in increasing the aerobic treatment capacity of the pools by replacing the Racing rings.
AWS 050: Intervention to optimize water consumption during bottle washer wash cycles to eliminate flow peaks and laminate the output.
AWS055: Installation of tanks for the recovery of nitric acid used in washing cycles
AWS-010 - change of lubricant with one with fewer amines and that is more biodegradable. Not yet implemented, postponed to September 2024. Should decrease the amount of COD at the entrance of the site WWTP. Currently, the site is assessing with supplier Ecolab if any environmental improvements can be made related to the chemicals used in site operations.
AWS-001 - evaluation of adding a centrifuge for the effluent of the bottle washer. The target is to reduce the consumption of 800 L/yr of caustic soda, 150 L/yr of additives, and 100 m3/yr of water by increasing the renewal.
AWS-022 - improving the WWTP process in order to increase the quality of WWTP effluent. The analysis was completed in September 2023 and identified the changes to be made. Work started in 2024 and is to be finalized in 2025.

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 effluent quality is better than the parameters requested by the effluent permit. This can be seen in the effluent quality data uploaded (note that both the inlet and outlet of WWTP are analyzed by the external laboratory). The Control chart of the WWTP summarizes this monitoring.
The site is working on using more biodegradable chemicals to increase the quality of the effluent as identified in 3.4.1.
- The effluent quality parameters are more stringent than the Italian legislation as the most stringent criteria are kept between Nestlé internal and local legislation.
The site is located in a pristine valley where part of the catchment is a protected area to protect the mineral water aquifer. Therefore the effluent receiving river is in a good quality status.
Bilancino Lake where the river ends its flow is also of good quality and is monitored by authorities as a bathing area.
- Groundwater quality is not an issue and is monitored continuously.

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

IWRAs related projects in the WSP:
- AWS-004 - Agroforestry project - The area of recharge of the Panna aquifer is considered an IWRA. Different actions in the area are taken to protect the groundwater resource but not only. The agroforestry project is meant to enhance the crop culture on the site catchment to become organic, planting trees and hays to reduce runoff and hydrogeological risks (highly monitored in the area).

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	Safe drinking water (product water) is available for all workers on-site and at the cafeteria free of charge. The attached WBSCD WASH self-assessment (group standard) was provided by the facility. the group WBSCD document has been completed with a new table to confirm water access accessibility (document at group level). The access and adequacy of WASH at the site is guaranteed: in Italy and in the Panna site all requirements regarding WASH are covered, Periodical assessments are performed in the E&HS internal audit activities, including the availability of drinkable water for all personnel present in the site, lavatories, WC, and dressing room separated per sex for the 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	Access to safe water is at a high level in the catchment. The site activity is not impinging on any right to safe drinking water.	
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	There are no suppliers within the catchment as per the site's identification, and so there is no indirect water use and possible influence of the targets set in the water stewardship plan- As an extra attention on water usage, a new meter to monitor the water consumption at the Villa Building, used by the group's top management as a conference place, has been added.	
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	Engagement with the Canteen about the daily target of water usage can be found attached (messages with the canteen responsible) No other suppliers and service providers identified in the catchment area. The site started a new project with the supplier ECOLAB, for the evaluation of a new lubricant chemical product to slide the bottles on the belt: use of a lubricant the target is to save -20% of lubricating water.	
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	There are no shared water-related infrastructures. In the future, there is a chance to share two new sources, named La Doccia and Becaccio, to be exploited in a new area of the catchment: the protocol defined with Publiacqua dated 18 January 2021 defines the duties and responsibilities.	
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	Site WSP identifies if an action was identified as related to a best practice. The following water governance actions were completed in 2024 or ongoing: "- Water resources studies every 5 years - Effluent management and testing - a robust calibration procedure to ensure flow meters, water level loggers, and in-line chemistry sensors are recorded accurately. the instruments that are linked to the legal requirements, such as the flow meters, are calibrated at least annually. Regular checks are in place to validate the accuracy of our digital sensors. " Maintain certificate: ISO 14001 9001, 22000 Guideline used to install WASH facilities in factories "- Dedicated quality team that reviews all production processes to identify and solve defects, which reduces our water wastage. - he site implements stringent quality checks on all parts of the flow from source to bottle, including daily microbiology testing and basic chemistry testing for key elements." - annual official analysis, communications, controls, monitoring, and everything required by current legislation.4	
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.*	Yes
Comment	Several actions have been put in place to ensure a more accurate set of data to improve the water balance and have evidence to demonstrate best practices in achieving targets in the water balance The control of flow rates prevents water levels from reaching a low water level within the aquifer, preserving the sustainability of the resource. The water resources studies are updated every 5 years to check the assumptions are correct regarding sustainable abstraction from the source and more recently have included assessments of the impacts climate change may have on long-term water availability. Assumption of newly developed methods for quantifying the volumetric benefit of the local projects The water ratio is tracked and reported monthly during the MPR and factory leadership meetings and Water Efficiency set-up • Agreement with CNR (National Research Institute) to start new natural geological research through a numerical model of hydrogeological research (governance and sharing information) • Agreement with the University of Bologna (hydrogeology): a historical analysis of data to evaluate the impact of climate change on source exhaustion curves • E-water project: monitoring of source data through data management and remote control.	
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.*	Yes

Comment	Several actions have been put in place to ensure improvement of the water quality and have evidence to demonstrate best practices in achieving targets: - Monitor and trend the pH, COD, and more recently phosphate concentration of our trade effluent against our internal targets (noting our license does not require this). - regularly cleaning (CIP) of pipelines, storage tanks, and production lines. - maintenance on water sources and production and compensation boreholes. " - "Implementation of stringent quality checks on all parts of the flow from source to bottle including daily microbiology testing and basic chemistry testing for key elements. - performing legionella testing on incoming water supply and point of use (washbasins and showers etc) to protect staff from legionella. - Adopt control points on lines linked to water quality to prevent chemical contamination of water and to ensure the correct water is filled in the final products. - Implement upgrades to our production lines to reduce quality defects, such as a de-ionizer to reduce the potential for particulates from imported bottle preforms, to reduce consumer complaints." - performing annual official analysis, communications, controls, monitoring, and everything required by current legislation.
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	One action has been put in place to ensure improvement of the he site's maintenance of Important Water-Related Areas and have evidence to demonstrate best practices in achieving targets: - development of methods for quantifying the volumetric benefit and biodiversity benefits of the local projects
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.* — Yes
Comment	Some actions have been put in place in terms of WASH. The site donated bottles of water to the community within the catchment to support events where access to water is limited official annual analysis, communications, controls, monitoring, and everything required by the current legislation of water distributed internally for WASH use to personnel, including analyses for legionella.

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: in the water stewardship plan. each sheared water challenge and its projects during Monthly meetings are carefully monitored and evaluated vs the AWS outcomes and performance vs targets are evaluated.
The performance against each target is proper for each project and can be found on separate documents depending on the type of target. Each water stewardship project has a number associated with it, for example, monitoring records for different WS projects.
The site's continuous performance is monitored vs:

- planned timeframe to achieve Project/ Sub Project
- planned timeframe to achieve Action
- On time?
- Status of the sub-project/actions: Active- Deleted-Completed- To be launched
- Date of last meeting in which we check the % of accomplishment of the project target
- Project progress check: % of competition of the Main project target "
- impact of delay of the action on the project and AWS Outcomes: Not Applicable; 0%; 25%; 50%; 75%; 100%"

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

Comment: in the same table of the water stewardship plan. each sheared water challenge and its projects are also monitored in terms of value creation
The expenses are calculated annually and the water refills quantified at the end of the year
The evaluation covers the financial water cost-benefit component and reports on its financial investment in water stewardship, and any savings that result.
When a specific CAPEX is related to an objective, an evaluation of the milestones is also carried out.
There is a procedure for the management of CAPEX or CPM: appendix 5 relates to environmental and sustainability evaluation.
A general internal communication on AWS system revenues is given in an internal communication sheet (where the positive aspects are more highlighted than the economic revenues).

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

Comment: The Agroforestry project value benefits: an increase in CO2 capture (2000 tons/CO2 per year), a decrease in hydrogeological risks (landslides) in the area, and an increase in ecological status thanks to ecological corridors.

- Santa Lucia and Monte di Fo aqueduct project: providing free water from non-mineral boreholes to these two mountain villages which have water scarcity issues during droughts.
- Gabbianello Oasis project: provide refugia for migrating avifauna and aquatic species as well as address local drought, flood, and water-related biodiversity risks.

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 will use the same procedure for Environmental (including water) and H&S analysis of incidents.
If an incident is contained, then it is not considered an incident and is communicated as a near miss.. However, records are kept.
Analysis of smaller incidents is recorded and sent to an external consultant to be reviewed and analysed for improvement..
The annual management review does not contain any water-related incidents for 2024.

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: Meetings are organized with stakeholders.
A general AWS meeting with the main stakeholders where the performance of WSP is presented and discussed with a Slides presentation. These meetings are intended to be a two-way communication for shared challenges, the main program, WSP, and obtained result communication. All results and projects updated are communicated with transparency. The 2025 meeting was held at La Villa on May 26. Two of the SHs interviewed during the audit confirmed their invitation to the meeting,
Other stakeholders are also kept updated on the AWS progress by sending by mail the yearly report.
As above described a consultation/feedback process, according to the Sanpellegrino Waters group rules, is also in place based on the CPR consultation of local Indigenous people (to be updated every three years) and with the direct interviews made by the site manager to the most important local stakeholders.
The CRP procedure was completed in October 2024

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: An annual review of the water stewardship plan is performed and previous versions of the WSP are kept for record.
Lessons learned for each project are indicated in the WSP and the completed actions are kept in the WSP for records.
The Operational Master Plan documents (group standard) the general evaluation and overview of all site activities including AWS points for leadership to keep track of the progression. The plan is also used to keep a record of personal goals and results.

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 organization chart identifies the responsible persons for the environmental and water-related aspects on site. Water-related topics and regulation activities are the responsibility of the Environmental Manager (Angela Midollini) and sources are the responsibility of the Mine Director (Giorgio Della Croce), while the final legal responsibility for all environmental aspects is on the Site Director (Silvia Galvanin)
An organization chart related to water with positions was also observed in the site communication panels.
The annual Sustainability Report 2025 to be published before the end of the first semester would define the structural group responsibilities at the leadership level and at the site level.

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: Important water stewardship plan activities are shared in an annual meeting with stakeholders (see attached slides). The results obtained within AWS and described in the full WSP are clearly and honestly described. The yearly report is also available on the site's website.
The site also produced a document used for external communication - 5.2.1 Final_Panna_Water Stewardship Plan and Report 2024 - The document emphasizes how the presented actions contribute to the AWS Standard outcomes.

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 water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, is communicated to relevant stakeholders. During this renewal audit interviews with stakeholders, it was confirmed that the site keeps an active communication related to the implementation of the AWS outcomes.
San Pellegrino Sustainability Report at the Group level is published every year. AWS project to cover the 4 production sites is well described. An information note containing the link to the page is sent by mail to a large list of SHs and clients.
Focus on the Panna main projects as Good Bee, water regeneration (fonte Voltone), Gabbianello oasis.
The site in 2025 also focuses on disclosing the site's water stewardship performance against targets to a wider audience with a transparent publication of the AWS challenges and targets on its web.

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 made several efforts to collectively address shared water challenges, including associated efforts to address the challenges; engagement with other companies, organizations, and community groups in the area; and coordination with public-sector agencies. The attached presentation "5.4.1 Acqua Panna_AWS plan tot 2024" was presented to site stakeholders. It indicates the ongoing projects related to water stewardship and relates them to the topic they are addressing. - A press release of site water stewardship efforts was relayed to the Italian press. Voltone sharing water project with mountain communities was put as an example. In a site presentation, the water stewardship plan and some efforts are presented and the shared water challenges are listed/defined in the presentation. It is also publicly available as it is available on the website. Other activities include special focused projects on water and the environment. For example, the Sanpellegrino Group manages special press releases for special occasions: this year for World Water Day the group focused on glaciers related to the Levissima catchment.	
5.4.2	*Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.*	Yes
Comment	The external stakeholders are actively engaged annually through presentations on the WS plan, the ongoing projects, and parts of shared water challenges. The following supporting efforts were identified: several documents between Tuscany Region, the Municipality, and AP about the Oasis Gabbianello project, which resulted in an agreement between the region and site about starting the project (see attached agreement). Another activity is the workshops with the local high schools focused on biodiversity. The internal stakeholders such as employees and workforce receive the internal newsletter (the last one dated 8 November 2024) and the internal communication is regularly published in the internal boards.	
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 records review showed no violations happened as stated in the yearly management review.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	See 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	None were identified but a communication procedure on this point is in the process.	

Previous Findings

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

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