CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001751

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

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

Address: BLVD. ADOLFO LOPEZ MATEOS 2201, LAS BUGAMBILIAS, , LEON GUANAJUATO, 37270, León, Guanajuato, MEXICO

AWS Reference Number: AWS-000809

Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2026-Feb-10

Validity of certificate: 2029-Feb-09

AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2025-Sep-23

Audit End Date: 2025-Sep-25

Lead Auditor: Maria Luisa Cuevas Fernandez

Site Participants:

Apolino Aguirre, PC Executive
Jorge AlejandroMartínez, Maintenance Manager
Juan Raul Padilla, Supervisor
Kassandra Monserrath Magallanes, Capacitation Asesor
Ubaldino Garcia Aguilar, SQE Manager
Ruth Corina Basaldua, Environmental Asesor
Enrique Betancourt, Operations Manager
Sarai Amador, Quality Coordinator
Norma Torres, Finance Executive
German Martinez, Corporate Affairs Manager
Natalia Perez, Environmental Executive (Service Office)
Jose Alberto Delgado, Critical Processes Coordinator
Barbara Lopez, Sustainability Executive
Alma Leticia Casanova, Mexico´s Water Executive
Carolina Gomez, Corporate Suistainability Executive
Mairy Rubi Flores de Dios, Costumer Service Asesor
Juan Carlos Ayala, Facility Manager

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001751

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 4 non-conformities and 10 observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for each of the non-conformities to WSAS within 7 days of receipt of the audit report, by 11 November 2025.

The non-conformities must be closed within 90 days of the end of the audit. Due to the Christmas break the due date when non-conformities need to be confirmed as closed, is extended to 08 January 2026. In order to meet this timeline evidence is to be submitted to WSAS by 24 December 2025.

The audit team recommends certification of Coca Cola FEMSA - Planta León at Core level once the site has closed the non-conformities.

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

The Site is part of a multinational company involved in producing carbonated beverages in non-returnable (PET) and returnable (glass and Ref-PET) containers, as well as 20 L returnable water bottles. The site is located in Leon City, Guanajuato, an important industrial city in Mexico. Due to its population and economy, it is one of the most significant cities in central Mexico. The site is in an urban area. Water on the site is used for the preparation of beverages, as well as in the processes for cleaning production lines and returnable lines. Additionally, it is used for cleaning the bottles. Water is also used in the WASH services and the kitchen. The site has three boilers and a cooling tower. The site doesn´t have an on-site Wastewater Treatment Plant (WWTP); all the effluent is diverted to the municipal sewage. The site is located in the Hydrological Administrative Region VIII, specifically in the Lerma-Santiago-Pacific area, which falls within the central-western zone of Mexico. Within this Hydrological Administrative Region are the Lerma 5 watershed (where the site is located) and the Turbio watershed (the final point of discharge), as well as the Leon Valley Aquifer. It is a free aquifer system of a fractured granular type with double porosity, characterized as heterogeneous and anisotropic, with regional hydraulic continuity, located between volcanic, pyroclastic, and volcano-sedimentary units, and terrigenous deposits of variable compaction and grain size. It is composed, in its upper portion, of alluvial sediments, semi-compact tuffs, and rocks of low to medium compaction; and in its lower portion, of fractured volcanic rocks of rhyolitic composition and, to a lesser extent, basaltic.

The audit was conducted on-site from September 23 to 25.
The onsite visit included the assessment of the production lines, the two water extraction boreholes, the water discharge points, pretreatment water systems for both water production and carbonated beverages, WASH facilities, storage areas, and the administrative office. La Joya Municipal WWTP was visited during the audit.

FINDINGS

Non-Conformity	1
Observation	1
Observation	9
Non-Conformity	3

FINDING DETAILS

Finding No:	TNR-020283
Checklist Item No:	Annoucement
Status:	Open
Finding level:	Observation
Checklist item:	At least eight (8) weeks before the start date of the initial certification audit or the re-evaluation audit, AWS will publish on its website the dates of the assessment of the site(s) with the intention to pursue AWS (Re-)Certification. Stakeholder submissions are accepted from this date and during the entire period of validity of the AWS Certificate. Submissions, comments and/or feedback received by AWS will be shared with the CAB so the audit team may use the information for their investigations during the next audit. The site(s) seeking certification shall complete the Stakeholder Announcement Form found on the AWS website, and release it in at least two outlets: published in local language(s) on the site's website(s) and in a local media outlet (if applicable, economical, practical, and available) that is appropriate for the site and the related stakeholders (for example, local newspaper, radio, or websites).
Findings:	Publication date of the announcement on the company website could not be confirmed.

CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001751

Finding No:	TNR-020205
Checklist Item No:	1.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-08
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:	- Water-related challenges of nine stakeholders (neighbors) were not identified. - The site did not include the organization responsible for validating the implementation of actions within the catchment or its input suppliers within its defined physical scope as stakeholders.
Corrective action:	Se carga archivo con el análisis causa- raíz y actividades del Plan
Evidence of implementation:	se carga formato de minuta donde se realiza sesión con integrantes del equipo para revisar la NC Se carga actualización de formato de partes interesadas y matrices y una presentación de la descripción de la identificación de las partes interesadas

Finding No:	TNR-021506
Checklist Item No:	1.2.1
Status:	Open
Finding level:	Observation
Checklist item:	Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall: - Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people; - Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies; - Provide evidence of stakeholder consultation on water-related interests and challenges; - Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups; - Identify the degree of stakeholder engagement based on their level of interest and influence.
Findings:	Although the site notes that the State of Guanajuato has a multicultural, multi-ethnic, and multilingual composition rooted in its indigenous peoples and communities, it did not identify any stakeholders representing these groups.

Finding No:	TNR-020508
Checklist Item No:	1.2.2
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	The influence and power matrices should be updated once the stakeholder list is updated. Both current and potential degrees of influence need to be identified.

Finding No:	TNR-020206
Checklist Item No:	1.3.7
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	The site can consider all the administrative costs, such as the AWS certification, as associated with water management.

Finding No:	TNR-021504
Checklist Item No:	1.5.1
Status:	Open
Finding level:	Observation
Checklist item:	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.
Findings:	The site considered national, state, and municipal plans, but not the municipal hydraulic development plan of the Water Utility (SAPAL) or a basin plan.

Finding No:	TNR-020219
Checklist Item No:	1.5.5
Status:	Open
Finding level:	Observation
Checklist item:	Important Water-Related Areas shall be identified, and where appropriate, mapped,and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.
Findings:	There is a lack of evidence that the site consulted with stakeholders regarding the identification and understanding of current status of the IWRAs

Finding No:	TNR-021507
Checklist Item No:	1.6.2
Status:	Open
Finding level:	Observation
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	The site identified only own initiatives to addressing water challenges. Initiatives from other actors, such as the government, NGOs, or the private sector, were not included.

Finding No:	TNR-020211
Checklist Item No:	1.7.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-08
Checklist item:	Water risks faced by the site shall be identified, and prioritized, including likelihood and severity of impact within a given timeframe, potential costs and business impact.
Findings:	The site identified problems related to water; however, when defining the risks and costs, there is no clear relationship between them, or the analysis is unclear.
Corrective action:	Se carga archivo con análisis causa raíz y actividades del Plan
Evidence of implementation:	se carga archivo actualizado

Finding No:	TNR-020230
Checklist Item No:	2.3.2
Status:	Open
Finding level:	Observation
Checklist item:	A water stewardship plan shall be identified, including for each target: - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.
Findings:	The site did not establish an objective or activity related to the indirect use of water because the supplier within its physical scope has not responded to its information request (see evidence in 1.4.1).

Finding No:	TNR-021001
Checklist Item No:	2.3.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-08
Checklist item:	A water stewardship plan shall be identified, including for each target: - How it will be measured and monitored - Actions to achieve and maintain (or exceed) it - Planned timeframes to achieve it - Financial budgets allocated for actions - Positions of persons responsible for actions and achieving targets - Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.
Findings:	It was not clear from the plan how it addresses shared water challenges. Where available, links to the best practices identified in step 1 were not indicated.
Corrective action:	Update the Plan taking into account the relationship between each objective and the achievement of best practices (where possible) Document and share how the relationship between the identified challenges and the best practices is established
Evidence of implementation:	se carga Plan actualizado

Finding No:	TNR-021505
Checklist Item No:	3.7.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.
Findings:	The site was unable to establish communication with the provider located within the physical scope to set a shared goal regarding the indirect use of water.

Finding No:	TNR-020290
Checklist Item No:	5.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Jan-08
Checklist item:	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.
Findings:	The site showed evidence of having presented the WSP to only one stakeholder; however, there is no evidence that the plan has been presented to other relevant parties.
Corrective action:	Se carga archivo con análisis causa raíz y actividades del Plan
Evidence of implementation:	SE CARGAN CARTAS ENVIADAS A LAS PARTES INTERESADAS PERTINENTES Y CORREOS ENIADOS A ÉSTAS.

Finding No:	TNR-020288
Checklist Item No:	5.3.1
Status:	Open
Finding level:	Observation
Checklist item:	A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.
Findings:	The site has a strategy to communicate the results of its WSP, the shared challenges, and the AWS outcomes achieved. The results of the strategy are expected to be obtained by the end of the year or early 2026. The results obtained must be presented in the next audit.

Report Details

Report	Value
Report prepared by	María Luisa Cuevas
Report approved by	Juan Carlos Ceron
Report approved on (Date)	23-10-2025

Surveillance

Proposed date for next audit
2026-Sep-22

Comment The initial audit was performed on September 23 to 25.
The first surveillance audit should be conducted within the next 12 months.

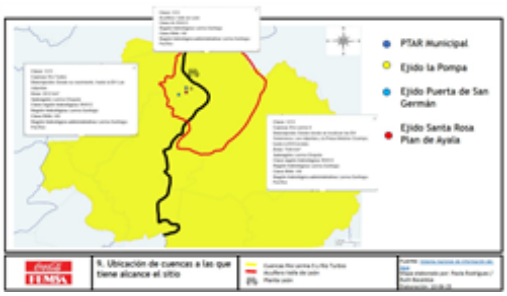
Stakeholder Announcements

Date of publication	Location
28/08/2025	https://coca-colafemsa.com/assets/files/sostenibilidad/agua/aws-000809-cocacolafemsa-plantaleon-stakeholder announcement-25-es.pdf
09/09/2025	Periodico AM

Comment The site published two public announcements, one on its website (link to the publication attached) and another in a local newspaper (evidence attached). In the first case, the site was unable to confirm the publication date. In the second case, it was published on September 9, 2025.

Comment During the on-site audit, three stakeholders were interviewed; two interviews were by phone, and one was in person during the visit to the municipal WWTP.

Catchment Information



9. Ubicación de cuencas a las que tiene alcance el sitio.jpg

2. Región hidrológica 12 Lerma-Santiago.jpg

Catchment Information

The site is located in the Hydrological Administrative Region XII, specifically in the Lerma-Santiago area. Within this region, the Lerma 5 catchment and the Turbio River Catchment are situated. The catchment on which the site depends is the Lerma 5 River, while the catchment where its wastewater is discharged is the Turbio River, where the Municipal Wastewater Treatment Plant is located. The primary water supply source for the site is underground, drawing from the Leon Valley aquifer.

Groundwater aquifers characteristics:
It is a free aquifer system, of fractured granular type with double porosity, heterogeneous and anisotropic with regional hydraulic continuity, located between volcanic, pyroclastic, volcano-sedimentary units, and terrigenous deposits of variable compaction and grain size. It consists, in its upper portion, of alluvial sediments, semi-compact tuffs, and rocks of low to medium compaction; and in its lower portion, of fractured volcanic rocks of rhyolitic composition and, to a lesser extent, basaltic. The grain size of the alluvial materials ranges from clay to gravel, and its thickness reaches several hundred meters, depending on the distribution and shape of the tectonic basins that contain them. Meanwhile, the fractured volcanic medium has a significant thickness with marked heterogeneous and anisotropic properties, due to the fracturing pattern that determines the occurrence and distribution of groundwater.

The water source for the site and the municipal network comes from wells located in the Valle de Leon aquifer. The municipal WWTR (Wastewater Treatment Plant) directs its treated water to irrigate communal lands (La Pompa, Puerta de San Germán, and Santa Rosa Plan de Ayala), and the excess is discharged into the Gómez River.

Catchment Features:
1. The Lerma River 5 catchment is in deficit with -2.33 hm^3/year.
2. The area where the site is located is not prone to flooding; on the contrary, it experiences drought.
3. Within the Lerma River 5 catchment, there are eight protected natural areas, including federal, state, and municipal reserves.
4. There is no evidence of inter-basin transfers.
5. In the state of Guanajuato, the predominant climate is dry and semi-dry. In the city of Leon, the climate is mainly temperate or warm semi-arid.
6. In the Turbio River catchment, where the municipal WWTP is located, the majority of water is allocated for agricultural use. The Lerma River 5 catchment is dominated by farming and urban use.

Client Description and Site Details

Client/Site Background
The site is located in the city of Leon, in the state of Guanajuato. Leon is considered one of the most important cities in the central-western region of the country, due to its population and economic activity.

The site is situated in a residential urban environment.

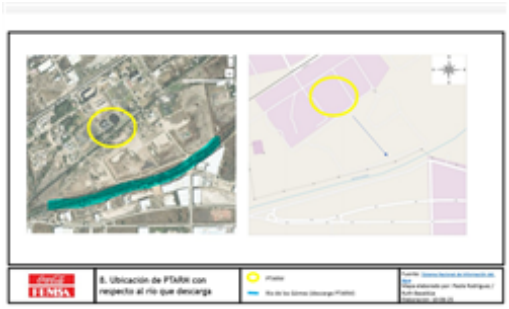
The site produces carbonated beverages in returnable and non-returnable containers, as well as non-carbonated beverages in returnable containers. Water is used to produce the beverages; during the processes, it is used for cleaning the production lines and, in the case of returnable lines, for washing the containers. At the facility, water is also used for services such as cooking, bathrooms, showers, sinks, among others. The site has three boilers and a cooling tower.

Site's water-related infrastructure:
1. The site has 2 deep wells from which water is extracted for the activities carried out. The site also has a connection to the municipal water supply network, which is kept as a reserve for emergency situations.
2. The site has a water treatment area for processing where ion exchange treatment is used.
3. The water is used as raw material to produce carbonated and non-carbonated beverages.
4. The water used in boilers is to generate steam that is used in washers. Water is also used in condensers; the water absorbs heat from the ammonia upon contact with the tubes that transport it.
5. We have a cooling tower in which rainwater absorbs heat from the well water.
6. The site does not have infrastructure for rainwater harvesting.
7. The site has a stormwater drainage network, which discharges into a nearby municipal creek.
8. The site has a fire water tank with a capacity of 700 m³.

The site has 3 types of drainage within its facilities: 1) process drainage, 2) sanitary drainage, and 3) stormwater drainage. The process and sanitary drains each lead to their respective sump (inside the facilities) and discharge into the municipal sewer system. The stormwater drainage discharges into a creek outside the plant.

The total number of employees is 605; 20% are female staff.
The size of the site: 37,506.13 m².

6. Trayecto de Planta León a PTAR municipal .jpg



8. Ubicación de PTARM con respecto al río que descarga.jpg

5. Delimitación física de Planta León.jpg

Summary of Shared Water Challenges

Summary of Shared Water Challenges

1. Unequal access to water for the economic sector and community
2. Water body contamination due to discharges of non-compliant wastewater
3. Contamination of wells by arsenic
4. Water deficit in the Lerma River basin 5 and in the Leon Valley aquifer
5. Lack of conservation of protected natural areas in the municipality

Comment: The site determined five shared water challenges through surveys and meetings with stakeholders.

0.0.1 Water Source & Discharge Locations

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

Yes

Comment: The two wells and the discharge points were visited as part of the audit.
The site discharges to the municipal sewage system, and it is the Municipal WWTP that treats its effluents. The Municipal WWTP that receives the site´s effluent is being remodeled, but it was possible to visit Las Joyas WWTP, a smaller municipal WWTP. During the visit, it was possible to interview Water Utility employees to explain the operation of the WWTP that treats the site´s discharge.

1	STEP 1: GATHER AND UNDERSTAND	
1.1	*Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.*	
1.1.1	*The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:* *- Site boundaries;* *- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;* *- Any water sources providing water to the site that are owned or managed by the site or its parent organization;* *- Water service provider (if applicable) and its ultimate water source;* *- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;* *- Catchment(s) that the site affect(s) and is reliant upon for water.*	Obs.
Comment	The site identified its physical scope, which encompasses two catchments and an aquifer. 1. The site consists of two buildings separated by a street. There is a well in each facility. 2. Its primary water source is from its wells. The site provided plans of its infrastructure. In 2022, the separation of the drainage systems was completed, as corporate requirements prevent them from being combined. There are three drainage systems: 1) process, 2) sanitary, and 3) stormwater. The pump stations are located on the main plant. Stormwater runoff is collected in a tank and pumped to a nearby stream that is already piped. Rainwater is stored for less than 24 hours. 3. The site has a municipal connection, although it uses very little water from the network. The site asked the Water Utility about the ultimate water source; however, it hasn't received an answer at the time of the audit. 4. The site has an annual discharge permit to the municipal wastewater system since it does not have its own WWTP. The water that arrives and is treated at the municipal WWTP is used for irrigation in plots located within the Turbio River catchment. The WWTP is about 20 years old, and the site is aware that it receives ongoing maintenance. If there is excess water, it is discharged into the Río de los Gómez. The water operator has a purple line that supplies treated water to companies in the tanner sector. 5. The Lerma 5 River catchment is where the plant is located, and the Turbio River catchment is the one it impacts. The Valle de Leon aquifer is its main source of supply and is almost entirely within the Lerma River Basin.	
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.*	closed

Comment

The site identified 20 stakeholders based on their relationship with water (MARCCO methodology). The site identified seven stakeholders from local, state, and national governments, 12 NGOs or trade organizations (most of which are located around the site), and one local stakeholder. Vulnerable groups such as children with disabilities, nursing homes, and orphanages were identified, but no organizations representing indigenous peoples were found.

To understand water-related challenges, the site held meetings with government agencies. To learn about the water issues faced by neighboring residents and the surrounding community, surveys and focus group interviews (using the Resilient Communities Model) were conducted. The geographic coverage of the sample encompassed 11 neighborhoods, with a particular focus on the Bugambilias neighborhood. A total of 198 surveys and 14 interviews were carried out.

The site is a member of the Lerma-Chapala Basin Council, and it is through this council that it is connected to the ejidos that receive water from the WWTP; however, they are not considered part of its stakeholders matrix, due to the lack of a direct relationship.

The matrix shows the type of relationship with each stakeholder. The Power, Interest, and Commitment Matrix was created through a qualitative analysis involving the heads of Corporate Affairs, Technical staff, and the site itself. The first criterion used is the company's ability to work collaboratively. The second criterion assesses the relevance level of each stakeholder.

Finding No: TNR-020205
Finding No: TNR-021506

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.*

Obs.

Comment

The site presented the current influence matrix (2025), considering the relevant stakeholders within its physical scope. The identified stakeholders were classified into: involve, collaborate, inform, and consult. The category 'correspond' was missing. Evidence in 1.2.2.

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

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

Yes

Comment

The site presented its response plans for the following water-related emergencies:
-earthquakes,
-floods,
-leaks and spills,
-poisonings,
-bombs

The document outlines the steps to be taken before, during, and after each event, and identifies the individuals responsible for each action.

The site only uses municipal water in the event of emergencies or during well maintenance. If a water shortage occurs in the public network and the site requires water, the plan is to hire water trucks to supply water. In the event of an impediment for the municipal WWT to receive the site´s discharges, the site can hire trucks to manage its effluents.

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

Yes

Comment

The site presented the water balance diagram with information from 2024. The diagram indicates that water enters through the two wells and the municipal network (water trucks are only used in emergencies; for the past three years, the use of water trucks has not been required).

The diagram illustrates the flow of water used to produce soft drinks, bottled water, and general site services, including the kitchen, bathrooms, showers, and other facilities.

The diagram also illustrates the process of water recovery and reintegration, as well as the reuse of recycled water for various services or reprocessing.

The diagram includes annualized flow volumes.

It accounts for inputs, losses due to evaporation, storage, recovery, reuse, and outputs.

The site explained in the audit that in the washers, the first wash is discharged; it is the final rinse from the washers that is recovered.

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 is a water-related challenge. The Water National Authority identified that both the catchment and the aquifer had water deficits.
The site provided a monthly breakdown for 2024 and the months of 2025, including inflows, outflows, and storage volumes. The site also presented the seasonal variation of the water indicator, as well as the trend in usage. The site identified a difference between its inflows and outflows of less than 1%.

In October 2024, the Rainmaker system ceased operation, resulting in increased water consumption. Upon resumption, water consumption was compensated.

From March to July is the peak production period. May is the month with the highest consumption. Between 2023 and 2024, water use efficiency improved, decreasing from 1.351 to 1.345 liters consumed per liter produced, representing a 0.006-point improvement. This improvement was due to several water recovery projects and process improvements.

It is worth noting that the volume of beverage production increased from 2023 to 2024; however, its water consumption and discharge remained unchanged.

The variation from January to June 2025 is presented. The 2025 efficiency goal is 1.320.

The total volumes are not presented due to confidentiality reasons.
Evidence in 1.3.2.

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 presented water quality analyses of its influents and effluents, including wells, water from the Water Utility (SAPAL), treated water, bottled water, and discharged water.

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

Yes

Comment	The site presented a map showing the locations of potential sources of contamination. During the audit, it was observed that the sites are properly marked, and those containing hazardous substances have restricted access. Each hazardous warehouse has a technical sheet detailing the risks associated with each substance. The site trains its kitchen staff on handling grease traps and oil in the kitchen, which are cleaned on a weekly basis. The waste is classified as hazardous waste and is disposed of in the appropriate container. The site provided its list of hazardous wastes, including: -caustic soda, -diesel, -fats, and oils.	
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 doesn´t have IWRAS on its facilities.	
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.*	Obs.
Comment	The site presented a matrix with 27 activities carried out in 2024, including their investment and social, cultural, environmental, and economic value. Some of the activities are as follows: - Well extraction permits - Discharge permits - Annual water studies - Quarterly water studies - Guarantee quotas to maintain extraction (what was not consumed) - Automate lubrication systems - Install water guns - Water flow meters - Standardize the TAP process - School projects with water - Reforestation and cleaning of water bodies The site has no revenue from its water. The evidence provides a breakdown of some of the projects, where it can be observed that the investment already includes salary payments.	
1.3.8	*Levels of access and adequacy of WASH at the site shall be identified.*	Yes

Comment

According to the evidence provided, the site exceeds the legal requirement regarding access to wash services.
The staff have access to WASH services within the facilities, including separate showers, toilets, and sinks for each gender. Inside the bathrooms, there is soap, running water, and towels for drying hands. Water-saving systems are in place for handwashing. An external company is responsible for maintaining the sanitary facilities clean twice per shift.

The staff has permanent access to free water bottles and soft drinks. There are 13 water dispensers along the site.

The site has a lactation room and medical services and vaccination campaigns are conducted for both staff and their families. Each area has a first aid kit that includes sanitary towels. The medical service also provides feminine hygiene products to the site personnel.

Totals:
Women WC: 22
Women handwashers: 15
Men WC: 19
Men handwashers:15
Urinals: 14

Access to these facilities is guaranteed during all working hours, without restrictions.

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

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

Yes

Comment

The site mapped the indirect water use.
The site´s primary input is water, coming from its own boreholes. The remaining inputs are: refined sugar, standard sugar, fructose, PET bottles, PET returns, glass bottles, caps for PET lines, caps for returnable lines, concentrate, CO□, and caustic soda.

The highest-consuming suppliers were identified in a table that specifies the company name, the supply, origin, and whether it is within the same catchment area. EUSA, a glass supplier, is the only one located within the Turbio River Catchment, which is part of the site´s physical scope; the other suppliers are in other catchments or even outside the country. The site asked EUSA the volume of water used for the site´s products, but has no answer (evidence of requested email). During the audit, an employee from EUSA explained that the water used to produce the PET bottles is minimal. However, more detailed information is necessary.

Water risks in the Turbio River Catchment are the same as those identified for the site, as it falls within its physical scope.

At the corporate level, there is a policy called EcoVadis, focused on sustainable sourcing. All suppliers must comply with the EcoVadis assessment. 55% of the spending on purchases evaluated with EcoVadis (https://www.femsa.com/es/sala-de-prensa/comunicado/coca-cola-femsa-presenta-su-informe-integrado-2024-future-ready-acercando-el-manana/). Water-related issues are included in this evaluation.

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

Yes

Comment	The site provided a list of service suppliers. The services are managed internally (in-house), and their water consumption is properly included in the site's water balance. The services identified are the following: - Container blowing - Chemical supplier - Byproduct area - MSW hopper - Equipment maintenance - Factory cleaning - Forklift maintenance - Food service - Building maintenance The headquarters of companies that provide the services are located outside the physical scope of the site.	
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.*	Obs.
Comment	The site identified four government initiatives related to water: - National Water Plan 2024-2030 - Guanajuato State Water Plan - Municipal Government Program - State Development Plan 2020-2050 As part of the evidence, a brief description of each document is provided, along with a link to access it. Opportunities for water stewardship collective action were not identified.	
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 a legal compliance verification procedure necessary for operation, which includes the water issue.
Norlex is the legal tracking system used by the site. This system sends alerts when there is a regulatory change that affects the site.
Regarding water, the site presented a table with the applicable and current documents, their descriptions, and the entity responsible for their compliance.
Biweekly meetings are held with the legal, finance, and environmental departments to monitor legal compliance. A monthly consolidation of these sessions is done to review and map documents that are nearing expiration.
Applicable requirements:
QFS-BP-RQ-180 (Treated water for product manufacturing)
QFS-RQ-180 and QFS-RQ-185-ES (Requirements and specifications for water monitoring)
BP-SP-184 (Annual monitoring)
LATAM-0016.00 V1 (LATAM OU Water Monitoring Program)
QFS-RQ-196 (Requirements for bottled water)
NOM-127-SSA1-2021 (Water quality requirements for human use and consumption)
NOM-201-SSA1-2015 (Sanitary specifications for water and ice for human consumption, packaged and bulk)
NOM-002-SEMARNAT-1996 (Maximum permissible limits of contaminants in wastewater discharges)
ENV-RQ-225 (Wastewater management)

In the audit, the site showed several valid permits, like its water extraction title, the borehole´s sanitary conditions certificate, and discharge permits, among others.

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

Catchment and aquifer water balance is a shared water-related challenge.

According to the National Water Authority (CONAGUA), the Valle de Leon aquifer has a deficit of -61.6380 hm3/year. That means no more water extraction concessions can be authorized.

The site presented a mean annual availability chart from 2015 to the present, with the most critical point between 2018 and 2025. The aquifer´s drawdown is 1.5-2.5 meters per year.

CONAGUA identified that the two impacted catchments (Lerma 5 and Turbio) have no availability for additional surface water extraction concessions; the first has an availability of -2.32 and the second -0.138 hm³/year.

The site presented the annual variation of both catchments, showing that they have improved their availability over the years, although they still present deficits.

CONAGUA does not monitor the seasonal variation of surface rivers or streams, nor of the aquifer, so there is no information beyond the annual data. However, a document from the Water Utility (SAPAL) describes the water supply strategy for the City of Leon during the dry season. The site reports that last year was a drought year, and the plan was implemented accordingly. The site mentions that SAPAL considers the decrease in the imbalance to be due to improvements in water management, reuse projects (represented by the purple line), investments to prevent leaks, and awareness campaigns. Per capita water consumption in Leon has decreased in recent years.

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

Water quality is a water-related challenge.
The site presented data from the National Water Authority (CONAGUA) for the period from 2012 to 2023.

The water quality of the Valle de Leon aquifer is generally acceptable, although one monitoring point near the site does not meet regulatory requirements.

For the Lerma 5 and Río Turbio catchments, the surface water quality monitoring sites indicate poor quality, with 100% of the sites sampled in Río Turbio and 96.5% of the sampling sites in Lerma 5 showing poor water quality.

The site provided a link to view monitored water quality parameters online (though not downloadable), along with information on their compliance with the legislation. For surface water, parameters monitored include BOD, COD, TSS, fecal coliforms, E. coli, enterococci, dissolved oxygen, and toxicity. For groundwater, parameters include conductivity, alkalinity, TSS, fluoride, hardness, fecal coliforms, nitrates, arsenic, cadmium, chromium, mercury, lead, manganese, and iron (https://sinav30.conagua.gob.mx:8080/SINA/).

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 9 IWRAs, 8 of which are protected natural areas (PNA) managed by different levels of government. One IWRA is a city park.

The site identified the environmental, cultural, economic, and community value of each IWRA. The ecological status and issues of each IWRA were also identified; for example, the Metropolitan Ecological Park experienced a significant drought in 2024, leaving the lake nearly dry for most of the year.

The site presented a map of the IWRAS based on the catchments and the aquifer.

The site is working on the Sustainable Use Area Sierra de Lobos, Metropolitan Ecological Park of Len, Explora Park, and H. de la Independencia Park.

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

Yes

Comment

The site identified the existing infrastructure in the city of Leon. The Water Utility concluded 2024 with more than 506,000 water connections, 94% of which are residential.

The potable water distribution network in the municipality of León spans over 6,000 kilometers of pipes, with main transmission and distribution lines ranging in diameter from 8 to 48 inches. On the other hand, the sanitary sewer system extends over 3,000 kilometers of networks, while the stormwater drainage system covers around 250 kilometers of networks.
The potable water system also includes a series of elevated regulation tanks, as well as booster or surface tanks, which are mainly concentrated in the urban area. In addition, there are seven well batteries, meaning sets of interconnected underground supply sources through transmission lines, which supply the storage or regulation tanks to facilitate distribution.

The Leon Verde program (which concluded in 2024) included the rehabilitation of the drinking water network, the expansion of the purple line, and the implementation of a water care culture program.

The government program, valid until 2027, called 'Water for All,' includes the rehabilitation of 200 km of drinking water network and 150 km of sewerage network, increasing public water taps in informal settlements, and enhancing water availability in the supply system. On the other hand, the government program 'Turn Water Around' aims to expand treated water coverage, increase the number of points of treated water supply, and continue the water culture and care program.

The site also presented exposure to extreme events, mainly hydrometeorological, based on the municipality's risk atlas: cyclones, floods, thunderstorms, droughts, warm waves, cold waves, and frosts.
(https://experience.arcgis.com/experience/3e6eff2ece8c4b2f89f3ac7508c89fcd/)
(https://drive.google.com/file/d/1RT1OsFWE8NYORcNkFWluUUnTL_RGNOTR/view)

Although the infrastructure is approximately 40 years old, the site has identified that the municipality has consistently maintained it, and several administrations have invested in new infrastructure. The Water Utility of Leon is considered one of the best in the country (https://www.sapal.gob.mx/noticia?id=222510#:~:text=Le%C3%B3n%2C%20Guanajuato%2C%20a%2021%20de,a%20las%20y%20los%20usuarios.).

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

Yes

Comment

The site presented a map showing the percentage of households with piped water in the municipalities within its physical scope. Approximately 95% of the households in the city of Leon have access to piped water and enjoy a continuous supply of drinking water.

On the other hand, between 95% and 100% of households have a drainage system in place. 87% of the connections to the sanitary drainage system are of domestic origin, coming from private residences. 5% corresponds to discharges from commercial properties, while 6.7% are mixed. Finally, 0.7% and 0.3% are industrial and public discharges, respectively.

The City of Leon has 11 wastewater treatment plants for domestic, commercial, and industrial use. The La Joya plant was visited during the audit. Leon WWTP treats the highest volume and can treat industrial and residual discharges.

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

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

Yes

Comment

The shared water challenges matrix is presented.
The site identified five shared water challenges and prioritized them based on whether their implementation is on-site or at the catchment level.
1. Unequal access to water for the economic sector and the community (priority 1)
2. Water body contamination due to discharges of non-compliant wastewater (priority 1)
3. Contamination of wells by arsenic (priority 3)
4. Water deficit in the Lerma River catchment 5 and in the Leon Valley aquifer (priority 2)
5. Lack of conservation of protected natural areas in the municipality (priority 2)

The site outlined with whom shared the water challenge.

1.6.2 *Initiatives to address shared water challenges shall be identified.* No

Comment

The site presented a list of initiatives it is carrying out or plans to carry out to address the shared water challenges; however, initiatives from other actors, such as the government, NGOs, or the private sector, were not included in that list.

See evidence in 1.6.1

Finding No: TNR-021507

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.* No

Comment

The site identified six water-related issues, and with those issues, it defined the risks, which it classified as reputational, regulatory, or physical. For each risk, the likelihood of occurrence, severity, and level of risk were calculated, as well as potential costs and the impact on the business. The risks were prioritized based on their economic impact.

Finding No: TNR-020211

1.7.2 *Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.* Yes

Comment

The site identified water-related opportunities for the six water risks, including the benefits, the cost of non-action, the priority, and value.
Evidence in 1.7.1

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

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

Comment	The site identified five best governance practices: four at the catchment level and one at the site level. Catchment level best practices: 1. Maintain constant communication with SAPAL to ensure compliance, seek joint improvements in service, and support cultural activities. 2. Collaborate and participate with the municipality of Len in the campaign related to the “Reforéstale' project of the "Leon Más Verde que Nunca" program. 3. Strengthen relationships with the community through collaborative work on local projects (schools with water). 4. Participate in the Lerma-Chapala basin council. Site-level best practice: 5. Operation of the Water Committee at the factory (weekly and biweekly follow-up routines). Evidence in 1.8

1.8.2	*Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.*	Yes

Comment	The site identified five best practices, of which only one is at the catchment level. Site level: 1. Detailed control and monitoring of the daily water balance that clearly shows how much water is being used in each operational area, from production to general services. 2. Installation of flow meters at more points to obtain more accurate measurements and detect deviations or atypical consumption in a timely manner. 3. Implementation of the WUR Operational Plan through projects aimed at improving water performance. 4. Implementation of water recovery systems in various processes, such as bottle rinsing, lubrication, and regenerations, to reduce the volume of raw water consumed. Catchment level: 5. Replenishment of water (2024 - 144.06 ML) for the Replenish project in Sierra de Lobos. Evidence in 1.8

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

Comment	The site identified six water quality best practices, five of which are on-site and one at the catchment level. On-site best practices: 1. There are three Naipe columns for soft drinks and ion exchange columns in CIEL to reduce arsenic concentration to permissible limits. 2. An operational work plan is in place to reduce parameters outside standards in water discharge treated by SAPAL. 3. Water quality analyses are conducted quarterly and annually in different water processes as per internal requirements. 4. A microbiological route is performed to guarantee water quality at all production stages. 5. A control plan exists to monitor and regulate process variables and water quality. Catchment-level best practice: 6. Annual visits to the municipal WWTP to verify compliance with treated water discharge parameters. Evidence in 1.8

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

Comment	Three best practices of IWRAS at the catchment level were identified: 1. Participation in the reforestation campaign of the municipality at the protected natural area "Sierra de Lobos". 2. Water infiltration project in the protected natural area "Sierra de Lobos". 3. Reforestation of the H. de la Independencia Park with 65 native species. Evidence in 1.8.

1.8.5 *Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.* Yes

Comment	The site identified four best practices related to WASH services, of which three are on-site and one is at the catchment level. On-site best practices: 1. We have sanitation services that exceed the number established in the Technical Complementary Standard for Architectural Projects of Mexico City. 2. The site has medical services available 24/7, ensuring immediate and continuous care for all personnel in case of any health emergency, as well as a lactation room. 3. Health campaigns: visual health and safety, health (Safety, Health, and Environmental Fair). Catchment-level best practice: 4. Installation of 13 rainwater harvesting systems to supply water needs for WASH services ("Escuelas con agua"). Evidence in 1.8

2	STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan

2.1 *Commit to water stewardship by having the senior-most manager in charge of water at the site, or if necessary, a suitable individual within the organization head office, sign and publicly disclose a commitment to water stewardship, the implementation of the AWS Standard and achieving its five outcomes, and the allocation of required resources.*

2.1.1 *A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:*
- That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes
- That the site implementation will be aligned to and in support of existing catchment sustainability plans
- That the site's stakeholders will be engaged in an open and transparent way
- That the site will allocate resources to implement the Standard.

Yes

Comment

The site presented the letter signed by the Technical and Supply Chain Director of the corporate, dated April 4, 2025. In this letter, the company's commitment to sustainable water management and the implementation of the standard is reaffirmed.

The letter highlights the five results that the standard aims for, as well as that:
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.

The letter was published on LinkedIn:
https://es.linkedin.com/posts/coca-cola-femsa_carta-compromiso-aws-2025-activity-7329158774118612994-ba3C

2.2 *Develop and document a process to achieve and maintain legal and regulatory compliance.*

2.2.1 *The system to maintain compliance obligations for water and wastewater management shall be identified, including:*
- Identification of responsible persons/positions within facility organizational structure
- Process for submissions to regulatory agencies.

Yes

Comment

The site presented its system for maintaining regulatory compliance regarding water, including the responsible parties and their respective roles and positions. The procedure for submitting information to regulatory agencies was demonstrated during the audit. The legal department has a regulatory checklist (MEX-DS-MA-0007) that alerts them when a permit or document requires renewal or update. Using Norlex, a specialized software, they monitor applicable legislation according to the site's operations. The corporate legal team reviews, together with the site, the actions that need to be taken.
During the audit, the site displayed the valid permits.

2.3 *Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.*

2.3.1	*A water stewardship strategy shall be identified that defines the overarching mission, vision, and goals of the organization towards good water stewardship in line with this AWS Standard.*	Yes
Comment	The site presented the 'Framework for a Sustainable Future," in which water is one of the seven fundamental pillars. Additionally, the site aims to align its strategy with Sustainable Development Goal 6, which focuses on water. The Company´s Water Strategy mainly focuses on three interrelated elements: 1. Efficiency in water use in operations. 2. Access to WASH services for communities where the company's facilities are located. 3. Water replenishment in the regions where the company operates. Site´s water stewardship strategy can be reviewed at https://investors.coca-colafemsa.com/assets/files/reportes_resultados_esp/2024/informe-integrado-kof-ii-2024-esp.pdf (page 50-66).	
2.3.2	*A water stewardship plan shall be identified, including for each target:* *- How it will be measured and monitored* *- Actions to achieve and maintain (or exceed) it* *- Planned timeframes to achieve it* *- Financial budgets allocated for actions* *- Positions of persons responsible for actions and achieving targets* *- Where available, note the link between each target and the achievement of best practice to help address shared water challenges and the AWS outcomes.*	Obs.
Comment	The site identified 15 activities in its WSP 2025: 11 at the plant level and four at the catchment level. Of the scheduled activities, five are focused on good governance, 11 are related to water balance, four concentrate on water quality, three are directed toward the IWRA, and four aim to improve WASH services. Each activity complies with: - The way it will be measured and monitored includes metrics, evaluation frequency, unit of measurement, and goal. - The measures to achieve and maintain it (or surpass it); specific actions to advance toward meeting the objective. - The expected timelines to achieve it; establishes start and end dates for each goal. - The financial budgets allocated to the actions; each action includes a cost within the plan. - The positions of those responsible for the actions and achieving the objectives. - Each objective identifies the result of the AWS standard that will be impacted.	
2.4	*Demonstrate the site's responsiveness and resilience to respond to water risks*	
2.4.1	*A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.*	Yes

Comment	The site has a Water Risk Assessment Plan that collects data. Internal questionnaires are conducted to determine if the risks are physical, regulatory, reputational, or financial. Based on this assessment, a Risk Management Plan is developed, which is monitored quarterly in conjunction with the Country Supply Chain Management and semiannually in conjunction with the KOF Environmental Sustainability Management. The plan has been submitted to the relevant authority for review and validation (the site has presented evidence of submission to different authorities). The 2025 Plan includes the risks identified in section 1.7.1. The plan is reviewed semiannually with corporate, corporate affairs, and the service office. Every five years, a vulnerability analysis of the sites is conducted to identify risks. Annually, the civil protection program is validated with the competent authority (evidence of a validated plan by the authority was provided). Every year, the quality of the discharged waters is validated, and the payment owed to the operating agency is adjusted. More information about the risk management system is available at https://investors.coca-colafemsa.com/assets/files/reportes_resultados_esp/2024/informe-integrado-kof-ii-2024-esp.pdf (page 58).

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

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

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

Comment

The site supported good water governance through projects that engaged different stakeholders, including government agencies, NGOs, the local community, and the site itself. Some examples of these activities include:
-participating in basin sessions. The site participated in the first training session of the basin organization.
-The site's Corporate Affairs is a member of the industrial sector within the Lerma Chapala Basin Council.
-The site's Corporate Affairs is also part of the Confederation of Employers of the Mexican Republic (COPARMEX) Leon chapter.
- A water infiltration project in Ejido San Jose de Otes involved local community participation and Pronatura (an NGO). The site financed the activities. To carry out the activity, authorization was required from the ejidal president.
-The site participated in a reforestation campaign organized by the municipality. Evidence of communication with the municipality to coordinate the site's participation in the event was provided. In the 2025 edition, more than 180 individuals associated with the site (employees and their families) participated. Over 900 trees were planted.
-The 'Schools with Water' project involves Isla Urbana (NGO), the municipal government office, the water utility, and the site. This project installs rainwater harvesting systems in schools with high vulnerability, either due to their location in areas with high water stress or because of the large number of students they serve.
-Another project was the reforestation of Heroes de la Independencia Park. Involved were the Institute of Municipal Planning (Implan), the environmental authority, Causa Bajío (NGO), and the site. The community primarily led the reforestation effort; children from a nearby school painted a mural related to reforestation and water conservation.

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

Comment

The site is governed in terms of human rights by two guiding documents, one at the beverage brand level (corporation) and another at the corporate level. The global-level Human Rights document can be consulted at the following links:
https://www.coca-colacompany.com/content/dam/company/us/en/reports/pdf/CocaCola_Global%20Human%20Rights%20Policy_Document_20240419_v9.15.pdf and
https://www.coca-colacompany.com/content/dam/company/us/en/policies/pdf/human-workplace-rights/human-rights-principles/human-rights-overview-2022.pdf.

The site presented the Human Rights Due Diligence Model at the national corporate level:
https://investors.coca-colafemsa.com/assets/files/reportes_resultados_esp/2024/informe-integrado-kof-ii-2024-esp.pdf (pages 109-110).

Additionally, the site is a signatory to the UN and complies with the objectives of the Universal Declaration of Human Rights.

Regarding permits, the site displayed its current water withdrawal permits and extraction permits. It also presents water quality studies for both its effluents and the municipal WWTP.

3.2 *Implement system to comply with water-related legal and regulatory requirements and respect water rights.*

3.2.1	*A process to verify full legal and regulatory compliance shall be implemented.*	Yes
Comment	The site has a routine for reviewing the legal file. During the audit, it achieved a compliance rate of 99.4%. The non-compliance is related to water discharges, since it does not have an on-site WWTP, the discharges exceed the permitted limits for BOD, COD, and TSS. The authorities have been informed of this situation, and as a result, the site is required to pay an additional monthly fee for exceeding the allowed limits. Minutes of the meetings regarding the compliance verification routine, current permits, and payments for extraction fees were presented.	
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	Mexico does not have customary rights; however, the site has a policy of respecting the rights of others, it has an active extraction permit and complies with not exceeding the limits established in its permit (in fact, it pays an excess fee for not using the entire authorized volume, also called a guarantee quota); it monitors the quality of its effluents and pays an extra fee for the municipal WWTP to treat its industrial and residual waters. See evidence in 3.1.2 and 3.2.1	
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 WSP 2025, the percentage of progress for each result, as well as for each activity, is presented. The site has 11 activities related to water balance, with a total progress of 82.7%. The most delayed activities are the infiltration project in the Valle de Leon, with a progress of 20% at the time of the audit, and the recirculation project (30%). The rest of the activities are either completed or have a progress exceeding 50%. See evidence in 2.3.2	
3.3.2	*Where water scarcity is a shared water challenge, annual targets to improve the site's water use efficiency, or if practical and applicable, reduce volumetric total use shall be implemented.*	Yes
Comment	Water scarcity was not identified as a shared challenge per se; however, access to water under unequal conditions, water deficit in the catchment, and overexploitation of the aquifer were identified as water challenges. The site has an annual water use efficiency goal of 1.320; the 2024 target was 1.345. To achieve this, the site scheduled several activities in its WSP 2025, and several of these have already been fully implemented. The evidence provided in 2.3.2 describes the progress made up to the time of the audit.	
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 does not reassign water to social, cultural, or environmental needs.	
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: At WSP 2025, the progress percentage for each result and activity is presented. The site has four activities aimed at water quality, with an overall progress percentage of 75%.

Of the four scheduled activities, two have already been completed, and the other two are in the final stage; the site expects them to be ready by the end of September.

See evidence in 2.3.2 and uploaded in this indicator.

3.4.2 *Where water quality is a shared water challenge, continual improvement to achieve best practice for the site's effluent shall be identified and where applicable, quantified.* Yes

Comment: Water pollution is indeed a shared challenge. The site does not have its own WWTP, so the municipal WWTP treats its effluent. Despite paying for this treatment, the site continues to implement activities to improve the quality of its effluent water and maintains ongoing monitoring, both internally and through a certified laboratory.

As part of its corporate requirements, the site must visit the municipal WWTP annually and request water quality studies from the plant quarterly to ensure compliance with legal requirements.

3.5 *Implement plan to maintain or improve the site's and/or catchment's Important Water-Related Areas.*

3.5.1 *Practices set in the water stewardship plan to maintain and/or enhance the site's Important Water-Related Areas shall be implemented.* Yes

Comment: The site does not have IWRAS on site; the three activities established in the WSP 2025 are at the catchment level. At the time of the audit, this result had an overall progress of 73.3%.

The site presented evidence of its reinfiltration project and reforestation projects, in which it has been involved.

Refer to the uploaded evidence in this indicator and in 2.3.2.

3.6 *Implement plan to provide access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers at all premises under the site's control.*

3.6.1 *Evidence of the site's provision of adequate access to safe drinking water, effective sanitation, and protective hygiene (WASH) for all workers onsite shall be identified and where applicable, quantified.* Yes

Comment: The site exceeds the standards established in the regulations regarding WASH services within the facilities. The bathrooms for both sexes in the operations area were remodeled in the first quarter of the year, and the women's bathrooms in the IT area were expanded. The site has water dispensers in all areas, as well as vending machines and refrigerators stocked with soft drinks.

Concurrently with the audit, a vaccination campaign was conducted for the workers and their families. Evidence in 1.3.8.

3.6.2 *Evidence that the site is not impinging on the human right to safe water and sanitation of communities through their operations, and that traditional access rights for indigenous and local communities are being respected, and that remedial actions are in place where this is not the case, and that these are effective.* Yes

Comment

The site has an active permit for groundwater extraction, which is current, and a guarantee fee is paid for the water concession that is not utilized.

The site maintains continuous monitoring of its effluent, and the operating agency periodically verifies its quality. The municipality's WWTP handles the treatment of the site's effluent; water quality and parameters outside the permitted limits are documented. The site pays its discharge permit fee and an additional fee for non-compliant sanitation.

To ensure that neither the environment nor the population is affected, the site requests quarterly water quality results from the municipal WWTP. It is worth noting that the Leon operating agency is recognized as one of the best operators nationwide, thanks to its efficiency in water treatment and its annual investment in maintaining hydraulic infrastructure.

Policies regarding respect for third-party rights are outlined in Indicator 3.1.2.

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.*

Obs.

Comment

The site was unable to establish a goal or activity related to the indirect use of water because it has not been able to establish communication with its provider located within the physical scope. Evidence of the site´s effort to reach it was presented as evidence.

During the audit, personnel from EUSA came to talk about their sustainable water management policy and sustainability initiatives. From that consultation, the site was informally known that the supplier uses very little water for their PET production. The highest water consumption is in the cooling systems and restrooms. The supplier has a water recycling and reuse system, with primary water treatment in place for discharge into the drainage system. The person who came to describe EUSA water use did not know how much water was used to produce the site´s supplies.

3.7.2 *Evidence of engagement with suppliers and service providers, as well as, when applicable, actions they have taken in the catchment as a result of the site's engagement related to indirect water use, shall be identified.*

Yes

Comment

The Site does not have service providers within the catchment, so it has not developed a plan to maintain or improve indirect water use within the catchment.

Service providers have staff working permanently on-site, so they attend water-related training sessions just like any other employee and participate in reforestation initiatives promoted by or involving the site.

The site has an EcoVadis sustainable purchasing policy; all of its suppliers must undergo evaluation under this framework (page 85 https://investors.coca-colafemsa.com/assets/files/reportes_resultados_esp/2024/informe-integrado-kof-ii-2024-esp.pdf.)

3.8 *Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.*

3.8.1 *Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.*

Yes

Comment	The site shares water infrastructure with the Water Utility (SAPAL), as it discharges both its process water and wastewater into the municipal network. During the audit, one of the municipal WWTPs was visited, and conversations were held with the staff. In this interview, it was verified that they are familiar with the site´s WSP. The staff of SAPAL confirmed that they have three common objectives: - Water efficiency (detection and repair of leaks). - Water collection in schools. - Improvements in the wastewater treatment process. The site presented evidence of meetings held with SAPAL, requests for water quality analyses, and an email in which the operating agency requested support from the site for the purchase of a new ozonation system for the municipal WWTP. SAPAL has participated in the site's environmental fairs; in the most recent event, SAPAL gave a presentation to the site's employees.
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	Constant communication is maintained with the Water Utility (SAPAL), and mutual information about water quality is shared. Evidence from the latest water committee meeting is presented. Evidence of the site's participation in reforestation organized by the municipality is also provided.
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.* ✓ Yes
Comment	The site listed as best practices for water balance the actions they have carried out to improve their efficiency in water use and the reinfiltration actions in the aquifer. As part of the evidence for this indicator, they share photographs of the implemented systems, the activities carried out in the catchment, and the annual behavior of their water use efficiency indicator.
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.* ✓ Yes
Comment	The site presented evidence of the best practices implemented regarding water quality. Quarterly arsenic monitoring by an external provider for both wells. Internally, arsenic is monitored daily. Evidence of microbiological testing records is provided to ensure water quality at all stages of production.
3.9.4	*Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.* ✓ Yes
Comment	The site presented evidence of three best practices related to IWRAs: Reforestation of H. de la Independencia Park, Participation in the municipality's reforestation campaign of the ANP "Sierra de Lobos," and Water infiltration project in the ANP "Sierra de Lobos."
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.* ✓ Yes

Comment	The site has new sanitation services; with this renovation, it exceeds the number of WASH services required by regulations. The site has a medical service that provides free sanitary pads to its female staff, as well as a lactation room. The site presented evidence of its vaccination and visual health campaigns. The site provided evidence of the safety, health, and environmental event. The site presented evidence of some rainwater harvest systems installed at schools in the city of Leon.

4	STEP 4: EVALUATE - Evaluate the site's performance.	
4.1	*Evaluate the site's performance in light of its actions and targets from its water stewardship plan and demonstrate its contribution to achieving water stewardship outcomes.*	
4.1.1	*Performance against targets in the site's water stewardship plan and the contribution to achieving water stewardship outcomes shall be evaluated.*	Yes
Comment	The site has a scheduled routine every six months to review the progress of the WSP, involving all sites certified in AWS, corporate affairs, and the corporate team. The site´s WSP includes the performance percentage of each activity per quarter, as well as the challenges or achievements obtained in each period. So far, no activity has been delayed or needs to be rescheduled for the following year. See evidence in 2.3.2.	
4.1.2	*Value creation resulting from the water stewardship plan shall be evaluated.*	Yes
Comment	The site presented a cost-benefit analysis of the activities established in the WSP 2025. At the time of the audit and with the activities already implemented, a saving of 1,668,000 Mexican pesos is estimated.	
4.1.3	*The shared value benefits in the catchment shall be identified and where applicable, quantified.*	Yes
Comment	The site presented a matrix that outlined the activities and the shared benefits (social, environmental, and economic) associated with each one. Some of the benefits identified: -Reduction of water stress through water infiltration, which will have long-term benefits in cost by avoiding operational shutdowns due to water shortages. -The installed systems benefit 3,385 students and have the potential to capture a total of 3,250,000 liters of water per year, resulting in cost savings by reducing the amount paid for this captured water. -Prevent flooding, reduce health risks, and ensure the proper functioning of sanitation systems. -Cost savings from operational shutdowns caused by flooding due to clogged drains. See evidence in 4.1.3	
4.2	*Evaluate the impacts of water-related emergency incidents (including extreme events), if any occurred, and determine the effectiveness of corrective and preventative measures.*	
4.2.1	*A written annual review and (where appropriate) root-cause analysis of the year's emergency incident(s) shall be prepared and the site's response to the incident(s) shall be evaluated and proposed preventative and corrective actions and mitigations against future incidents shall be identified.*	Yes

Comment	The site reports that it has not had any environmental incidents to report; however, it carries out a series of actions to prevent incidents, such as: - Requesting and analyzing quarterly results of the WWTP operated by SAPAL (Water utility). - Internal water efficiency measures. - Preventive maintenance on the site's hydraulic systems. - Ongoing training for staff on environmental and water-related topics. - Routine management by the Water Committee. The site presented letters stating there were no incidents and no environmental accidents for 2023 and 2024, issued by the national environmental authority. These letters are issued in the first two months of the following year.	
4.3	*Evaluate stakeholders' consultation feedback regarding the site's water stewardship performance, including the effectiveness of the site's engagement process.*	
4.3.1	*Consultation efforts with stakeholders on the site's water stewardship performance shall be identified.*	Yes
Comment	The site sent a letter with a QR code, inviting stakeholders to provide feedback on the site's WSP and areas for improvement. This letter was sent to stakeholders in mid-September. As of the time of the audit, three responses have been received; evidence of the responses is attached.	
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	In the WSP 2025 file, there is a sheet dedicated to recording changes or modifications. On that sheet, the date, description of the change, justification, person requesting the change, and person authorizing the change are recorded. Until the time of the audit, no changes were recorded. See evidence in 2.3.2.	

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

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

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

Comment: The site presented evidence of internal communication that was shared with employees through diverse means, including email, screens, and messages. The communication was posted and sent in early September. This message specifies the individuals responsible for sustainable water management and their contact information.

On a corporate level, a publicly available annual integrated report outlines water-related goals and the sustainability team members, including the water team, along with their email addresses for contact (https://investors.coca-colafemsa.com/assets/files/reportes_resultados_esp/2024/informe-integrado-kof-ii-2024-esp.pdf, page 194).

More evidence uploaded in step 5 (slide 1-9 "Indicador 5" file).

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.* — No

Comment: The site features a communication matrix for stakeholders, which outlines who to communicate with, how to communicate, the frequency, and the responsible person, and serves as evidence of effective communication.

The site showed evidence of having submitted the management plan to the Water Utility (SAPAL) (sñide 6 "Complemento Indicador 5" file); however, there is no evidence that the plan has been submitted to other relevant stakeholders.

The consultation conducted and presented as evidence in 4.3.1 was about the site's overall water management performance, not specifically about the WSP.

Finding No: TNR-020290

5.3 *Disclose annual site water stewardship summary, including: the relevant information about the site's annual water stewardship performance and results against the site's targets.*

5.3.1 *A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.* — Obs.

Comment: The site will send a letter to its stakeholders, outlining the activities, results achieved, shared challenges, and a QR code with a questionnaire to gather feedback.

Additional evidence is provided in slides 10-14, "Indicador 5", which was uploaded in step 5.

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 presented evidence of press releases published on the corporate website discussing the WASH service challenges in the catchments and how they are being addressed.

The agenda for the reforestation day at Héroe de la Independencia Park was shared, highlighting the participation of the site manager, who spoke about the water-related challenges and issues in the city, the aquifer and the catchment. During this event, a support agreement was signed between the parties. The event was attended by community members, NGOs, and government representatives.

The operating organization visited the site on September 9th; as part of that visit's agenda, the management plan was presented, along with some water-related challenges at the site, and next steps were established.

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

Comment The site presented evidence of meetings with the Water Utility (SAPAL) to address common water challenges, such as the presence of arsenic in the water.

The site provided evidence of reforestation efforts carried out with local authorities.

The site participated in a training session given by the Basin Organization.

See evidence in 5.4.1 and step 5.

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

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

Comment The site had no water-related accidents or incidents. Evidence of the 'no-incident' and 'no-accident' reports issued by the national environmental authority was provided (see evidence in 4.2.1).

The site does not meet all quality parameters for its discharges because it does not have an on-site WWTP; the SAPAL (Water Utility) has been informed of this situation, and as a result, the site pays an additional fee for the municipal WWTP to treat its water.

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

Comment The site has been implementing improvements in the quality of its discharge water; however, it still has parameters that fall outside the standards, which it continuously monitors. Additionally, to ensure that its discharges are adequately treated, it periodically requests the municipal WWTP water quality results from the operating agency.

The site states that it has not received any fines or notices regarding its water management.

5.5.3 *Any site water-related violation that may pose significant risk and threat to human or ecosystem health shall be immediately communicated to relevant public agencies and disclosed.* Yes

Comment The site had no significant violations or accidents that could endanger the ecosystem or people's health.

The site indicates that it has not received any fines or notices regarding its water management.

	Previous Findings	
	All non-conformities raised in the previous audit have been satisfactorily closed.	Yes
Comment	The site is at the initial stage and therefore has no previous findings to comply with.	