CERTIFICATION REPORT

Alliance for Water Stewardship (AWS)

Audit Number: AO-001711

WSAS WATER STEWARDSHIP ASSURANCE SERVICES

SITE DETAILS

Site: **Coca Cola FEMSA - Planta San Juan Del Río**
Address: Av. Central 241. Fracc. Ind. Valle de Oro, C.P. 76800, San Juan Del Rio, Querétaro, MEXICO
Contact Person: Carlos Hernandez Alcantar
AWS Reference Number: AWS-000812
Site Structure: Single Site

CERTIFICATION DETAILS

Certification status: Certified Core
Date of certification decision: 2026-Jan-09
Validity of certificate: 2029-Jan-08

AUDIT DETAILS

Audited Service(s): AWS Standard v2.0 (2019)
Audit Type(s): Initial Audit
Audit Start Date: 2025-Aug-19
Audit End Date: 2025-Aug-21
Lead Auditor: Ricardo Salas Colunga

Site Participants:
Lucia Lugo García, SAC Advisor
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WSAS
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ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 5 non-conformities and 19 observations were raised.

The Client is requested to perform a root cause analysis and define corrective actions for each of the non-conformities and to submit these to WSAS within 7 days of receipt of the audit report, by 22 October 2025.

The non-conformities must be closed within 90 days of the end of the audit, however, due to the delay in issuing the report and addition of 2 non-conformities during the technical review stage, the due date for closing the non-conformities is extended to 15 December 2025. In order to meet this timeline evidence is to be submitted to WSAS by 01 December 2025.

The audit team recommends certification of Coca Cola FEMSA Planta San Juan del Río at Core level pending closure of the non-conformities.

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

The facility is located in the municipality of San Juan del Río, in the south of the state of Querétaro, in a sedimentary valley surrounded by the La Llave, Xajay, Escolásticas, and Jingó mountain ranges, with altitudes ranging from approximately 2,450 to 2,800 metres above sea level. The municipality's terrain is mostly flat and gently undulating, comprising 40% plains, another 40% of gentle hills, and the remaining 20% of steep areas.

The San Juan River basin in Querétaro covers approximately 2,840 km², with the river as its central axis. The main watercourse is the San Juan River, which originates in the State of Mexico (Ñadó stream and Huapango dam) and flows through Amealco, San Juan del Río, and Tequisquiapan before becoming the Moctezuma River at the Zimapán dam.

The audit was conducted on-site from August 19 to 21, 2025.

The on-site visit included the assessment of Production lines, supply wells, wastewater discharge points, wastewater treatment plant (WWTP), Sanitary water treatment plant (offices, dining room), hazardous waste storage area, caustic soda tanks, and hydrochloric acid tanks.

FINDINGS

Observation	1
Observation	18
Non-Conformity	5

FINDING DETAILS

Finding No:	TNR-019479
Checklist Item No:	1.1.1
Status:	Open
Finding level:	Observation
Checklist item:	The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including: - Site boundaries; - Water-related infrastructure, including piping network, owned or managed by the site or its parent organization; - Any water sources providing water to the site that are owned or managed by the site or its parent organization; - Water service provider (if applicable) and its ultimate water source; - Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies; - Catchment(s) that the site affect(s) and is reliant upon for water.
Findings:	The maps are not georeferenced, and the watershed map lacks a proper legend, making it difficult to interpret comprehensively.

Finding No:	TNR-020712
Checklist Item No:	1.3.4
Status:	Open
Finding level:	Observation
Checklist item:	Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.
Findings:	The site did not provide complete evidence to meet the indicator because the quality of the receiving water body has not been quantified. To find the information, the site requested information from the water operator about the quality of discharges from the municipal WWTP and the quality of San Juan River, but has not yet received a response.

Finding No:	TNR-019481
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, in identifying the values generated, must be consistent with the identified cost and not place benefits far beyond the actual scope of the actions to be implemented.

Finding No:	TNR-020713
Checklist Item No:	1.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Dec-15
Checklist item:	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.
Findings:	The embedded water use of primary inputs (fructose) has not been quantified.
Corrective action:	1._ Request the technical data sheet and water content data of the fructose product from the supplier. commitment date: 01/12/2025 2._ Check if the percentage of humidity or free water is specified and up to date. commitment date: 01/12/2025
Evidence of implementation:	TR Comment 12/December/2025: the site provided an email sent to the fructuose supplier on December 11, 2025, requesting the following information: -The amount of water in the fructose they produce for the site, and; -The technical data sheet or water content data of the fructose product This information is considered sufficient to indicate that the site is working toward obtaining the quantity of embedded water use; however, it is incomplete. This finding will therefore be raised as an observation and reviewed during the next surveillance audit.

Finding No:	TNR-022432
Checklist Item No:	1.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The embedded water use of primary inputs, including quantity, quality and level of water risk within the site's catchment, shall be identified.
Findings:	The site provided an email sent to the fructuose supplier on December 11, 2025, requesting the following information: -The amount of water in the fructose they produce for the site, and; -The technical data sheet or water content data of the fructose product This information is considered sufficient to indicate that the site is working toward obtaining the quantity of embedded water use; however, it is incomplete. This is raised as an observation and will be reviewed during the next surveillance audit.

Finding No:	TNR-019483
Checklist Item No:	1.5.4
Status:	Open
Finding level:	Observation
Checklist item:	Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.
Findings:	The site shares official water quality data available for the San Juan River basin. Surface water information is limited; a request to the local operator remains unanswered. The site should follow up and consult other sources to support its assessment.

Finding No:	TNR-020045
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:	The description of the attributes of IWRAs is based mainly on journalistic, not scientific documents.

Finding No:	TNR-020047
Checklist Item No:	1.5.6
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Dec-15
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The site does not identify any potential exposure to extreme events.
Corrective action:	1._ Develop an activation protocol for expected extreme water-related events in the area. (Chemical spills, heavy rainfall, extreme drop in well levels) commitment date: 01/12/2025

Finding No:	TNR-022449
Checklist Item No:	1.5.6
Status:	Open
Finding level:	Observation
Checklist item:	Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.
Findings:	The site provided a Municipal Risk Atlas (2015) that identifies various hazards within the territory. Some of the potential extreme events listed include earthquakes, landslides, drought, and others. The information does not reflect the current situation regarding potential extreme events in the area, as the document is ten years old. An observation is raised and will be reviewed during the next surveillance audit.

Finding No:	TNR-020048
Checklist Item No:	1.6.1
Status:	Open
Finding level:	Observation
Checklist item:	Shared water challenges shall be identified and prioritized from the information gathered.
Findings:	There are some differences between challenges identified by stakeholders and the identified shared water challenges that could be explored further.

Finding No:	TNR-019484
Checklist Item No:	1.7.1
Status:	Open
Finding level:	Observation
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 wording of some risks is unclear and, in some cases, does not accurately describe the risks.

Finding No:	TNR-019477
Checklist Item No:	1.8.1
Status:	Open
Finding level:	Observation
Checklist item:	Relevant catchment best practice for water governance shall be identified.
Findings:	The site combines best practices with programmes or project initiatives. The site could only describe best practices to avoid confusion.

Finding No:	TNR-020050
Checklist Item No:	1.8.2
Status:	Open
Finding level:	Observation
Checklist item:	Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.
Findings:	The site has implemented best practices that are not included in this list, for example: "Schools with water, rainwater harvesting".

Finding No:	TNR-019485
Checklist Item No:	1.8.4
Status:	Open
Finding level:	Observation
Checklist item:	Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.
Findings:	Some of the identified best practices are written in an unclear manner, and the subject, IWRA, is not recognised

Finding No:	TNR-020715
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 plan's second objective, which refers to Mexico City, is a discrepancy, as the focus should be on the San Juan I River Basin.

Finding No:	TNR-022446
Checklist Item No:	2.4.1
Status:	Open
Finding level:	Observation
Checklist item:	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.
Findings:	The site provided a procedure for executing an external communication plan, identifying different water-related stakeholders (JAPAM and CONAGUA) and engaging with them on water-related topics. This information is sufficient to indicate that the site is working toward coordinating with relevant public sector and infrastructure agencies in the development of its risk plan. However, the integration of the results into the site's risk plan update has not yet occurred, and the plan has not been communicated to these stakeholders. Therefore, an observation is raised and will be reviewed during the next surveillance audit.

Finding No:	TNR-019472
Checklist Item No:	2.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Dec-15
Checklist item:	A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.
Findings:	The site does not include evidence of coordination with relevant public sector and infrastructure agencies in the development of its risk plan.
Corrective action:	Establish a formal inter-institutional coordination mechanism that includes identifying and communicating with relevant public entities (civil protection, water services, road infrastructure, energy, etc.), documenting meetings or information exchanges, and integrating the results into the site risk plan update. commitment date: 01/12/2025
Evidence of implementation:	TR Comment 12/December/2025: The site provided a procedure for executing an external communication plan, identifying different water-related stakeholders (JAPAM and CONAGUA) and engaging with them on water-related topics. This information is sufficient to indicate that the site is working toward coordinating with relevant public sector and infrastructure agencies in the development of its risk plan. However, the integration of the results into the site's risk plan update has not yet occurred, and the plan has not been communicated to these stakeholders. Therefore, this finding will be closed, but an observation will be raised and reviewed during the next surveillance audit.

Finding No:	TNR-020550
Checklist Item No:	3.8.1
Status:	Open
Finding level:	Observation
Checklist item:	Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.
Findings:	The site included evidence "Indicator 3.8.1 " that is unrelated to the indicator.

Finding No:	TNR-020077
Checklist Item No:	4.3.1
Status:	Open
Finding level:	Observation
Checklist item:	Consultation efforts with stakeholders on the site’s water stewardship performance shall be identified.
Findings:	The site has a mechanism for consulting stakeholders about the site's performance, but it has not yet been activated.

Finding No:	TNR-020078
Checklist Item No:	5.2.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Dec-15
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 has not communicated its Water Stewardship Plan, including how the water stewardship plan contributes to AWS Standard outcomes to relevant stakeholders.
Corrective action:	Communicate the sustainable water plan between the plant and the stakeholders involved. Commitment date: 01/12/2025
Evidence of implementation:	TR Comment, 9/January/2026: Evidence shows that communication regarding specific projects within the plan has been shared exclusively with the stakeholders directly involved or aware of those projects. This approach is acceptable for now; however, since no additional efforts have been made by the site to communicate the water stewardship plan itself to the stakeholders, a new observation is raised. This will be reviewed during the next surveillance audit.

Finding No:	TNR-022687
Checklist Item No:	5.2.1
Status:	Open
Finding level:	Observation
Checklist item:	The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.
Findings:	Evidence shows that communication regarding specific projects within the plan has been shared exclusively with the stakeholders directly involved or aware of those projects. However, no additional efforts have been made by the site to communicate the water stewardship plan itself to the stakeholders. This will be reviewed during the next surveillance audit.

Finding No:	TNR-020079
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 does not disclose the quantified results in relation to each objective. This will be verified during the next surveillance audit.

Finding No:	TNR-020552
Checklist Item No:	5.4.1
Status:	Closed
Finding level:	Non-Conformity
Due date:	2025-Dec-15
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	The site does not present evidence of the disclosure of shared challenges and efforts to address them.
Corrective action:	To publicize shared challenges and the efforts made to address them. Commitment date: 01/12/2025
Evidence of implementation:	TR Comment, 9/January/2026: Evidence shows that communication regarding specific shared water challenges and initiatives have been shared exclusively with the stakeholders directly involved or aware of those water challenges and initiatives. This approach is acceptable for now; however, since no additional efforts have been made by the site to disclose all the identified shared water challenges and respective initiatives to address them, a new observation is raised. The site is encouraged to review the AWS guidance and implement it accordingly. This will be reviewed during the next surveillance audit.

Finding No:	TNR-022688
Checklist Item No:	5.4.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.
Findings:	Evidence shows that communication regarding specific shared water challenges and initiatives have been shared exclusively with the stakeholders directly involved or aware of those water challenges and initiatives. However, no additional efforts have been made by the site to disclose all the identified shared water challenges and respective initiatives to address them. The site is encouraged to review the AWS guidance and implement it accordingly. This will be reviewed during the next surveillance audit.

Report Details

Report	Value
Report prepared by	Ricardo Salas Colunga
Report approved by	Monserrath Zamora
Report approved on (Date)	14 October 2025

Surveillance

Proposed date for next audit
2026-Aug-18

Stakeholder Announcements

Date of publication	Location
18/06/2025	Querétaro, Diario de Querétaro
01/06/2025	https://coca-colafemsa.com/sostenibilidad/agua.html

Catchment Information

Catchment Information

The site is located in the San Juan 1 River Basin.

-San Juan 1 River: The hydrological region is the Northern Gulf region.

Average annual runoff volume from the basin downstream (Ab): 39.85 hm³/year
Current annual volume committed downstream (Rxy): 39.6 hm³/year
Average annual availability of surface water in the hydrological basin (D): 0.25 hm³/year
Date of publication in DOF: 2023-12-28

-Discharges are made within the same hydrographic basin.

-The site is supplied by the Valle de San Juan del Rio aquifer.

Average annual total recharge (R): 277.90 hm³/year
Committed natural discharge (DNC): 0 hm³/year
Groundwater extraction volume (VEAS): 334.79 hm³/year
Positive average annual availability (DMA): 0 hm³/year
Negative average annual availability (DMA) (Deficit): -56.89 hm³/year
Date of publication in DOF: 2023-11-09

-Sedimentary and igneous rocks and alluvial deposits outcrop in the area where the aquifer is located. The total average annual recharge received by the aquifer (R) corresponds to the sum of all the volumes entering the aquifer.

-The site's water supply comes mainly from its own infrastructure (Well 1R and Well 2), which is supplied by the Valle de San Juan del Rio aquifer.

-There is a wastewater discharge permit with three discharge outlets (agricultural irrigation soil, San Juan River and green area irrigation soil). There is also a discharge outlet to the municipal drain, due to the PTAI update.

1. Geographic location and land use:

• It is located in the municipality of San Juan del Río, in the south of the state of Querétaro, in a sedimentary valley surrounded by the La Llave, Xajay, Escolásticas and Jingó mountain ranges, with altitudes ranging from approximately 2,450 to 2,800 metres above sea level.
• The municipality's terrain is mostly flat and gently undulating, with 40% plains, another 40% gentle hills, and the remaining 20% steep areas.

2. Extent of the basin: The San Juan River basin in Querétaro covers approximately 2,840 km², with the river as its central axis.

3. Watercourses and hydrographic network:

• The main watercourse is the San Juan River, which originates in the State of Mexico (Ñadó stream and Huapango dam) and flows through Amealco, San Juan del Río, and Tequisquiapan before becoming the Moctezuma River at the Zimapán dam.
• The sub-basin belongs to the Moctezuma River basin, within the Pánuco Hydrological Region (RH26).
• Important tributaries in Querétaro territory include the Extoraz and San Juan rivers, as well as the Seco and Galindo streams.

4. Climate:

• The prevailing climate is temperate semi-arid or sub-humid with rainfall in summer.
• Average annual rainfall ranges from 450 to 680 mm; average annual temperatures are between 12 °C and 19 °C; average potential evaporation reaches about 2,050 mm.

5. Topography and physiography:

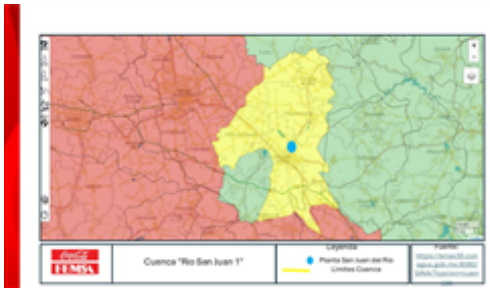
• The area belongs to the Neovolcanic Axis, with a relief that includes plains, plateaus, mountain ranges, and prominent ravines.
• The topography has varied slopes: about 74% of the terrain (< 5%), 16% with slopes between 5% and 15%, and about 10% with slopes >15%.

6. Hydraulic infrastructure: main dams:

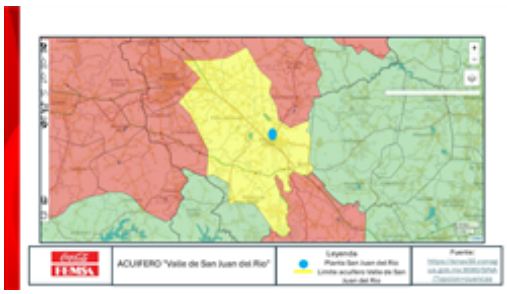
• Constitución de 1917 Dam (also known as La Estancia): capacity of ~69–70 hm³ (million m³), used for irrigation in the San Juan del Río Valley Irrigation District, and built on the El Caracol drain.
• Centenario Dam: capacity of ~9 hm³, originally created for electricity generation, now focused on irrigation.
• San Ildefonso Dam: approximate capacity of 52 hm³, used for irrigation and flood control.
• Other important dams in the sub-basin include La Venta (~2.4–2.5 hm³) and Divino Redentor (~9 hm³), among others.

7. Water use and agriculture:

• The basin supports important irrigation infrastructure (e.g., the San Juan del Río irrigation district), benefiting crops in Pedro Escobedo, Tequisquiapan, Amealco, and San Juan del Río itself.
• The region also combines agricultural, urban, and industrial uses, especially in the valley and city areas.



San Juan del Río Catchment.jpg



Valle de San Juan del Rio Aquifer.jpg

Client Description and Site Details

Site Boundaries.jpg

Client/Site Background

The site is located in an industrial/residential area in the State of Querétaro.

The plant consists of nine production lines, four of which are for returnable bottles and five for PET. The process involves two deep wells from which water is obtained, which feeds a water treatment system to purify the water for human consumption. It also supplies four boilers that use natural gas as fuel to generate steam for washing and sanitation processes.

1.- The plant has two wells.

2.- The plant water treatment process is described below:

2.1 Treatment 1.

1) It begins with the extraction of water from the well and then the addition of calcium hypochlorite (in tablets) to disinfect the water.
2) The water is stored in a tank in the building; it is then pumped to the raw water tank.
3) The water is then pressurised and fed into the top of the sand filters, where a diffuser plate distributes it evenly across the top of the filter bed.
4) The water is then sent to carbon filters that are specially designed to remove chlorine. The water is sent to a 1-micron polishing cartridge filter and to the reverse osmosis train, which consists of three stages for salt removal.
5) Finally, the water is stored in a tank and sent to the production line, passing through a pair of UV lamps, pH control, 1 and 0.2 micron polishing filters, an ozonator, and sieve filtration until it reaches the filler to become the finished product.

2.2 Treatment 2.

1) It begins with the extraction of water from the well and then the addition of calcium hypochlorite (in tablets) to disinfect the water.
2) The water is stored in a cistern and sent to a raw water tank.
3) The water is then pressurised and fed into the top of the sand filters, where a diffuser plate distributes it evenly across the top of the filter bed.
4) The water is then sent to carbon filters that are specially designed to remove chlorine; the water passes through a UV lamp and 1-micron polishing filters before finally being sent to the bottle washing machine.

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

4.- The plant has four boilers that run on natural gas, with a capacity of 150 cc for two boilers and 100 cc for the other two, which are fed with water from the resource or from the well.

5.- The plant has an Industrial Water Treatment Plant (PTAI), which is currently undergoing a system upgrade, and a Sanitary Water Treatment Plant (PTAS) is also being built.

6.- There is one cooling tower on site.

7. No rainwater harvesting infrastructure on-site.

8.- The plant has an independent storm drainage system for disposal into the sewer system.

9.- The plant has a fire protection system consisting of a cistern and two pumps, each with a capacity of 1500 GPM, and a 150.05X gal diesel storage tank. There is a wastewater discharge permit with three discharge outlets (agricultural irrigation, San Juan River, and green area irrigation). There is also a discharge outlet to the municipal drain, due to the PTAI update.

10. The plant is located on a 9.4-hectare site.

Summary of Shared Water Challenges

Summary of Shared Water Challenges
Improve access to water in schools in areas with limited availability by implementing rainwater-harvesting systems, promoting sustainable use of the resource, and strengthening hygiene, health, and learning conditions in vulnerable communities.

Effectively coordinate actions between the government and the plant to ensure timely project execution, addressing challenges such as resource management, logistics in areas with limited infrastructure, and active community participation. In addition, water quality, well maintenance, and long-term system sustainability must be guaranteed.

Voluntary cooperation from our employees to bring together a total of 90 people, who will actively participate in reforestation tasks. This initiative reflects our collective commitment to the environment and to strengthening teamwork through actions that have a positive impact on the community and the natural environment.

Maintaining constant communication and effective collaboration with JAPAM and CEA is essential to ensure the continued donation of cubitainers and to enable timely delivery to areas with the most significant water shortages. This coordination seeks to optimise distribution and maximise the positive impact on the communities that need it most.

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 site has two wells within its facilities, licensed by CONAGUA.

The site is currently renovating its WWTP to improve water treatment processes and be able to reuse treated water in its production processes and reduce the pollutant load discharged into the WWTP in the municipality of San Juan del Río.

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 presents evidence for each of the indicator items, including: - Site boundaries: the map includes the location of water wells and industrial and sanitary water treatment plants. The map is oriented to the north, georeferenced, and to scale. - Water-related infrastructure, including the pipe network, owned or managed by the site or its parent organisation: the site presents the maps of the networks managed by the site. - Any water source supplying the site, owned or managed by the site or its parent organisation: the site includes its water sources in its site boundary plan. - Discharge points and wastewater service provider (if applicable) and final receiving body or bodies of water: the site presents its discharge points on a map, as well as the municipal WWTP that treats the site's wastewater. - The watershed that affects the site and on which it depends for water. The site presents a map of the aquifer on which it depends for water, as well as the watershed where it is located. However, the maps are not georeferenced, and the watershed map lacks a complete legend, making it difficult to read comprehensively.	
1.2	*Understand relevant stakeholders, their water related challenges, and the site's ability to influence beyond its boundaries.*	
1.2.1	*Stakeholders and their water-related challenges shall be identified. The process used for stakeholder identification shall be identified. This process shall:* *- Inclusively cover all relevant stakeholder groups including vulnerable, women, minority, and Indigenous people;* *- Consider the physical scope identified, including stakeholders, representative of the site's ultimate water source and ultimate receiving water body or bodies;* *- Provide evidence of stakeholder consultation on water-related interests and challenges;* *- Note that the ability and/or willingness of stakeholders to participate may vary across the relevant stakeholder groups;* *- Identify the degree of stakeholder engagement based on their level of interest and influence.*	Yes

Comment

The site presents its stakeholder matrix as evidence, which identifies 19 stakeholders.

It includes different interest groups, government, national, state, local, vulnerable groups, civil society organisations, business associations, and private companies. Additionally, it includes the challenges identified by the stakeholders.

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

The site considers the identified physical scope, including stakeholders and representatives of the site's final water source. The site presents evidence of consultation with stakeholders. During the interviews conducted, the consultation process and the shared challenges identified were verified.

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

Evidence:
1.2.1 Identificación de partes interesadas SJR
1.2.2 matriz de poder SJR

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

Yes

Comment

The site presents documents such as "1.2.2 Degree of Influence" and "1.2.1 Identification of Stakeholders." These documents describe the current degree of influence between the site and its stakeholders.

In the document "1.2.1 Identification of Stakeholders," the site identifies potential relationships in columns M, N, O, and P. These columns outline the type of relationship based on the standard guide provided in "1.2.2 Degree of Influence." Additionally, the influence matrix presented by the site has the X and Y axes swapped.

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

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

Yes

Comment

The site presents as evidence the document "Internal Emergency Plan 2025" which covers multiple types of operational environmental emergencies: earthquakes, fires, explosions, leaks, spills, floods. It describes in detail the procedures to be followed before, during, and after an emergency.

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

Yes

Comment

The site presents its water balance map, which includes inflows, outflows, water recovered and reintroduced into the production system, treated water, and where it is discharged.

By 2025, the site indicates that it will discharge its wastewater to the municipality's WWTP. In 2024, the site discharged to the river, the municipality's WWTP, agricultural irrigation, and irrigation of green areas.

By 2026, with its new Industrial Water Treatment Plant and Sanitary Water Treatment Plant already in operation, recovered water will increase significantly and water used for irrigation will resume.

It should be noted that the water from the wells emerges at temperatures above 35°C.

1.3.3 *Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.*

Yes

Comment The site presents as evidence the document 'Indicador 1.3.2 Balance Hidrico (Diagrama) y 1,' which contains the water balance for 2024.

The site indicates that there is a challenge related to sustainable water balance and presents the quantification of the maximum and minimum annual variations.

According to the data presented during the audit, four outlets from the WWTP are identified: discharge into the river, agricultural irrigation, municipal wastewater treatment plant, and irrigation of green areas within the site. Water loss due to evaporation at the WWTP is omitted.

The site presents its water balance equation for 2024, identifying an accuracy of 99.9%.

1.3.4 *Water quality of the site's water source(s), provided waters, effluent and receiving water bodies shall be quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be quantified.*

Obs.

Comment The site presents the document "Indicator 1.3.4 Water Quality," which provides evidence of water quality analyses of the site's supply sources in relation to the standard, where no parameters exceed the standard.

The site also provides water quality analyses of its effluents, covering 2024 and 2025, with no parameters identified as outside the standard.

The site presents the quarterly results of the analyses of its water discharges from 2024. No values exceeding those permitted by the "NOM-001-SEMARNAT-2021" standard are identified.

The site indicates that stakeholders identify water quality as a shared challenge, as shown in the stakeholder matrix for indicator 1.2.1, where stakeholders expressed concern about reducing pollution.

The site did not provide complete evidence to meet the indicator because it is not publicly available; the site shows consultation efforts with the local water service provider.

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

Yes

Comment The site presents as evidence the documents "Indicator 1.3.5 Possible sources of contamination" and "List of chemicals." The evidence includes maps showing the location of boilers, hazardous waste storage, gas station, chemical storage, special waste storage, caustic soda tank, hydrochloric acid tank, and diesel station. The list includes all chemicals used in production.

1.3.6 *On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.*

Yes

Comment The site indicates that it does not have any IWRA 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 presents as evidence the document “Indicador 1.3.7 Costos e ingresos relacionados con el agua (valor social, cultural, ambiental o económico)”, which includes the annual costs of water in the plant and some comments on the creation of value in the basin.

The site identifies the following costs:

-SVA execution (The study is a requirement of KORE Corporate and is key to ensuring the safety of the water source)
-Update of WWTP - Tertiary System
-AWS Certification
-Annual Water Quality Analysis (Extraction and discharge)
-Replacement of filter material in carbon filter
-Investment made for installation of washing machine meter on lines 1 and 2
-Investment made for installation of capacitor meter
-Replacement of resin material in dealkalising and softening tanks
-Installation of Sanitary Water Treatment Plant (PTAS)
-Replacement of silica sand material in carbon filters
-Rehabilitation of well for Banthi community (collaborative work between government and plant)
-Reforestation at the Vaquería water source
-Donation of cubitainers to communities with limited resources (JAPAM and CEA)

The site also identifies social, cultural, environmental, and economic benefits.

The site presents evidence of the costs and benefits generated, but some of the benefits identified are not consistent with the actual scope of the actions to be implemented. For example, "SVA execution": the evidence from the site indicates that "it is essential for the water security of a community or region", which is beyond the site's capabilities and can only be achieved with the participation of the relevant stakeholders in the medium to long term.

1.3.8 *Levels of access and adequacy of WASH at the site shall be identified.* Yes

Comment

The site presents as evidence, the document “Indicador 1.3.8 Niveles de acceso y la idoneidad del agua, saneamiento e higiene (WASH) en el sitio”, where the site workers' access to WASH services is presented.

The document includes the assessment of access to WASH services by gender, indicates the number of services available to men and women, and the site identifies that it complies with the requirements of federal occupational health and safety regulations.

The site includes a map showing the location of WASH services at its facilities.

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

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

Comment

The site presents as evidence document '1.4.1 Implicit use of primary inputs shall be identified,' which lists its input suppliers, their location within or outside the basin, the volumes of inputs it purchases, and the name of the supplier.

This list indicates that the only supplier of primary inputs located within the site's basin is the fructose provider. Although the supplier demonstrates a strong commitment to sustainable water management, the embedded water has not been quantified.

Evidence:
1.4.1 Implicit use of primary inputs shall be identified
MX Ingredion 2024 Sustainability Report 3.7.1

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 presents as evidence the document "1.4.2 The water use incorporated into outsourced services shall be identified". This includes four service providers, none of which apply to the indicator requirements in terms of embedded water.

1.5 *Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH*

1.5.1 *Water governance initiatives shall be identified, including catchment plan(s), water-related public policies, major publicly-led initiatives under way, and relevant goals to help inform site of possible opportunities for water stewardship collective action.*

Yes

Comment

The site presents as evidence the document "Indicator 1.5.1 Governance Initiatives," which identifies nine government programmes and their 16 main objectives.

Programmes:
-Regional Water Programme IX North Gulf
-Water Roots Programme
-United for the San Juan River
-San Juan River Micro-Basin Rescue Project
-"Deje Nisti" Agreement – Running Water
-ANP Proposal for the Irrigation Feeder Basin
-Rain Schools ("Schools with Water") – various institutions
-Joya la Barreta Ecological Park
-Sierra Gorda Biosphere Reserve

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 indicates that applies the procedure "2024 MEX-DS-TG-0001 Format - Wastewater discharge compliance San Juan del Rio, Work instruction-Operational Environmental Legal Compliance Management and Indicator Reporting," which is the mechanism established by the corporation to monitor the legal requirements applicable to the site.

By 2025, the site will have updated its sanitation infrastructure, which has led to some non-compliance issues in relation to its wastewater discharges. As a result, its compliance level is 94.87% (COD parameter outside the KORE internal standard), meaning that it complies with the Mexican standard but not with the internal Kore requirement.

Evidence:
San Juan del Rio DAF-FR-GCL-005 Lista de Verificación Ambiental Rev 05 98.97

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 provides evidence of surface water and groundwater balances.

The surface water balance can be found in document "1.5.3 Balance of the Panuco River Basins," which describes the San Juan River basin as "draining an area of 1,887,026 square kilometres and bounded to the north and east by the Tolimán River hydrological basin, to the south by the Zarco and Ñadó river basins, to the east by the Tecozautla river basins, and to the west by Hydrological Region No. 12 Lerma-Santiago and the Galindo river basin." On page 52, it is indicated that the San Juan 1 river basin has an availability of 0.251 Mm^3/Year and the San Juan 2 river basin has an availability of 0.486 Mm^3/Year, in both cases very close to equilibrium in their balance.

The aquifer balance is presented in document "1.5.3 Balance of the San Juan del Rio Valley Aquifer," which indicates that no groundwater is available to grant new concessions. On the contrary, there is a deficit of 56,892,701 m3.

Mexico does not assess the basin's water balance annually. For aquifers, the balance is updated every 3 years. There is no information on annual or seasonal variation.

The site funded a study to determine consumption trends and water availability in aquifers located in areas with low rainfall. The study was based on the San Juan del Río aquifer; advanced remote sensing methods and data generated by CONAGUA were used.

As the objective was to establish trends in the aquifer's behaviour, a consistent trend of aquifer depletion was observed.

From the analysis of the aquifer's water deficit published by CONAGUA, a greater deficit is identified in the 2013-2020 period than that determined in 2023, as well as an increase in recharge.

It should be noted that the aquifer is described as "free to semi-confined, granular-fractured type, with double porosity, heterogeneous and anisotropic, with regional hydraulic continuity between volcanic, pyroclastic, vulcanoclastic units and terrigenous deposits of variable compactness and granulometry; consisting of two media: one fractured and the other granular, with hydraulic interconnection between them. The geological complexity of the aquifer makes it difficult to measure the available volume accurately. One aspect not covered in the aquifer description is the temperature at which water emerges from the site's wells—35°C—which suggests that knowledge of the aquifer remains incomplete.

1.5.4 *Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.*

Obs.

Comment

The site presents evidence of groundwater quality that is identified as good according to the analyses carried out and the parameters used by CONAGUA.

Evidence on surface water is scarce; the site has submitted a request to the local water operator regarding surface water quality, which has not yet been answered.

It is important for the site to follow up with the local water service provider, but it should also explore other sources at the state and national levels, as well as academic reports, so that it can present evidence of the surface water quality of the San Juan River basin.

Evidence:
1.5.4 Solicitud de información.
Indicador 1.5.4 Calidad de agua en la cuenca
Indicador 1.3.4 Calidad del agua

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 presents as evidence the document "1.5.5". This document identifies seven IWRAs. However, it mainly uses journalistic information to describe them; more scientific information is needed. Some of them are presented below:

-San Juan River: a permanent body of surface water, it has significant biodiversity, influences the local climate, and is vital for irrigation and water supply.
-Constitución de 1917 Dam: a hydraulic infrastructure designed to store rainwater. It serves as an ideal public space for outdoor recreational activities.
-La Llave Dam: La Llave Dam plays a fundamental role in supplying water resources to the surrounding area, especially for the agricultural sector.
-Bordo Puerta de Alegrías: Minor body of water. Attributes: artificial, temporary, useful for local irrigation and livestock, as well as rainwater retention.

The IWRAs are identified by NGOs, public agencies, and citizens.

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

Comment The site presents as evidence the document "1.5.6 San Juan", which describes the infrastructure managed by the water services operator (JAPAM).
It describes the current state of the infrastructure and proposals for maintenance, replacement and new infrastructure.

The site does not identify any potential exposure to extreme events.

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

Comment The site presents as evidence the documents "Indicator 1.5.7 WASH services in the basin" and "1.5.6 San Juan", which include data on WASH coverage in the basin.

Drinking water supply 91%

Drainage coverage 97.43%

Sanitation 86.7%, data at the hydrological region level.

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

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

Comment

The site presents as evidence the document "Indicator 1.6.1 and 1.6.2 Shared challenges and initiatives", which identifies and prioritises shared challenges:

Improve access to water in schools located in areas with limited availability by implementing rainwater harvesting systems, promoting sustainable use of the resource, and strengthening hygiene, health, and learning conditions in vulnerable communities.

Effectively coordinate actions between the government and the plant to ensure timely project execution, addressing challenges such as resource management, logistics in areas with limited infrastructure, and active community participation. In addition, water quality, well maintenance, and long-term system sustainability must be ensured.

Voluntary cooperation with our partners to bring together a total of 90 people, who will actively participate in reforestation tasks. This initiative reflects our collective commitment to the environment and the strengthening of teamwork in actions that have a positive impact on the community and the natural environment.

Maintaining constant communication and effective collaboration with JAPAM and CEA is essential to ensure the continuity of cubitainer donations, thus enabling timely delivery to areas with the greatest water shortages. This coordination seeks to optimise distribution and maximise the positive impact on the communities that need it most.

The site changed the wording of the challenges identified in indicator 1.2.1.

Evidence:
Indicador 1.6.1 y 1.6.2 Desafíos e iniciativas compartidas.
1.2.1 Identificación de partes interesadas SJR.

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

Yes

Comment

The site identifies the initiatives developed by the site in relation to the shared challenges identified.

-Schools with water.
-Construction of a well for the community of Banthi.
-Reforestation in the Vaqueria waterhole.
-Donation of cubitainers to communities with limited resources (JAPAM and CEA).

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.*

Obs.

Comment

The site presents as evidence the document "Indicator 1.7.1 and 1.7.2 Water-Related Risks and Opportunities," which has columns titled "Problem" and "Risk."

The first risk is "Represents a significant vulnerability to operations, institutional reputation, and relationships with local communities." It does not identify a risk; it seems to refer to the "problem," which states, "Have a response plan in place in case of a water-related crisis (media or shortage) at the Local Area of Influence level." So, is the problem having a plan? The wording of the risk and problems in this case does not describe a risk to the site.

The wording of the risks must be clear. The other risks identified by the site are included:

-It represents an operational, legal, environmental and reputational risk, especially if there are no control measures or efficient resource management. Similarly, the risk seems to refer to the problem, but the wording is unclear.

-Climate change is altering precipitation patterns, increasing the frequency and intensity of droughts and floods, and disrupting aquifer recharge and the stability of water-related ecosystems. This poses a direct risk to the environmental, social and economic sustainability of the region.

-Inefficient use of water by major consumers and scarcity of the resource.

The site for each risk identifies its probability, severity, risk level, priority and potential costs.

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 identifies opportunities for each of the identified risks. It includes how the site can intervene, the assessment and prioritization of potential savings and business opportunities (benefits).

Some of the opportunities identified are included:

-Leadership in sustainability: Demonstrating responsible and proactive water management allows the site to stand out from competitors and attract customers, investors or partners with an environmental focus.

-Development or adoption of technologies to optimise water use (sensors, technical irrigation systems, recirculation, smart metering).

-Listening to the environment in real time. Improving relations with the community. Innovation in communication.

-Identification of new sources of water supply.

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 presents as evidence the document "1.8.1 Relevant best practices for water governance in the basin will be identified", which identifies eleven best governance practices.

The site mixes best practices with initiatives; it should only describe best practices to avoid confusion.

-Identification of key governance initiatives and challenges with objectives and strategies to be worked on.
-Schools with water, rainwater harvesting.
-Collaborate with authorities and the community on water access projects.
-Water Roots Programme.
-United for the San Juan River.
-Project to rescue the San Juan River micro-basin.
-"Deje Nisti" Agreement – Running Water.
-ANP proposal for the irrigation feeder basin.
-North Gulf Basin Council.
-Participation in the National Water Plan.
-Donation of cubitainers to JAPAM and CEA.

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 presents the document "1.8.2 Best practices regarding water balance in relevant basin sectors will be identified", the evidence includes a list of best practices related to water balance:

-Have a regularly updated water balance, showing the use and consumption of water in the plant's most relevant processes.
-Have a routine for managing process water consumption.
-Conduct an SVA study at the plant.
-Ensure that water use (volume) is less than that established in the concession title.
-Install meters in the washing and condensation process to accurately monitor excessive water consumption, losses or leaks.
-Implement the reuse of water from final rinses for pre-rinsing bottles, reducing waste and promoting efficient use of the resource.

The site has implemented best practices that are not included in this list, for example: "Schools with water, rainwater harvesting".

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 presents as evidence the document "1.8.3," which includes a list of best practices related to water quality:

-Conduct annual and quarterly analyses in accordance with Coca-Cola's self-regulation for water that is extracted, bottled, and discharged.
-Implement an internal monitoring programme for drinking water and wastewater.
-Comply with KORE parameters (stricter than national legislation) for well water and wastewater.
-Monitoring to control the replacement of filter media and cleaning of water treatment equipment.
-Microbiological route to ensure water quality at all stages.
-Upgrade the Wastewater Treatment Plant (WWTP) to incorporate a tertiary system that allows for higher quality water, promoting its safe and efficient reuse in non-potable activities, in favour of sustainable water management.

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

Obs.

Comment	The site presents as evidence the document "1.8.4 San Juan", which contains the following list of best practices related to IWRA: -Identify important areas related to community water supply, recreational and spiritual importance, and/or any other interests that may be relevant to water processes. -Conduct an SVA study as a basis for identifying opportunities for improvement in watershed care and conservation practices. -Establish relationships with the most relevant actors to seek improvement or restoration, documenting the benefits. -Reforestation in areas vulnerable to water stress. -Clean up contaminated water bodies. -Upgrade the Wastewater Treatment Plant (WWTP) to incorporate a tertiary system that allows for higher quality water, promoting its safe and efficient reuse in non-potable activities, in favour of sustainable water management. The best practices identified are written in an unclear manner, the subject, IWRA, is not recognised, for example: "Cleaning contaminated water bodies" does not describe that the cleaning will be in a contaminated IWRA. Others do not appear to be best practices related to IWRA, for example, "Establishing approaches with the most relevant actors to seek their improvement or restoration, documenting the benefits" appears to be a best practice in governance, not IWRA.
1.8.5	*Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.* ✓ Yes
Comment	The site presents as evidence the document "1.8.5 San Juan", which contains a list of best practices related to WASH at the basin and site levels. -Investigate and document the main WASH needs in the context of the site, using available material and, where appropriate, seeking additional material to supplement it. -Implement projects aimed at improving access to water for the nearest community, as well as hygiene and sanitation. -Install rainwater harvesting systems in schools. -Carry out an internal programme of routine inspection and preventive maintenance of the plant's sanitation systems. -Carry out an internal programme of cleaning the plant's sanitation systems.

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

Comment

The site presents as evidence the document "2.3.1 Estrategia de gestión del agua que defina la misión, visión y objetivos generales de la organización" which outlines its corporate strategy, including its pillars and vision for water management from a corporate perspective, and applies to each of Coca Cola FEMSA's plants.

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

In terms of water, it establishes a commitment to use water efficiently in its operations, replenish the water it uses, and contribute to improving access in its communities. The strategy sets sustainability goals of 1.26 litres of water per litre of beverage produced.

2.3.2

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

Obs.

Comment

The site presents its Sustainable Water Management Plan, which includes all the indicator requirements, as it presents the following for each objective:
How it will be measured and monitored.

- The measures to achieve and maintain (or exceed) it. (column J)
- The expected timeframes for achieving it. (column L and M)
- The financial budgets allocated to the actions. (column N).
- The positions of those responsible for the actions and for achieving the objectives. (column O).
- Where possible, take into account the relationship between each objective and the achievement of best practices to help address shared water challenges and AWS outcomes. (column P, Q, R, S, T).

The plan's second objective, which refers to Mexico City, is a discrepancy, as the focus should be on the San Juan I River Basin.

The plan contains 11 objectives, and the way they are worded allows for identifying actions to achieve the expected outcomes of the standard.

The second objective in the goals states, "Install at least 20 rainwater harvesting systems in schools located in the Mexico City basin during the 2024-2025 school year," which does not make sense, since the site is not located in the same basin as Mexico City.

The plan's second objective, which refers to Mexico City, is a discrepancy, as the focus should be on the San Juan I River Basin. This needs to be clarified.

2.4

Demonstrate the site's responsiveness and resilience to respond to water risks

2.4.1

A plan to mitigate or adapt to identified water risks developed in co-ordination with relevant public-sector and infrastructure agencies shall be identified.

Obs.

Comment	The site presents its risk mitigation plan developed using the Water Risk Assessment (WRA) tool, which assesses water risks on an annual basis. The site states that "This assessment gives rise to a Risk Management Plan, which is monitored quarterly by the Country Supply Chain Department and biannually by the Environmental Sustainability Management Department." The site indicates that part of the input for developing the plan comes from questionnaires: Government organisations, public and scientific studies, external and internal assessments, but does not include evidence of its data sources; reports, questionnaires, assessments. The site presents sections of its WRA and states that "This plan identifies the risks of the plant and categorises them by type (physical, reputational, financial and regulatory). Based on these risks, actions are determined to mitigate or eliminate them.

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 presents the document "Indicator 3.1.1 San Juan", which shows evidence of participation in the governance of the basin's water resources in:

-Participation in forums on the 2024-2030 National Water Plan, which focuses on guaranteeing the human right to water in sufficient quantity and quality, ensuring the sustainability of our resources, and promoting adequate and responsible water management in all its uses.

-Participation in the Schools with Water project.

-Participation in the Raices del Agua (Roots of Water) programme, which is developed along three strategic axes that integrate sustainable and long-term solutions.

-Programme to donate cubitainers to the local water operator.

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

Comment: The site presents as evidence the document "Indicator 3.1.2 Respect for the right to water", which on page 6 presents the pillars of sustainability at the corporate level, the first of which is about water and states the following:

"We are committed to using water efficiently in our operations, replenishing the water we use and contributing to improving access to water in our communities".

Slides 7 and 8 reaffirm these commitments, and slide 10 indicates its MARRCO programme, "The MARRCO model encompasses risk management and community participation, which helps guide and inform our value-generating activities and programmes with our local communities."

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

3.2.1 *A process to verify full legal and regulatory compliance shall be implemented.* ✓ Yes

Comment: The site already presented in 1.5.2 all legal requirements applicable to the site. In 2.2.1, the procedures implemented to maintain 100% legal compliance.
In 3.2.1, during the audit, evidence of legal compliance was presented, such as concessions, discharge permits, and payment of fees.

Evidence:
Gestión de cumplimiento legal
Procedimiento legal. pptx
San Juan del Rio DAF-FR-GCL-005 Lista de Verificación Ambiental Rev 05 98.97
Indicador 3.2.1
Indicador 3.2.2 Respeto a derecho al agua (1)

3.2.2 *Where water rights are part of legal and regulatory requirements, measures identified to respect the water rights of others including Indigenous peoples, shall be implemented.* ✓ Yes

Comment

The site presents evidence on laws in Mexico and Querétaro that guarantee access to water and respect for the rights of all Mexicans to access water.

Evidence: Indicador 3.2.2 Respeto a derecho al agua

3.3 *Implement plan to achieve site water balance targets.*

3.3.1 *Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.*

Yes

Comment

The site presents eight objectives in its Sustainable Water Management Plan and reports on progress for each. Some of the objectives are as follows:

-Optimise water consumption in production processes in order to reduce stress on the aquifer, minimising the impact associated with its extraction and promoting more sustainable water resource management.

-Progressively increase water access in schools with access vulnerabilities.

-Replacing the activated carbon in the four purification tanks will improve the quality of the treated water by increasing the efficiency of removing organic compounds and residual contaminants.

-Take water treatment beyond primary and secondary processes in order to improve effluent quality, protect the environment, and enable the safe reuse of the resource.

-Protect and restore water ecosystems, improve subsoil infiltration, and ensure the sustainability of the hydrological cycle, especially in key areas of water supply.

During the audit, the implementation of several actions described in the evidence was verified.

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's Sustainable Water Management Plan states in its first objective: "Optimise water consumption in production processes with the aim of reducing stress on the aquifer, minimising the impact associated with its extraction and promoting more sustainable water resource management."

Evidence:
3.3.1 Plan de Gestión Sostenible del Agua 21

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 identify legal regulations applicable to the site for water reallocation.

Evidence: Indicador 1.5.2 Requisitos legales y normativos aplicables relacionados con el agua

3.4 *Implement plan to achieve site water quality targets*

3.4.1 *Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.*

Yes

Comment

The site's sustainable water management plan includes six objectives related to water quality:

-Replacing the activated carbon in the four purification tanks will enhance the quality of the treated water by increasing the efficiency of removing organic compounds and residual contaminants.

-Replacing the resins in the softening tank will optimise the efficiency of the process at the Queretaro plant, extending the interval between regeneration cycles. This translates into a reduction in water and chemical consumption.

-Take water treatment beyond primary and secondary processes to improve effluent quality, protect the environment, and enable the safe reuse of the resource. During the audit, renovation and upgrade work on the site's WWTP was identified.

-Replacement of silica sand material in sand filters ensures cleaner water, especially in processes that require high-quality water for reuse or regulated discharge.

-Installation of a Sanitary Water Treatment Plant (PTAS). During the audit, the plant's facilities were visited.

-Rehabilitation of a well for the community of Banthi. Provide the community with a reliable groundwater source to meet basic needs, including drinking water, hygiene, food preparation, and domestic activities.

During the audit, the well was visited, and the representative of the local authority leading the project was interviewed.

The site's WSP presents progress on each objective. During the tour, progress was verified on several objectives related to water quality.

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

Yes

Comment

The site is currently renovating and upgrading its WWTP. At the same time, it is building a PTAS to treat its sanitary water discharges.

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

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

Yes

Comment

The site's Sustainable Water Management Plan includes an objective related to IWRA:

-Protect and restore water ecosystems, enhance water infiltration into the subsoil, and ensure the sustainability of the hydrological cycle, particularly in key areas critical to water supply.

To achieve this objective, the site will conduct reforestation in the last quarter of the year. The evidence for indicator 3.9.4 includes the presentation of the Raíces program, promoted by the local government. It also contains an invitation for the site to participate in the entire program, not just the reforestation activities.

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

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

Yes

Comment	The site presents as evidence the document "Indicador 1.3.8 Niveles de acceso y la idoneidad del agua, saneamiento e higiene (WASH) en el sitio". The document states that "In accordance with the Basic Industrial Sanitation Guide, the levels of access and suitability of water, sanitation and hygiene (WASH) at the site will be identifiedfor personnel working within the facilities, in which each requirement is met according to the number of employees."	
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 indicates that it does not identify customary water rights that are legally defined or verified by stakeholders. The site presents evidence on laws in Mexico and Querétaro that guarantee access to water and respect for the rights of all Mexicans to access water. Evidence: Indicador 3.2.2 Respeto a derecho al agua Indicador 3.6.2 Requisitos legales y normativos aplicables relacionados con el agua	
3.7	*Implement plan to maintain or improve indirect water use within the catchment:*	
3.7.1	*Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.*	Yes
Comment	The site has a target in its Sustainable Water Management Plan related to indirect water use, which began on 1 August and is only 10% complete. Evidence: MX Ingredion 2024 Sustainability Report 3.7.1 2.3.2 Plan de Gestión Sostenible del Agua 21	
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 indicates that it has recently initiated communication with its supplier—who provides fructose—regarding indirect water use. Evidence: Indicador 3.7.2 Uso de agua virtual en insumos primarios	
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.*	Obs.
Comment	The site also presents document "Indicator 3.8.1" as evidence, which does not contain evidence related to the indicator.	
3.9	*Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.*	
3.9.1	*Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.*	Yes

Comment	The site presents as evidence the document "3.9.1 Best practices for governance", which contains evidence of the implementation of these best governance practices: -Schools with water -Participation in National Water Plan meetings -Participation in the "Roots of Water" programme -Cubitainer donation	
3.9.2	*Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.*	Yes
Comment	The site presents the implementation of best practices on site: -Have a regularly updated water balance, showing the water use and consumption of the plant's most relevant processes. -Have a routine for managing process water consumption. -Conducting an SVA study at the plant. -Implementing meters in the washing and condensation process to accurately monitor excessive water consumption, losses or leaks. The reforestation project is scheduled after the audit. Evidence: 3.9.2 Mejores prácticas respecto al balance hídrico	
3.9.3	*Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.*	Yes
Comment	The site shows evidence of the implementation of best practices relating to water quality in the site and basin: -Conduct annual and quarterly analyses in accordance with Coca-Cola's self-regulation for water that is extracted, bottled, and discharged. -Implement an internal monitoring programme for drinking water and wastewater. -Comply with KORE parameters (stricter than national legislation) for well water and wastewater. -Monitoring to control the replacement of filter media and cleaning of water treatment equipment. -Microbiological route to ensure water quality at all stages. -Upgrade the Wastewater Treatment Plant (WWTP) to incorporate a tertiary system that allows for higher quality water, promoting its safe and efficient reuse in non-potable activities, in favour of sustainable water management.	
3.9.4	*Actions towards achieving best practice, related to targets in terms of the site's maintenance of Important Water-Related Areas shall be implemented.*	Yes
Comment	The site presents the document "3.9.4 Best practices for maintaining IWRAs sites", which contains evidence of the implementation of the following best practicess: -Conduct an SVA study as a basis for identifying opportunities for improvement in watershed care and conservation practices. -Establish relationships with the most relevant actors to seek improvement or restoration, documenting the benefits. -Reforestation in areas vulnerable to water stress. -Clean up contaminated water bodies.	
3.9.5	*Actions towards achieving best practice related to targets in terms of WASH shall be implemented.*	Yes

Comment	The site presents as evidence the document "3.9.5 Evidence of the implementation of some actions to improve access to WASH", which contains the implementation of this best practice related to WASH: -Carry out an internal programme of routine inspection and preventive maintenance of the plant's sanitation systems. Additional evidence on the implementation of best practices related to WASH can be found in 3.9.1 (Schools with water). Evidence: 3.9.5 Evidencia de la implementación de algunas acciones de mejora de acceso a WASH 3.9.1 Best practices for governance

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 presents its Sustainable Water Management Plan, which includes an assessment of progress and performance in relation to the planned progress.

The benefits are evaluated qualitatively, as many actions are currently in the implementation process.

The section of the site's sustainable water management plan between columns Y and AN accurately describes the progress and performance of implementing the sustainable management plan.

The site presents a section at the top of the plan that summarizes the progress in implementing the plan and the performance of the implementation (lines 2-9).

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

Comment

The site presents as evidence the document "Indicator 4.2.1", which identifies the values generated for each of the plan's objectives in qualitative terms and some of them provide quantitative values.

For example: Objective "The upgrade of a Wastewater Treatment Plant (WWTP) in its Tertiary System involves improving the final stage of water treatment to meet stricter quality standards, protect sensitive receiving bodies, or allow for the reuse of treated water."

-Social Value: Improves the environment of communities near the receiving body (no odours, no visual pollution or contact with dirty water).
-Environmental Value: The project can be a platform for awareness programmes, school visits or water culture campaigns.
-Environmental Value: Protection of water bodies: By improving effluent quality, pollution in rivers, lakes or seas is reduced, conserving aquatic ecosystems and biodiversity.
-Economic Value: Better processes reduce failures, penalties for regulatory non-compliance and expenses due to environmental impacts, with additional water savings derived from the use of this wastewater in the condensate system of the refrigeration system.

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

Comment

The site presents as evidence document "indicator 4.1.3", which identifies the shared benefits in the basin for each of the plan's objectives.

The identified benefits are presented qualitatively, for example:

Objective: "To reduce the pollutant load of sanitary wastewater through physical, chemical, and biological processes, ensuring its safe disposal or possible reuse in non-potable activities."

Benefits generated: Reduction of health risks associated with untreated sewage (odours, vectors, diseases). Prevention of contamination of surface and groundwater bodies.

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 presents as evidence the document "Indicator 4.2.1 San Juan del Rio", which contains an official letter from the municipality of San Juan del Río indicating that the site has not had any incidents during 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: The site indicates that they already have a mechanism in place to consult stakeholders on the site's performance, but has not yet activated it, given that they are in their initial audit and collaboration with stakeholders has not yet reached a level that allows for assessment of the site's performance.

4.4 *Evaluate and update the site's water stewardship plan, incorporating the information obtained from the evaluation process in the context of continual improvement.*

4.4.1 *The site's water stewardship plan shall be modified and adapted to incorporate any relevant information and lessons learned from the evaluations in this step and these changes shall be identified.* Yes

Comment: The site is undergoing its initial audit, which is why it is presenting its first sustainable management plan and does not yet have any changes or lessons learned. The site has a logbook ready to record changes to its plan.

5	**STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts**
5.1	*Disclose water-related internal governance of the site's management, including the positions of those accountable for legal compliance with water-related local laws and regulations.*
5.1.1	*The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.* ✓ Yes
Comment	The site presents as evidence the document "informe_integrado_KOF-II-2024-ESP", which includes internal governance at the corporate level. The link can be found in the document presented as evidence.
5.2	*Communicate the water stewardship plan with relevant stakeholders.*
5.2.1	*The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.* 🔍 Obs.
Comment	The site presents its approved communication matrix, ready to share the plan with relevant stakeholders.
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 website presents Coca Cola FEMSA's public commitments, as this is the initial audit and there are no results from the implementation of its WSP. The site presents evidence of corporate-level water management commitments, and the site has a plan to disclose its results. Evidence: 5.3.1 y 5.4.1
5.4	*Disclose efforts to collectively address shared water challenges, including: associated efforts to address the challenges;engagement with stakeholders; and co-ordination with public-sector agencies.*
5.4.1	*The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.* 🔍 Obs.
Comment	The site presents as evidence a standardised format which will be customised and shared with interested parties.
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 complies with the indicator and presents ample evidence: -Participation in consultations for the development of the National Water Plan. -Donation of rainwater harvesting systems to schools with limited access to water. -Participation in the municipal programme "Raíces del agua" (Roots of Water). -Donation of cubitainers to the municipality of San Juan del Río. -Financial support to rehabilitate a well for water supply in neighbourhoods near the plant. Evidence: Indicador 3.1.1 San Juan	
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 indicates that during 2024 an incident occurred that was corrected internally; the site did not receive any fines or requests from the authorities. Evidence is presented to demonstrate the efficiency of corrective measures in the event of a system failure. There were not any water-related compliance violations.	
5.5.2	*Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.*	Yes
Comment	The site indicates that during 2024 an incident occurred that was corrected internally; the site did not receive any fines or requests from the authorities. Evidence is presented to demonstrate the efficiency of corrective measures in the event of a system failure. There were not any water-related compliance violations.	
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	There were not any water-related compliance violations.	

Previous Findings

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