

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001863

### SITE DETAILS

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

Address: Av. Amancio Alcorta 3506, Amancio Avenida 3570, C1437 Alcorta, Cdad. Autónoma de Buenos Aires, CP 1437, Buenos Aires, ARGENTINA

AWS Reference Number: AWS-000873

Site Structure: Single Site

### CERTIFICATION DETAILS

Certification status: Certified Core

Date of certification decision: 2026-Feb-23

Validity of certificate: 2029-Feb-22

### AUDIT DETAILS

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

Audit Type(s): Initial Audit

Audit Start Date: 2025-Nov-25

Audit End Date: 2025-Nov-27

Lead Auditor: Constanza Martinez

Site Participants:

Julieta Peney - Femsa Planta Alcorta, Environmental coordinator

Rodrigo Costa - Femsa Planta Alcorta, Critical process facilitator

Dolores Rey - Femsa Planta Alcorta, Corporate Affairs Manager

Nain Taiana Maillo - Femsa Planta Alcorta, Environmental analyst

Florencia Vega - Femsa Planta Alcorta, QSE Manager

Mercedes Dominguez - Femsa Planta Alcorta, Head of Quality

Pablo Calvo - Femsa planta Alcorta, Head of Critical Processes

Esteban Semeniuk - Femsa Planta Alcorta, Production manager

Micaela Bais - Femsa Planta Alcorta, Environmental analyst

Guadalupe Palermi - Femsa Planta Alcorta, Quality facilitator

Irina Kreisler - Femsa Planta Alcorta, Corporate Affairs Coordinator

Anasheila Perez - Femsa Planta Alcorta, Water and supplies executive

Alan Lopez - Femsa Planta Alcorta, Water, energy and losses coordinator

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### ADDITIONAL INFO

Summary of Audit Findings: During the certification audit, 1 non-conformity and 6 observations were raised.

The Client is requested to submit a root cause analysis and corrective actions for the non-conformity and to submit these to WSAS within 7 days of receipt of the audit report, by 04 February 2026.

The non-conformities must be closed within 90 days of the end of the audit, however, due to the delay in issuing the report this due date is extended to 10 March 2026. In order to meet this timeline, evidence is to be submitted to WSAS by 25 February 2026.

The audit team recommends certification of Coca-Cola FEMSA - Planta Alcorta at Core level pending closure of the non-conformity.

Scope of Assessment: The scope of services covers the Initial certification audit for assessing conformity of Femsa Planta Alcorta against the AWS International Water Stewardship Standard Version 2.

The site is located in Argentina, Buenos Aires City, Pompeya neighbourhood, in an industrial setting. The following processes are carried out at the site: blowing, production, bottling, storage and marketing of non-alcoholic beverages, carbonated and non-carbonated, water and sparkling water. In general terms, the process consists of bottling the beverage after preparing the syrup, blowing/rinsing non-returnable containers and/or washing returnable containers. The syrup is made up of three ingredients: water, sugars and concentrate.

The Alcorta plant is supplied with surface water from the Río de la Plata, through the distribution network via an external provider: Aguas y Saneamientos Argentinos S.A. Water enters through the external water supply pipeline to the plant, equipped with a flow meter, which supplies the two Million tanks (1053 m3 reserve) and the water distribution circuits (chlorinated softened water, flocculation supply circuit, reverse osmosis supply circuit, and ultrafiltration circuit).

The plant has its own Effluent Treatment Plant. The liquid effluents generated during the production and bottling of beverages arrive at the Treatment Plant with an organic load and pH that vary greatly depending on their source.

The facility is located in the La Plata basin, and has a high interannual climatic variability. Its rainfall is conditioned by the El Niño-Southern Oscillation (ENSO) phenomenon in its cold (La Niña) and warm (El Niño) phases, being one of the most affected regions in the world by this phenomenon.

The audit was conducted onsite on 25 - 27 November 2025.

The onsite site visit included the assessment of Water room, which includes three water treatment systems (osmosis, ultrafiltration, flocculation), bottling lines, water entry point to the site, water island corresponding to the location of the water storage tanks, lubricant and waste tanks, changing rooms and toilets, maintenance workshop, WWTP.

### FINDINGS

<b>Observation</b>	6
<b>Non-Conformity</b>	1

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### FINDING DETAILS

Finding No: TNR-022834  
Checklist Item No: 1.3.2  
Status: Open  
Finding level: Observation  
Checklist item: Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped  
Findings: The wastewater treatment plant is exposed to rain, but the rainwater inflow and evaporation are not considered in the flow diagram.

Finding No: TNR-022835  
Checklist Item No: 1.3.3  
Status: Open  
Finding level: Observation  
Checklist item: Site water balance, inflows, losses, storage, and outflows, including indication of annual variance in water usage rates, shall be quantified. Where there is a water-related challenge that would be a threat to good water balance for people or environment, an indication of annual high and low variances shall be quantified.  
Findings: a) There are negative flows on "Mapa\_de\_agua\_mensual\_-\_ALC\_2025\_1.xlsx" without an explanation.  
b) The wastewater treatment plant is exposed to rain, but the rainwater inflow and evaporation outflow were not considered in the flow diagram.  
c) The water balance on "Mapa\_de\_agua\_mensual\_-\_ALC\_2025\_1.xlsx" is not clear on the consumption for CIP.

Finding No: TNR-022836  
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: Although the site has identified Water governance initiatives, it is not clear which their goals inform the site of possible opportunities for water stewardship collective action.

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Finding No:	TNR-022562
Checklist Item No:	1.6.2
Status:	Closed
Finding level:	Non-Conformity
Due date:	2026-Mar-13
Checklist item:	Initiatives to address shared water challenges shall be identified.
Findings:	The site has identified its own initiatives to address common water-related challenges in the river basin, but has not identified initiatives by the public sector or civil society organisations/NGOs or other organisations to address these challenges.
Corrective action:	1- Conduct a new consultation focused on the basin initiatives 2- Review on reputable websites the initiatives published by the stakeholders
Finding No:	TNR-022837
Checklist Item No:	4.1.2
Status:	Open
Finding level:	Observation
Checklist item:	Value creation resulting from the water stewardship plan shall be evaluated.
Findings:	The site presented a list of activities carried out in 2025, and for each activity, the site evaluates whether the value created is social, environmental, or economic. But the site will present the same analysis focused on the WSP only next year.
Finding No:	TNR-022838
Checklist Item No:	5.1.1
Status:	Open
Finding level:	Observation
Checklist item:	The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.
Findings:	Information regarding water-related internal governance is disclosed at the building entrance, thus limiting communication to the public who are not physically present at the site.
Finding No:	TNR-022839
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:	Although the disclosure process has already begun with a meeting that took place in October, there is room to expand the reach to the other identified stakeholders.

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### Report Details

Report	Value
Report prepared by	Constanza Martinez
Report approved by	Carla Schmidt Oberdiek
Report approved on (Date)	28. January.2026

### Surveillance

**Proposed date for next audit**  
2026-Dec-15

### Stakeholder Announcements

Date of publication	Location
01/05/2025	Femsa web page: <a href="https://coca-colafemsa.com/assets/files/sostenibilidad/agua/aws-000873-coca-cola-femsa-plantaalcorta-stakeholder-announcement-nov25-esp.pdf">https://coca-colafemsa.com/assets/files/sostenibilidad/agua/aws-000873-coca-cola-femsa-plantaalcorta-stakeholder-announcement-nov25-esp.pdf</a> AWS & WSAS Websites

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### Catchment Information

#### Catchment Information

1. Name of the Basin

Plata Basin

Río de la Plata sub-basin, Matanza-Riachuelo sub-basin, Ochoa-Elías micro-basin

2. Water Supply and Discharge Basin

Inflow: Plata Basin (Río de la Plata), Martín Plant intake tower (AYSA supplier)

Discharge: Plata Basin (Río de la Plata), Bicentenario Plant discharge point (AYSA supplier)

3. Underground Aquifers

No water from aquifers is used.

4. Water Service Providers in the Basin

Water and Sanitation Services Provider of Argentina, S.A. (Aysa)

San Martín Plant (Supply)

Address: Av. de los Ombúes 209, C1426EPA Autonomous City of Buenos Aires

Coordinates: -34.54353831007082, -58.418258376467016

5. Characteristics of the basin

1. Water scarcity:

There is no water scarcity in the basin area.

2. Whether the areas are prone to flooding:

There are areas within the basin that are prone to flooding due to rainfall or rises in the River Plate.

3. Environmentally protected areas:

In the La Plata basin, approximately 601 protected areas have been created, covering 22.8 million hectares, representing a level of protection of 7.2% of its total area. In the Río de la Plata basin, 11 protected areas have been created that cover only 0.8% of the area of the sub-basin. At the height of the city of Buenos Aires, we find protected areas such as the Costanera Sur Ecological Reserve, Lake Lugano Reserve, University City-North Ecological Reserve, Punta Lara Nature Reserve, and Laguna Salada Grande Nature Reserve, Martín García Island Nature Reserve, Samborombón Bay and on the Uruguay side is the Santa Lucía Wetlands Natural Park.

4. Are there transfers between basins?

There are no transfers between basins.

5. If the basin is located in arid/semi-arid/tropical climates:

The basin has high interannual climatic variability. Its rainfall is conditioned by the El Niño-Southern Oscillation (ENSO) phenomenon in its cold (La Niña) and warm (El Niño) phases, being one of the regions most affected by this phenomenon in the world.

The rainfall that falls in its area gathers in two large courses, the Paraná and Uruguay rivers, which then pour their waters into the Río de la Plata, which finally flows into the South Atlantic Ocean.

This hydrographic group flows into the Río de la Plata with an average flow at its mouth to the Atlantic of approximately 23,000 m<sup>3</sup>/s, which is equivalent to 82,800,000 m<sup>3</sup>/h.

6. Whether specific water uses, such as intensive agriculture, heavy industry, and forests, predominate in the drainage basin.

The entire basin area is urban or semi-urban.

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Mapa alcance físico de la cuenca jpg.jpg

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### Client Description and Site Details

#### Client/Site Background

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The site is located in Argentina, Buenos Aires City, in the Pompeya neighbourhood, in an industrial setting.

The products produced by the site and how water is used in production processes and energy generation includes:

Blowing, production, bottling, storage, and marketing of non-alcoholic beverages, carbonated and non-carbonated, waters, and sparkling waters.

In summary, the process consists of bottling the beverage starting from the preparation of syrup and the blowing/rinsing of non-returnable containers or washing of returnable containers. It is made up of three ingredients: water, sugars, and concentrate.

#### Syrup Preparation:

It is made up of water, sugars, and concentrate. The water is supplied from the water treatment room after its treatment. The sugars are supplied from the sugar room after dissolution and pasteurisation or from the high fructose room. The concentrate is supplied by the franchising company.

#### Bottling Process:

The containers are subjected to rinsing using pressurized injections of chlorinated alkaline solutions inside them and immersion in different tanks with alkaline solutions at varying concentrations and temperatures, with chemicals that aid in cleaning. The final rinses are done with full pressure chlorinated water. Then it goes through the following processes: empty container inspection, beverage preparation system – filler – capper – full container inspection – coder – labeller – boxing – palletizer – storage/warehouse.

#### PET Bottle Preform Blowing

Heat generation (two boilers) through two boilers that provide heat to the plant.

The Alcorta plant is supplied with surface water from the Río de la Plata, through the distribution network via an external provider: Aguas y Saneamientos Argentinos S.A.

Water enters through the external water supply pipeline to the plant, equipped with a flow meter, which supplies the two Million tanks (1053 m3 reserve) and the water distribution circuits (chlorinated softened water, flocculation supply circuit, reverse osmosis supply circuit, and ultrafiltration circuit).

There are two alternative water treatment processes:

- a) Flocculation, chlorination, sand filtration, and dichlorination with activated carbon. Final filtration to make it available for syrup production or bottling processes.
- b) Reverse osmosis with the same use as the previous process.

The water is used as a raw material for finished product manufacturing and in washing and sanitation (CIP) processes of bottles, lubrication of bottle conveyor belts, general plant cleaning services, rinses, cooling towers, and boilers.

Alcorta Plant has its own Effluent Treatment Plant. The liquid effluents generated during the production and bottling of beverages arrive at the Treatment Plant with an organic load and pH that vary greatly depending on their source. The most polluting come from the Syrup Room, tank cleaning, and waste from the Bottling Lines, contributing a high sugar content. The most diluted come from bottle rinses, CIPs, and the Water Treatment Room. It is also worth noting the occasional arrival of spills of Caustic Soda solutions from the bottle washing machines, which contribute a high alkaline concentration to the Plant.

Once the pH has been previously adjusted in the equalization tank, two treatment processes run in parallel at the plant, both using activated sludge: the Sequencing Batch Reactor (SBR) method, which is an aerobic biological process that uses activated sludge, and the MBR (membrane bioreactor) treatment process, which is continuous unlike the SBRs and is also aerobic, meaning it uses activated sludge. Regarding rainwater, the plant has perimeter to channel rainwater to the external stormwater system.

The effluents from the Treatment Plant are discharged into the external sewage collector (Aguas y Saneamientos Argentinos S.A) and from there they are conveyed by pipeline to the

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Bicentennial Treatment Plant of AySA S.A, whose treated effluent is discharged into the Río de la Plata. Rainwater is discharged into the stormwater network of the Government of the City of Buenos Aires, which is connected to the Ochoa-Elias enclosed basin.



mapa cañerías y salidas planta alcorta.jpg


### Summary of Shared Water Challenges

#### Summary of Shared Water Challenges

Based on events and surveys sent by the site to stakeholders, the site identified six shared challenges:

- Water losses due to leaks in the distribution network.
- Problems accessing safe water for vulnerable populations.
- Low water pressure in the supply network on streets surrounding the site.
- Poor water quality at the intake due to weather events or urban runoff.
- Problems accessing information on water quality and treatment.
- Difficulties in complying with regulations related to water quality standards.

#### 0.0.1 Water Source & Discharge Locations

<b>0.01</b>	<i>Have any water source or discharge locations been visited during the audit, if so, which and where? If none were visited, please provide justification.</i>	 Yes
Comment	During the audit, the water intake point on site and the discharge point within the site were verified. Both the water source and the effluent systems are supplied by a private company. No off-site locations were visited.	

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### 1 STEP 1: GATHER AND UNDERSTAND

**1.1** *Gather information to define the site's physical scope for water stewardship purposes, including: its operational boundaries; the water sources from which the site draws; the locations to which the site returns its discharges; and the catchment(s) that the site affect(s) and upon which it is reliant.*

**1.1.1** *The physical scope of the site shall be mapped, considering the regulatory landscape and zone of stakeholder interests, including:*

- Site boundaries;
- Water-related infrastructure, including piping network, owned or managed by the site or its parent organization;
- Any water sources providing water to the site that are owned or managed by the site or its parent organization;
- Water service provider (if applicable) and its ultimate water source;
- Discharge points and waste water service provider (if applicable) and ultimate receiving water body or bodies;
- Catchment(s) that the site affect(s) and is reliant upon for water.

  
Yes

Comment The site has mapped its physical scope and presented it in the file '1.1.1 Physical Scope.pptx', which details the physical boundaries of the site and its location 'Physical Scope Map of the Site.jpg'.  
A map of the physical scope of the basin is included in the file 'Physical Scope of the Basin Map.jpg' and of the micro-basins of the Ochoa and Elías streams in the file 'microbasins ochoa elias 8k.jpg'.  
The site also produced a map of the route from the water intake to the plant and from the plant to the final discharge site in the Río de la Plata 'Aysa route 8k in.jpg'. All the infrastructure belongs to the company Aysa, which provides water and effluent services. The water infrastructure is shown on the maps:  
- 'map of pipes and outlets.jpg' and 'map of pipes and outlets at the Alcorta plant.jpg' – detailing the pipe network  
- 'ALCORTA RAINWATER DRAINAGE act 2025.pdf' - The document details a study on the rainwater drainage system at Coca Cola FEMSA's Alcorta plant, carried out by architect Paola Cuervo.

**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

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Comment	<p>The company has identified 33 stakeholders, which are included in the file 'Stakeholders indicator 1.2.1 and 1.2.2.xlsx'.</p> <p>The site used the MARCO (Risk Management and Community Relations Model) working methodology, which analyses each workplace in relation to the community. The site plans to start implementing the standard using this methodology.</p> <p>In June, the site received a visit from neighbouring residents. At that time, an oral survey on water use was conducted and a presentation on the certification was given.</p> <p>In September, the site received a visit from 30 employees of Aysa (the water and sewerage service provider). Minutes of the meeting were taken. During the meeting, a written survey was conducted and a presentation on the certification was given.</p>	
<b>1.2.2</b>	<p><i>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.</i></p>	 Yes
Comment	<p>The site identified the current and potential degree of influence with stakeholders within its catchment area and included it in the file 'Stakeholders indicator 1.2.1 and 1.2.2.xlsx'.</p>	
<b>1.3</b>	<p><i>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.</i></p>	
<b>1.3.1</b>	<p><i>Existing water-related incident response plans shall be identified.</i></p>	 Yes
Comment	<p>The site has an emergency plan for water-related issues.</p> <p>The Excel file 'Indicator 1.3.1 Current plans for responding to water-related incidents.xlsx' includes the different types of incidents and the related emergency plan.</p> <p>The file '2025 - 03 - 17 - Flood Risks ARG-UY' is a risk study conducted for all Femsa plants. Page 3 contains the study on the Alcorta plant.</p> <p>The document 'DECREE No. 243 MASTER PLAN 2024' is a decree from the City of Buenos Aires (CABA) for emergencies.</p> <p>In the document 'Falta de provisión de Agua_PO_PG_018_CNC' (Lack of Water Supply_PO_PG_018_CNC), the site develops an internal plan on how to manage a supply cut with Aysa.</p> <p>The document 'Plan Emergencias CABA' (CABA Emergency Plan) is a master emergency plan for the city of Buenos Aires.</p>	
<b>1.3.2</b>	<p><i>Site water balance, including inflows, losses, storage, and outflows shall be identified and mapped</i></p>	 Obs.
Comment	<p>The site identifies and maps its water balance in the document '1.3.2 map water balance of the site.pptx', and includes a description of inflows, storage, and outflows.</p>	
<b>1.3.3</b>	<p><i>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.</i></p>	 Obs.
Comment	<p>The site quantifies the water balance, including inflows, losses, storage, and outflows in the file 'Monthly Water Map - ALC 2025 1.xlsx':</p> <p>The values were taken from 1 January to 31 October 2025. The file includes a tab with the database.</p> <p>The site presented its balance in the document '1.3.3 Water Balance.pptx'.</p>	
<b>1.3.4</b>	<p><i>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.</i></p>	 Yes

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Comment	<p>Presentation “1.3.4 Water Quality Indicator” Effluent monitoring at the discharge point is carried out by an external laboratory, Chemiconsult.</p> <ul style="list-style-type: none"> <li>- The latest analysis, carried out on 22 October (sample taken on 10 September 2025), was verified and includes all the parameters required by law (“98836 Alcorta 10-09-2025 (ACUMAR).pdf”).</li> <li>- ‘Stauts vs PTAI Alcorta25.xlsx’ includes all the values from the external laboratory’s analyses.</li> <li>- ‘Plantilla Costos PTAR.xlsx’ is a spreadsheet with a monthly report kept by the internal laboratory at the effluent plant with the internal analyses they carry out.</li> <li>- ‘AySA - Datos de calidad.xlsx’ is data provided by the company that supplies water to the city. This is confidential data that the company managed to obtain.</li> </ul>	
<b>1.3.5</b>	<p><i>Potential sources of pollution shall be identified and if applicable, mapped, including chemicals used or stored on site.</i></p>	 Yes
Comment	<p>The site has identified all potential sources of contamination in the file ‘1.3.5_fuentes_contaminación.pptx’. The document details the identified contaminants, including their location, control measures, and risk assessment. Slides 6 and 7 of the presentation show maps of the contaminants’ locations.</p>	
<b>1.3.6</b>	<p><i>On-site Important Water-Related Areas shall be identified and mapped, including a description of their status including Indigenous cultural values.</i></p>	 Yes
Comment	<p>The site does not have any identified IWRAs on site.</p>	
<b>1.3.7</b>	<p><i>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.</i></p>	 Yes
Comment	<p>The site has identified the annual costs related to water and has entered them in the file ‘1.3.7 Water-related costs and revenues.xlsx’. The file includes the corresponding investment for each water-related activity. The presentation ‘Water governance projects with costs.pptx’ includes the projects in which the site participated, including their costs.</p>	
<b>1.3.8</b>	<p><i>Levels of access and adequacy of WASH at the site shall be identified.</i></p>	 Yes
Comment	<p>The site has identified the levels of access and adequacy of WASH on site in the file ‘1.3.8.pdf’. In the file, the site details the number of toilets, sinks and urinals. The quantities available exceed those required by law, which prevents crowding and promotes health. The site has seven hydration points, where one or two dispensers or water bottles are placed to supply water to plant operating personnel and contractors. During the visit to the plant, the changing rooms and hydration points were sampled and verified to be in good working order.</p>	
<b>1.4</b>	<p><i>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.</i></p>	
<b>1.4.1</b>	<p><i>The embedded water use of primary inputs, including quantity, quality and level of water risk within the site’s catchment, shall be identified.</i></p>	 Yes

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Comment	The company identifies the inputs used and the degree of participation of each input in its final product in the file '1.4.1 virtual water in primary inputs.pptx'. The highest percentage of input in the final product corresponds to concentrated syrup, supplied by CPS Coca-Cola. An email was sent to the company inquiring about its water use (see survey), but at the time of the audit, no response had been received.	
<b>1.4.2</b>	<i>The embedded water use of outsourced services shall be identified, and where those services originate within the site's catchment, quantified.</i>	 Yes
Comment	The only supplier within the basin is a car wash to which a maximum of two cars are sent per month. The vehicles sent for washing are shared with the company's other sites (outside the scope of the certificate).	
<b>1.5</b>	<i>Gather water-related data for the catchment, including water governance, water balance, water quality, Important Water-Related Areas, infrastructure, and WASH</i>	
<b>1.5.1</b>	<i>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.</i>	 Obs.
Comment	The site presents the governance initiatives identified in the document '1.5.1_Indicator_Governance_Initiatives.xlsx'. A total of 14 initiatives are identified, and each one is briefly described and includes a link to a web page or file.	
<b>1.5.2</b>	<i>Applicable water-related legal and regulatory requirements shall be identified, including legally-defined and/or stakeholder-verified customary water rights.</i>	 Yes
Comment	The site uses an online matrix 'eleg.com.ar/asp/main.asp' to identify applicable legal and regulatory requirements. The site then conducts a compliance assessment with an external audit performed annually by the consulting firm 'Vocatur y asociados'. The results are entered into the application, where the compliance percentage can be verified. The site presented the file 'Manual_Instructivo_Matriz_Online_V8 (002).pdf' put together by the company to show how the system works. All legal requirements relating to water were exported to the file '05-450-2025827141428.xlsx'. The document 'REQUISITOS LEGALES.pdf' details the procedure for identifying and managing legal requirements. The site also features the document 'Esquema Regulatorio AySA' shared by the water and sewerage service provider on its regulatory framework.	
<b>1.5.3</b>	<i>The catchment water-balance, and where applicable, scarcity, shall be quantified, including indication of annual, and where appropriate, seasonal, variance.</i>	 Yes
Comment	The site took data from the La Plata basin with its variations on the one hand, and on the other hand, they took data from a study commissioned by the company with an external consultant in 2023, carried out for the entire commune 4, which corresponds to the sector of the city of Buenos Aires where the site is located and presented in the document 'Water balance of the Alcorta AWS basin Final Report'. The documents 'cross-border_diagnostic_analysis_of_the_La Plata basin' 'balance_hidrico_en_la_cuenca_del_plata_20170424' and 'Balance_Hidrico_superficial_de_la_cuenca_del_plata' correspond to different analyses carried out by the CIC (Intergovernmental Coordinating Committee of the Countries of the La Plata Basin). The large La Plata basin has sectoral variations, but these are offset by each other.	

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- 1.5.4** *Water quality, including physical, chemical, and biological status, of the catchment shall be identified, and where possible, quantified. Where there is a water-related challenge that would be a threat to good water quality status for people or environment, an indication of annual, and where appropriate, seasonal, high and low variances shall be identified.* ✔  
Yes
- Comment The site presented the document '1.5.4 Water Quality Indicator in the Basin.ppt'. The document 'water\_quality\_in\_the\_plata\_basin\_20170424.pdf' presents a study conducted by the CIC for the Plata Basin.
- 1.5.5** *Important Water-Related Areas shall be identified, and where appropriate, mapped, and their status assessed including any threats to people or the natural environment, using scientific information and through stakeholder engagement.* ✔  
Yes
- Comment The site details in document '1.5.5 IWRAS.ppt' that four IWRAs were identified, three of which are priorities:  
- Costanera Sur Ecological Reserve, as a priority, status 3  
- Avellaneda Eco Area (municipal reserve), status 3  
- La Saladita Municipal Ecological Reserve (Avellaneda) – status 2  
- 'Selva marginal quilmeña' Municipal Natural Park and Ecological Reserve (Bernal), outside the company's commercial area – status 1  
Two IWRAs without significant water importance, but identified due to their proximity:  
- Alcorta Boulevard – status 1.  
- Paseo del Riachuelo – status 3.  
The document describes each of the identified IWRAs and provides a map showing their location.  
In the document 'links IWRAS audit.pdf', the site provided the links used to compile information on the IWRAs.
- 1.5.6** *Existing and planned water-related infrastructure shall be identified, including condition and potential exposure to extreme events.* ✔  
Yes
- Comment The site used public information from Aysa and information provided by the supplier that is not publicly available for identification purposes.  
The site also presented public information on the dangers of exposure to extreme events.  
All the information collected, including the maps, is included in the document 'Indicator 1.5.6 Inf.pdf'. The site includes in the document information obtained on sampling points, pumping stations, water intakes, among others.
- 1.5.7** *The adequacy of available WASH services within the catchment shall be identified.* ✔  
Yes
- Comment The site used the population map tool, which provides data from the 2010 and 2022 national censuses. The maps obtained show that the commune where the site is located is one of the most vulnerable in terms of WASH services.  
The site included vulnerability data obtained from a study conducted by the Ministry of Infrastructure in 2021: Report on Access and Equality to Water and Sanitation.  
A study by the Sumando Foundation was also used as a source of information, which conducted a census on the state of access to WASH in a vulnerable area near the plant (presented in slide 7).  
In slide 8, the site compiled data from the different districts of the city of Buenos Aires.
- 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

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Comment	Based on events and surveys sent by the site to stakeholders, the site identifies six shared challenges: <ul style="list-style-type: none"> <li>- Water losses due to leaks in the distribution network.</li> <li>- Problems accessing safe water in vulnerable populations.</li> <li>- Low pressure in the supply network in the streets surrounding the site.</li> <li>- Poor water quality at the intake due to weather events or urban discharges.</li> <li>- Problems accessing information on water quality and treatment.</li> <li>- Difficulties in regulatory compliance associated with quality standards.</li> </ul> For each of the challenges, the priority is determined and with whom the challenge is shared.	
<b>1.6.2</b>	<i>Initiatives to address shared water challenges shall be identified.</i>	 closed
Comment	The site has identified its own initiatives to address common water-related challenges in the river basin, but it still needs to identify initiatives by the public sector or civil society organisations/NGOs to address these challenges.	<b>Finding No: TNR-022562</b>
<b>1.7</b>	<i>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.</i>	
<b>1.7.1</b>	<i>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.</i>	 Yes
Comment	The site identifies and prioritises water risks in the document 'Indicator 1.7.xlsx'. In the document, the site identifies 16 water risks and determines the probability and severity of each one, as well as the level and type of risk. In columns j and k, the site analyses the potential costs of having to face any of these risks. The site is part of Coca-Cola Femsa Global, which has a Coca-Cola FEMSA Corporate Risk Management Framework that adopts three structured lines of defence to effectively manage and mitigate risks by defining responsibilities, minimising failures, and avoiding duplication of efforts. A description of this framework is included in the document 'Integrated Report 2024.pdf' available on the Coca-Cola Femsa website, under the sustainability tab.	
<b>1.7.2</b>	<i>Water-related opportunities shall be identified, including how the site may participate, assessment and prioritization of potential savings, and business opportunities.</i>	 Yes
Comment	The site identifies and prioritises water-related opportunities in the document 'Indicator 1.7.xlsx'. For each of the risks, the site identifies an opportunity in column L, then prioritises them and determines the cost of inaction.	
<b>1.8</b>	<i>Understand best practice towards achieving AWS outcomes: Determining sectoral best practices having a local/catchment, regional, or national relevance.</i>	
<b>1.8.1</b>	<i>Relevant catchment best practice for water governance shall be identified.</i>	 Yes
Comment	The site identifies best practices in governance in the document 'Indicator_1.8.pptx'. Slide 2 includes best practices in governance, which include strategic alliances with key actors, promoting local and international environmental management certifications, and conducting outreach campaigns, among others.	
<b>1.8.2</b>	<i>Relevant sector and/or catchment best practice for water balance (either through water efficiency or less total water use) shall be identified.</i>	 Yes

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Comment	The site identifies best practices in water balance in the document 'Indicator_1.8.pptx'. Slide 8 includes best practices, which include water reuse and recovery, improvements in measurement processes, hourly records, sensors in sinks, using less water than allowed by the supplier, among others.	
<b>1.8.3</b>	<i>Relevant sector and/or catchment best practice for water quality shall be identified, including rationale for data source.</i>	 Yes
Comment	The site identifies best practices in water quality in the document 'Indicator_1.8.pptx'. Slide 19 includes best practices, which include daily sensory checks, proprietary measurement standards above the norm, weekly microbiological control routes, and installation of a fourth osmosis system.	
<b>1.8.4</b>	<i>Relevant catchment best practice for site maintenance of Important Water-Related Areas shall be identified.</i>	 Yes
Comment	The site identifies best practices in IWRAs in the document 'Indicator_1.8.pptx'. Slide 19 includes best practices, which include identifying important water-related areas, establishing contact, and identifying possible activities to be carried out.	
<b>1.8.5</b>	<i>Relevant sector and/or catchment best practice for site provision of equitable and adequate WASH services shall be identified.</i>	 Yes
Comment	The site identifies best practices in WASH in the document 'Indicator_1.8.pptx'. Slide 19 includes best practices, which include collaboration with the water supplier to improve infrastructure in a vulnerable community, providing more sanitary units on site than required by law, disseminating hygiene practices, donating drinks in the event of flooding, among others.	

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2 STEP 2: COMMIT & PLAN - Commit to be a responsible water steward and develop a Water Stewardship Plan	
2.1	<i>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.</i>
2.1.1	<p><i>A signed and publicly disclosed site statement OR organizational document shall be identified. The statement or document shall include the following commitments:</i></p> <ul style="list-style-type: none"> <li>- <i>That the site will implement and disclose progress on water stewardship program(s) to achieve improvements in AWS water stewardship outcomes</i></li> <li>- <i>That the site implementation will be aligned to and in support of existing catchment sustainability plans</i></li> <li>- <i>That the site's stakeholders will be engaged in an open and transparent way</i></li> <li>- <i>That the site will allocate resources to implement the Standard.</i></li> </ul>
Comment	<p>The site features the document 'Declaration of Commitment,' signed by the technical director of Coca-Cola Femsa on 4 April 2025. The document was made public on LinkedIn (slide 3 of the document 'Indicator 2.1.1 Declaration of Commitment .pptx') and on the company's website (<a href="https://coca-colafemsa.com/sostenibilidad/agua.html">https://coca-colafemsa.com/sostenibilidad/agua.html</a>). The declaration covers all the points requested in the indicator.</p>
2.2	<i>Develop and document a process to achieve and maintain legal and regulatory compliance.</i>
2.2.1	<p><i>The system to maintain compliance obligations for water and wastewater management shall be identified, including:</i></p> <ul style="list-style-type: none"> <li>- <i>Identification of responsible persons/positions within facility organizational structure</i></li> <li>- <i>Process for submissions to regulatory agencies.</i></li> </ul>
Comment	<p>The site has a system in place to maintain compliance obligations in the area of water management. In document '2.2.1.pptx', the site presents a table with the compliance structure by job position. For each position, it indicates the name of the person in the position, a description of the activity they perform, and a detail of their compliance responsibilities. In addition, the site presented the following documents:</p> <ul style="list-style-type: none"> <li>- 'Job Description - Environmental Management Coordinator rev 1.docx'</li> <li>- 'JOB DESCRIPTIONS 2019 ATR COORDINATOR.pdf'</li> <li>- 'WWTP Facilitator.docx'</li> <li>- 'Water, Energy and Losses Coordinator.docx'</li> </ul> <p>The documents correspond to the descriptions of the functions of certain key positions, such as Environmental Management Coordinator, ATR Coordinator, PTAR Manager, Water, Energy and Losses Coordinator.</p>
2.3	<i>Create a water stewardship strategy and plan including addressing risks (to and from the site), shared catchment water challenges, and opportunities.</i>
2.3.1	<p><i>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.</i></p>
Comment	<p>The site has a corporate-level environmental commitment strategy. The strategy includes water as part of the sustainability framework. The information is presented in the document 'Environmental Strategy Proposal AWS version KOF Plants update 2025'.</p>

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**2.3.2** *A water stewardship plan shall be identified, including for each target:*

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



Yes

Comment The site developed a water management plan and presents it in document '2.3.2 Sustainable Water Management Plan Template V4'. The site identified 26 objectives for the 2025 plan. For each of its objectives, it establishes actions to be taken to meet the objective. Each objective is related to a challenge and a best practice in water management. The site also establishes how to measure it and the frequency (columns J to L), as well as start and end dates and a related cost (columns M to O). The Water Management Plan complies with the indicator requirements.

**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 presented the document 'Indicator 2.4.1 Identified Risks Plan.pptx'. The site considered different sources of information and has a 'Water Risk Assessment' programme. The programme includes actions related to the risks that arise from a questionnaire. During the audit, evidence of some actions was verified. The site also has the SVA document. Another source of information was meetings with stakeholders.

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<b>3</b>	<b>STEP 3: IMPLEMENT - Implement the site's stewardship plan and improve impacts</b>	
<b>3.1</b>	<i>Implement plan to participate positively in catchment governance.</i>	
<b>3.1.1</b>	<i>Evidence that the site has supported good catchment governance shall be identified.</i>	 <b>Yes</b>
Comment	<p>The site presented the document 'step 3 - 3.1.1.pptx,' which includes evidence of actions to support good governance of the basin. Among the actions discussed during the audit are:</p> <ul style="list-style-type: none"> <li>- Meetings with Aysa to initiate contact + invitation to event.</li> <li>- Meeting with neighbours (slide 2)</li> <li>- Visit by Aysa staff to the site (slides 3 and 4)</li> <li>- Virtual meetings with Aysa in June, July and August to request information and establish a collaboration programme in the vulnerable neighbourhood near the plant (slides 5 and 6)</li> <li>- Surveys of strategic suppliers to identify challenges and opportunities (slide 7)</li> <li>- Invitation to the city government to the event at the plant (slide 8).</li> <li>- Dissemination on social media about sustainable water use at the plant (slide 9)</li> <li>- Internal training on water management and AWS (slides 10-15)</li> <li>- Event with stakeholders on sustainable water management (slides 16-18)</li> </ul>	
<b>3.1.2</b>	<i>Measures identified to respect the water rights of others including Indigenous peoples, that are not part of 3.2 shall be implemented.</i>	 <b>Yes</b>
Comment	<p>The site presented the document 'Indicator 3.1.2.pptx.' The site explained how the commitment to human rights is part of Coca-Cola Femsa's basic global principles. As part of the evidence, they presented the Due Diligence framework model to strengthen human rights and the human rights policy with its main pillars, including access to water. It also presented evidence that there are no indigenous peoples in the area of influence.</p>	
<b>3.2</b>	<i>Implement system to comply with water-related legal and regulatory requirements and respect water rights.</i>	
<b>3.2.1</b>	<i>A process to verify full legal and regulatory compliance shall be implemented.</i>	 <b>Yes</b>
Comment	<p>The site implements a process to verify full compliance with legal and regulatory provisions and presented a summary of the evidence in document '3.2.1.pptx'.</p> <p>Among the evidence presented, the site showed its regulatory monitoring matrix, which displays the environmental regulatory and legal compliance requirements related to water management. The matrix is updated through the eleg.com.ar platform.</p> <p>Environmental submissions are the responsibility of the Technical-Legal Affairs Coordinator, except for sanitary plans, which are managed by each manager.</p> <p>Updating legal compliance is the responsibility of the technical areas (Environment, SySO or Quality).</p> <p>Monitoring environmental legal compliance is carried out by the Environmental Coordinator as part of their duties.</p> <p>Compliance is verified through internal and external audits, with automatic indicators.</p> <p>Non-compliance is addressed with action plans and reported in the Management System Review.</p> <p>The latest report presented by the legal consultancy in October 2025 was submitted as evidence: 'Final Legal Audit Report Coca Cola-Alcorta - OCTOBER 2025.pdf'.</p>	
<b>3.2.2</b>	<i>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.</i>	 <b>Yes</b>
Comment	<p>Not applicable. Water rights are not part of the legal and regulatory requirements.</p>	

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- 3.3** *Implement plan to achieve site water balance targets.*
- 3.3.1** *Status of progress towards meeting water balance targets set in the water stewardship plan shall be identified.* ✔  
Yes
- Comment The site has 11 water balance targets and, at the time of the audit, has achieved 89% progress. The percentage of compliance is due, in part, to the fact that several of the targets set by the site relate to achieving daily or frequent records of certain parameters, and actions are ongoing.  
Column R of the document '2.3.2 Sustainable Water Management Plan Template V4.xlsx' lists the objectives related to water balance, and column W shows the progress status. The summary of the percentage of progress is found in cell M4.  
In the document 'Indicator 3.3.1.pptx,' the site presents evidence of the objectives in the process of being met, such as the purchase order for the installation of the fourth osmosis system.
- 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 sets goals in coordination with the corporate office and the plant. The reduction of the water ratio is then set as an annual target.  
Among the objectives achieved, in accordance with the sustainable water plan, the water use ratio (WUR) was set at 1.25 for 2025, closing at the time of the audit at 1.25 litres of water consumed per litre of beverage produced, obtaining a result above the target.  
A water map showing the plant's main water consumption since the water enters the site is sent monthly.
- 3.3.3** *Legally-binding documentation, if applicable, for the re-allocation of water to social, cultural or environmental needs shall be identified.* ✔  
Yes
- Comment The site identifies legally binding documentation for the reallocation of water to social, cultural or environmental needs.  
Coca Cola Femsa Planta Alcorta does not reallocate water for social, industrial or environmental needs, as this task is carried out by the service provider AySA, which is controlled by the ERAS entity. A summary of the evidence is presented in the document '3.3.3.pptx'.
- 3.4** *Implement plan to achieve site water quality targets*
- 3.4.1** *Status of progress towards meeting water quality targets set in the water stewardship plan shall be identified.* ✔  
Yes
- Comment The site has four water quality objectives and, at the time of the audit, has achieved 75% progress. The percentage of compliance is due, in part, to the fact that one of the objectives involves daily monitoring and is ongoing, while the fourth osmosis system is in the process of being acquired.  
In the document '2.3.2 Sustainable Water Management Plan Template V4.xlsx,' column S indicates the objectives related to water quality, and column W shows the progress status. The summary of the percentage of progress is found in cell M5.  
In the document '3.4.1 Progress on water quality initiatives.pptx,' the site presents evidence of the objectives in the process of being met.
- 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

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**Comment** The site has implemented rigorous processes to ensure compliance with the standards established in current legal regulations and those established by The Coca-Cola Company.

The sewer service provider, Aysa, identified effluent quality as a shared challenge. The Alcorta Plant has effluent treatment facilities, and its discharge is authorized by the Environmental Protection Agency through Resolution No. 204/APRA/20. Since June 30, 2021, the discharge has been made into Aysa's sewer main, meeting all applicable discharge standards.

Among the best practices in effluent management, the following were verified (evidence shown in "3.4.2 - continuous improvements.pptx"):

- A semi-annual inspection is conducted of the environmental conditions of potential pollution points, the physical condition of secondary containment, spill kits, hazardous materials storage, and rainwater protection (evidence of inspection checklists on slide 11).
- Training sessions are held to raise staff awareness on the proper use of water and effluent management (signed records on slides 12-16).

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

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

  
Yes

**Comment** The site has one objective related to IWRAs, which involves exploring, evaluating, and selecting protection initiatives in a key water-related area. This objective was in the implementation phase at the time of the audit.

In the document "2.3.2 Sustainable Water Management Plan Template V4.xlsx," column T indicates the objective related to IWRAs, and column W presents the progress status. The summary of the percentage of progress is found in cell M6. During the audit, the documentation related to the established contacts with the identified IWRAs was verified.

**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** During the audit, it was verified that all site workers have adequate access to WASH facilities. Current regulations were reviewed, and evidence of compliance was presented, confirming that the site has a maximum of 800 workers during peak season and exceeds the regulatory requirements for the number of restrooms. The site has seven hydration stations with water dispensers connected to the mains and equipped with filters, a gym, medical services, changing rooms with lockers and hot showers, and a cafeteria for all personnel. All WASH-related areas on the site were sampled and verified during the inspection. Evidence is available in the document "3.6.1 and 2.pptx"

**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

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Comment	The site presented evidence that it is not infringing the human right to safe drinking water and sanitation through its operations. In the document “3.6.1 and 2.pptx,” the site presented its sustainability report, which references its human rights strengthening program, including the right to water (“Coca-Cola global human rights policy, v9.15”). Additional evidence of compliance is included in the document “Integrated Report 2024.pdf,” available on the Coca-Cola Femsa website under the sustainability tab.	
<b>3.7</b>	<i>Implement plan to maintain or improve indirect water use within the catchment:</i>	
<b>3.7.1</b>	<i>Evidence that indirect water use targets set in the water stewardship plan, as applicable, have been met shall be quantified.</i>	 Yes
Comment	The site did not include indirect water use objectives in its WSP.	
<b>3.7.2</b>	<i>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.</i>	 Yes
Comment	The site presented as evidence the communications it maintained with suppliers and service providers. Part of this communication involved sending a voluntary survey related to water resource use and wastewater management. Additionally, all suppliers in the watershed were invited to an event held in October 2025, which only two suppliers attended. A summary of the evidence was compiled in the document “Indicator 3.7.2.pptx”.	
<b>3.8</b>	<i>Implement plan to engage with and notify the owners of any shared water-related infrastructure of any concerns the site may have.</i>	
<b>3.8.1</b>	<i>Evidence of engagement, and the key messages relayed with confirmation of receipt, shall be identified.</i>	 Yes
Comment	<p>The site implemented a communication and stakeholder engagement strategy that objectively addressed water management:</p> <ul style="list-style-type: none"> <li>- Information requests to the Government of the City of Buenos Aires regarding the Ochoa-Elías basin, infrastructure, governance, water-related natural areas, risk management plan, and water balance of the basin.</li> <li>- Strengthening the relationship with AySA through meetings and visits by various levels of the organization to facilitate access to information on water quality, intake systems, and effluent discharge.</li> </ul> <p>The document “Indicator 3.8.1.pptx” summarizes the evidence of the communications maintained with the Government of the City of Buenos Aires and with AySA.</p>	
<b>3.9</b>	<i>Implement actions to achieve best practice towards AWS outcomes: continually improve towards achieving sectoral best practice having a local/catchment, regional, or national relevance.</i>	
<b>3.9.1</b>	<i>Actions towards achieving best practice, related to water governance, as applicable, shall be implemented.</i>	 Yes
Comment	<p>The site implemented measures to achieve best practices related to water governance, as identified in criterion 1.8. Evidence provided includes:</p> <ul style="list-style-type: none"> <li>- The site has the document “Source Vulnerability Assessment (SVA)” from December 2021.</li> <li>- Photos of participation in the Sustainability Conference in Buenos Aires in 2025.</li> <li>- The plant is certified with the city government’s green seal, which incorporates other best practices, including those related to water.</li> <li>- Participation in technical talks given to university and technical school students.</li> <li>- Photos of a visit by residents to the plant.</li> <li>- Photos of a visit by Aysa (the water utility) to the company.</li> </ul>	

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- 3.9.2** *Actions towards achieving best practice, related to targets in terms of water balance shall be implemented.* ✔  
Yes
- Comment The site implemented measures to achieve best practices related to water balance objectives, as identified in criterion 1.8. The evidence provided included:
- the online daily water balance (WUR) recording program
  - the online water efficiency maturity model for efficient water use in operations
  - the record of productivity improvement initiatives in the WUR, including the implementation of a dry lubrication system in some sections of the line, water reuse, and water recovery in reverse osmosis processes
  - the quotation for ultrasonic flow meters for washers 1 and 3.
- 3.9.3** *Actions towards achieving best practice, related to targets in terms of water quality shall be implemented.* ✔  
Yes
- Comment The site implemented measures to achieve best practices related to water quality objectives, as identified in criterion 1.8. The evidence provided included:
- Logbook (PSI system) of analyses performed at each stage of the treatment process to monitor and improve water quality.
  - Quote for the installation of a new reverse osmosis water treatment plant.
  - Sensory analysis every 4 hours.
- 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, as evidence of the actions taken to achieve best practices related to the identified IWRAs, the communications maintained to identify potential actions for development.
- Among the evidence presented were the budgets of the proposals received from various associations/NGOs. At the time of the audit, no proposal had yet been selected.
- 3.9.5** *Actions towards achieving best practice related to targets in terms of WASH shall be implemented.* ✔  
Yes
- Comment The site implemented measures to achieve best practices related to the WASH objectives, as identified in criterion 1.8. The evidence provided included:
- Excel spreadsheets with an inventory of toilets, sinks, and urinals, along with photographic evidence of the various facilities (verified during the site visit).
  - Evidence of meetings with Aysa to request information on WASH in the watershed.
  - Global Handwashing Day campaign.
  - Evidence of water donations during the floods in the city of Bahía Blanca.

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### 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 evaluates its performance in relation to the objectives of the water management plan:  
- The company conducts annual Water Risk Assessments (WRA) at the corporate level, with a presentation summarizing the activities and their progress. The evaluation of the implementation and monitoring of the Sustainable Water Management Plan will be included within the routine review of water risk plans.  
  
- The SVA is carried out every 5 years; the next evaluation will be in 2026. The final slides of the document "Indicator 4.1.ppt" include progress on the evaluation of the plan's implementation.
- 4.1.2** *Value creation resulting from the water stewardship plan shall be evaluated.* 🔍  
Obs.
- Comment The site presented a list of activities carried out in 2025, detailing the investments in the document "Indicator 4.1.2 Value Creation.pptx". For each activity, the site evaluates whether the value created is social, environmental, or economic.  
Next year, they will present the same analysis focused on the WSP.
- 4.1.3** *The shared value benefits in the catchment shall be identified and where applicable, quantified.* ✔  
Yes
- Comment The site conducted an analysis of the WSP's actions and shared value benefits. The identified benefits are listed in column X of the WSP and in the document "Indicator 4.1.3 Shared Value Benefit.pptx".  
  
A total of 24 actions and the benefits derived from each are listed.
- 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 No water-related environmental incidents have been reported at the site. The site uses an "improvement plan" application where incidents are recorded online. The application was reviewed during the audit. A screenshot of it is included.
- 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 initiated a consultation with stakeholders, presenting the plan and certification and providing supporting evidence.  
As this is still in its initial stages, the plan's performance will be further evaluated in upcoming meetings.

# CERTIFICATION REPORT

## Alliance for Water Stewardship (AWS)

Audit Number: AO-001863

- 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.*
- Comment Not applicable, it is an evaluation audit.



Yes

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5 STEP 5: COMMUNICATE & DISCLOSE - Communicate about water stewardship and disclose the site's stewardship efforts	
<b>5.1</b>	<i>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.</i>
<b>5.1.1</b>	<i>The site's water-related internal governance, including positions of those accountable for compliance with water-related laws and regulations shall be disclosed.</i>
Comment	<p>At the corporate level, the Coca-Cola FEMSA Integrated Annual Report is published annually, presenting all the Company's Sustainability results and detailing its Corporate Governance. At the site level, a communication strategy has been established for stakeholders and the general public, outlining communication guidelines and identifying the personnel responsible for water management. Contact information for water governance matters is included on the website.</p> <p>Additionally, there is a customer service line in Argentina - Alcortá Plant - at 0810-999-8888, as well as a dedicated webpage where customers can share opinions, complaints, or suggestions.</p> <p>The site includes a communication matrix detailing who to contact, what to communicate, how to communicate it, the responsible party, and the frequency of communication. Furthermore, the site has posted information on Water Governance at the building entrance. The governance framework includes the job titles of the individuals responsible for legal compliance.</p>
<b>5.2</b>	<i>Communicate the water stewardship plan with relevant stakeholders.</i>
<b>5.2.1</b>	<i>The water stewardship plan, including how the water stewardship plan contributes to AWS Standard outcomes, shall be communicated to relevant stakeholders.</i>
Comment	<p>The site includes a communication matrix that lists the stakeholder groups to whom the management plan will be communicated, including the names of responsible parties and the frequency of communication.</p> <p>An email was sent to the stakeholders outlining the key objectives and actions related to the management plan.</p> <p>A summary of the evidence can be found in the document "AWS Alignment - Corporate Communication (Indicator 5).pdf".</p>
<b>5.3</b>	<i>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.</i>
<b>5.3.1</b>	<i>A summary of the site's water stewardship performance, including quantified performance against targets, shall be disclosed annually at a minimum.</i>
Comment	<p>The email sent to stakeholders included a summary of the site's water management performance.</p> <p>A quantified performance report for a full year will be available next year.</p>
<b>5.4</b>	<i>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.</i>
<b>5.4.1</b>	<i>The site's shared water-related challenges and efforts made to address these challenges shall be disclosed.</i>


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Comment	The email sent to stakeholders included the challenges shared in the communication email in November 2025.	
<b>5.4.2</b>	<i>Efforts made by the site to engage stakeholders and coordinate and support public-sector agencies shall be identified.</i>	 Yes
Comment	The site presented as evidence of its communication efforts with stakeholders the survey responses, visits, emails from those who responded, a meeting between Aysa CEOs and the site, and tasks carried out with the NGO Sumando.	
<b>5.5</b>	<i>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.</i>	
<b>5.5.1</b>	<i>Any site water-related compliance violations and associated corrections shall be disclosed.</i>	 Yes
Comment	The site features an online tool called FEMSA's MIRC (Incident Management and Crisis Resolution) tool, used for the prevention, management, and resolution of events. It allows for the detection and analysis of risks to prevent crises by: <ul style="list-style-type: none"> <li>- Creating signal detectors</li> <li>- Implementing a standardized response system</li> <li>- Reducing the negative impact on MIRC principles (health and safety, material assets, and image and reputation)</li> <li>- Managing risks and addressing events in FEMSA's businesses and sharing experiences.</li> </ul> The tool now includes a "water-related incidents" item, allowing for their registration should they occur. No violations were recorded during the audited period.	
<b>5.5.2</b>	<i>Necessary corrective actions taken by the site to prevent future occurrences shall be disclosed if applicable.</i>	 Yes
Comment	No violations were recorded during the audited period.	
<b>5.5.3</b>	<i>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.</i>	 Yes
Comment	No violations were recorded during the audited period.	

**Previous Findings**

	<i>All non-conformities raised in the previous audit have been satisfactorily closed.</i>	 N/A
Comment	Not applicable. Evaluation audit.	