



Management Report 2022



The opening of the service center was in 1982 and since 2016 our administrative offices have been operating there.



Three years after the opening of El Poblado, we opened the doors of the El Vallado Service Center in 1985.

In 1991 we opened the third service center known as La Casona.



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Acknowledgments

At the end of 2022, the corporate governance of the Fundación Carvajal thanks all the stakeholders that supported and endorsed our work to improve the conditions of the most vulnerable communities and to empower their development. With your effort, support and commitment, we weathered the challenges of a global pandemic with resilience and of the 2021 national strike.

We thank the Carvajal family and the Carvajal organization, the collaborators, service providers, cooperating partners and allies, participants and projects, communities close to the centers, and the Community-Based Basic Services (CSBC), media and suppliers.

We invite you to continue growing with us to contribute to the social transformation of our region
“Opening Pathways to Equity”!

Cooperating partners and allies



Recognitions and certifications

Having solid social intervention programs in the areas of business development, education and social development allows us to be part of the solution and encourages us to continue working to mitigate the effects of the pandemic in Colombia and to close economic and learning gaps for boys and girls. This year we received important awards:



In November we were included as a case study in the third version of the National Report on Inclusive Employment Enei 2021-2022, an initiative of the Alliance for Labor Inclusion, formed by the Corona Foundation, the National Association of Colombian Businessmen (ANDI) through its Foundation, USAID through ACDI/VOCA, and the participation of the United Nations Development Program (UNDP) as a strategic ally. The purpose of this report is to provide a systemic analysis of the current state of inclusive employment in Colombia to contribute to a comprehensive understanding of the educational and labor trajectories of hard-to-integrate populations.

<https://bit.ly/3k2MiQ6>



Aula global competencias básicas (Global Classroom of basic skills) was recognized by the World Bank, UNICEF and UNESCO as an initiative that contributes to the reduction of learning poverty in Latin America. <https://uni.cf/40C2Qib>

In October, Aula global was included in the report “Formative Assessment: Improving learning for Every Child” of the 100 educational innovations that demonstrated impact and scalability in the world. This recognition was awarded by HundrED, an organization based in Finland that specializes in identifying, promoting and sharing innovations in preschool and elementary education. hundred_global_collection_2023_digital.pdf

For the selection of the 100 innovations, more than 3,000 entries were submitted, which were reviewed by the HundrED team and evaluation panel during several rounds until the 100 were selected.

Of Aula Global, they recognize that it addresses learning poverty (a problem exacerbated during the pandemic) by prioritizing low-performing students in language and math who experience rejection, stigmatization and demotivation for learning. The program empowers their growth mindset by strengthening their basic and social skills.





The Horizons with Compass for Learning program was certified during the third quarter of the year by the Ministry of Education as a flexible model at the national level and was included in the portfolio of flexible models. Today, Brújula is part of the educational offerings of the Secretaries of Education of Cali, Buenaventura, Medellín, Antioquia, Barranquilla and Cúcuta and is consolidated as a contribution of Fundación Carvajal to the Colombian educational system for students with added age.



In October, the Alianza Activa Buenaventura was invited to participate in the experience exchange program of Konrad Adenauer Stiftung in Germany, where its contribution to the territory in processes of citizen participation and government capacity building was recognized. The central theme was “Innovation in the service of democracy and sustainable development”, the event was attended by representatives of different sectors of Colombia and German experts with extensive experience in transparency initiatives, cybersecurity, citizen participation, open government and public innovation.



In November we certified the Institution’s Knowledge Management process for the second time with Belly Knowledge Management International and validated compliance with five pillars: homologation of knowledge management, alignment with the organization’s vision, incorporation into the institutional strategy, inclusion in the organizational management model, and implementation of measurement indicators by processes and results.



Presentation

As part of the accountability exercise, Fundación Carvajal would like to present its different audiences the 2022 annual report based on the G4 methodology for the preparation of sustainability reports of the Global Reporting Initiative (GRI). The document is also based on the organization's Comprehensive Social Intervention Model (MISI), a methodological platform that guides its structure and narrative thread from the management of its mission and support areas in favor of the fulfillment of the organizational mission and vision, based on the information generated by the leaders and technical teams to account for the achievements, challenges overcome, and lessons learned in favor of improvement.

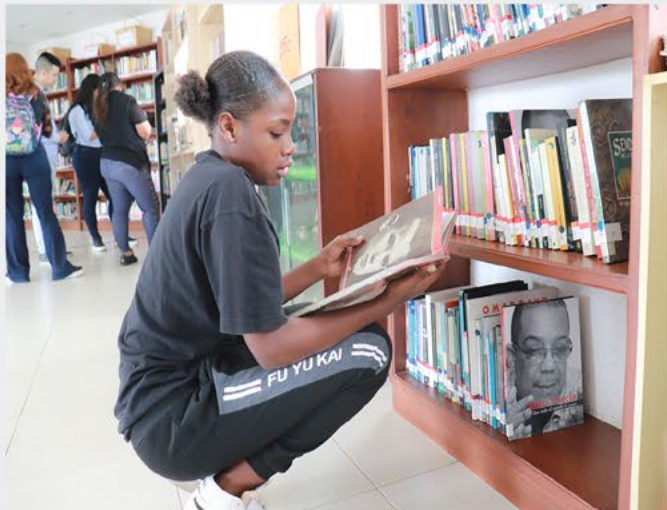
For the structure of this year's report, we were inspired by the internal communication strategy "Growing together brings transformations", which generates a sense of belonging to the institutional purpose and its processes. The presentation of the results begins with the statements of the representatives of the governing bodies, the Superior Council, the Board of Directors and the Executive Presidency, and then the information is organized into three sections that refer to the parts of a tree as a symbolic figure of the connection of the different actors involved in the fulfillment of the organizational mission and vision:

Our roots, as an institutional foundation: It is integrated by the mission, vision, values, corporate governance, strategic direction and planning for 2022, the MISI and the Foundation's sustainability context.

Our trunk, as institutional support: presents the management of the areas of Research and Development, Administrative and Financial Unit, Human Resources, Knowledge Management and Innovation and Communications, which give solidity and support to the roots, branches and their fruits.

Our fruits, as a result of the work: from the work of the strategic lines of Business Development, Education and Culture, Social and Community Development, we present the achievements of the social intervention of the year, including representative life stories of beneficiaries of the programs and projects, who give an account of the impact of the intervention carried out by Fundación Carvajal in their lives, and we also present a section where we consolidate the projects managed and executed in the period.

The 2022 financial statements audited by Ernst & Young and the glossary that expands on the technical concepts are presented as an appendix.



Cultivating values to create a kinder context



Behind every great achievement there is a vision and clear purposes, as well as values that have been cultivated and guide the good results. At Fundación Carvajal we know that respect, transparency, equity, honesty and social commitment played a decisive role in closing 2022 with results that fill us with satisfaction. As president of the board of directors and member of the Carvajal family, I honor these values, which were reflected in the actions of our employees, to whom I express my admiration and gratitude.

If we look at the good indicators of our training processes that continued to positively impact the learning of thousands of children and strengthen the skills of public school teachers, educational agents, people on their way to employment, entrepreneurs, businesspeople and communities, we conclude that the values of respect and social commitment were present and were key to creating trusting environments, identifying interests and needs and having high responses from participants.

During 2022, respect was also fundamental to foster an excellent relationship with national and international partners with whom we achieved successful synergies based on other values such as transparency and honesty, which had an impact on the sustainability, scalability and leverage of our programs, allowing us to deploy a loyalty strategy to manage 69 projects.

Our institutional values are rooted in the Foundation's DNA.

By joining efforts in favor of the prioritized communities and with a strong social commitment, we are able to generate a collective, significant impact towards the future, improving their conditions and contributing to the social and economic development of the region.

We are like trees, we regenerate ourselves to evolve.

We know that having internalized these institutional values contributed to create a fairer and friendlier context in which to live, and at the same time, to improve the quality of life of those most in need. In virtue of this aspiration, we want to continue multiplying these impacts in the near future and we have decided as a family to work hand in hand with an important consulting firm in a process of organizational strengthening through the implementation of the new institutional strategy 2023-2026. This meant identifying challenges and opportunities that today are setting new and promising horizons for us.

With this commitment, we bid farewell to this great year confident that we have the support of a demanding, committed and responsible human capital and a solid institutional architecture represented in physical and technological infrastructure, which leverage the processes with allies and cooperators and facilitate our work with the communities.

We welcome 2023 to continue cultivating our values!

Gustavo Adolfo Carvajal Sinisterra
Chairman of the Board of Governors

Firm but flexible in the face of the winds of change



During this year, while we worked hard to meet the projected goals and close the cycle of the 2019-2022 institutional strategy, we had to be attentive to the changes in the national political environment and the global macroeconomic challenges without ceasing to envision the future of the Institution.

Despite these challenges, we achieved 102% sustainability, surpassing the projected annual goal by 81%, had a 157% revenue compliance and reached a leverage level of four, results that are due to the sum of efforts that were able to drive our momentum.

We are a flexible organization; we are able to adapt to changes in the context.

Despite the uncertainty in all sectors caused by the change of government, we continued to strengthen ties with the international sector to diversify the origin of our resources, which previously came significantly from the public

sector, work that we had been doing since 2021. Likewise, it was necessary to understand the dynamics and commitments of the new government in order to align them with our purpose and meet the aspirations of the national development plan in terms of the social agenda.

Another important milestone that had been developing for years was the consolidation of the relationship between the Carvajal Foundation and the Carvajal organization, given that we were able to accompany the corporation in its commitment to strengthen its corporate social responsibility, understanding that the Carvajal family recognizes our experience and knowledge to generate shared value in terms of social development.

Change is inevitable to move forward and obtain new and better results.

On the other hand, in March we signed an alliance with the consulting firm Compartamos Colombia, thinking about a new institutional direction, redefining the central problem to be solved, mission, vision, territorial focus, and as a result we had an updated and approved strategy for 2023-2026 with the Superior Council.

In December, the new strategy was presented to the Foundation's employees and the transition plan that will be formalized and implemented as of 2023 was announced.

To our satisfaction, we are innovating, building on what has been previously built; we remain firm and flexible much like the symbolic tree that inspires us to present this report.

Ana María Guerrero Carvajal
Chairman of the Board

A valuable harvest of learnings



Each year that ends leaves a long list of lessons learned, especially when our Foundation works to continuously improve its processes and add value to its daily work.

An example of this is that at the end of the three-year cycle of the internal digital transformation strategy (2020-2022), we confirmed that it is important to find meaning in technology as a tool to bring knowledge closer to people, incorporating this into the training and support processes in a pedagogical manner, a lesson that was reaffirmed with the pandemic and the social outbreak of 2021. We also understood that these are a means and not an end.

Fundación Carvajal promotes a digital culture throughout its operations.

In fact, this year we continued to make progress in this area with the incorporation of new resources for the Fundación Carvajal School and through the automation of internal processes.

We also understood that being present in the territories with a permanent operational team generates the involvement of the communities in favor of their own development, all this under the guidance of our Integral Social Intervention Model and the allocation of a significant budget for this cause.

We went back to the origin of social practice: it worked for us, which is reason enough to continue with this scheme in the new strategy (2023-2026), which aims to return to targeted intervention with households at the center in order to contribute to overcoming poverty.

Moving in this direction has also prompted us to redefine our paradigms in line with the challenges of the business and economic environment and the current demands of nearby communities that require innovative and effective responses.

We have a high capacity for adaptation, and we will continue to seek sustainable and scalable social solutions to generate greater impact. I have seen this in the willingness and openness to change on the part of the teams, which is contributing to a transition amid an atmosphere of creativity and dynamism.

Another success of the management is to continue strengthening the relationship with the Carvajal company; together we are expanding the social impact in different territories, generating positive and sustainable actions for the benefit of the communities.

We are updating ourselves to face the near future.

I take this opportunity as spokeswoman for the Foundation to reiterate my congratulations to the Carvajal family for their IMD Global Family Business Award 2022 at the 31st edition of the global summit organized by Family Business Network, held in Budapest, Hungary, which recognizes the best family businesses globally since 1996. It is a well-deserved recognition for the life and work of its members.

Marcela Astudillo Palomino
Chief Executive Officer



Our Roots



As an institutional
foundation



What inspires us

“There cannot be a healthy company in a sick social environment because sooner or later the ills of society have repercussions on its performance. Therefore, the responsible businesspersons must necessarily commit themselves to the solution of social problems”.

Manuel Carvajal Sinisterra, 1960

Misión

The Carvajal Foundation is an organ of social justice and Christian charity and an expression of the Colombian people's desire for solidarity.

Vision

Pioneers in social responsibility, the Carvajal Foundation develops practical knowledge through interventions in the cities of Cali and Buenaventura, to enhance the development of human capital in the most vulnerable communities. Our experience and knowledge are transferred and scaled through public policy by joining efforts with partners and allies.

Values

Our actions are guided by the values of respect, transparency, equity, honesty and social commitment.

Our ethical commitment

We provide our collaborators with an ethical framework for the Carvajal Group and all possible means to clarify possible situations in which they may be confronted and the mechanisms to respond.

ESAP and Code of Conduct

We have a policy for the protection and prevention of sexual harassment, exploitation and abuse (PEAS) and a Code of Conduct that defines the way in which those who are part of the organization or participate directly or indirectly with it in its different programs and projects should behave.

<https://bit.ly/3YfhtpU>

<https://bit.ly/3Dwp5fv>

Corporate Governance

Board of Directors

Supports decision making in terms of investment, strategy and management of social development programs.

Ana María Guerrero Carvajal | *Chairman of the Board*

Alfonso Carvajal Valli | *Vice Chairman of the Board*

Members

Diego Felipe Llano Carvajal	Isabela Marín Carvajal
Beatriz Eugenia Mejía Arango	Ana María Guerrero Carvajal
Alberto Carvajal Cabal	Padre José González
Marcela Crump Gómez	Claudia Liliana Aparicio Yáñez
Alfonso Carvajal Valli	

Superior Council

Ensures the preservation and application of the principles that inspire the Institution, ensuring the conservation of the legacy of its founders.

Gustavo Adolfo Carvajal Sinisterra | *Chairman of the Board of Governors*

Alfonso Carvajal Valli | *Vice President of the Superior Council*

Members

First alternate

Arzobispo de Cali Darío de Jesús Monsalve Mejía	Diego Felipe Llano Carvajal
María del Rosario Carvajal Cabal	Amparo Carvajal Sinisterra
Gustavo Adolfo Carvajal Sinisterra	Ana María Guerrero Carvajal
Juan Martín Carvajal Leib	Alfonso Carvajal Valli
Alfredo Carvajal Sinisterra	

Steering Group

Managers

Marcela Astudillo Palomino | *Chief Executive Officer*

Mónica María Zapata Domínguez | *Director of the Administrative and Financial Unit*

Mario José González Mora | *Director of the Business Development Unit*

David Alejandro Gironza Rodríguez | *Director of the Education and Culture Unit*

Amparo Sinisterra de Carvajal | *Director of the Fundación Carvajal Broadcasting Station*

Erika Johanna Acevedo Orduña | *Head of Research and Development*

Astrid Ramírez Castaño | *Head of Human Resources*

Olga Lucía López Londoño | *Head of Knowledge Management and Innovation and Communications*

Alejandro Martínez Patiño | *Head of Legal Management*

Strategic direction and planning 2022

The implementation of the balanced scorecard (Kaplan & Norton, 1992) facilitates decision making from different perspectives, setting objectives, criteria and measurement routes that involve all collaborators, optimizing resources in favor of social investment, strengthening good institutional practices and recognizing achievements by highlighting the contribution of each individual. All this, based on the fulfillment of the organizational mission and vision.



Figure 1 | Strategic map of the Carvajal Foundation.

Integrated Social Intervention Model (MISI)

As a result of our experience, Fundación Carvajal configures its model as a strategic path to accompany vulnerable communities in their development processes at the individual, family and community levels. This model supports our operation and constitutes the methodological platform that encourages the design of social innovations and improves the living conditions of the social groups involved, stimulating their involvement, participation and empowerment so that they become responsible for their own development.

In 2022 we considered the local, departmental and national context to create and adapt our programs and services to the existing reality and the particularities of each stakeholder group, involving cooperating partners and allies in order to maximize efforts.

Below are the five cycles that make up the model, support our operation and are a source of constant innovation to operate according to the needs and opportunities of the ecosystem.

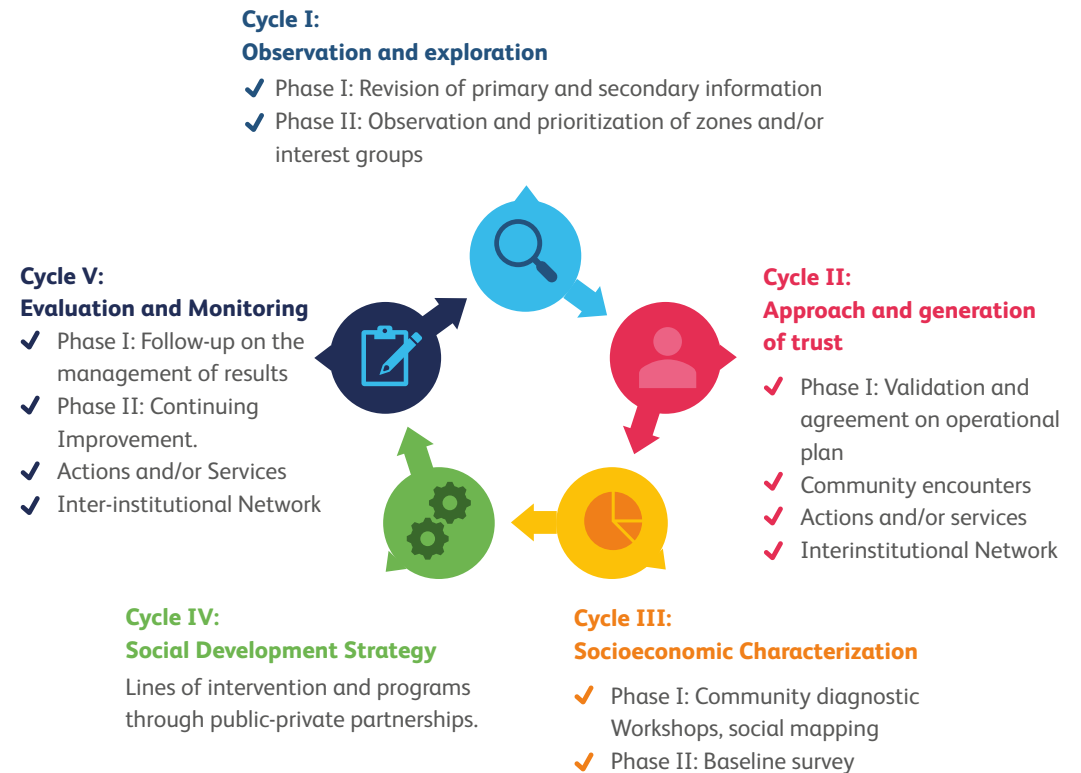


Figure 2. Fundación Carvajal Comprehensive Social Intervention Model.

Social investment 2022

\$37.906 million pesos^①

22% equity

78% cooperating and allied resources

21% public

37% international

20% private

69 projects executed^②

44 development workers^③

24 private

13 international

7 public

^① Source: Financial Management Process. Figure before audit by Ernst & Young.

^② Administrative and Financial Process.

^③ Alliance Management.

23.561 unique beneficiaries served by training and accompaniment processes ⁴

67.011 face-to-face library services provided by the Didactic Centers ⁵

1.237.049 services provided from Basic Service Centers ⁶

16.632 beneficiaries enrolled in the Institute of Training for Work and Human Development ⁷

13.794 beneficiaries graduated from the Training Institute for Work and Human Development (Instituto de Formación para el Trabajo y Desarrollo Humano) ⁸

⁴ Knowledge Management and Innovation.

⁵ Strategic Planning Platform.

⁶ Strategic Planning Platform.

⁷ Knowledge Management and Innovation.

⁸ Knowledge Management and Innovation.

Sustainability context

At Fundación Carvajal, we heed the call to end poverty, protect the planet and ensure prosperity for all as part of a universal sustainable development agenda. For this reason, we have adopted five Sustainable Development Goals (SDGs) and their associated targets, and we work to achieve them through the deployment of our lines of action of Income Generation, Education and Culture and, as a transversal axis, Social and Community Development.

Likewise, we guide our actions in national, regional and local development plans and public policies, in addition to a permanent recognition of the context and the social ecosystem to join with other organizations and actors, find synergies, strengthen capacities and co-create inclusive and fair societies at the service of today's people and future generations.

Business Development / Income Generation

We worked towards the fulfillment of SDGs No. 1 and No. 8, generating significant changes in the administrative and financial management of business units and entrepreneurs, and we implemented the inclusive and relevant employability route so that participants would remain in their jobs for an estimated period of time.



ENSURE INCLUSIVE AND EQUITABLE QUALITY EDUCATION AND PROMOTE LIFELONG LEARNING OPPORTUNITIES FOR ALL

85 %

of entrepreneurs graduating from cohorts 2021 and 2022 remained active in the market 12 months after graduation.



MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE

71 %

of 509 linked participants, i.e. 361 have remained in employment for at least 3 months.

Education and Culture

Our educational programs contributed to the fulfillment of SDG No. 4 towards quality education, with the program Compass and acceleration of learning of the National Ministry of Education (MEN) we achieved a high percentage of permanence of girls and boys in the educational system in the certified territorial entities of Cali; with the Global Classroom program thousands of students improved their basic skills, reducing gaps in the case of EGRA and EGMA and with the STEAM program we qualified early childhood educational agents, positively impacting children in their development.



PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS

1.713

of the 2088 students who completed the Compass program in 2020, remained in the educational system one year after completing it, which indicates a retention rate of 82%.

21

percentage point increase of students in adequate and higher levels in mathematics in the Global Classroom program.

19

percentage point increase of students in adequate and higher levels in language of the Global Classroom program.

20

percentage points of reduction of school lag in Buenaventura.

4.554

qualified educational agents through the Early Education Weaving Knowledge, a Journey with Imagination and Affection program and other ICBF strategies.

Effects of +0.719

standard deviations in the group of children in the Saberes program vs. the control group, indicating a positive impact on their development.

1.057

teachers of flexible educational models, Aula global and Aprendamos todos a leer (Let's all learn to read) were strengthened in pedagogical skills in Cali, Barranquilla and Antioquia.

⁹ In English, Early Grade Reading Assessment and Early Grade Math Assessment, respectively.

¹⁰ In English, science, technology, engineering, arts, mathematics.

Social and Community Development

In 2022, we promoted individual leaders and community-based organizations that strengthened their capacity for collective leadership; the results in this area are supported by entry and exit evaluations. We also trained community members in parenting skills, impacting their families as well.



MAKE CITIES AND HUMAN SETTLEMENTS INCLUSIVE, SAFE, RESILIENT AND SUSTAINABLE

147

leaders strengthened in socioemotional skills

45

grassroots organizations in Cali, Buenaventura, Villagorgona (Candelaria) and Ginebra.

96 %

of leaders improved their individual leadership capacity

97 %

of the organizations served strengthened their capacity for collective leadership.





PROMOTE PEACEFUL AND INCLUSIVE SOCIETIES FOR SUSTAINABLE DEVELOPMENT, PROVIDE ACCESS TO JUSTICE FOR ALL AND BUILD EFFECTIVE, ACCOUNTABLE AND INCLUSIVE INSTITUTIONS AT ALL LEVELS

488

beneficiaries trained in parenting skills, more than 1952 families are indirectly impacted.





Our runk

As institutional
support



Amellos que sañían durante el día, están crecientemente de mochas crías que escapan de aquelles que sañían síe durante la noche.
Eduar Allan Poe

Les viejes se lo creen todo, los de mediana edad sospechan de todo, los jóvenes lo saben todo.
Oscar Wilde

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"

Research and Development Area

From this area, we mobilized the process of alliance management to identify and link allies and cooperators through an exercise of construction and co-creation of opportunities for the improvement of living conditions for the targeted populations.

2022 was a year full of challenges. The volatility of the exchange rate, the increase in inflation, the challenges in rural development and environmental sustainability, the commitment of cooperation for inclusive and sustainable migration and gender equality, the global uncertainty due to the impact of the armed conflict in Ukraine, were some of the situations that challenged us to multiply our capacities to find synergies, especially with the private sector, with which we continue to strengthen our actions within the framework of its social responsibility.

In the 2022 budget, within the framework of alliances, we achieved significant revenues from projects.

38 projects approved, **63** presented

\$21.451 million pesos of approved resources,
\$27.381 resources requested

78.3 % of effectiveness ^①
\$21.368 million pesos

128.5 % of the projected goal
distributed as follows:

\$12.790 (151.7 %)
of **\$8434**
Education and Culture

\$8.578 (104.7 %)
of **\$8.195**
Business Development

¹¹ Of the result of \$21,368 million pesos, \$8,350 million pesos correspond to resources managed as of December 31, 2022 and \$13,018 million pesos are resources managed from previous years.

Annual donor satisfaction survey evaluates the trust of our partners and donors. This year we obtained an excellent rating that confirms the quality work carried out in favor of integral social intervention, thanks to a qualified and competent human team, an accredited management system and the *know-how* that supports the trust placed in us by our stakeholders. By means of structured questionnaires through telephone and *online* interviews, 41 people from 38 partner companies in Cali, Bogota, Palmira, Medellin, Yumbo, Miranda (Cauca) and internationally were approached.

93.9 % of respondents are satisfied with our work.



Administrative and Financial Unit

The operational effectiveness of the processes is the responsibility of the administrative function with integral social intervention. For this reason, we concentrate our efforts and achievements in the rationalization of costs and in the search for efficiency through the optimization of processes and quality management. Therefore, it is reflected in the services and meets the expectations of our stakeholders.

In 2022, the unit permanently strengthened its knowledge to incorporate methodologies to improve practices in favor of the efficiency of its operations and processes. Through collaborative work, we joined efforts with the mission areas to analyze management results, make decisions and include improvement actions in the work routes.

Financial management: We achieved the expected results in terms of sustainability, compliance with surpluses and budget execution.

Administrative management: We achieved total compliance with the planned space improvements for the benefit of our employees and the communities surrounding the El Poblado, El Vallado and La Casona Service Centers.

100 %

of compliance in the adequacy of the headquarters

Technology and IT: we designed and implemented a technological renovation plan to mitigate the level of equipment obsolescence, including specialized equipment for broadcasting on Clásica 88.5. We optimized information systems and updated the network infrastructure to improve security and Internet access.

\$618 million pesos
invested in technological and IT renewal

Legal management: working in coordination with other processes, we optimized the routing of service contracts by implementing a program to manage electronic signatures.

Software implementation
Docusing

Standardization and continuous improvement: we maintained and strengthened the integrity of the quality management system by adapting and improving procedural routes. For the eighth consecutive year, we renewed the ISO 9001: 2015 quality certification for the design and implementation of the comprehensive social intervention process focused on improving the quality-of-life conditions of vulnerable populations.

Renewed certification



Human Resources Area

We work to have a competent and committed staff in safe working conditions that consolidate and make the social commitment of Fundación Carvajal sustainable, in accordance with the strategic objectives of the organization.



We have more than seven hundred professionals in 2022 who contribute to the achievement of institutional objectives, including 53 indefinite-term employees, 201 permanent employees, 10 apprentices and 499 contractors, who allowed us to fulfill all processes.

763

employees make up
our organization

Within the framework of performance management, the 2021 evaluation was completed with 100 % compliance and a coverage of 108 collaborators. The 2022 cycle is being managed and 156 currently have objectives and a development plan.

Human talent development and competencies

Training plays an essential role in enhancing the skills of the Foundation's collaborators and in acquiring knowledge and tools that allow them to interact in their work environment and work towards corporate objectives. During 2022 we established a significant number of man hours in training, as well as induction processes for the incoming employee to identify and appropriate the dynamics of the organization.

23 trainings
 120 hours of formation
 + 300 employees impacted
 78 service employees
 and 17 payroll employees impacted
 by the induction program

Coaching program: its objective is to discover the potential of a person or a group to maximize their own performance and accompany them to achieve a sustained behavioral change, improve the quality of their work and their personal life through individual or group conversational spaces. We currently have a team of four specialized coaches to provide support and accompaniment to our collaborators and strengthen their leadership.

7 employees impacted
 12 sessions for each collaborator

Training on Sexual Exploitation and Abuse Policy (PEAS): within the framework of the agreement with UNICEF for implementing partners in Colombia, we defined and socialized the policy and trained collaborators, contractors, subcontractors, suppliers, interns, apprentices, volunteers and/or any other member of Fundación Carvajal. We also designed the Fundación Carvajal Code of Conduct.

300 impacted collaborators

Well-being at work

As an organization we are interested in continuously strengthening the organizational and leadership climate through the biannual application of a survey that allows us to know the perception and interpretation that employees make of the internal reality among different conditions that impact the work environment. In 2021 we applied 142 climate surveys and obtained a result of 96.5% of outstanding satisfaction, and in leadership we applied 127 surveys obtaining a result of 98%. In 2022 we socialized the global results and by areas to the teams and began the structuring of the institutional improvement plan.

This year we continued to motivate our employees by providing them with benefits for their well-being. We carried out different activities.

Table 1. Welfare-to-work activities

Category	Activity
Special celebrations	<ul style="list-style-type: none"> • Children’s Day: Swimming pool day for the children of Buenaventura’s employees. Visit to the Dinosaurs and Dragons exhibit for the children of Cali employees. • Environmental Christmas contest. • New Year’s Eve celebration in the Delirio Tent. • Share with service providers in a restaurant in the city.
Support for pregnant women and employees on paternity leave	<ul style="list-style-type: none"> • Maternity bonus or kit.
School incentive	<ul style="list-style-type: none"> • School vouchers and gifts for the children of employees.
Work disconnection and wellness policy	Management of 1971 requests in My Time Checkbook through the employee portal, which grants time off from work as a benefit and wellness strategy.

Occupational health and safety management system (OHSMS):

the well-being of our employees is crucial for our operation and for them to feel safe and risk-free. With this purpose in mind, from the process we carried out activities such as active teleworkers, the school of healthy habits, we continued with the implementation of the virtual strategy Abracemos la vida, and under the same, we carried out a meeting and training of ambassadors. Likewise, we applied the psychosocial risk battery in compliance with Resolution 2404 of 2019, updated the hazards matrix and emergency plans, and continued to promote the Estar bien program and the sports communities.

116

activities implemented

94

partners in the relaunch of
Abracemos la Vida

94

partners in the application of the
psychosocial risk battery

As part of the psychosocial risk measurement process, we applied a battery of questions in which we identified that the overall intracompany risk of the Foundation is low, i.e. psychosocial factors scoring at this level are not expected to be related to significant work-related symptoms or stress responses.



¹² In 2020, within the framework of the Life Plan, which articulates all the strategies designed for the well-being of employees, we created the “Let’s embrace life” strategy based on the “Care for the caregiver” programs, promoting a culture of care and self-care. a core team of 28 employees from all areas.

Knowledge Management and Innovation and Communications Area

We plan and consolidate the flow of knowledge produced in the organization to strengthen the intellectual capital of Fundación Carvajal and its collaborators, allowing the traceability of information and generating greater opportunities for replicability and sustainability of the Social Intervention Model by incorporating it into the institutional assets. Together with Communications, we develop strategies for social change, keeping employees and external parties informed.



2022 was a year full of successes and advances for our area; we were able to certify the Knowledge Management process for the second time with Belly Knowledge Management International.



Systematization of experiences and documentation of programs: we continue to carry out this exercise to capitalize and conserve the knowledge produced by all areas of the Foundation, this year we made progress in updating existing documentation and in the production of systematizations following institutional guidelines.

4
program documentations reviewed

7
Systematization of experiences

Table 2. Systematization of experiences 2022

No.	Title
1	Systematization of the experience: “Training in services – STEAM (<i>science, technology, engineering, arts, mathematics</i>) skills virtual course in early childhood”.
2	Systematization of the experience: “MAS+ Comunitario”.
3	Systematization of the experience: “Methodological transfer Comfandi”.
4	Systematization of the experience: Activa Buenaventura
5	Systematization of the experience: Permanence Route - Global Classroom MEN 2022
6	Systematization of the experience: “Accompanying Meaningful Learning with Meaning” Comfandi and program model.
7	Systematization of the Knowledge Management, Innovation and Communications Process

Induction, reinduction and training: we continue to share knowledge both internally and externally with the participation of employees in these processes to integrate them into the dynamics of knowledge management, the administration of information flows and the strengthening of collaborative work.

3 training days

20 collaborators

8 induction days

23 collaborators

6 institutional and process presentations

12 people

33
hours

Study circles: is a space led by Knowledge Management, which provides elements to employees to strengthen and update their work. From the circles we support the training and self-education process, contributing to the development of the Foundation's intellectual capital. Up to this year we have held 13 study circles.

4
study circles

365
participants

7
hours

Continuing to contribute to intellectual and human capital strategy: from September to December, we mobilized this strategy together with Human Resources, Standardization and Continuous Improvement, Technology and Research and Development to strengthen knowledge flows, innovation, human capital and continuous improvement through three thematic axes: Recovering knowledge, Self-training and Co-creating to improve. The strategy continues in the first half of 2023.

Intellectual and human capital strategy results

Axis I	24 active participants/6 teams/1 individual participation
	181 items recovered
Axis II	24 employees enrolled/7 training proposals submitted
	2 training processes completed
Axis III	39 registered collaborators/28 active participants/9 teams
	9 proposals for improvement

Knowledge transfer: we carried out the methodological transfer to Comfandi of the systematization route of social experiences and documentation of programs of the Carvajal Foundation to be appropriated and adapted according to their needs. As a result of this service, we generated the systematization of the program “Accompanying significant learning with meaning”, the program model and guided six additional systematizations of other areas of the compensation fund.

15
impacted employees



Instituto de Formación para el Trabajo y Desarrollo Humano (Training Institute for Work and Human Development): we applied more than four thousand satisfaction surveys to students in the training processes, which revealed a high level of satisfaction, and we provided pedagogical support to 24 teachers.

4.060 surveys
89 % satisfaction level
24 accompanied teachers



Digital transformation strategy: in 2022 we completed the deployment of this strategy planned for three years, an institutional commitment supported by the Superior Council and the Board of Directors, which has provided us with great lessons learned in terms of the use of technologies. We understood that, although the market offers a series of infinite solutions to optimize processes in favor of our work, the digital culture and human talent play a key role in bringing knowledge closer through ICTs. 100% of the planned activities are fulfilled. We highlight some achievements according to four objectives:

Position the Carvajal Foundation School: we developed a portfolio of educational courses and digital content, managed the traceability of information and configured automatic diplomas (to be implemented in 2023) as an initiative for users to manage this document.

170 courses:
153 of social intervention
17 of the institutional training plan
284 virtual learning objects (VLOs)

Objective 2. Raise awareness of digital culture: this seeks to strengthen the skills and competencies of employees in the use of technological tools through training processes. In 2022 we promoted 20 structured topics as a course at the Carvajal Foundation School and a Vive Digital robotics workshop (20 hours of intensity for a group of 14 employees).

20 digital topics for self-training

73 employees trained in tools and resources of the Carvajal Foundation School

Objective 3. Establish the maturity level: we started the production of automation in Bizagi of the processes of Knowledge Management and Innovation, Communications, Purchasing, Documentary Management and the route of payment orders. With the technical and legal support of attorney Maria Antonia Carvajal Cabal, we developed a protocol proposal containing the route, guidelines and good practices for the strategic management of the organization's intellectual property.

Objective 4. Optimization of technologies: ChatBot was implemented for the Foundation's web page, as a self-management strategy for resolving concerns and optimizing processes. In the *DocuSign* software that allows the administration and management of digital signatures, the route of service providers continues to be mobilized and 90% of the institutional formats such as minutes of meetings, letters, and other Human Management documents are included.

Communications

In the communications process, we work with the operational teams of the areas to produce innovative content capable of making visible the operation, results and life stories of the programs and projects in favor of the positioning of the institutional image.

we achieved
28 %
of engagement

37.785 followers

495 posts

14.883 reactions



6.780 followers

130 publications

791 interactions



3.474 followers



2.093 followers





The fruits

Resulting from
our work





Integral Social Intervention Management

Our intervention is based on the Integral Social Intervention Model, which is the methodological platform that guides the mobilization of the programs*, from the areas of knowledge Business Development, Education and Culture, and as a transversal axis, Social and Community Development.

Table 3. Categorization of lines and programs Carvajal Foundation

Areas	Lines	Programs/Modalities
Business Development	Support for income generation	Individual business strengthening Modalities: <ul style="list-style-type: none"> • Seedbeds • Small business management • Micro MBA-Enterprise Share Based Model Inclusive, relevant and sustainable employability
Education and Culture	Permanence and educational quality	Early education weaving knowledge, a journey with imagination and affection Horizons with a compass for learning Modalities: <ul style="list-style-type: none"> • Compass life skills and something more... children and young people • Compass competencies for learning and dreaming the future... for youth and adults**. Global classroom Modalities: <ul style="list-style-type: none"> • Global classroom-Basic competencies • Global-ICT Classroom**
	Educational and cultural environments	Alternate day Golazo-Strategy for social reconciliation through sports Libraries-Key to knowledge
Social and Community Development	Strengthening socioemotional skills	Leadership Family and parenting Transformation of urban environments with community participation

*Our programs are based on the use of flexible methodologies.

**These programs were not mobilized during 2022.

Business Development Unit

From the Unit we contribute to the generation of sustainable and formal income in social priority areas. We facilitate the articulation of our programs with the productive ecosystem and the labor market in the territories where we operate.



Colombia is moving forward in the recovery from the effects caused by the COVID-19 pandemic and the social outbreak of 2021, focusing its efforts on the creation of monetary and fiscal policies and social programs. The Carvajal Foundation has joined this collective effort by contributing its programs of Individual Business Strengthening, Inclusive, Relevant and Sustainable Employability and the strategy of training in trades.

Individual business strengthening: through the School of Entrepreneurs strategy, which includes the implementation of the Business Strengthening program in the following modalities: Semilleros, Management for micro and small enterprises, Micro MBA-Model based on entrepreneurial actions.

1.634

people received accompaniment to improve management skills:

825
enrolled

714

graduates in the modalities of Seminars, Management and Micro MBA

809 accompanied graduates from the Community of Entrepreneurs strategy

2.475

members of impacted families

Community of entrepreneurs

From this component we offer services and valuable connections so that graduates, according to their interests and needs, can continue strengthening their productive unit. Of the 583 business graduates, a high percentage have adopted essential business practices for the transformation of their role, which has an impact on the permanence of their businesses in the market.

98 %

of graduate entrepreneurs appropriated
at least **3** business practices

85 %

of businesses remain in the market
12 months after graduation

Entrepreneurship Seminar in alliance with the Mainel and Fundación del Valle Foundations with the support of the Generalitat de Valencia: we highlight the operation of this project through which we strengthened competencies and socio-entrepreneurial skills of teachers from public educational institutions in the communities 13, 14, 15 and 18 of Cali, indirectly impacting students in the ninth, tenth and eleventh grades.

43

teachers were accompanied by

21

public educational institutions impacted

1.610

impacted students

We continue to work as the driving force behind the local Entrepreneurship and Employability Network led by the Secretary of Economic and Rural Development and the District Chamber of Commerce with the participation of 20 entities, to promote the articulation of actions that promote entrepreneurship and employability in Buenaventura, creating an ecosystem of growth, sustainability and business innovation.



Inclusive, relevant and sustainable employability

Inclusive, relevant and sustainable employability program: we work to ensure that our beneficiaries are able to obtain and remain in formal employment, indirectly impacting their families.

762
beneficiaries culminated in 2022
the process of training and integral accompaniment

2.286
dependents of their families were impacted

Of **834** graduates (cohorts 2021 and 2022):

588 were linked to employment

71 %
linkage

Of **509** linked (cohorts 2021 and 2022):

361 achieved sustainability

71 %
of permanence in employment (at least 3 months)

Our partnerships: we highlight the continuity of the alliance initiated since 2019 with Cuso International-Government of Canada and the United Nations High Commissioner for Refugees (UNHCR) to contribute to the social and economic inclusion of migrant and host population with private sector companies; the alliance with the World Food Program (WFP) for income generation with an emphasis on assisting 89 people in Cali, Yumbo and Palmira (Venezuelan migrant population, Colombian returnees and host population); the alliance with the Fanalca Foundation, ProPacífico Foundation and the Compromiso Valle initiative, through which 135 people graduated in tailoring, production operators and *call center* agents.

Productive Development Center (PDC): we train people in different trades and skills for income generation.

1.614 graduates:

115
SENA apprentices

1.499
beneficiaries being strengthened
in technical and socioemotional skills

4.842
members of their families were impacted

Our alliances





Testimonial: Cooking with passion on a daily basis



Love and dedication, this is what I give when I pick an onion, a potato or make a dish for my customers, I want to give them the best and make them feel at ease in my restaurant, well known as La sazón de la negra Mónica.

Besides being identified by my flavors, I also respond to the name of Monica Mina Mulato. I am a 34-year-old from Florida, Valle del Cauca and I have lived in Cali for 25 years. I am a proud mother of two children of 15 and 18 years of age who are my engine and the reason why I want to endeavor daily, train more, improve my cooking, my dishes and my restaurant.

I remember that this passion for cooking began when I was 11 years old and I owe that seasoning to the ancestral and traditional teachings of my grandmother and my mother, two great women who raised me. I have to say that my cooking is totally empirical, but this does not limit me to simply preparing recipes.

The restaurant is located in the Galería El Porvenir in northeastern Cali.

When some time ago I started working as a kitchen assistant, I realized that I wanted something more, so I set up a fried food stand and became independent. Nevertheless, my passion for cooking drove me to continue evolving so I decided to seek training to learn new things. Simultaneously, the great opportunity arose to acquire my own restaurant. There were many events at the same time, a studio that was starting, the opening of my restaurant and a worldwide pandemic!

The participant now knows what the profits of her enterprise are and is moving forward with its formalization before the Chamber of Commerce.

Studying Small Business Management at Fundación Carvajal, with a full scholarship and in the virtual environment, besides being a blessing, taught me to manage my business, my finances and most importantly, to give value to my work and my clients. Although this time represented quite a challenge because in addition to moving the business forward in the pandemic, I had to manage emotional

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pressures and health issues, but I did not give up. Women are fighters and more when we have children and when we empower ourselves, everything flows.

Before, I managed the business in a disorderly manner, I did not know what my profits were, I thought I was doing well because I had enough to pay the assistants. Thanks to Fundación Carvajal, I can say how much each dish is worth and what its profit is, I identify my assets, my liabilities, my profits and I learned that I must analyze different suppliers to choose the most favorable prices and if possible, buy wholesale and not retail.

As for my relationship with the customer, it has changed 100%. I always remember what our mentor told us and that is that the customer must be made to feel at home, so I emphasize this to my three assistants. I talk to them a lot about the sense of belonging because this business supports our families and we must also give a significant value to our work, to what we do every day.

This year, 2022, brought a lot for me. In addition to starting to define myself as a businesswoman, I was among the two finalists of an important gastronomic contest in the city. Afterwards, I studied at a gastronomy school and within the framework of the competition of the Mayor's Office, the finalists were invited to prepare a sweet dish. I chose a very traditional dish of my city and that has a lot of history. I prepared a shepherds' cake and also a sponge cake with currant sauce. With this proposal I was taken to Turkey with a delegation to promote Cali's gastronomy and show its native dishes.

The participant won second place in the Authentic Cali Flavor gastronomic contest organized in March 2022 by the Mayor's Office of Santiago de Cali.

In the future I want to be an internationally recognized chef, to carry my roots proudly and loudly as well as the teachings of my ancestors so that they become an inspiration and of course to be the best manager my restaurant can have.



Education and Culture

We contribute to the improvement of educational quality and permanence through the development of flexible models and strategies that seek to promote basic competencies, educational inclusion, social-emotional skills and family bonding.

With our programs in 2022, we promoted significant pedagogical experiences that sought to contribute to closing the educational gaps that increased with the pandemic, working hand in hand with teachers, directors, educational agents and parents to promote enriched learning environments that stimulate the development of children, adolescents and young people.

Permanence and educational quality

With this line we seek to improve the basic and socioemotional competencies of the population served.

Early education program weaving knowledge, a journey with imagination and affection: its purpose is to transform the pedagogical and socioemotional practices of mothers, community parents and educational agents in order to improve the quality of early education.

We also implemented other ICBF strategies that contribute to early childhood education, as evidenced in the MAS+ Comunitario baseline conducted by Swissocial (positive impact of 0.2 standard deviations, in a sample of 500 children in Cali and Cauca) and in the impact evaluation of the MAS+ II Acompañamiento Pedagógico Situado project (the participating group has significantly higher scores than the control group, +0.719 standard deviations).

4.554

qualified education agents

54.648

children from 0 to 5 years of age
were indirectly impacted

Horizontes con brújula para el aprendizaje (Horizons with a compass for learning) program: is aimed at children and young people who are out of school and in conditions of vulnerability, with the purpose of strengthening critical thinking, basic competencies and socioemotional skills. This program is recognized by the MEN (National Ministry of Education) and its implementation has begun with the Secretary of Education of Cúcuta. We also developed the Acceleration of Learning program of the MEN.

1.057

accompanied teachers:

668

graduates

16.700

students indirectly
impacted

Global Classroom Program: contributes to the reduction of learning gaps in basic reading and math skills through tutoring students and accompanying teachers. This program was recognized by the World Bank, UNICEF and UNESCO in their study “Two Years Later: Saving a Generation” as a flagship initiative that contributes to the reduction of Learning Poverty in Latin America and was also recognized as an innovative initiative within the framework of the Together We Learn project, HundrED.

4.656 students directly impacted (tutoring):(tutorías):

3.222 students
11 certified territorial entities

1.285 students
23 educational sites (Cali)

149 students
Corporación Señor de los Milagros
(Cali)

20.744
students were indirectly impacted



Educational and cultural environments

Through this line we facilitate access to culture, ICT and sports for the permanence of children, adolescents and young people in the school system.

Golazo Program: a social reconciliation strategy through sports. Seeks to prevent and reduce psychosocial risk factors in favor of the coexistence of children and adolescents.

210

Beneficiaries served in Buenaventura

Alliance with Carvajal Empaques: under the Ecoparches structure (environmental committees in educational institutions since 2020) we certified students and monitors in environmental competencies and increased the impact through the use of technologies.

424 certified students belonging to **21** Ecoparches

104 certified monitors

4,800 impacted students through digital strategies

Libraries-Key to Knowledge Program: we implemented strategies for access to information and knowledge for the social and cultural development of the communities in the Didactic Centers located in the three Service Centers and public libraries.

67.011

library services provided from the Didactic Centers

We accompany **1.425** public libraries in Colombia in the implementation of the Key to Knowledge

13 million ¹³ of users impacted nationwide



¹³ The Carvajal Foundation, in partnership with the Ministry of Culture, designs the national information system Llave del saber and monitors users at the national level. See: <https://bit.ly/40M9Hpc>

Our alliances





Testimonial: Martha, between her maternal instinct and a thirst for knowledge



I am Martha Cecilia Rodas Marín. Ten years ago I started as a community mother and this changed my life. Besides becoming a personal project, this job has been a beautiful learning process that has filled my heart with joy to accompany hundreds of children in their growth and formation.

As for my personal side, I can tell you that I am from Cali, I am 57 years old, I live with my mother, husband and my two children and I dream of having a country house near the city where the climate is a little colder. I wanted to have a large family and it was not possible, so I decided to be a great second mother for other children in my community.

It is estimated that Martha has cared for more than 120 children during her time as a community mother in the northeast of Cali.

One day I lost my job because they closed the company where I worked and I dedicated myself to taking care of my family for a year, a time in which I began to feel a restlessness of wanting to do “something else”. I have always liked to generate new opportunities. With the doubt of not knowing what that something was, I intuitively asked an acquaintance if she knew how the process was to open a community home, she told me: –it was very, very difficult.

That pessimistic answer did not discourage me. Based on my desire, I became a member of the board of community homes in the Córdoba neighborhood. I was an overseer and later accompanied the president to visit different homes, actions that showed my aspirations and that later helped me to obtain the quota granted by the ICBF to be a community mother and open a home.

To be honest, at that time I had no knowledge of pedagogy or strategies. I did know how to be a mother to my children, but I had no technical knowledge. Like my acquaintance’s answer, this didn’t stop me either. I immediately set out to learn and gain the skills I needed to perform in my new and important role.

I entered a technical school on early childhood development, and I took several courses at SENA. I was getting stronger little by little, however, every day I was thirstier for knowledge because I knew

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that studying was the best way to give the best to my children and help them in their development.

Since I learned in 2016 that the Carvajal Foundation offered courses that had to do with early childhood, I started to take advantage of all of them. I am not exaggerating; I have already taken six. I have been certified in four courses and additionally I obtained the degree of Labor Technician in Curricular Strengthening of the Saberes Program to improve the quality of my pedagogical work. In fact, I have not been able to take other educational offers precisely because I have already had several opportunities and we have to open quotas for other colleagues who are not as qualified as I am.

I have no hesitation in saying that the Saberes program is the one that has had the greatest impact on my work; it changed my mind set and made me understand that I must first get to know the children, know what their needs are and devise effective teaching methods. Precisely the strengthening of Saberes this 2022 was important to start to improve the relationship with families and involve them in the formative process of their children.

In Martha's words, the Saberes program has encouraged her to improve her relationship with her families.

I have concrete evidence on how the learning achievements of the children in my unit are closely related to the support and follow-up given by their parents at home. That is why today I am grateful to the Foundation for having instructed and strengthened me to motivate them and I give special recognition to all the professionals who have always been open to supporting me in everything.

I know that time goes by and soon I will retire. It is time to rest a little although sometimes I would like to set up my own childcare. I will never forget every boy and girl who has passed through my space. It is true that there are some who have impacted me more than others due to their difficult situations, their tenderness or defiant character and it is also likely that I do not remember the names of some. However, I make sure to keep a pile of photographs to which I go when I want to reminisce, and this always leaves a smile on my face.



Social and community development

We strengthen the socioemotional capacities of the communities of Valle del Cauca and Norte del Cauca as prioritized territories to promote the development of social capital, focusing on families, caregivers, teachers, leaders and community-based organizations.

This year we continue to focus our programs on leadership, family and parenting, transformation of urban environments with community participation with the purpose of developing healthy relationships within families, strengthening the exercise of leadership and citizen participation processes to contribute to social cohesion.

181

accompanied leaders

96 %

improved their capacity index of individual leadership

45

grassroots organizations received accompaniment:

97 % of 35 completing the process improved their capacity index of collective leadership

Aliance to strengthen the social intervention of the Postobón Foundation in Valle del Cauca and Cauca: we accompany young leaders of the Cauca tiene Norte (Cauca has a true north) strategy and the Hit social program with the purpose of strengthening the competencies and skills necessary for their individual and family projection.

262

young leaders strengthened in social-emotional skills and competencies

Alianza Activa Buenaventura: we strengthened the management and public policy advocacy skills of leaders and organizations from three strategic lines: leadership, advocacy, open government and, in a cross-cutting manner, gender and youth. This is articulated with the use of digital platforms such as Marea Digital, Deliberatura and the Buenaventura Cómo Vamos program.

2.242

people strengthened in management skills and public policy advocacy

Family and parenting program: we strengthen parenting and socioemotional skills in fathers, mothers, caregivers and teachers, seeking to prevent violence and the low community incidence that limits the development of social capital.

488
accompanied beneficiaries in 2022:
274 graduates

Of **420**
graduates (cohort 2021)

311 improved the index of parenting skills
74 % improvement in the index

Program for the transformation of urban environments with community participation: we promote family and community involvement in the development of infrastructure works, strengthening the development of leadership skills in the population to ensure their appropriation and sustainability over time.

Thanks to the alliance with Cargill, we developed a comprehensive social intervention process with the communities surrounding its operations in the departments of Valle del Cauca, Bolívar and Santander.

2.800
Projected beneficiaries: women, CABs, young people and the community in general.

With Carvajal Empaques, we made progress in the implementation of the sustainability strategy in Geneva with initiatives to strengthen CABs, Urban Flavors, Skills for Parenting, Ecoparche and community fairs.

1.360
people benefited

In the recycling area, in the Cali Recycles with your recycler project, we accompanied recyclers' organizations to fulfill their role as EPR (extended producer responsibility) managers, with the Pacific Platform we continued to accompany women piangueras (ASOGESAMPA) and we began the process of accompanying the Valle Recicla Foundation (FUVAR) for the traceability of the report of potential materials for certification through the Valle Platform (Buga, Bugalagrande, Tuluá, Andalucía, Yotoco, Cerrito and Guacarí).

5
organizations of recyclers:

1.400
accompanied recyclers

120
women piangueras accompanied

As part of the Compromiso Valle initiative, which seeks to join efforts to promote social and economic inclusion processes in areas of social priority, we accompanied people in the programs of Relevant, Inclusive and Sustainable Employability, Business Strengthening and Leadership, thanks to the articulated work with 11 allies from the private and international sectors.



Note: the figures highlighted as part of the Compromiso Valle initiative are contained in the above deployment for each program.

Social Intervention Strategy around the Service Centers

During 2022, we developed comprehensive processes that strengthened the participation of the community and social organizations present in the area of influence, allowing them to be co-responsible for improving their living conditions and quality of life. The strategy is structured around three lines of action: Community outreach, Income generation, and Education and culture.

Inspired by the methodological rigor of our Model of Integral Social Intervention, the actions are guided and framed according to their cycles, neighborhood tours are conducted in the district of Aguablanca and social mapping sessions in which general information is collected and validated on the socioeconomic characteristics, social and infrastructure inventory, to prioritize areas to intervene, seeking to multiply the impact while ensuring the use of the resources invested, according to the needs and potential of the different human groups.

In addition, following the intervention model allows us to continue the management initiated in the second half of 2021, its processes, expand its results and achieve recognition by the community, which strengthens the presence of the institution in the territory around the service centers.





“With humility and honesty we transformed the CAB of Ciudad Córdoba”



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The journey to become the leaders of the Junta de Acción Comunal (JAC or CAB-Community Action Boards) of the Ciudad Córdoba 3a-3b Urbanization has not been easy; they have had to overcome countless challenges to earn their place and demonstrate their capacity for management and political organization for the collective welfare.

Among the 25 members, 21 women and four men, some argue that they “had to fight and work hard to obtain recognition as JAC”, in the midst of discussions, particular interests and legal and juridical processes before the Secretariat of Citizen Participation and the Association of Community Action Boards (ASOJAL), they finally achieved their legal status issued by the Government of Valle and it was until 2015 that they began their work in an atypical way until in 2016 they did it in property.

The previous challenges reinforced their history and they have not stopped working, today they proudly state that they have executed 80 % of the work plan based on the needs of their community, while the fulfillment of the other 20 % has depended on other institutions; added to the merit that its members have 95 % credibility with the community for “demonstrating with facts and data all their management”.

Other achievements of the JAC of Ciudad Córdoba have been the creation of a community dining room, the generation of 12 direct jobs, the acquisition of a surveillance motorcycle and security cameras, the paving of roads and the recovery of all the green areas of the sector, sustaining them over time.

This high percentage of compliance was made possible by the organizational capacity of this JAC, which is successful thanks to the creation of commissions that worked on different fronts such as planning, transportation, sports, women, culture, environment, senior citizens, health and human rights, which are responsible for moving projects forward and have shown early victories, aspects that have set a benchmark for other boards in the city of Cali.

“Among the impacts to highlight is that we were able to manage the consumption of PAS substances and debris, we recovered spaces, parks that had invisible lines drawn and also the soccer field that had become a point of consumption to the point of managing a peak-hour reduction,” they note.

The JAC of Ciudad Córdoba is made up of Katherine Gómez, president; Zoila Rosa Nulato, vice-president; María Eugenia Rojas Rivera, treasurer; Rubiela Sánchez Ospina, fiscal and Janeth Peña Santacruz, conciliator; women leaders who voluntarily, inspired and concerned about the welfare of their community, have joined their efforts and experiences to work “with humility and honesty”.

Law 2166 of 2021 modernized the community action boards with the objective of giving them a more active role in the future of their communities and reformed Law 743 of 2002, better known as the Community Law.

This team has also demonstrated the importance of women’s participation in these processes, their impact on community development and in improving the quality of life of their community.

The board participated in the process of accompanying organizations offered by the Carvajal Foundation in 2022 and emphasizes that this learning opportunity allowed them to expand and strengthen their knowledge, “we delved into

what a JAC is, what its obligations and duties are, how to organize ourselves and above all how to assert collective rights, before we did not know all that this entailed”.

They also emphasize that they learned to work in an organized manner, focused on the common good, strengthening their management capacity and drawing up a work plan that has allowed them to be more punctual and concrete.

Thinking about the future of their neighborhood, they have goals to achieve in the near future, they hope to manage the construction of the synthetic courts of the linear park, the expansion of the parking lot and the hours of use of the sports center for rental events seeking its self-sustainability, as well as to strengthen the security of the spaces with the installation of Wi-Fi cameras.



Fundación Carvajal-Clásica 88.5 F.M.

The Carvajal Foundation's radio station was born in 1978 with the purpose of providing the people of Valle del Cauca with a space to encounter culture and to create an audience that would discover the limitless pleasure there is in music.



2022 was a year of great progress for the radio station at the technical, operational, strategic and alliance levels, and in addition to this, we celebrated 44 years on the air offering programming carefully designed for our listeners.

On behalf of the MinTic (Ministry of Communication Technologies), we again obtained the extension of the concession to provide the commercial radio broadcasting service (FM) for ten more years; we implemented two new strategies, the first of visibility in the different events and scenarios where we were present in collaboration with the communications area and the second, the brand positioning strategy, where we achieved benefits such as the reactivation of old customers, a better commercial offer, greater brand recognition, building new audiences, as well as greater credibility and a better image in the market. On the technical side, we acquired transmitter and link equipment and audio processing equipment.

We obtained the extension of the MinTic concession for +10 years.
Santiago de Cali International Chamber Music Festival
Ajazzgo Festival
International Book Fair (Filcali)

Alliances

Colombia musical/Colombian musical panorama
Let's talk about health/A footprint for life
New Colombian music/Cultural Gazette
Planeta salsa/specials Easter, Anniversary,
Colombian artist month, Christmas

Most listened to and complimented programs



Escuchanos en



Listener testimonials



“In 1987 I returned to Palmira after having lived in New York and I wanted to listen to a station similar to WQXR where I enjoyed academic classical music. To my joy, I found on the FM dial at 88.5Mhz the HJSA station of the Carvajal Foundation with excellent programming not only of academic music but also of folklore. I signed up and every month they sent me the programming bulletin. My children grew up listening to this excellent radio station.

In my opinion, the radio station, thanks to the efforts of Doña Amparo, is a LIGHTHOUSE for the diffusion of culture without commercial spirit, which brings to the homes of Colombia an invaluable sample of the great classical composers of history, folklore and other genres in a pleasant and didactic way, with programs directed by qualified personnel and that also present health issues and projects of social benefit. I will continue to be a loyal listener and I will continue with my purpose of recommending the station to every person I meet”.

Phanor Girón, pensioner,
Guadalajara de Buga



“Without Amparo Sinisterra de Carvajal, the idea of the radio station would never have existed or certainly many years later than at the time when the project was initiated.

Something very personal, I never listen to music while working on other subjects, the only exception is when I travel around the city. In 30 years of life in Colombia, I have always ridden in cabs or other public transportation, usually in cabs. I am surprised by the high number of cab drivers in Cali who listen to Clásica 88.5. Congratulations Amparo, it is a great achievement”.

PPaul Dury, Belgian maestro, principal conductor of the Cali Philharmonic until 2010.



“It is difficult to try to compress in a few lines my feeling of admiration and gratitude for Clásica 88.5. First, as a listener since 2009, discovering the wonders of ‘timeless music’ and becoming a fan of programs such as ‘Concierto de la mañana’, ‘Calendario musical’, ‘Clásicos del Jazz’, ‘Panorama musical’ and ‘Historia y desarrollo de la música para el cine’. Then, since 2016, as a sponsor through various guidelines and competitions organized with different companies that I have had the opportunity to direct. Also obtaining excellent results and validation from other of its most assiduous and demanding listeners.

“To the team and with special admiration for her trajectory and leadership of more than forty years, to Ms. Amparo Sinisterra de Carvajal; I want to express my greatest congratulations and words of praise for her wonderful work in favor of sowing in our hearts the love for culture, history and art, all of them condensed in what we call music, which is the most sublime expression of the human being in his/her earthly existence”.

Javier Perdomo, manager CLIP
Clínica Integral del Pie, Cali



“I have been following the programs of the Emisora Clásica de la Fundación Carvajal for years and I can testify that it has done and is doing a great cultural work. Through it, many people have approached music and have become familiar with the various genres of this art. Thank you for contributing to the growth of a better world!”.

Francesco Belli, Italian orchestra conductor and
clarinetist, Cali Philharmonic Orchestra

Homage to Amparo Sinisterra de Carvajal



It takes the temperance and passion of Amparo Sinisterra de Carvajal to be at the head of the radio station Clásica 88.5 F.M. of the Carvajal Foundation for 44 uninterrupted years, a massive space of radio broadcasting from where the sensitivity of the people of Valle del Cauca has been educated and which transmits live for the rest of the world.

Amparo loves, directs and rigorously attends to the station's programming, which is nourished by a universal classical repertoire.

There is no other explanation for this perseverance than her powerful connection with music, the same that her father had, with whom she shared an unusual sensitivity for sounds and of whom she recalls "he would musicalize even his arrival home through whistles, so much so, that the purest form of communication between the two of us was through music".

Also known as the first lady of culture in Cali, she is credited with playing a major role in the cultural development of the region and the country by keeping artistic projects that transform lives and realities alive. Between the sixties and seventies, she was founder of the Classical Ballet Company in Bogota and the Ana Pavlova Ballet Academy in Cali, director of the Pan-American Cultural Festival of Cali and directed the Association for the Promotion of the Arts (Proartes). In the 1980s, she was director of the Colombian Institute of Culture (Colcultura) and founded and managed for two years the regional channel Telepacífico.

[Click here](#) or scan the QR code with your cell phone to expand the testimony



Facing the 21st century, she continues to motivate efforts and resources as an honorary member of Proartes, another of her initiatives that emerged four years after the radio station and through which she supports the Desepaz Music School and the Philharmonic Orchestra of Valle.

In 2016 he received the Grand Cross of the University of Valle, which was created in 1953 to honor Vallecaucanos or residents of the region who have distinguished themselves for their contribution to science or culture by creating permanent institutions.

To this list of merits we must add the creation and direction of the Cali International Dance Biennial, the En Cali se baila así contest and her role as curator and producer of specials that she shares with her Clásica radio listeners at Easter, Christmas and other important festivities.

Faced with this tireless work that has garnered her various tributes and awards, her granddaughter Maria Antonia, also emphasizes that for her grandmother “Papapum”, as her family calls her, the family has always been a priority, she has even been lovingly involved in raising her grandchildren, comparable to her dedication to cultural management and social transformation particularly in Cali and Valle del Cauca.

“She strongly believes in this and has always shown us the power that culture has to generate wellbeing, dialogue and encounters. Her drive, passion and perseverance to achieve what she sets out to do will always be an inspiration to me.”



Clásica 88.5 F.M. is one of its flagship projects. The station is recognized as an educational instrument, transmitter of culture and tradition, which reaches approximately 20,000 listeners in the city of Cali and neighboring municipalities and offers 36 musical programs that give space not only to classical music, but also promotes and highlights the richness of Colombian music and other rhythms such as Latin American music, jazz, bolero, tango, salsa and rock to reach the younger audience.

Phanor Girón, a loyal listener of the station for 36 years, confirms: “the station offers a sample of musical culture of the great classical composers of history in a pleasant and didactic way, it also broadcasts folklore and other musical genres with programs directed by experts and sometimes provides guidance on health issues and presents projects of social benefit”.

The station broadcasts live to the world through the website Clásica | Emisora Clásica 88.5 fm | Cali (www.clasica885.com) and on platforms such as TuneIn Radio, Spotify and SoundCloud.

To create this type of audience that follows her over time, Amparo still strives to remain current, continues to listen to new music, works to understand and investigate them and then bring them to her audiences and train them, with the intention that they discover the limitless pleasure that music offers and to expand their musical tastes.

“For 44 years, a long time already, the station has been an instrument of education and integration for the community, so we must be aware of all the changes that are taking place at the cultural level in the country and in the world, adapting to them, thinking about how to improve the programs, how to measure ourselves, change rhythms, bringing and taking, because if not, the train leaves us behind,” admits the manager of Clásica.

The administrative assistant of the radio station for ten years, Ángela Patricia Tamura, shows this dedication. “I admire Doña Amparo very much, I learn from her every day, not only as a human being but also as a person who knows a lot about music and from whom one is enriched in every way. It is a pleasure to see her attending visitors who come to the station, especially when students come, she delights them with her great experience and passion, she speaks from the heart, she shows that she loves what she does”.

Fulvio Gonzáles, broadcaster and who has accompanied her for 22 years, recognizes her perseverance as “a successful stubbornness of Mrs. Amparo so that the people of Valle del Cauca can have access to academic music, either for enjoyment or pedagogically, through the radio station, the orchestra and the Desepez music school, without her we would be behind in this field”.

The sound waves of Clásica 88.5 F.M. reach the living room or the work place of its audience every day without any major demand thanks to the radio, they have as much impact as the strength of the color of a painting, the feeling of a character on the big screen or some lines written with the wisdom of a haiku poem, the truth is that the creator of the radio station hopes that they reach the heart of her “dear listeners”.

“Radio, under my concept and experience during all these years, is the most grateful job in the world because listeners recognize this great work, so I am happy to know that through it lives have been transformed,” he emphasizes.



Methodological transfers

We scaled up the social impact of our intervention model and its programs, exchanging knowledge and adapting it to different national and international territories, in favor of the development of communities in vulnerable conditions. During 2022, 10 transfer processes were implemented (9 national and 1 international).

Table 4 Methodological transfers

Transfers		
Entities	Transferred program or methodology	Territory
United Way Colombia Foundation	Compass horizons for learning	Barranquilla, Atlántico Antioquia
FUNDESAN-Cargill*	Leadership based on emotional intelligence	Rionegro, Santander
Acting for Bolivar-Cargill*	Leadership based on emotional intelligence	Arjona, Bolivar
Valle del Cauca Family Compensation Fund Comfamiliar ANDI (Comfandi)	Methodological route applied by the Carvajal Foundation to systematize social experiences and/or document programs.	Cali
Partners of America-Alianza Juntos Aprendemos	Aula global and Pequeñas aventureras (socio-Colectivo Traso)	Cartagena, Bolivar
	Little Adventurers (partner Fundacion Universidad del Norte)	Bucaramanga, Santander Cúcuta, Norte de Santander
	Little Adventurers (Círculo Abierto partner)	Barranquilla, Atlántico
	Compass update (Corpoeducación partner)	Medellín, Antioquia
Corpoeducation	Let us all learn to read	Arauca, Arauca Maicao, La Guajira Soledad, Atlántico
Andrés Bello Catholic University	EGRA test application and analysis model (phase II)	Venezuela

*In the departments of Santander and Bolivar, the methodology is being transferred to local partners.

Projects

Table 5. Carvajal Foundation Projects

No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
1	Activa Buenaventura	Agency for International Development-USAID/Colombia, Fundación Corona, Movilizadorio, Gases de Occidente, Instituto Republicano Internacional, Ford Foundation, Sociedad Portuaria de Buenaventura, ProPacífico, Extituto de Política Abierta and Fundación Carvajal.	Generate adequate conditions for democratic governance through three strategies: collective leadership, public policy advocacy and Open Government.	Buenaventura, Cauca Valle
2	Alianza REP Cali	Carvajal Empaques S.A., Postobón S.A., Tetra Pak Ltda., Fundación Grupo Familia.	Join efforts to comply with the obligations related to the Extended Producer Responsibility (EPR) of the participating companies and increase the use of waste through the promotion of the formalization process of recyclers of twelve (12) organizations in the city of Cali, optimizing the recycling value chain from an inclusive, traceable and sustainable approach.	Cali
3	Alimentación Con Sentido: Mi Plato Saludable UW	United Way Colombia Foundation	Strengthen the educational community of the basic primary education of the Official Educational Institution of El Guavito, in the municipality of Ginebra and the Official Educational Institution of El Vínculo, in the municipality of Buga, through a strategy of articulation to the curricular plans, screening days and promotion of healthy eating.	Ginebra, Cauca Valle
4	Ampliación de cobertura SENA 2020	National Apprenticeship Service-SENA	To carry out training actions by joining efforts, capacities and knowledge for the development of comprehensive professional training programs, within the framework of the coverage expansion program, in order to train a greater number of Colombians, through alliances between SENA and the Training Institutions for Work and Human Development and Higher Education Institutions, registered in the Bank of Educational Institutions (BIE, by its acronym in Spanish).	Cali and Valle del Cauca
5	APC-Trafigura Microempresas más competitivas	Presidential Agency for International Cooperation of Colombia-APC Colombia	Join technical, operational and financial efforts between APC-Colombia and Fundación Carvajal to strengthen 300 microentrepreneurs in income generation and sustainability strategies for microenterprises in Buenaventura, Valle del Cauca.	Buenaventura, Cauca Valle

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No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
6	Aula Global Buenaventura 2022-Propacífico	Foundation for the Integral Development of the Pacific (Propacífico ESAL)	To join technical and financial efforts to contribute to the improvement of the quality and permanence of education from first to fifth grade in educational institutions in the district of Buenaventura, through the strengthening of basic competencies in the areas of language and mathematics for 3,000 boys and girls.	Buenaventura, Cauca Valle
7	Aula Global Cali 22-23 Misión Jesuita	Jesuitenweltweit	Grant for the Quality Education Project in the District of Aguablanca (Cali) 2022-2023	Cali
8	Aula Global MEN 2022	National Ministry of Education	Join technical, administrative and financial efforts for the follow-up and implementation of a strategy that facilitates the reduction of grade repetition, dropout and failure of children and adolescents through the strengthening of basic competencies in elementary and junior high school to promote the transition to high school.	Buenaventura Cauca Cesar Chocó Cali Ciénaga, Magdalena Tolima Tumaco, Nariño Santa Marta, Magdalena Valledupar, Cesar Cauca Valle
9	Bibliotecas Escolares- Fundación Bibliotec	Bibliotec Foundation	Join administrative, technical and human efforts for the implementation of the Key to Knowledge library management and information system integrated with Koha, ensuring effective operation and remote technical support.	Cali
10	Cali recicla con tu reciclador 2022	Carvajal Empaques S.A., Postobón S.A. and Tetra Pak Ltda. Bic	Join efforts to comply with the obligations related to the Extended Producer Responsibility (EPR) of the participating companies and increase the use of waste through the promotion of the formalization process of recyclers in the city of Cali, optimizing the recycling value chain from an inclusive, traceable and sustainable approach.	Cali
11	Calidad Educativa-Ingenio del Cauca	Cauca Sugar Mill-INCAUCA S.A.S.	Contribute to the improvement of the quality of education at the El Ortigal Educational Institution, through the strengthening of competencies and skills in reading, writing and mathematics of boys and girls who are behind in school.	Miranda, Cauca
12	Calidad Educativa Buenaventura-CENIT	CENIT Transportation and Logistics of Hydrocarbons S.A.S.	To join technical and economic efforts to contribute to the improvement of the quality and permanence of primary education in educational institutions in the district of Buenaventura.	Buenaventura, Cauca Valle
13	Calidad Educativa Incauca Fase 2	Incauca S.A.S.	Donation for the project "Contribute to the development and implementation of a strategy that improves learning and facilitates the improvement of basic skills to promote the articulation of high school with technical or higher education in El Ortigal Educational Institution".	El Ortigal, Cauca
14	Centrales Didácticas 2022 Secretaría de Cultura	District of Santiago de Cali-Secretariat of Education	Updating of the master catalog integrated to the Key to Knowledge System of the Cali Public Library Network, in accordance with the investment project entitled: "Training of library services in public libraries and spaces attached to the network in Santiago de Cali", according to BP-26002890, effective 2022.	Cali

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No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
15	Comfandi Koha-Llave 2022	Caja de Compensación Familiar del Valle del Cauca-Comfamiliar Andi-Comfandi	By means of this document, the contractor, using its own means, independently and with full managerial, administrative and technical autonomy, undertakes to render the following services in favor of Comfandi: <ul style="list-style-type: none"> • Support and hosting of the Key to Knowledge library management system integrated with Koha. • On-line consultation (OPAC) containing all the bibliographic material of the Comfandi Library Unit. • Hosting that includes: domain, SSL security certificate and database backups, 7x24 availability. • Bag of 10 hours of remote technical support per month. 	Cali
16	Comfandi Llave Koha	Caja de Compensación Familiar del Valle del Cauca-Comfamiliar Andi (Comfandi)	To provide Comfandi with services for the implementation of the Koha-Llave del Saber library management system in the Library Unit owned by Comfandi.	Cali
17	Compra Computadores Central Didáctica Poblado	Bolivar Davivienda Foundation	Development of the project “A click away from education” whose objective is to join efforts for the technological improvement of the MakerLab of the Poblado Didactic Center in order to strengthen the STEAM skills of the beneficiaries (children from 7 to 12 years old and adolescents from 13 to 17 years old).	Cali
18	Compromiso Valle-Propacífico- Empleabilidad	Foundation for the Integral Development of the Pacific (Propacífico Esal)	To join efforts, capabilities, means, experience, economic, technical, physical and human resources to strengthen the program “Opportunities for inclusive, relevant and sustainable employability”, hereinafter the program, implemented by the Carvajal Foundation within the framework of the Compromiso Valle initiative.	Cali
19	Compromiso Valle Semillero Propacífico	Foundation for the Integral Development of the Pacific (Propacífico ESAL)	Join efforts, capabilities, means, experience, economic, technical, physical and human resources to strengthen the “Business Strengthening” program of the Carvajal Foundation, within the framework of the Compromiso Valle initiative. This process seeks to stabilize the economic activity of 50 entrepreneurs at the seed level in the district of Buenaventura, through the practice of business tools to improve income.	Buenaventura, Cauca Valle
20	Confeccionando Oportunidades-Fanalca-Supetex 2022	Fanalca Foundation and Supetex S.A.	To join technical, administrative, human and economic efforts to train 25 women in socio-labor and technical skills in clothing to transform their lives and generate income for their subsequent employment.	Cali
21	Curso Virtual Habilidades STEAM UT- Limmat Stiftung	Limmat Stiftung (Subfoundation for Street Children)	Implementation of the “Saberes fortalecimiento curricular” program for 1,000 educational agents in Antioquia, Bolivar, Casanare, Cauca, Huila and Valle del Cauca, which corresponds to LSKI’s objectives.	Antioquia Bolivar Casanare Cauca Huila Cauca Valle

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No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
22	Curso Virtual STEAM UT-ICBF 2021	ICETEX-ICBF Fund Inter-administrative Contract No. 2019-011 ICETEX/1787 Of 2019 ICBF	Strengthen educational agents, community mothers and fathers in the design of pedagogical planning and interactions that mobilize creativity, communication, collaborative work, curiosity, initiative and participation of children's families in early childhood, contributing to the closing of gender gaps in STEAM competencies (1000 educational agents).	Antioquia Bolívar Casanare Cauca Huila Cauca Valle
23	Cuso 1.75 Empleos para construir futuro Fase III: 2022-2023	Cuso International	To achieve the employment of at least 608 people (50% Colombians and 50% Venezuelan migrants) and the sustainability of at least 395 people located in Cali through a technical-social training process.	Cali
24	Diagnóstico de aprendizajes 2022 UNICEF	United Nations Children's Fund- UNICEF	Strategy for the diagnosis of learning and accompaniment in the implementation of learning leveling in educational institutions targeted by UNICEF in the framework of support for the return to face-to-face educational services.	Vichada Arauca Atlantic Chocó La Guajira Nariño Magdalena Norte de Santander Cauca Valle
25	Diplomado STEAM- ICBF 2022	ICETEX-ICBF Fund Inter-administrative Contract No. 2019-011 ICETEX/1787 Of 2019 ICBF	Binding of the technical proposal submitted with Radicado No. 6132823 "For the Line of in-service training (update) to the ICETEX Fund - ICBF Interadministrative Contract No. 2019-011 ICETEX/1787 of 2019 ICBF. program of 120 hours of training, aimed at 300 educational agents of Cauca-Chocó-Huila-Valle del Cauca.	Cauca Chocó Huila Cauca Valle
26	Ecoparche	Carvajal Empaques S.A.	Design learning environments for the development of citizenship competencies in terms of responsibility for the adequate management of solid waste.	Cali
27	Empleabilidad Inclusiva Pertinente PMA	World Food Program	Join efforts to generate income-generating opportunities for highly vulnerable populations, with emphasis on the Venezuelan migrant population, Colombian returnees and the host population, through employability processes in the cities of Cali, Yumbo and Palmira.	Cali Yumbo Palmira
28	Empoderamiento económico y social de Mujeres-Tetra Tech	Ard Inc. Colombia Branch USAID	Donation to carry out the activity entitled: "Economic and social empowerment of rural and urban women, as a means to contribute to gender equity in Buenaventura, Valle del Cauca and Caloto, Cauca".	Buenaventura Caloto, Cauca
29	Estrategia de Intervención Social Integral alrededor de los Centros de Servicios- Carvajal Propiedades	Carvajal Properties and Investments	Strengthen the participation of the community and social organizations present in the area of influence of its three service centers located in Valle del Cauca, through income generation processes, cultural processes and the strengthening of leadership, where the community assumes co-responsibility for the improvement of their conditions and quality of life.	Cali

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No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
30	Formación colaboradores Club Colombia	Club Colombia Cali Foundation	To join efforts between the foundations to contribute to the development and strengthening of social and labor skills and customer service to enhance the value proposition of Club Colombia's services, through on-site training.	Cali
31	Fortalecimiento Empresarial Trafigura 2021	Trafigura Foundation	Contribute to the improvement of the capacities of micro-entrepreneurs through the appropriation of methodologies that enhance the management of their businesses and the entrepreneurial ecosystem in Buenaventura.	Buenaventura
32	Fortalecimiento JAC Fundación Propal	Propal Foundation	Contribute to the consolidation of the local democratic exercise by strengthening the exercise, capacities and tools of the collective leadership of two Community Action Boards of the village of El Guabal in the municipality of Guachené, Cauca.	Guachené, Cauca
33	Fortalecimiento Mujeres Acti 22 Food For The Poor Inc	Food For The Poor, Inc.	Identify and define the agreements, roles and responsibilities of each party in relation to the financing and execution of this project: "Fama 4: strengthening active women (empowerment of active women)".	Buenaventura
34	Fortalecimiento United Way 2021 2022	United Way Colombia Foundation	The purpose of the agreement is to strengthen the community of the municipality of Candelaria, Valle and the municipality of Arjona (Gambote and Nueva Esperanza) through a strategy of socio-emotional, pedagogical and community support under the terms of the work plan.	Candelaria, Valle del Cauca Arjona (Gambote and Nueva Esperanza), Bolívar
35	FWWB Micro MBA Buenaventura	WWB Colombia Foundation	Join efforts to generate business strengthening and acceleration opportunities through training and support processes for leading entrepreneurs of microenterprises in Cali and Buenaventura.	Cali Buenaventura, Valle del Cauca
36	Economic empowerment of the population victimized by the conflict, particularly vulnerable young people and women in vulnerable situations in the municipalities of Cali.	Fundación Mainel and Fundación del Valle	To socioeconomically integrate the most vulnerable population of Cali, especially women, youth and victims of the armed conflict, by strengthening autonomy in business and commercial management of small and micro-enterprises, articulated with the business system of Cali and with an inclusive approach.	Cali
37	Geneva Sustainable Communities - Carvajal Empaques	Carvajal Empaques S.A.	Donation for the project "Strengthening communities, especially women, as agents of change and economic development for the region, by improving their conditions and capacities for income generation and their individual and family development".	Geneva, Cauca Valle
38	Promoting The Taste Of Our People Ginebra-Carvajal Empaques	Carvajal Empaques S.A.	Donation for the project "To help strengthen the entrepreneurial, social and technical skills of 80 entrepreneurs in Cali and Geneva, for 4 months per group of 40 entrepreneurs".	Cali Ginebra, Valle del Cauca
39	Cargill Social Intervention Phase 5	Charities Aid Foundation America (CAF America) Cargill	Strengthen the social fabric of the communities surrounding Cargill's operations in Colombia by building trust and developing methodologies to strengthen community management, productive inclusion and integral development in Valle del Cauca, Bolívar and Santander.	Cauca Valle Bolivar Santander

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No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
40	Villagorgona-Cargill 2021 Social Intervention (Phase 4)	Charities Aid Foundation America (CAF America) and Pollos El Bucanero S.A.	To develop processes of development and social and economic transformation for women, youth and adults in Candelaria, Valle del Cauca, Arjona, Bolívar and Girón, Santander in Colombia.	Candelaria, Valle del Cauca Arjona, Bolívar Girón, Santander
41	Postobón Youth	Postobón Foundation	Articulate efforts to strengthen human capital to develop and strengthen productive nuclei that are profitable and improve the living conditions of producers and their families in the municipalities prioritized by the Postobón Foundation in the departments of Cauca and Valle del Cauca.	Cauca and Valle del Cauca
42	DPS-CV-FC Young Transformers	Foundation for the Integral Development of the Pacific (Propacífico Esal)	To join efforts, capabilities, means, experience, economic, technical, physical and human resources to strengthen the program “Training in socioemotional skills for participants of the Young Transformers program, within the framework of the employability line of the Compromiso Valle initiative”.	Cali
43	Together We Learn Partners	Agency for International Development-USAID/Colombia, Partners of the Americas, ProAntioquia, Explora Park, Fundación Carvajal	Implement the “Together we learn” program aimed at strengthening the Colombian educational system to offer quality, inclusive and sustainable education to children and adolescents from communities impacted by migration.	Barranquilla Bogotá D.C. Bucaramanga Cali Cartagena Cúcuta Medellín Riohacha Santa Marta
44	Laboratorios de paz 2.0-Actec	ACTEC ASBL	Fundación Carvajal and ACTEC are committed to jointly implement the project “Peace Laboratories 2.0”, in accordance with the ACTEC-A Craft for All 2022-2026 program dossier approved by the Belgian government. The specific object (SO), as well as the other information, logical framework, activities, budget, etc.	Cali
45	Liderazgo con énfasis en jóvenes-Nutresa	Nutresa Foundation	Make a donation for the project “Strengthening community action boards and youth leadership in the Aguablanca District in Cali”, whose objective is to contribute to the consolidation of the local democratic exercise and the peaceful resolution of community conflicts in the Aguablanca District in Cali.	Cali
46	Llave del Saber 2022-MinCultura	Ministry of Culture	Join administrative, technical and human efforts for the help desk service and the updating and support of the functionalities of the technological application and new developments of the key to knowledge that guarantee the effective operation and remote technical support for the libraries in operation and the new ones that will be incorporated to the implementation process of this information system.	National
47	MAS+ Comunitario-ICBF 2021-2022	ICETEX- ICBF Fund Inter-administrative Contract No. 2019-011 ICETEX/1787 Of 2019 ICBF	Contribute to the improvement of the quality of early childhood education by recognizing, accompanying, transforming and redefining the pedagogical practices of educational agents, mothers and fathers in the community (800 educational agents).	Cauca Chocó Nariño Cauca Valle

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No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
48	Mas Comunitario-ICBF 2022	ICETEX-ICBF Fund Inter-administrative Contract No. 2019-011 ICETEX/1787 Of 2019 ICBF	Binding of the technical proposal submitted with file No. 6131854 "For the line of in-service training (update) to the ICETEX-ICBF fund Interadministrative Contract No. 2019-011 ICETEX/1787 of 2019 ICBF. MAS+ Community Program of 120 hours of training, aimed at 1,000 educational agents in Cauca, Chocó, Norte de Santander, Valle del Cauca, Risaralda, Quindío, Huila, Tolima, Vichada.	Cauca Chocó Huila Norte de Santander Risaralda Quindío Tolima Vichada Cauca Valle
49	MAS Coordinadores-ICBF 2021-2022	ICETEX-ICBF Fund Interadministrative Contract No. 2019-011 ICETEX/1787 Of 2019 ICBF	Contribute to the improvement of the quality of early childhood education for girls and boys, through the recognition, accompaniment, transformation and re-signification of the pedagogical practices of educational agents, mothers and fathers in the community (100 educational agents).	Huila, Cauca (north of Cauca) and Valle del Cauca
50	Mas Coordinadores- ICBF- 2022	ICETEX-ICBF Fund Interadministrative Contract No. 2019-011 ICETEX/1787 Of 2019 ICBF	Binding of the Technical Proposal submitted with Filing No. 6132413 "for the line of in-service training (updating) to the ICETEX-ICBF fund Inter-administrative Contract No. 2019-011 ICETEX/1787 of 2019 ICBF. Program of 120 hours of training, aimed at 250 educational agents in Antioquia, Cauca, Caquetá, Huila, Quindío and Valle del Cauca.	Antioquia Cauca Caquetá Huila Quindío Cauca Valle
51	MAS+ UT Propal	Propal Foundation	The purpose of the joint venture is to express interest and submit proposals to the Fund 1787 of 2019 signed between ICBF and ICETEX "to manage the training and qualification of educational agents and community mothers of the initial education and early childhood care services".	Cauca Chocó Nariño Cauca Valle
52	MAS+ 2022-Limmat Stiftung	Limmat Stiftung (Subfoundation for street children)	LSKI donation for the implementation of the "MAS+ 2022" program to 800 educational agents in the 2021-2022 cohort, in the Valle del Cauca, Chocó, Nariño and Cauca areas.	Cauca Chocó Nariño Cauca Valle
53	MEF - Transferencia Brújula y Operación Directa Valle Del Cauca 2022	United Way Colombia Foundation	Training and virtual support to teachers of the program "Compass and acceleration of learning" in Valle del Cauca (hereinafter the "Program") with the implementation of the same for the training of at least 100 teachers through virtual learning environments, which includes remote support to teachers linked under the components of the agreement; likewise make the transfer (virtual and face to face) core aspects of the methodology of Horizons with compass for learning to the operator of United Way to implement the program in Barranquilla and Antioquia.	Barranquilla, Atlántico Antioquia
54	PIER-Secretaría de Educación	District of Santiago De Cali-Secretariat of Education	Join technical, administrative and financial efforts to strengthen rural educational institutional projects (PIER), in accordance with the BP- 26002950, effective 2022.	Cali

Cont.

No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
55	Plataforma Pacífico	Carvajal S.A.	Donation to support the project “Accompanying business and organizational strengthening GESAMPA”.	Buenaventura
56	Plataforma Valle Carvajal Empaques- Nestlé	Carvajal Empaques S.A. and Nestlé de Colombia S.A.	Join efforts for the joint development of the project and thus contribute to compliance with the regulations for the process of formalization of recyclers and waste recovery articulated to the Extended Producer Responsibility (EPR). The specific objective of the project is to increase the volume of material potentially usable by the FUVAR organization, optimizing the recycling value chain from a sustainable and traceable approach.	Cali
57	Promigas	Promigas Foundation	Execution of the project “Socio-economic integration of the most vulnerable population of Cali”, which seeks to strengthen the entrepreneurial capacities of one hundred and fifty (150) right holders, prioritizing women and young people of the communes 13,14,15 and 18 of Cali for the generation of sustainable income and the reduction of economic and social exclusion factors.	Cali
58	Proveeduría Local Incauca	Incauca S.A.S.	Donation provided by Incauca to support the exploratory study to determine the current status and needs of the enterprises in the municipalities of Puerto Tejada and Miranda, Cauca.	Puerto Tejada and Miranda, Cauca
59	Renovación de Infraestructura Cd 23-Julymar Foundation	Julymar Foundation Inc.	Strengthen spaces for participation and creation for children, adolescents and young people in Cali’s neighborhoods 13, 14 and 15, with new audiovisual and robotics technologies that favor the development of skills for cultural and technological entrepreneurship, technical and social skills such as creativity, critical thinking, communication and teamwork.	Cali
60	Saberes Cali-2021 Limmat Stiftung	Limmat Stiftung (Subfoundation for street children)	Implementation of the “Saberes Cali” program to 200 educational agents in the hillside area of Cali, Calipso and Poblado sectors in the eastern part of the city (Aguablanca).	Cali
61	Saberes Cali-2021- Fundación Éxito (Limmat-Éxito Cali)	Success Foundation	Donation to “Qualify the attention provided by ICBF community parents and mothers in communes 13, 14, 15, 16 and 21 of the city of Cali through a professionalization process led by the Carvajal Foundation School”.	Cali
62	Saberes Generalitat Valenciana-Limmat Stiftung	Limmat Stiftung (Subfoundation for street children)	LSKI donation for the implementation of the “Saberes Generalitat Valenciana” program to 1000 educational agents in Valle del Cauca, Chocó, Nariño and Cauca.	Cauca Chocó Nariño Cauca Valle
63	Seguridad Alimentaria Pancitas Plenas- Saberes Cali-2021 (Limmat-Éxito Cali 956)	Obeso Mejia Foundation and Antonio Obeso y Luz Mejia Foundation	The donor undertakes to deliver free of charge to the donee, who accepts it, the amount of forty million pesos current currency (\$40,000,000) by way of donation, in order to include the beneficiaries of the PSA, through this act of liberality with the program “Labor Technician in comprehensive care for early childhood” for 13 months from July 2021 to August 2022, to contribute to the training and transformation of pedagogical practices.	Cali
64	Semillero Ct&S-SENA-FC	Carvajal Tecnología Y Servicios S.A.S. Bic	Accompany the Carvajal Tecnología y Servicios team during the implementation of the social and labor component of the pilot project Semillero con Aprendices SENA Software Development, in the city of Cali.	Cali

Cont.

No.	Program/Project Name	Cooperating Partner/Ally	Object	Territory
65	Servicio Transferencia Gestión del Conocimiento e Innovación Comfandi 2022	Caja de Compensación Familiar del Valle Del Cauca-Comfamiliar Andi (Comfandi)	The contractor, using its own means and with full financial and technical autonomy, undertakes directly with Comfandi to implement a process of training and support in the methodological route of systematization applied by the Carvajal Foundation, in order to jointly build the systematization document of the early childhood program developed by Comfandi.	Cali
66	Transformación con compromiso Y participación comunidades sostenible (Ginebra)	Carvajal Empaques S.A.	To join efforts to strengthen the social fabric of the communities of the municipality of Ginebra, Valle del Cauca, through the application of our own methodologies that allow the development of community management, the fulfillment of rights and duties of the beneficiaries, productive inclusion and security and coexistence, based on their integral development.	Geneva, Cauca Valle
67	Una huella para siempre- FBD	Bolivar Davivienda Foundation	To join efforts to promote changes in knowledge and practices in 75 families of the 14th, 15th and 21st districts of Aguablanca in Cali that contribute to generate protective environments.	Cali
68	UT Propal-Curso Virtual STEAM-Fondo ICETEX- ICBF	Propal Foundation	Manage the training and qualification of educational agents and community mothers in early education and early childhood care services.	Cauca (Northern Cauca) Huila Cauca Valle
69	Vensit 4 - 2022	CUSO International	Join efforts to generate employment opportunities for Venezuelan population with international protection needs and Colombians in vulnerable situations through tailored training processes, business management for job placement and comprehensive support for employment sustainability in the city of Cali.	Cali

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Glossary

Alliances: relationships established with public, mixed or private entities that make it possible to join efforts through collaborative actions that allow the achievement of objectives without contributing cash resources. These alliances may be at the national or international level.

Child Development Center (CDI): a modality of care for early childhood, is a space provided by the ICBF that promotes and enhances the comprehensive development of children under five (5) years of age, through pedagogical actions, qualified care and nutrition, as well as allowing the realization of efforts to promote the rights to health, protection and participation.

Productive Development Center (PDC): is the strategic axis that integrates training and innovation for social, entrepreneurial and labor development, which enhances competencies and skills for income generation and improvement of the quality of life of the participants.

Community Basic Services Centers (CSBC): strategy for the approach and concentration of the supply of basic public and private goods and services for the community. Services such as: public library, registry office, financial entities, training spaces for income generation and consolidation of the social and community fabric.

Sustainable development: according to the United Nations (1987), this concept refers to “meeting the needs of the present generation without compromising the ability of future generations to meet their own needs”. Sustainable development has emerged as the guiding principle for long-term global development. It consists of three pillars: economic, social and environmental.

Carvajal Foundation School: is a web platform for learning management that allows the implementation of a virtual classroom in favor of the training processes within the framework of Integral Social Intervention and the Institute of Training for Work and Human Development of the Institution.

Social ecosystem: this is the articulation of four variables: social organization, technology, community and environment, which are associated with the purpose of creating new investment and innovation strategies in transformation processes (Duncan, 1961).

Anchor company: entity involved in the Relevant, Inclusive and Sustainable Employability program based on the identification of barriers and definition of profiles for the employment and permanence of vulnerable communities.

Partner company: entity that participates in the Relevant, Inclusive and Sustainable Employability program through the employment of the communities served.

Integral Social Intervention: Integral social intervention is conceived as: “the social action produced from the unacceptability of an experiential situation of a group of individuals, which in turn would be caused by the basic dynamics of the system” (Corvalán, 1996). For these intervention actions to have permanence over time, it is recognized that social intervention proposals must include communities in the transformation of their realities and address not only the needs of the individual, but also those of the family and society, in order to strengthen the

socioemotional capacities of people, contribute to the construction of the social fabric and achieve sustainable community development over time (Fundación Carvajal, 2019).

Microbusiness: is the economic unit with a maximum of nine employed persons that develops a productive activity of goods or services in order to obtain an income (DANE).

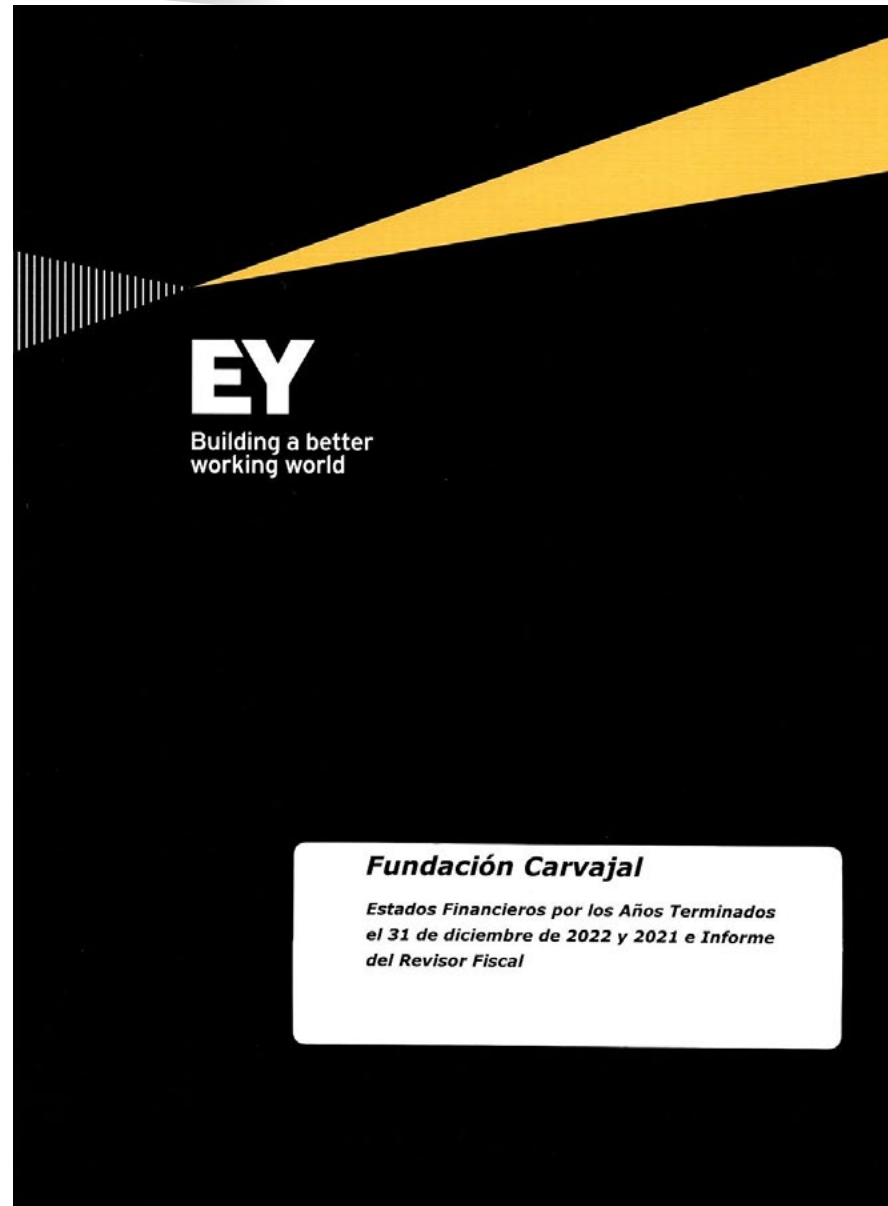
Virtual Learning Objects (VLO): the Ministry of National Education (2006) defines them as a set of self-contained and reusable digital resources, with an educational purpose consisting of three elements: content, learning activities and contextualization elements. The OVA must have an external information structure (metadata) that facilitates its storage, identification and retrieval.

Social responsibility: is the awareness of the impact that human decisions and activities will have in the future, in relation to the relationship between communities and companies, organizations and their stakeholders, the environment or areas of influence. "There cannot be a healthy company in a sick social environment, because sooner or later the ills of society have repercussions on its performance. Therefore, the responsible entrepreneur must necessarily engage in the solution of social problems" (Fundación Carvajal, 2019).

Theory of change: is the description of how an intervention is supposed to achieve its desired results. In that sense, it sets out the causal logic of how and why a project, a program modality or an innovation design, will achieve its intended results (IDB, 2017).

Vulnerability: a situation that affects the well-being of communities because it leads to greater exposure to the effects of inequality, including poverty, exclusion and violence. It is the result of different historical, economic, political and cultural factors (often fostered by the absence or presence of institutions) that have made it impossible for people with different capacities, experiences and ways of seeing the world to influence their own development processes and economic dynamics that allow them to transform their lives (National Ministry of Education 2005; 2014).

Annex. Financial Statements





Informe del Revisor Fiscal

Al Consejo superior de:
Fundación Carvajal

He auditado los estados financieros adjuntos de la Fundación Carvajal, que comprenden el estado de situación financiera al 31 de diciembre de 2022 y los correspondientes estados de resultados integrales, de cambios en el patrimonio y de flujos de efectivo por el año terminado en esa fecha, y el resumen de las políticas contables significativas y otras notas explicativas. Los estados financieros bajo normas de contabilidad y de información financiera aceptadas en Colombia para pymes de la Fundación Carvajal al 31 de diciembre de 2021, que hacen parte de la información comparativa de los estados financieros adjuntos, fueron auditados por mí, de acuerdo con normas de auditoría generalmente aceptadas en Colombia, sobre los cuales expresé mi opinión sin salvedades el 18 de marzo de 2022.

La Administración es responsable por la preparación y correcta presentación de los estados financieros de acuerdo con las Normas de Contabilidad y de Información Financiera aceptadas en Colombia (NCIF) para pymes; de diseñar, implementar y mantener el control interno relevante para la preparación y correcta presentación de los estados financieros libres de errores materiales, bien sea por fraude o error; de seleccionar y de aplicar las políticas contables apropiadas; y, de establecer estimaciones contables razonables en las circunstancias.

Mi responsabilidad es la de expresar una opinión sobre los mencionados estados financieros fundamentada en mi auditoría. Obtuve la información necesaria para cumplir con mis funciones y efectué mi examen de acuerdo con normas de auditoría generalmente aceptadas en Colombia. Las citadas normas requieren que cumpla con requisitos éticos, planifique y lleve a cabo mi auditoría para obtener seguridad razonable en cuanto a si los estados financieros están libres de errores materiales.

Una auditoría incluye desarrollar procedimientos para obtener la evidencia de auditoría que respalda las cifras y las revelaciones en los estados financieros. Los procedimientos seleccionados dependen del juicio del auditor, incluyendo la evaluación del riesgo de errores materiales en los estados financieros. En el proceso de evaluar estos riesgos, el auditor considera los controles internos relevantes para la preparación y presentación de los estados financieros, con el fin de diseñar procedimientos de auditoría que sean apropiados en las circunstancias. Así mismo, incluye una evaluación de las políticas contables adoptadas y de las estimaciones de importancia efectuadas por la Administración, así como de la presentación en su conjunto de los estados financieros. Considero que mi auditoría me proporciona una base razonable para emitir mi opinión.

En mi opinión, los estados financieros adjuntos, tomados de los libros de contabilidad, presentan razonablemente, en todos sus aspectos de importancia, la situación financiera de la Fundación al 31 de diciembre de 2022, los resultados de sus operaciones y los flujos de efectivo por el año terminado en esa fecha, de conformidad con las Normas de Contabilidad y de Información Financiera aceptadas en Colombia para pymes, aplicados uniformemente en relación con el período anterior.

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Además, fundamentada en el alcance de mi auditoría, no estoy enterada de situaciones indicativas de inobservancia en el cumplimiento de las siguientes obligaciones de la Fundación: 1) Llevar los libros de actas, registro de accionistas y de contabilidad, según las normas legales y la técnica contable; 2) Desarrollar las operaciones conforme a los estatutos y decisiones de la Asamblea de Accionistas y de la Junta Directiva; 3) La información contenida en las planillas integradas de liquidación de aportes, y en particular la relativa a los afiliados, y la correspondiente a sus ingresos base de cotización, ha sido tomada de los registros y soportes contables al 31 de diciembre de 2022, así mismo, a la fecha mencionada la Fundación no se encuentra en mora por concepto de aportes al Sistema de Seguridad Social Integral; 4) Conservar la correspondencia y los comprobantes de las cuentas; y, 5) Adoptar medidas de control interno y de conservación y custodia de los bienes de la Fundación o de terceros en su poder. Adicionalmente, existe concordancia entre los estados financieros que se acompañan y la información contable incluida en el informe de gestión preparado por la Administración de la Fundación, el cual incluye la constancia por parte de la Administración sobre la libre circulación de las facturas con endoso emitidas por los vendedores o proveedores.

Diana Patricia Acosta Hernandez
Revisor Fiscal
Tarjeta Profesional 206236-T
Designada por Ernst & Young Audit S.A.S. TR-530

Cali, Colombia
30 de marzo de 2023

Fundación Carvajal

Estados de Situación Financiera

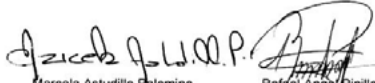
con Corte a 31 de diciembre de 2022 y 2021


(En miles de pesos Colombianos)

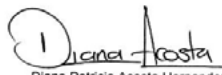
	Nota	2022	2021
Activo			
Efectivo y equivalentes al efectivo	4	\$ 9.245.602	\$ 7.169.494
Otros Activos	8	-	694.500
Cuentas comerciales por cobrar y otras cuentas por cobrar	5	7.902.042	3.794.340
Activos Corrientes		17.147.644	11.658.334
Cuenta por cobrar, neto	5	13.997.790	16.330.902
Propiedad, Planta y Equipo, neto	7	8.749.657	8.678.509
Inversiones Permanentes	6	297.337.121	297.337.121
Fondo Patrimonial	6	15.064.165	12.120.769
Activos no corrientes		335.148.733	334.467.301
Total Activo		\$ 352.296.377	\$ 346.125.635
Pasivo			
Obligaciones Financieras	9	\$ 15.235	\$ 16.286
Cuentas Comerciales por pagar y otras Cuentas por Pagar	10	3.362.387	2.064.708
Beneficios a Empleados	11	972.478	718.167
Otros Pasivos	12	5.550.266	2.950.905
Pasivos corrientes		9.900.366	6.750.066
Obligaciones Financieras	9	13.418	40.184
Cuentas Comerciales por pagar y otras Cuentas por Pagar	10	65.828	140.789
Beneficio a empleados	11	1.026.203	1.026.203
Pasivos no corrientes		1.105.449	1.207.176
Total Pasivo		11.005.815	6.957.242
Patrimonio			
Fondo Social	13	200	200
Efecto adopción NIIF		296.704.017	296.704.017
Reservas		10.983.091	10.983.091
Excedentes Acumulados		31.481.085	31.389.948
Excedente del Ejercicio		2.122.169	91.137
Total Patrimonio		341.290.562	339.168.393
Total pasivo y patrimonio		\$ 352.296.377	\$ 346.125.635

Las notas son parte integral de los estados financieros

(*) Ver certificación adjunta


 Marcela Astudillo Palomino
 Representante Legal


 Rafael Ángel Pinilla Cherry
 Contador Público
 Tarjeta profesional No.68909-T


 Diana Patricia Acosta Hernández
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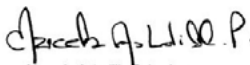
Fundación Carvajal
Estados de Resultados Integrales


Por Los Años Terminados El 31 De Diciembre De 2022 Y 2021
 (En miles de pesos Colombianos)


	Nota	2022	2021
Actividades operacionales			
Ingresos	14	\$ 30.174.051	\$ 17.608.658
Costos	16	(25.056.245)	(15.857.037)
Resultado de las actividades operacionales		\$5.117.806	\$1.751.621
Otros Ingresos	15	1.808.131	1.079.967
Gastos de Administración	17	(1.826.591)	(1.591.115)
Otros Egresos	18	(2.724.603)	(1.108.726)
Costos Financieros	19	(252.574)	(40.610)
Ganancia antes de impuestos		\$2.122.169	\$91.137
Impuestos	22	-	-
Excedente (Déficit) del año		\$ 2.122.169	\$ 91.137

Las notas son parte integral de los estados financieros

(*) Ver certificación adjunta


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Fundación Carvajal
Estados de Cambios en el Patrimonio

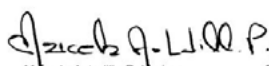
Por Los Años Terminados El 31 De Diciembre De 2022 Y 2021


(En miles de pesos Colombianos)

	Nota	Efecto adopción			Excedentes acumulados	Total
		Fondo Social	NCIF	Reservas		
Saldo al 31 de diciembre de 2020		\$ 200	\$ 296.704.017	\$ 10.983.091	\$ 31.389.948	\$ 339.077.266
Reinversión Excedentes					31.389.948	31.389.948
Utilidad (pérdida) del año					91.137	91.137
Saldo al 31 de diciembre de 2021		200	296.704.017	10.983.091	31.481.085	339.168.393
Utilidad (pérdida) del año					2.122.169	2.122.169
Saldo al 31 de diciembre de 2022	13	\$ 200	\$ 296.704.017	\$ 10.983.091	\$ 33.603.254	\$ 341.290.562

Las notas son parte integral de los estados financieros

(*) Ver certificación adjunta


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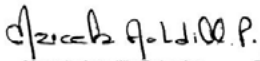

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 (Véase mi informe del 30 de marzo de 2023)


Fundación Carvajal
Estados de Flujo de Efectivo


Por los años Terminados el 31 de diciembre de 2022 Y 2021
(En Miles De Pesos Colombianos)

Flujo de efectivo por actividades de operación	Nota	2022	2021
Excedente del Ejercicio		\$ 2.122.169	\$ 91.137
Ajustes por:			
Depreciación		345.449	335.780
Provisión y recuperaciones		(109.347)	213.795
Provisión de cartera		-	16.943
Amortizaciones		694.500	-
Utilidad en venta de activos		-	(82.000)
Cambios en:			
Deudores comerciales y otras cuentas por cobrar		(1.774.590)	2.946.493
Cuentas por pagar comerciales y otras cuentas por pagar		1.332.065	53.402
Otros pasivos no financieros		2.599.361	(163.062)
Beneficio a los Empleados		254.311	41.841
Flujo neto de efectivo procedente de actividades de operación		5.463.918	3.454.329
Compras de Propiedad, planta y equipo		(416.597)	(304.064)
Compra intangibles		-	(461.764)
Venta de activos		-	82.000
Inversiones		(2.943.396)	(2.427.769)
Flujo neto de efectivo procedente de actividades de Inversion		(3.359.993)	(3.111.597)
Pago de obligaciones financieras		(27.817)	(22.583)
Flujo neto de efectivo procedente de actividades de financiación		(27.817)	(22.583)
Incremento (Disminución) neto de efectivo y equivalentes al efectivo		2.076.108	320.149
Efectivo y equivalentes al inicio del año		7.169.494	6.849.345
Efectivo y equivalentes al final del año		\$ 9.245.602	\$ 7.169.494

Las notas son parte integral de los estados financieros
(* Ver certificación adjunta)


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 (Véase mi informe del 30 de marzo de 2023)

1. INFORMACIÓN GENERAL

La Fundación Carvajal opera en el Valle del Cauca, fue constituida por documento privado, se le reconoció Personería Jurídica por Resolución No. 03419 del 13 de septiembre de 1977 procedente del Departamento Administrativo Jurídico División Asuntos Delegados de la Nación Gobernación del Valle del Cauca, con una duración indefinida.

Durante la vida social de la Fundación se han efectuado algunas modificaciones a los Estatutos, la última reforma se efectuó el 17 de septiembre de 2020 que consistió en modificar el mecanismo de elección del Presidente Ejecutivo, dejando bajo la responsabilidad exclusiva del Consejo Superior, la elección del Presidente Ejecutivo y bajo la responsabilidad de la Junta Directiva, la postulación; separando estas facultades en cada órgano, artículos 16°, 20° y 25°.

Su objeto social principal consiste en: "La FUNDACIÓN CARVAJAL es una organización al servicio de la comunidad, abierta a todos. Está organizada y opera exclusivamente para fines caritativos, con propósitos educativos, culturales, de generación de ingresos y empleabilidad, de trabajo con familias, desarrollo de programas y proyectos de protección integral para niños, niñas, adolescentes y para sus familias y en general para la operación de cualquier programa de bienestar familiar, científicos, defensa y protección del medio ambiente y los recursos naturales, inclusión de personas en situación de debilidad manifiesta o indefensión, garantizar los derechos de las minorías, el derecho a la paz, a la salud, al trabajo, a las manifestaciones artísticas, culturales, deportivas y de promoción de la diversidad étnica colombiana, literarios, desarrollo del deporte aficionado, ejecución de programas de interés público, de cualquier programa comprendido en los planes nacionales y seccionales de desarrollo y para el beneficio de la comunidad en general.

Para llevar a cabo estos propósitos la organización, entre otras cosas, investigará, analizará y diseminará información con respecto al desarrollo social y económico, buscará modelos para mejorar el ingreso familiar y las condiciones de vida de las personas; impulsará programas de salud, llevará a cabo actividades que apunten hacia la generación de avances científicos, tecnológicos, culturales y educacionales; asistirá en la solución de problemas relacionados con la población más vulnerable; adelantará acciones encaminadas al manejo y conservación de los recursos naturales y del medio ambiente; proveerá apoyo a las microempresas y a la creación de empleos; adelantará actividades relacionadas con la construcción de vivienda nueva y mejoramientos de vivienda, participará en la construcción de obras de interés público, y celebrará convenios o contratos con los mismos fines, promocionará actividades relacionadas con el deporte aficionado; brindará asistencia pública o social y protección de la vejez y de la infancia; es una organización de caridad y de ayuda mutua, y en general ejercerá todo tipo de actividades sin ánimo de lucro, conforme con sus propósitos".

RESUMEN DE LAS PRINCIPALES POLÍTICAS CONTABLES

2. Políticas Contables Generales

Normas Contables Profesionales Aplicables

A partir del 1 de enero de 2016 la Fundación prepara sus Estados Financieros de acuerdo con las Normas Internacionales de Información Financieras (En Adelante NIIF) para PYMES aceptadas en Colombia, establecidas en la Ley 1314 de 2009. El Gobierno Nacional, posteriormente mediante el Decreto 3022 del 27 de diciembre de 2013, denominado "Marco Técnico Normativo para los preparadores de información financiera que conforman el Grupo 2", precisa la aplicación integral de la Norma Internacional de Información Financiera, en la versión de NIIF para Pymes emitida por IASB, para las empresas que tengan activos totales entre 500 y 30.000 SMMLV o personal entre 11 y 200 trabajadores al cierre del ejercicio anterior. La Fundación está ubicada dentro de estos límites, por lo que está obligada a aplicar las NIIF para PYMES. En Colombia las NIIF PYMES corresponden a la versión emitida en español al 31 de diciembre de 2009, por el Consejo de Normas Internacionales de Contabilidad (IASB por sus siglas en inglés).

Presentación de estados financieros

Los presentes estados financieros son presentados de acuerdo con las NIIF para PYMES e incluye la información de la Fundación como una entidad individual. En la preparación de estos estados financieros la Fundación ha aplicado las bases de preparación, las políticas contables, y los juicios, estimaciones y supuestos contables significativos descritos en los apartados 2.2 de Políticas Contables.

Los presentes Estados Financieros se presentan en pesos colombianos y todos los valores se han redondeado a la unidad de mil más próxima (COP\$000), salvo cuando se indique lo contrario.

Supuestos Contables

La Fundación Carvajal, para elaborar sus estados financieros, los estructura bajo los siguientes supuestos contables:

a) Base de devengo

Se reconoce los efectos de las transacciones y demás sucesos cuando ocurren (y no cuando se recibe o paga dinero u otro equivalente al efectivo); así mismo, se registrarán en los libros contables y se informará sobre ellos en los estados de los períodos con los cuales se relacionan.

b) Negocio en marcha

Se prepara los estados financieros sobre la base que está en funcionamiento, y continuará sus actividades de operación dentro del futuro previsible. Si existiese la necesidad de liquidar o cortar de forma importante la escala de las operaciones de la fundación, dichos estados deberán prepararse sobre una base diferente y, si así fuera, se revelará información sobre la base utilizada en ellos.

Bases de medición

La Fundación Carvajal determina los importes monetarios cuando se reconocen los elementos de los estados financieros, deberá medirlos de acuerdo con las siguientes bases, escogiendo una de las dos:

a) Costo histórico

Para los activos, el costo histórico será el importe de efectivo o equivalentes al efectivo pagado, o el valor razonable de la contrapartida entregada para adquirir el activo. Para los pasivos de la Fundación, en el costo histórico se registrará el valor del producto recibido a cambio de incurrir en la deuda o, por las cantidades de efectivo y otras partidas equivalentes que se espera pagar para satisfacer la correspondiente deuda, en el curso normal de la operación.

b) Valor razonable

Se reconoce el valor razonable como el importe por el cual puede ser intercambiado un activo, o cancelado un pasivo, entre un comprador y un vendedor interesado y debidamente informado, que realizan una transacción en condiciones de independencia mutua.

Moneda funcional y moneda de presentación

Las partidas incluidas en los Estados Financieros de la Fundación se expresan en la moneda donde opera la entidad (moneda funcional). Los Estados Financieros se presentan en pesos colombianos, que es la moneda funcional y de presentación de la Fundación.

Presentación de estados financieros

a) Frecuencia de la información

La Fundación Carvajal presenta un juego completo de estados financieros anualmente, el cual estará conformado por:

- Estado de situación financiera;
- Estado de resultado integral;
- Estado de cambios en el patrimonio;
- Estado de flujo de efectivo y notas de las principales políticas significativas de la empresa.

b) Revelaciones en las notas a los estados financieros

Las notas a los estados financieros se presentan de forma sistemática, haciendo referencia a los antecedentes de la Fundación, la conformidad con la normativa internacional, las partidas similares que poseen importancia relativa se presentan por separado, la naturaleza de sus operaciones y principales actividades; el domicilio legal; su forma legal, incluyendo el dispositivo o dispositivos de ley pertinentes a su creación o funcionamiento y otra información breve sobre cambios fundamentales referidos a incrementos o disminuciones en su capacidad productiva, entre otros.

c) Nota a los estados financieros sobre políticas contables utilizadas por las PYMES

La Fundación Carvajal; presenta normalmente las notas a los estados financieros bajo el siguiente orden:

- a. Declaración de que los estados financieros se elaboraron cumpliendo con la NIIF para las PYMES.
- b. Elabora un resumen de las políticas contables significativas que se hayan aplicado.
- c. Información adicional que sirva de apoyo para las partidas presentadas en los estados financieros en el mismo orden que se presente cada estado y cada partida; y
- d. Cualquier otra información a revelar que se estime conveniente.

Para asegurar que la nota está completa, deberá repasar el Estado de Situación Financiera y el Estado de Resultado para cada rubro de presentación importante, y verificar la revelación de la política contable.

Los cambios en políticas, métodos y prácticas contables deben ser revelados y debe exponerse el efecto en los estados financieros, su tratamiento se rige por la sección 10, de la NIIF para las PYMES.

3. POLITICAS Y PROCEDIMIENTOS CONTABLES ESPECIFICOS

A. ACTIVO

a) Efectivo y Equivalentes al Efectivo (Instrumentos Financieros)

Se consideran como equivalentes de efectivo, aquellas inversiones a corto plazo de gran liquidez, que son fácilmente convertibles en importes determinados de efectivo, estando sujetos a un riesgo no significativo de cambios en su valor.

Este rubro está compuesto por: Caja general, caja menor, bancos, depósitos a plazo (vencimiento a 3 meses), equivalentes al efectivo, moneda extranjera.

Usos de los Excesos de Disponible:

- Realizar el prepago de pasivos financieros
- Realizar pago a proveedores obteniendo descuentos
- Colocación en Fiducia o inversión en instituciones vigiladas por la Superfinanciera, bajo la modalidad de renta fija
- Los dineros de fondos restringidos se invertirán en la misma forma en que el proyecto o aportante lo contemple.

b) Cuentas por Cobrar (Instrumento Financiero)

Las cuentas por cobrar son activos financieros no derivados que dan derecho a recaudos fijos o determinables que surgen cuando la Fundación proporciona dinero, bienes o servicios directamente a un deudor sin intención de negociar la cuenta por cobrar.

Las cuentas por cobrar se reconocen por el importe en la factura o contrato, registrando el correspondiente ajuste en caso de existir evidencia objetiva de riesgo de impago por parte del deudor.

Las principales fuentes de generación de deudores provienen de transacciones con:

- Arrendamientos – Bienes inmuebles
- Convenios y/o proyectos:
- Intereses sobre títulos valores

Provisión o Deterioro de Cartera

El deterioro o provisión de las cuentas por cobrar se revisa y actualiza al cierre de cada año con base en la existencia de evidencia objetiva que la Fundación no podrá cobrar todos los montos vencidos de acuerdo con los términos originales de las cuentas por cobrar.

El monto del deterioro es la diferencia entre el valor en libros del activo y el valor presente de los flujos de efectivo futuros estimados. El valor en libros del activo se reduce reconociendo una provisión y el monto de la pérdida se reconoce con cargo al Estado de Actividades "costos y gastos de operación - deterioro", cuando este sea materialmente significativo. En el caso que la administración considere que una cuenta por cobrar se considera incobrable, se castiga contra la respectiva provisión de cartera de dudoso recaudo. La recuperación posterior de montos previamente castigados se reconoce en las cuentas de resultado del periodo.

La Fundación calcula el deterioro o provisión sobre las carteras determinando su riesgo de incobrabilidad de cada tipo de cartera así:

- 1) Se identificarán las facturas con deterioro parcial o total.

2) La Dirección Administrativa y Financiera autorizará el registro contable del deterioro de la Cartera.

3) Se incorporará a la contabilidad los respectivos registros contables.

Los criterios para evaluar posibles deterioros serán los que contempla el decreto 3022 de 2013 en su sección 11 numerales 11.22, 11.23 y 11.24 y a futuro cualquier nueva norma que se expida al respecto.

Castigo

El deudor que haya tenido deterioro reconocido del 100% de su valor será castigado, posterior a la gestión de cobro que haga la Fundación de manera directa e indirecta, dichos castigos serán aprobados por la dirección administrativa y reportados a la Presidencia Ejecutiva.

En caso de no contar con evidencia objetiva que permita medir el deterioro del valor de las cuentas por cobrar se podrá calcular a modo de provisión al cierre del ejercicio del periodo contable de la siguiente forma:

- Saldo cartera vencida mayor a 90 días y menor a 180 días, hasta el 5% de dicho saldo.
- Saldo cartera vencida mayor a 180 días y menor a 360 días, hasta el 10% de dicho saldo.
- Saldo cartera si está vencida mayor a 360 días.

Instrumentos Financieros

Los instrumentos financieros de la Fundación son registrados inicialmente al costo. Los instrumentos financieros de la Fundación son los mencionados en los Activos en los puntos a) y b) y en Pasivos en el punto a), b), c), d) y se reconocen así:

Reconocimiento Inicial

Al reconocer inicialmente un activo o un pasivo financieros, la Fundación lo mide así:

- Al precio de la transacción, que incluirá los costos de transacción (por ejemplo, comisiones bancarias) excepto en la medición inicial de los activos y pasivos financieros que se miden al valor razonable con cambios en el resultado.
- En caso de tratarse de una transacción de financiación en relación con la venta de bienes o servicios, si el pago se aplaza más allá de los términos comerciales o se financia a tipo de interés que no es una tasa de mercado, en cuyo caso la Fundación mide el activo financiero o pasivo financiero al valor presente de los pagos futuros descontados.

Medición posterior

Al cierre del ejercicio, la Fundación valoriza los instrumentos financieros, sin deducir los costos de transacción en que pudiera incurrir en la venta u otro tipo de disposición, de la siguiente forma:

1. Los instrumentos de deuda se miden al costo amortizado utilizando el método del tipo de interés efectivo.
2. Los instrumentos de deuda corrientes (activos o pasivos corrientes) se miden al importe no descontado del efectivo u otra contraprestación que se espera pagar o recibir; pero si el acuerdo constituye una transacción de financiación, se valorará al valor presente de los pagos futuros descontados a una tasa de interés de mercado

Deterioro

La Fundación Carvajal reconoce el deterioro en los instrumentos financieros medidos al costo o al costo amortizado. La evaluación del deterioro se realizará al cierre del ejercicio, y la pérdida de valor o su reversión se contabilizarán contra el resultado del ejercicio.

El deterioro se puede registrar en cuenta de compensación o directamente contra el instrumento financiero.

Los hechos o circunstancias que nos indicarían la existencia de deterioro, según la NIIF PYMES, son las siguientes:

- Que existan dificultades financieras significativas en el emisor o del obligado
- Que haya infracciones en el cumplimiento de los contratos;
- Que sea probable que el deudor entre en quiebra o en otra forma de reorganización financiera;
- Que los datos observables que indican que ha habido una clara disminución en los flujos futuros estimados de efectivo; y finalmente,
- Que se hayan producido cambios significativos con efecto adverso en el entorno tecnológico, de mercado, económico o legal del emisor de la deuda.

Cálculo del deterioro en los instrumentos financieros básicos

Instrumento Financiero	Cálculo del Deterioro
Instrumentos a costo Amortizado	Importe en libros - Valor Presente de flujos de efectivos estimados
Instrumentos medidos a Costo	Importe en libros - Mejor estimación del importe de venta al cierre del ejercicio

c) Propiedad Planta y Equipo

La Fundación Carvajal reconoce sus Activos de PROPIEDAD PLANTA Y EQUIPO, cuando: Sea probable que la Fundación obtenga beneficios económicos futuros asociados con el activo y el costo del activo pueda medirse con fiabilidad.

La propiedad, planta y equipo se compone principalmente por:

- Inmuebles (Terrenos y Edificios)
- Vehículos
- Maquinaria y Equipo
- Muebles de oficina y equipo de cómputo.

Medición Inicial

- La Fundación Carvajal mide inicialmente al costo los elementos de Propiedad Planta y Equipo, estará compuesto por:
 - 1) El precio de adquisición (honorarios legales y de intermediación, aranceles de importación e impuestos recuperables) después de deducir los descuentos comerciales y rebajas
 - 2) Todos los costos atribuibles a la ubicación de los activos en el lugar y condiciones necesarias para que pueda operar.
 - 3) La estimación inicial de costos de desmantelamiento o retiro, así como la rehabilitación del lugar sobre el que se asienta (es decir el mismo costo del punto 2).
- El costo de un elemento de propiedad planta y equipo será el precio equivalente en efectivo en la fecha de reconocimiento. Si el pago se aplaza más allá de los términos normales de crédito, la Fundación no incluirá el costo financieros de la Propiedad, planta y Equipo, este se registrará en los resultados del período.

Medición Posterior

Activo	Años
Inmuebles (Terrenos y Edificios)	40
Maquinaria y equipo	10
Equipo de oficina	10
Equipo de transporte	5
Equipo de cómputo	5

- Después del reconocimiento inicial la Fundación Carvajal usará el modelo costo-depreciación.

- La Fundación reconoce la ganancia o pérdida por la baja en cuentas de un activo de propiedad planta y equipo en el resultado del período contable que se produjo.
- La Fundación reconoce el cargo por depreciación de la propiedad, planta y equipo que posee, en el resultado del período contable.

B. PASIVOS

a) Cuentas por Pagar (Instrumento Financiero)

Medición Inicial

- La Fundación reconoce una cuenta y documento por pagar cuando se convierte en una parte del contrato y como consecuencia de ello, tiene la obligación legal de pagarlo (sección 11.12)
- La Fundación mide inicialmente una cuenta y documento por pagar al precio de la transacción incluidos los costos de ella.
- La Fundación mide la cuenta y documento por pagar al valor presente de los pagos futuros descontados a una tasa de interés de mercado para este tipo de pasivos financieros, siempre y cuando el acuerdo constituye una transacción de financiación (Sección 11 p 11.13)

Medición Posterior

- La Fundación mide las cuentas y documentos por pagar al final de cada periodo al costo amortizado utilizando el método del interés efectivo cuando estas sean a largo plazo.
- La Fundación evalúa las estimaciones de pagos y se ajusta el importe en libros de las cuentas y documentos por pagar para reflejar los flujos de efectivos reales y estimados.

b) Provisiones

En la preparación de Estados Financieros la Fundación realiza juicios estimaciones y asunciones que podrían afectar los valores de ingresos, gastos, activos y pasivos reportados a la fecha de los Estados Financieros, incluyendo las revelaciones respectivas. Aun cuando pueden llegar a diferir de su efecto final, la Fundación considera que las estimaciones y supuestos utilizados fueron los adecuados en cada una de las circunstancias.

Dentro de las principales estimaciones y juicios contables tenemos:

- Deterioro de activos financieros.
- Pasivos contingentes.

c) Obligaciones Laborales

Medición Inicial

- La Fundación registra un pasivo por beneficios a corto plazo que son los beneficios a los empleados cuyo pago será totalmente atendido en la terminación de los 12 meses y
- Las ganancias o pérdidas actuariales pueden ser reconocidas en el resultado o en el otro resultado integral

Beneficios a Empleados

Beneficios a Corto Plazo: Son cesantías, intereses de las cesantías, vacaciones, primas legales y cualquier otra prestación extralegal que se pague dentro del mismo año. Estos beneficios se registran por el valor de la transacción en el estado de resultados en que se incurran o causen.

Beneficios de largo plazo: se registra mediante el establecimiento de un cálculo actuarial que mida el valor presente de los pagos futuros, los cambios en los cálculos actuariales se llevarán a resultados.

d) Préstamos a Empleados

Medición Inicial

- La Fundación mide los préstamos inicialmente al precio de la transacción, es decir, al costo y los demás gastos inherentes a él (Sección 11 p 11.13).

Clases de créditos a empleados que existen en la fundación

Descripción	Clasificación
Calamidad doméstica	Corriente > 1 año
Educación	Corriente < 1 año
Vivienda	No corriente > 1 año

C. PATRIMONIO

- El Patrimonio de la Fundación Carvajal fue constituido por un fondo social para cumplir con destinación específica.
- Los Excedentes de la Fundación se manejarán así:

Para dar cumplimiento a las normas fiscales que generan exoneración de impuesto de renta, la Fundación deberá registrar sus excedentes en una de las siguientes alternativas:

Asignación Permanente: En cuyo caso el valor designado se manejará en una cuenta patrimonial de reservas.

Asignación a proyectos especiales: En cuyo caso el valor designado inicialmente se manejará en una cuenta patrimonial de reserva para futuros proyectos, los desembolsos que estos proyectos generen se cargaran a esta reserva.

Las decisiones que se tomen con respecto a los excedentes deberán ser incluidos en el acta del Consejo Superior que apruebe los estados financieros del año terminado y la cual se debe celebrar antes de que se venzan los plazos para la presentación de la declaración de renta según las normas fiscales.

C. INGRESOS

Medición Inicial

La Fundación genera ingresos provenientes de: dividendos, intereses en inversiones, arrendamientos, consultorías, capacitaciones, transferencias, donaciones, pauta, venta de vivienda de interés social, venta de activos fijos, y otros.

Para los ingresos recibidos de terceros con destinación específica para proyectos estos se manejarán de acuerdo con lo que establezca el convenio. Para mayor definición se estableció una política que se llama: registro y medición de los dineros recibidos de terceros.

- **Los ingresos asociados con las donaciones deben reconocerse** Si la donación es derivada de un convenio se reconoce inicialmente como un ingreso, pero al cierre del ejercicio o de los ejercicios intermedios deberá reconocerse solo el ingreso proporcional a la parte ejecutada del mismo convenio. Si se recibe a título de donación sin ninguna contraprestación se reconoce como donación cuando se vuelva efectiva la consignación. Todas las donaciones deben consignarse en cuentas bancarias de la Fundación, ningún empleado de la Fundación podrá recibir donaciones en efectivo para la Fundación si no está debidamente autorizado por la Presidencia Ejecutiva. y para las donaciones en especie se debe verificar su valoración teniendo en cuenta los precios de mercado de los bienes que se reciben como donación.

- **Los ingresos asociados a prestaciones de servicios:** La Fundación Carvajal reconoce como ingreso en su estado de resultados las transacciones que involucren servicios y que se puedan medir con fiabilidad. El resultado de una transacción puede ser estimado con fiabilidad cuando se cumplan con las siguientes condiciones:

- Cuando exista una orden de facturación – FORGF011 y FORGF012
- Cuando exista un contrato de prestación de servicios
- Cuando producto de un convenio se destinen recursos a cubrir los gastos administrativos.

- **Los ingresos asociados con los arrendamientos deben reconocerse cuando:** Es probable que la Fundación obtenga beneficios económicos asociados a la transacción. El importe de los arrendamientos puede ser medido de forma fiable, los ingresos por arrendamientos operativos (excluyendo los importes por servicios tales como seguros o mantenimiento) se reconocen en resultados en la medida que el contrato estipule la causación del ingreso de acuerdo con el contrato de arrendamiento suscrito.

D. GASTOS

La Fundación Carvajal clasifica los gastos operacionales por el **método de la función** de los gastos, este método presenta las partidas de acuerdo con su función como parte del costo de venta o como costo de actividades de distribución o de administración.

La Fundación Carvajal clasificará los gastos operacionales así:

- La empresa reconoce un gasto, cuando surja un decremento en los beneficios económicos futuros en forma de salida o disminuciones del valor de activos o bien el surgimiento de obligaciones y además que pueda ser medido con fiabilidad.
- Son gastos operacionales todos lo que se relacionen directamente con el objeto social principal de la Fundación.

Medición

Los gastos operacionales y no operacionales miden al costo de estos que puedan medirse de forma fiable.

4. EFECTIVO Y EQUIVALENTES EN EFECTIVO

	2022	2021
Efectivo y Equivalentes de efectivo		
Caja	\$ 1.271	\$ 2.660
Bancos	3.012.639	2.126.432
Fiducias	6.231.692	5.040.402
Total	\$ 9.245.602	\$ 7.169.494

Al 31 de diciembre de 2022 y 2021 no existen restricciones sobre el uso de efectivo y equivalentes de efectivo.

5. CUENTAS COMERCIALES POR COBRAR Y OTRAS CUENTAS POR COBRAR, NETO

	2022	2021
Corto Plazo		
Cuentas comerciales por cobrar	\$ 5.327.522	\$ 1.300.068
Inversantamonica	2.332.999	2.332.999
Provisión para cuentas de cobro dudoso	(57.967)	(57.967)
Anticipos	105.930	59.651
Impuestos	133.708	96.753
Préstamos a Empleados	30.728	57.596
Otras cuentas por cobrar	29.122	5.240
Sub Total	\$ 7.902.042	\$ 3.794.340
Largo Plazo		
Cuentas por cobrar Largo Plazo a Inversantamonica (*)	13.997.790	16.330.902
Total	\$ 21.899.832	\$ 20.125.242

(i) La variación de \$2.332.999 corresponde a reclasificación al corto plazo, de acuerdo con el convenio de pago, el mismo criterio se aplicó en el año 2021.

El movimiento de la provisión para cuentas dudosas es el siguiente:

	2022	2021
Saldo al inicio del año	\$ 57.967	\$ 41.024
Castigos de cartera	-	-
Provisiones	-	16.943
Recuperación de provisión	-	-
Saldo al final del año	\$ 57.967	\$ 57.967

6. INVERSIONES PERMANENTES

Nombre de la Compañía	Actividad principal	Proporción de participación accionaria y poder de voto		Proporción de participación accionaria y poder de voto	
			Costo Inversión		Costo Inversión
		2022	2021		
A Carvajal	Servicios Financieros	23%	207.056.884	23%	207.056.884
B Inversantamonica	Actividades Inmobiliarias	23%	51.664.385	23%	51.664.385
C Carvajal Propiedades e Inversiones S.A	Inmobiliario	20%	38.491.626	20%	38.491.626
E Fondo Nacional de Garantías	Actividades Financieras	3%	123.978	3%	123.978
F Cemex Colombia S.A.	Industria	0%	164	0%	164
G Cemex Argos S.A.	Industria	0%	84	0%	84
Sub total			297.337.121		297.337.121
H Fondo Patrimonial	Fiducias		15.064.165		12.120.769
Total			\$ 312.401.286		\$ 309.457.890

7. PROPIEDAD, PLANTA Y EQUIPO, NETO

	Terrenos y edificios	Maquinaria Y Equipo	Equipo de Oficina	Equipo de Computo	Vehiculos	Total
Costo						
01 de enero de 2021	\$9.238.883	\$1.237.791	\$1.644.244	\$1.899.259	\$268.390	\$14.288.567
Adiciones	61.686	63.712	9.562	169.104	-	304.064
Disposiciones	-	(60.968)	-	(7.152)	(68.606)	(136.724)
31 de diciembre de 2021	\$9.300.569	\$1.240.537	\$1.653.806	\$2.061.211	\$199.784	\$14.455.907
Adiciones 2022	24.181	13.975	61.983	316.458	-	416.597
Disposiciones	-	-	-	-	-	-
31 de diciembre de 2022	\$9.324.750	\$1.254.512	\$1.715.789	\$2.377.669	\$199.784	\$14.872.604
Depreciación acumulada						
01 de enero de 2021	\$1.146.694	\$1.181.460	\$1.511.715	\$1.541.035	\$184.640	\$5.565.544
Depreciación anual	134.250	27.073	38.287	118.538	17.632	335.780
Menos depreciación acumulada de los activos dispuestos	-	(60.966)	-	(7.151)	(68.805)	(136.722)
Ajuste	-	-	-	-	-	-
31 de diciembre de 2021	\$1.280.944	\$1.147.567	\$1.550.002	\$1.652.422	\$133.667	\$5.764.602
Depreciación anual 2022	\$145.702	\$15.732	\$25.800	\$140.583	\$17.632	\$345.449
Menos depreciación acumulada de los activos dispuestos	-	-	-	-	-	-
31 de diciembre de 2022	\$1.426.646	\$1.163.299	\$1.575.802	\$1.793.005	\$151.299	\$6.110.051
Provisión bienes muebles						
01 de enero de 2021	12.796	-	-	-	-	12.796
31 de diciembre de 2021	-	-	-	-	-	-
activos dispuestos	-	-	-	-	-	-
31 de diciembre de 2022	\$12.796	\$0	\$0	\$0	\$0	\$12.796
Valor neto en libros al 31 de diciembre de 2021	\$ 8.006.829	\$ 92.970	\$ 103.804	\$ 408.789	\$ 66.117	\$ 8.678.509
Valor neto en libros al 31 de diciembre de 2022	\$ 7.885.308	\$ 91.213	\$ 139.987	\$ 584.664	\$ 48.485	\$ 8.749.657

No existe ningún tipo de restricción sobre el dominio de la Propiedad, Planta y Equipo, ni sobre los flujos de efectivo por ellos generados.

8. INTANGIBLES, NETO

	2022	2021
Proyecto de tecnología	\$ 694.500	\$ 694.500
Total Intangibles corrientes	\$ 694.500	\$ 694.500
Amortización Proyecto de tecnología (i)	\$ (694.500)	\$ -
Total Intangibles no corrientes	\$ -	\$ 694.500

(i) Activo intangible correspondiente a la constitución del proyecto de transformación digital, el cual fue aprobado en Consejo Superior acta No.272 del 17 de marzo de 2020, y su amortización se realizó el 100% en el año 2022.

9. OBLIGACIONES FINANCIERAS

	2022	2021
Tarjetas de Crédito	\$ -	\$ 1.481
Leasing financiero CP (I)	15.235	14.805
Sub Total Corto Plazo	\$ 15.235	\$ 16.286
Obligaciones Financieras Largo Plazo	13.418	40.184
Leasing financiero (I)		
Total	\$ 28.653	\$ 56.470

(i) La obligación se suscribió con el Banco de Occidente para la compra de un vehículo, por un plazo de 4 años a una tasa promedio 6.07%.

10. CUENTAS COMERCIALES Y OTRAS CUENTAS POR PAGAR

	2022	2021
Corriente		
Cuentas comerciales por pagar(I)	\$ 1.663.975	\$ 512.932
Otras cuentas por pagar (Impuestos, y acreedores varios)	944.699	688.716
Provisiones (II)	753.713	863.060
Sub Total	\$ 3.362.387	\$ 2.064.708
No corriente		
Pasivos en otras obligaciones (III)	65.828	140.789
Total	\$ 3.428.215	\$ 2.205.497

- I. El incremento en las cuentas comerciales por pagar corresponde a compras de tecnología, equipos para la emisora y de proyectos que son cancelados en el primer bimestre del año 2023.
- II. Corresponde a la provisión para trámite de licencias de construcción de los centros de servicios \$350.000 y provisión para atender demanda sobre responsabilidad en pensiones \$403.713.
- III. Corresponde a otros pasivos de menor cuantía, no exigibles el próximo año 2023.

11. BENEFICIOS A EMPLEADOS

El valor de las obligaciones de la Fundación por este concepto a 31 de diciembre de 2022 y 2021, corresponden a:

	2022	2021
Cesantías	\$ 520.581	\$ 341.734
Intereses sobre cesantías	58.122	39.055
Vacaciones	393.775	337.378
Total	\$ 972.478	\$ 718.167
Otros beneficios a empleados a largo plazo (i)	\$ 1.092.031	\$ 1.026.203

(i) El valor de las obligaciones de la Fundación por el concepto de beneficios a empleados post-empleo a largo plazo se determinó con una valoración actuarial integral realizada por la empresa SQL informática, actuario Helbert Jiménez.

Este beneficio post-empleo corresponde a la obligación adquirida por pensiones compartidas por parte de la Fundación Carvajal, el cálculo actuarial se realizó con 19 personas para el 2022 y 19 para el 2021.

A continuación, se muestra una conciliación entre los saldos iniciales y los saldos finales del pasivo por beneficios definidos:

	2022	2021
Valor al inicio del periodo	\$ 1.026.203	\$ 1.166.992
Ganancia (pérdida) actuarial debido a:		
Experiencia	65.897	(140.789)
Ajuste menor cuantía	(69)	-
Valor final del periodo	\$ 1.092.031	\$ 1.026.203

Supuestos	2022	2021
Tasa de descuento	8,97%	7,32%
Tasa de incremento pensional	5,62%	1,61%
Tasa anual de inflación	13,12%	5,62%
Tasa de mortalidad - Colombia	Tabla RV08	Tabla RV08

12. OTROS PASIVOS

	2022	2021
Ingresos recibidos por anticipado (i)	\$ 5.550.266	\$ 2.950.905
Total	<u>\$ 5.550.266</u>	<u>\$ 2.950.905</u>

(i) El aumento en esta partida corresponde a ingresos recibidos de proyectos que vienen en ejecución de años anteriores o fueron firmados durante el año 2022 y cuya ejecución se extiende al año 2023 o posteriores.

A continuación, se detallan los principales proyectos que conforman los ingresos recibidos por anticipado:

	2022	2021
Otros De Menor Cuantia	\$ 424.265	\$ 243.549
Interv Soc Villagorgona - Cargill 2021	98.034	498.387
Jovenes Tranformadores Dps-Cv-Fc	-	328.636
Laboratorio De Paz Actec	191.799	209.870
Activa Buenaventura - Usaid	1.184	200.124
Generalitat De Valencia	46.285	190.256
Transformación Con Compromiso	12.958	129.885
Activa Buenaventura - Fundacion Corona	166.829	103.025
Mas + Comunitario - lcbf 2021 2022	64.009	87.856
Liderazgo Con Enfasis En Jovenes-Nutresa	-	80.749
Sena 2020	-	78.988
Postobon Jovenes - F Postobon	105.153	72.194
Curso Virtual Habilidades Steam Ut Limma	-	71.593
Compromiso Valle - Propacifico	23.343	70.255
Activa Buenaventura - Gases De Occidente	60.717	60.717
Fortalecimiento United Way 2021 2022	17.223	49.640
Donacion -Becas Mba 2019	47.601	47.601
Compromiso Valle Semillero Propacifico	-	42.344
Fortalec Servíc Bibliotecarios - Sec Cul	-	40.677
Mas Comunit Etnico 2020 2021 - Limmat	-	38.719
Mas Comunit Etnico 2020-2021 - Ut Propal	-	36.847
Alianza Rep Cali	-	30.000
Fortalec Mujeres Activas - Fama 3	27.132	27.132
Activa Buenaventura - F Celsia	50.000	25.000
Centrales Didacticas 2021 - Sec Cultura	-	24.919
Mas + Coordinadores - lcbf 2021 2022	1.876	24.754
Una Huella Para Siempre - Usaid	-	21.317
Aula Global Men 2021	-	21.185
Vensit Ii - 2021	-	21.030
Proyec Plasticos Livianos Carvajal	31.922	17.077
Empaques	-	-
Cargill Emergencia Covid 19 - 2020	952	16.000
Pruebas Egra Venezuela 2021	-	12.203
Confecc Oportunidades - F. Fanalca 2021	-	11.200
Saberes Golondrinas 2020 - 2021	-	10.993
Activa Buenaventura - Propacifico	783	6.183
Juntos Aprendemos - Partners Usaid	136.054	-
Aula Global Cali 22-23 Mision Jesuita A	10.314	-
Saberes 2022 Limmat Y Generalitat	616.979	-
Mas+ Coordinadores lcbf-icetex 2022	43.865	-
Mas+ Comunitario lcbf-icetex 2022	193.327	-
Diplomado Steam lcbf-icetex 2022	39.263	-
Calidad Educativa Incauca Fase 2	204.532	-
Diagnostico De Aprendizajes 2022 Unicef	359.773	-
Centrales Didacticas 2022 Sec Cultura	14.349	-
Pier Secretaria Educación	10.000	-
Curso 1.5 -2020	18.396	-
Promigas	13.338	-
Cali Recicla Con Tu Reciclador 2022	56.308	-
Fortalecimiento A Mujeres Activas 2022 4	29.919	-
Confeccionando Oportunidades 2022	46.508	-
Vensit 4 - 2022	12.914	-
Laboratorios De Paz 2.0 -Actec	116.839	-
Intervención Social Cargill Fase 5	1.870.347	-
Ginebra Comunidades Sostenibles - Carva	153.857	-
Microempresas Competitivas Sostenibles B	11.753	-
Empoderamiento Económico Y Social Muj T.	32.321	-
Impulsando El Sabor De Nuestra Gente G	55.048	-
Plataforma Valle Carvajal Empaques-Nesti	112.661	-
Alimentación Con Sentido Mi Plato Salud	19.554	-
Total	\$ 5.550.266	\$ 2.950.905

13. PATRIMONIO

	2022	2021
Efecto adopción NIIF	\$296.704.017	\$ 296.704.017
Excedentes acumulados	31.481.085	31.389.948
Reservas	10.983.091	10.983.091
Excedentes del ejercicio	2.122.169	91.137
Fondo social (i)	200	200
Total	<u>\$341.290.562</u>	<u>\$ 339.168.393</u>

(i) El Fondo social lo conformaron los socios fundadores: Alfonso Carvajal S.J \$50, Elena Carvajal Lourido \$75 y Ana Maria Carvajal \$75.

14. INGRESOS

A continuación, se presenta un análisis de los ingresos del periodo de la Compañía para operaciones que continúan:

	2022	2021
Actividades de servicio comunitario y social	\$ 19.519.257	\$ 10.955.270
Dividendos de sociedades (*)	8.959.364	5.161.779
Enseñanza	29.325	39.816
Alquiler	1.601.875	1.431.748
Recuperaciones de gastos operacionales	64.230	20.045
Total	<u>\$ 30.174.051</u>	<u>\$ 17.608.658</u>

(*) Los dividendos se recibieron de: (i) Carvajal S.A. \$8.887.948, y (ii) Fondo de Garantías S.A. Confe \$71.416.

15. OTROS INGRESOS

	2022	2021
Financieros	\$ 1.729.602	\$ 824.941
Utilidad en venta y retiro de bienes	-	82.000
Recuperación seguros	3.560	-
Recuperación provisiones	74.961	202
Diversos	8	172.824
Total	<u>\$ 1.808.131</u>	<u>\$ 1.079.967</u>

16. COSTOS

	2022	2021
De personal (i)	\$ 11.554.956	\$ 8.109.338
Honorarios (i)	4.341.182	2.690.354
Servicios (i)	2.568.011	1.809.209
Diversos (ii)	3.461.392	1.989.493
Impuestos	437.355	318.115
Depreciaciones	318.064	335.780
Arrendamientos	313.397	218.634
Contribuciones y afiliaciones	11.267	148.762
Seguros	101.845	91.660
Gastos Legales	71.724	67.841
Gastos de viaje	369.660	46.949
Mantenimientos y reparaciones	34.648	30.902
Amortizaciones (iii)	1.472.744	-
Total	\$ 25.056.245	\$ 15.857.037

(i) Los conceptos de personal, honorarios y servicios tienen variación debido al aumento en la ejecución del proyecto Juntos Aprendemos.

(ii) Los costos diversos se componen por:

	2022	2021
Suministros Generales (*)	\$ 1.746.691	\$ 731.707
Suministros Y Partes De tecnología	529.285	347.097
Suministro de Alimentos	10.790	73.115
Transporte	421.089	118.145
Servicio De Casino Y Restaurante	611.996	135.570
Combustibles Y Lubricantes	30.482	18.031
Fotocopias	444	2.267
Papelería General	109.154	6.557
Otros Gastos Diversos	1.461	17.001
Provisión deudores	-	540.003
Total	\$ 3.461.392	\$ 1.989.493

(*) Los suministros generales corresponden a compra de suministros y materiales de proyectos como: Juntos Aprendemos, Intervención social Villagorgona, Diagnósticos de Aprendizajes 2022 Unicef, entre otros.

(iii) La amortización corresponde a: Intangibles registrados a diciembre 31 de 2021 por \$694.500 y a compras y servicios del año 2022 por \$778.244

17. GASTOS DE ADMINISTRACION

	2022	2021
De personal	\$ 1.530.977	\$ 1.331.424
Honorarios	28.494	44.978
Servicios	231.067	180.424
Diversos	-	22.485
Impuestos	3.972	4.219
Depreciaciones	27.384	-
Arrendamientos	2.014	5.192
Contribuciones y afiliaciones	-	290
Seguros	434	654
Gastos de viaje	658	-
Gastos Legales	687	1.449
Amortizaciones	904	-
Total	<u>\$ 1.826.591</u>	<u>\$ 1.591.115</u>

18. OTROS EGRESOS

	2022	2021
Donaciones (*)	\$ 2.704.802	\$ 1.093.197
Gastos no deducibles	19.801	15.529
Total	<u>\$ 2.724.603</u>	<u>\$ 1.108.726</u>

(*) Donaciones entregadas en desarrollo del proyecto Juntos Aprendemos.

19. COSTOS FINANCIEROS

	2022	2021
Intereses por sobregiros y préstamos bancarios	\$ 38	\$ 443
Otros gastos por interés (*)	252.536	40.167
Total	<u>\$ 252.574</u>	<u>\$ 40.610</u>

(*) Los gastos por interés aumentan debido a las pérdidas que sufrieron las inversiones en fiducias, principalmente las que se tenían en Credicorp

20. INSTRUMENTOS FINANCIEROS

Gestión de riesgo en la tasa de interés - La Fundación Carvajal se encuentra expuesta a riesgos en la tasa de interés debido a que toma dinero en préstamo a tasas de interés variables. El riesgo es manejado por la Compañía realizando prepago de la deuda.

Gestión de riesgo cambiario - La Compañía realiza transacciones denominadas en moneda extranjera; en consecuencia, se generan exposiciones a fluctuaciones en la tasa de cambio. Las exposiciones a la tasa de cambio son manejadas dentro de los parámetros de las políticas aprobadas utilizando contratos sobre moneda extranjera.

Los importes en libros de los activos monetarios denominados en moneda extranjera al final del periodo sobre el que se informa son los siguientes:

	Activos	
	2022	2021
Banco de Bogotá Cuenta de ahorros en Miami	\$ 1.432.820	\$ 58.791

21. ACTIVOS Y PASIVOS CONTINGENTES

La Fundación Carvajal no es parte demandada en ninguna acción legal que implique el supuesto incumplimiento de la entidad en el suministro de bienes y/o servicios de conformidad con los términos contractuales.

La Fundación Carvajal no tiene demandas pendientes contra ningún proveedor con referencia al suministro de productos defectuosos.

22. IMPUESTO A LAS GANANCIAS

Las disposiciones fiscales vigentes aplicables a la Fundación estipulan que:

(a) Los contribuyentes del régimen tributario especial están sometidos al impuesto de renta y complementarios a la tarifa del 20% sobre el beneficio neto o excedente, no obstante, para la Fundación dicho beneficio se considera renta exenta, toda vez que éstos serán reinvertidos en programas de gestión social y de interés general de acceso a la comunidad, conforme a los Artículos 19, 356 y 358 del Estatuto Tributario Nacional.

(b) La Fundación no está sometida a renta presuntiva por pertenecer al régimen tributario especial, no es contribuyente del impuesto a la riqueza, ni del impuesto sobre la renta para la Equidad CREE conforme a los Artículos 191 y 293-2 del Estatuto Tributario y el artículo 20 de la Ley 1607 de 2012.

(c) En 2016 aplican para efectos fiscales, las referencias a las normas contables contenidas en las normas tributarias conforme a la Ley 1607 de 2012; a partir del año 2017 con la expedición de la Ley 1819, la determinación del impuesto de renta se realizará conforme a los marcos técnicos normativos contables vigentes en Colombia, cuando la ley tributaria remita expresamente a ellas y en los casos en que esta no regule la materia.

(d) Las declaraciones de impuestos están soportadas por el libro tributario previsto en el Artículo 4 del Decreto 2548 de 2014 así como todos los documentos, externos e internos y comprobantes que evidencian la realidad de las operaciones desarrolladas.

(e) Para permanecer y tener la calificación dentro del régimen tributario especial la Fundación deberá cumplir con los procedimientos que la Dirección de Impuestos y Aduanas Nacionales defina, junto con los documentos establecidos por el Gobierno Nacional mediante Decreto. Los contribuyentes del régimen tributario especial se encuentran contemplados en el Artículo 140 y la calificación al régimen en el Artículo 148 de la Ley 1819 de 2016.

(f) Los contribuyentes del régimen tributario especial están sometidos al régimen de renta por comparación patrimonial. La Reforma consagró que cuando el beneficio neto o excedente exento determinado de conformidad del Artículo 357 del Estatuto Tributario, resultare inferior a la diferencia entre el patrimonio líquido del último periodo gravable y el patrimonio líquido del periodo inmediatamente anterior, dicha diferencia se considera renta gravable, a menos que se demuestre que el aumento patrimonial obedece a causas justificativas. Lo anterior conforme al Artículo 151 de la Ley 1819 de 2016.

Las declaraciones del impuesto de renta pueden ser revisadas por las autoridades de impuestos dentro de los 2 años siguientes a la fecha de presentación o corrección; la Ley 1819 de 2016 extendió a partir del año 2017, el término general de firmeza de las declaraciones tributarias a 3 años, a partir de la fecha del vencimiento para declarar o a partir de la fecha de su presentación, cuando estas hayan sido presentadas de forma extemporánea.

FUNDACION CARVAJAL
DETERMINACION DEL BENEFICIO NETO
POR EL AÑO GRAVABLE 2022
 Valores en miles de pesos

INGRESOS	2022	2021
Total ingresos de cualquier naturaleza	31.982.182	18.688.626
Total de costos y gastos contables	29.860.013	18.597.488
+ (-) ajustes del beneficio neto		
(+) Recuperación de provisiones	109.347	-
(-) Gastos no deducibles	(418)	(2.377)
(-) Gastos de provisiones	-	(523.060)
(-) Depreciación por el año 2022	(345.449)	(335.780)
(-) Amortizaciones proyecto transf digital año 2022	(1.468.000)	-
(-) Pérdidas en inversiones	(188.582)	-
(-) Impuestos Asumidos	(19.421)	(5.167)
+ Inversion durante el año (i)	14.520.579	1.039.522
- Inversion realizadas	(11.160.586)	(82.000)
TOTAL EGRESOS (2)	<u>31.307.483</u>	<u>18.688.626</u>
BENEFICIO NETO DEL AÑO (1) - (2)	<u>674.699</u>	<u>(0)</u>
IMPUESTO SOBRE LA RENTA	<u>0</u>	<u>0</u>

(i) Inversiones en activos fijos \$ 416.597
 Inversiones fondo patrimonial descontadas en el cálculo \$14.103.982

El ingreso por dividendos que recibe la Fundación hace parte de los ingresos del cálculo del beneficio neto, y no considerarse como ingreso no constitutivo de renta ni de ganancia ocasional.

El beneficio neto de \$674.699 podrá ser exento si el Concejo Directivo de la Fundación, en reunión del 30 de marzo de 2023, destina dicho excedente a una asignación permanente o una destinación específica para desarrollar el objeto social de la fundación en una de las actividades meritorias; de lo contrario deberá pagar el 20% sobre el beneficio neto.

23. COMPROMISOS

La Fundación Carvajal al cierre del 2022 tiene convenios celebrados los cuales pasarán a periodos siguientes:

Acuerdo de Colaboración Proyecto Generalitat Valenciana. Firmado en España entre Fundación del Valle, Fundación Mainel y Fundación Carvajal, el 04 diciembre de 2020 el cual tiene por objetivo el empoderamiento económico de la población víctima del conflicto, especialmente jóvenes y mujeres en situación de vulnerabilidad, de las comunas de Cali; cuya vigencia es del 01/01/2021 al 28/02/2023 el valor del acuerdo de colaboración es de 187.443 euros. A diciembre 31 del 2022 se ejecutó \$676.411

Acuerdo de Cooperación No. 72051419CA00002 Activa Buenaventura: el 30 de noviembre de 2018 la Fundación Carvajal firmó un convenio de Cooperación con la Agencia de los Estados Unidos para el Desarrollo Internacional "USAID" el cual tiene como objetivo general la implementación del Modelo de Marco de Participación Ciudadana "Activa Buenaventura", que busca generar condiciones adecuadas para la gobernabilidad democrática a través de tres (3) estrategias: liderazgo colectivo, incidencia en políticas públicas y gobierno abierto; cuya vigencia es del 01/02/2019 a 31/01/2024, el valor del convenio es de \$10.154.602. A diciembre 31 de 2022 se ejecutó \$8.490.149

Acuerdo Cooperativo No. 7200AA21CA00003 Juntos Aprendemos: el 13 de agosto de 2021 la Fundación Carvajal firmó un convenio de costos reembolsables de gastos con Partners of the Americas el cual consiste en aumentar la capacidad del sistema educativo colombiano para proporcionar una educación de calidad sostenible e inclusiva en las zonas afectadas por la migración. El proyecto tiene como objetivos (i) mejorar la calidad de la educación de niños y jóvenes de las comunidades receptoras; (ii) mayor acceso a la educación de calidad a niños y jóvenes de las comunidades receptoras; (iii) reforzar la participación de la comunidad en las oportunidades educativas. El convenio tiene una vigencia comprendida entre el 16 de agosto de 2021 al 31 de octubre de 2025, el valor del convenio es de \$31.270.558, a diciembre 31 de 2022 se ejecutó \$6.658.948

Proyecto para la Educación de Calidad en el Distrito de Aguablanca (Cali) 2022-2023: el 15 de septiembre de 2021 la Fundación Carvajal firmó con Jesuiten Weltweit Germany un convenio el cual tiene como finalidad facilitar la permanencia escolar y mejorar el rendimiento académico en beneficio de 1400 niños por año (total de 2800) en 12 Escuelas Públicas del Distrito de Aguablanca. El convenio tiene una vigencia comprendida entre marzo del año 2022 y diciembre del año 2023. El valor de la contribución es de \$327.000. A diciembre 31 de 2022 se ejecutó \$177.000

Convenio de Cooperación No 016-2021. Firmado entre Fundación Promigas y Fundación Carvajal, el 20 diciembre de 2021 el cual tiene por objetivo la Integración socioeconómica de la población más vulnerable de Cali que busca fortalecer las capacidades empresariales de ciento cincuenta (150) titulares de derecho, priorizando mujeres y jóvenes de las comunas 13,14,15 y 18 de Cali para la generación de ingresos sostenibles y la reducción de los factores de exclusión económica y social; cuya vigencia

es del 01/01/2022 al 31/03/2023 el valor del convenio de cooperación es de \$270.000 a diciembre 31 del 2022 se ejecutó \$213.174

Convenio donación 15080 Proyecto Saberes Generalitat- Valenciana 2022. Firmado entre Limmat Stiftung y Fundación Carvajal, el 18 de enero del 2022, el cual tiene por objeto la implementación del programa "Saberes Generalitat Valenciana" a 1.000 agentes educativas en Valle del Cauca, Choco, Nariño y Cauca; cuya vigencia es de 18 meses el valor del convenio de donación es de \$200.000 a diciembre 31 del 2022 se ejecutó \$82.000

Contrato prestación de servicio 2022000413. Firmado entre Caja de compensación Familiar del Valle del Cauca – Comfandi y Fundación Carvajal, el 01 de abril del 2022, el cual tiene por objeto el soporte y alojamiento al sistema de gestión bibliotecaria Llave del Saber integrado con Koha -Consulta en línea (OPAC) que contiene todo el material bibliográfico de la Unidad de Bibliotecas de Comfandi; cuya vigencia es de 21 meses el valor del contrato de prestación de servicios es \$86.017 A diciembre 31 del 2022 se ejecutó \$34.871

Convenio donación 15082 MAS 2022. Firmado entre Limmat Stiftung y Fundación Carvajal, el cual tiene por objeto la implementación del programa "MAS + 2022 "dirigido a 1.000 agentes educativas en diferentes cohortes; cuya vigencia es de 12 meses el valor del convenio de donación es de \$250.000 A diciembre 31 del 2022 se ejecutó \$216.556

Convenio Diagnóstico de aprendizajes COL/PCA202295/PD2022139. Firmado entre UNICEF y Fundación Carvajal, el 28 de julio del 2022 el cual tiene por objetivo establecer la estrategia para el diagnóstico de aprendizajes y acompañamiento en la implementación de la nivelación de aprendizajes en instituciones educativas focalizadas por UNICEF en el marco del apoyo al retorno a servicios educativos presenciales; cuya vigencia es de 7 meses el valor del convenio es de \$1.097.114 A diciembre 31 del 2022 se ejecutó \$737.341

Convenio Una Huella Para Siempre CNV-02522. Firmado entre Fundación Bolívar Davivienda y Fundación Carvajal, en septiembre del 2022 el cual tiene por objeto promover cambios de conocimiento, prácticas y aptitudes que contribuyan a generar entornos protectores en las familias de las comunas 14, 15 y 21 en el Distrito de Aguablanca en Cali; cuya vigencia es de 12 meses el valor del convenio de donación es de \$80.000 a diciembre 31 del 2022 se ejecutó \$14.508

Acuerdo de Colaboración Proyecto Generalitat Valenciana. Firmado entre Fundación Mainel y Fundación Carvajal, en mayo de 2022 el cual tiene por objetivo el empoderamiento de Madres Comunitarias y Agentes Educativas como estrategia de fortalecimiento para la atención integral a la primera infancia en Colombia; cuya vigencia

es del 15/05/2022 al 31/12/2023 el valor del acuerdo es de 317.396 euros. A diciembre 31 del 2022 se ejecutó \$71.509

Laboratorio de paz 2.0 EL 01 de enero de 2022 Fundación Carvajal y ACTEC se comprometen a ejecutar conjuntamente el proyecto « Laboratorios de Paz 2.0 » en conformidad con el dossier del Programa ACTEC – Un Oficio para todos 2022-2026 aprobado por el Gobierno belga. El Objetivo Específico (OE), así como el resto de información, marco lógico, actividades, presupuesto, etc, Fundación Carvajal se compromete a respetar los costes operativos presupuestados por un importe de 468.000€ EUR. La Dirección General de Cooperación al Desarrollo (DGD) del Gobierno belga financia el 80% de los costes directos. A diciembre 2022 se ejecutaron \$ 306.717

Cuso 1.75 Convenio de cooperación no. 111. Que el día 1 de junio de 2022 las Partes celebraron el Convenio de Cooperación cuyo objeto es: "Lograr la vinculación de al menos 608 personas (50% colombianos y 50% migrantes venezolanos) y la sostenibilidad a 3 meses del empleo de al menos 395 personas ubicadas en Cali a través de un proceso de formación técnico social. Valor \$1.664.458 a diciembre 2022 se ejecutaron \$614.640, va hasta Diciembre 2023.

Cargill Fase 5. Que el 15 de junio de 2022 la Junta Directiva de Charities Aid Foundation América (CAF América) otorga una subvención a la Fundación Carvajal por un monto de \$2.340.124. Por tres años. De acuerdo con la legislación de los Estados Unidos, CAF América otorga fondos e ingresos obtenidos en esos fondos, pueden gastarse solo para fines benéficos, religiosos, científicos, literarios o educativos. Propósitos. Esta subvención se realiza únicamente para los fines indicados en esta carta, y los siguientes: se describe sustancialmente como el propósito de su subvención en la solicitud de elegibilidad de la subvención. También es entendió que no se realizarán cambios sustanciales en la forma en que se realizará la subvención utilizada sin la aprobación previa por escrito de CAF America. Si desea modificar su Propósito de la subvención durante su período de elegibilidad, comuníquese con CAF America para solicitar la forma necesaria. A diciembre 2022 se ejecutaron \$1.202.116

Fanalca Confeccionando Oportunidades. Convenio firmado el 14 de febrero, Convenio de cooperación suscrito entre fanalca, Supertex s.a. y la Fundación Carvajal, cual tiene un valor de \$67.199 con corte a diciembre 2022 se han realizado dos otrosi al contrato inicial sumando un valor total de \$ 201.598. Con corte a diciembre 2022 se ha ejecutado \$152.219 teniendo un saldo por ejecutar por valor de \$ 49.378 y un nuevo otro sí que se realizará en febrero 2023 por el valor de \$67.199 con corte a Julio 2023.

FWWB Convenio entre la Fundación WWB Colombia y Fundación Carvajal. Aunar esfuerzos, para generar oportunidades de fortalecimiento y aceleración empresarial a través de procesos de formación y acompañamiento a empresarios líderes de microempresas en Cali y Buenaventura. En el convenio se estructura a través de la ejecución de 2 componentes que son: frotamientos a 1000 empresarios modalidad

subsistencia a lo largo de 5 años. Valor de convenio \$238.639 por un periodo de 5 años, hasta diciembre 2026. A diciembre 2022 ejecutó \$37.608

Alimentación con sentido saludable. CONVENIO DE COOPERACIÓN Fundación United Way Colombia & Fundación Carvajal. El Convenio tiene por objeto fortalecer la comunidad educativa de la educación básica primaria de la IEO de El Guavito, en el municipio de Ginebra y la IEO de El Vínculo, en el municipio de Buga, a través de una estrategia de articulación a los planes curriculares, jornadas de tamizaje y promoción de alimentación sana, en términos del perfil de proyecto que se adjunta como Anexo No. 1 al Convenio. Tendrá un plazo de doce (12) meses desde el 01 de junio de 2022 hasta el 31 de mayo de 2023. Valor del convenio \$63.119 A diciembre 2022 se realizó una ejecución de \$10.445

Ginebra Comunidades sostenibles. Proyecto que inicio en agosto de 2022, con un presupuesto de \$239.138, el cual tiene fecha de finalización el mes de julio 2023. A diciembre 2022 presento una ejecución de \$96.143

Acuerdo de Cooperación: El 26 de agosto de 2021 la Fundación Carvajal firmo un convenio con la Fundación Postobón para articular esfuerzos para fortalecer el capital humano para desarrollar y fortalecer núcleos productivos que sean rentables y mejoren las condiciones de vida de los productores y sus familias en los municipios priorizados por Fundación Postobón en los departamentos del Cauca y Valle del Cauca, con una duración de 24 meses, el valor del convenio es de \$514.193 a diciembre 31 de 2022 se ejecutó \$293.058

GEP-FAA-012 – FUNDACIÓN CARVAJAL. Convenio de Monto Fijo por el monto de \$649.824, como contribución a su actividad denominada: "Empoderamiento Económico y social de mujeres rurales y urbanas, como medio para contribuir con la equidad de género en Buenaventura Valle del Cauca y Caloto, Cauca", del 02 de Agosto de, 2022 al 1 de Septiembre de 2023, a 31 de diciembre del 2022 se ejecutó \$227.608

INCAUCA FASE 2. Contribuir al desarrollo e implementación de una estrategia que mejore el aprendizaje y facilite la mejora de las competencias básicas para promover la articulación de la media con la técnica o la educación superior en Institución Educativa El Ortigal. Duración: 2 años valor total \$487.869 al 31 de diciembre del 2022 se ejecutó \$41.734

24. HECHOS OCURRIDOS DESPUÉS DEL PERIODO QUE SE INFORMA

Entre el 1 de enero de 2023 y la fecha de emisión de estos Estados Financieros, no se tiene conocimiento de hechos de carácter financiero o de otra índole que afecten en forma significativa los saldos o interpretación de los mismo.

25. NOTA REVELATORIA SOBRE IMPACTO DEL VIRUS COVID-19

Debido a que el 11 de marzo de 2020 la Organización Mundial de la Salud - OMS declaró el actual brote de enfermedad por coronavirus - COVID-19 como una pandemia, el presidente de la República mediante el Decreto Legislativo 417 del 17 de marzo de 2020, declaró el estado de Emergencia Económica, Social y Ecológica en todo el territorio Nacional, situación que permaneció sobre todo el año 2021.

La Fundación en el año 2022 y 2021 se acoge a las directrices para el cuidado de la salud de la comunidad en general. A continuación, se describen los principales hitos de la gestión institucional:

- Respecto a las actividades de intervención social integral y administrativas, realizadas por el equipo de la Fundación, se determinó la modalidad de trabajo remoto para el 2020 y en el año 2021 fue migrando a las modalidades de teletrabajo, alternancia y presencialidad, en el año 2022 se estableció la forma de trabajo presencial para aquellas actividades de intervención a la comunidad que así lo requieren, autónomo para aquellas personas cuando la administración lo requiera y suplementario para aquellas personas que asisten de forma presencial a la oficina 2 o 3 veces en la semana, con lo anterior se logra un mejor uso de las instalaciones de la Fundación.
- La situación de emergencia no impidió que la Fundación desarrollara su objeto social y ejecutara las actividades meritorias según lo planeado. Mantener una estructura flexible.

26. APROBACIÓN DE LOS ESTADOS FINANCIEROS

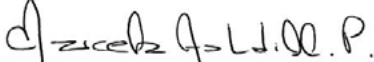
Los Estados Financieros han sido autorizados para su divulgación por el Representante Legal y/o Consejo Superior el 30 de marzo de 2023. Estos estados financieros van a ser puestos a consideración del máximo órgano social, quien puede aprobar o improbar estos Estados Financieros.

FUNDACION CARVAJAL
Certificación a los Estados Financieros

Declaramos que hemos verificado previamente las afirmaciones contenidas en los estados financieros de la Fundación Carvajal finalizados al 31 de diciembre de 2022 y 2021, los cuales se han tomado fielmente de libros de contabilidad. Por lo tanto:

- Los activos y pasivos de Fundación Carvajal existen en la fecha de corte y las transacciones registradas se han realizado durante el periodo.
- Los activos representan probables beneficios económicos futuros (derechos) y los pasivos representan probables sacrificios económicos futuros (obligaciones), obtenidos o a cargo de la Fundación Carvajal y de sus subordinadas en la fecha de corte.
- Todos los elementos han sido reconocidos como importes apropiados.
- Los hechos económicos han sido correctamente clasificados, descritos y revelados.

Asimismo, los Estados Financieros han sido autorizados para su divulgación por el Representante Legal y/o Consejo Superior el 30 de marzo de 2023. Estos estados financieros van a ser puestos a consideración del máximo órgano social el próximo 30 de marzo de 2023, quien puede aprobar o improbar estos Estados Financieros.


Martela del Socorro Astudillo Palomino
Representante legal


Rafael Angel Pinilla Charry
Contador
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