



Alianza Fc México A. C.
Audited Financial Statements
December 31, 2021 and 2020
(With Independent Auditors' Report Thereon)

Independent Auditors' Report

To the Board of Directors
Alianza FC México, A. C.

Opinion

We have audited the Financial Statements of Alianza FC México, A. C. ("the Foundation") which comprise the statements of financial position as at December 31, 2021 and 2020, and the related statements of activities and cash flows for the years then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Alianza FC México, A. C. as of December 31, 2021 and 2020, and the changes in net assets and cash flows for the years then ended in conformity with Mexican Financial Reporting Standards (MFRS)

Basis of the opinion

We conducted our audits in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Foundation in accordance with the international Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements applicable to our audits of financial statements in Mexico, and we have fulfilled our other ethical responsibilities in accordance with these requirements and with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Foundation's management and officers in relation to the financial statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with MFRS, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit

DFK – González y Asociados, S.C.



Ricardo González Villarreal
Partner
San Pedro Garza García, N.L.
February 03, 2022

Alianza FC México, A.C.
 Statements of Financial Position
 As of December 31, 2021 and 2020
 (Amounts in Mexican Pesos)



Assets	2021			Total
	Unrestricted	Temporarily restricted	Permanent restricted	
Current assets				
Cash, cash equivalents and restricted cash (note 4)	\$ 188,263	13,035,009	-	\$ 13,223,272
Taxes paid in advance	960	6	-	966
Total current assets	189,223	13,035,015	-	13,224,238
Fixed Assets				
Computer equipment	46,824	-	-	46,824
Accumulated depreciation of computer equipment	(33,427)	-	-	(33,427)
Total fixed assets, net	13,397	-	-	13,397
Total Assets	\$ 202,620	13,035,015	-	\$ 13,237,635
Liabilities and net assets				
Current liabilities				
Taxes and others contributions payable	-	149,416	-	\$ 149,416
Total current liabilities	-	149,416	-	149,416
Non current liabilities				
Employee benefits (note 5)	158,281	-	-	158,281
Total non current liabilities	158,281	-	-	158,281
Total Liabilities	\$ 158,281	149,416	-	\$ 307,697
Net assets				
Unrestricted	44,339	-	-	44,339
Temporarily restricted	-	12,885,599	-	12,885,599
Permanent restricted	-	-	-	-
Total Net assets (note 6)	\$ 44,339	12,885,599	-	\$ 12,929,938
Total liabilities and net assets	\$ 202,620	13,035,015	-	\$ 13,237,635

Assets	2020			Total
	Unrestricted	Temporarily restricted	Permanent restricted	
Current assets				
Cash, cash equivalents and restricted cash (note 4)	\$ 798,608	1,269,589	-	\$ 2,068,197
Accounts receivable	-	353	-	353
Taxes paid in advance	940	6	-	946
Total current assets	799,548	1,269,948	-	2,069,496
Fixed Assets				
Computer equipment	31,063	-	-	31,063
Accumulated depreciation of computer equipment	(31,063)	-	-	(31,063)
Total fixed assets, net	-	-	-	-
Total Assets	\$ 799,548	1,269,948	-	\$ 2,069,496
Liabilities and net assets				
Current liabilities				
Taxes and others contributions payable	\$ 88,485	892	-	\$ 89,377
Total current liabilities	88,485	892	-	89,377
Non current liabilities				
Employee benefits (note 5)	149,765	-	-	149,765
Total non current liabilities	149,765	-	-	149,765
Total Liabilities	\$ 238,250	892	-	\$ 239,142
Net assets				
Unrestricted	561,298	-	-	561,298
Temporarily restricted	-	1,269,056	-	1,269,056
Permanent restricted	-	-	-	-
Total Net assets (note 6)	\$ 561,298	1,269,056	-	\$ 1,830,354
Total liabilities and net assets	\$ 799,548	1,269,948	-	\$ 2,069,496

See accompanying notes to financial statements.

Alianza FC México, A.C.
 Statements of Activities
 For the years ended December 31, 2021 and 2020
 (Amounts in Mexican Pesos)

	2021			Total
	Unrestricted	Temporarily restricted	Permanent restricted	
Revenues				
Membership fees (note 7)	\$ 769,250	-	-	\$ 769,250
Donations (note 7)	15,761	18,585,110	-	18,600,871
Note credit	-	(353)	-	(353)
Comprehensive financing result, net	754	11,488	-	12,242
Total revenues	\$ 785,765	18,596,245	-	\$ 19,382,010
Expenses				
Program services expenses				
Expenses IAF ME 559	-	2,757,767	-	2,757,767
Expenses IAF ME 563	-	3,331,725	-	3,331,725
Expenses Various Projects	-	890,210	-	890,210
Total program services expenses	-	6,979,702	-	6,979,702
Supporting services				
Operating expenses (nota 7)	1,302,724	-	-	1,302,724
Total supporting expenses	1,302,724	-	-	1,302,724
Total Expenses	\$ 1,302,724	6,979,702	-	\$ 8,282,426
Net assets				
Net change on net assets	(516,959)	11,616,543	-	11,099,584
Net assets at the beginning of the year	561,298	1,269,056	-	1,830,354
Net assets at the end of the year	\$ 44,339	12,885,599	-	\$ 12,929,938
2020				
	Unrestricted	Temporarily restricted	Permanent restricted	Total
Revenues				
Membership fees (note 7)	\$ 750,000	-	-	\$ 750,000
Donations (note 7)	14,791,998	2,852,875	-	17,644,873
Foreign exchange gain, net	65,405	19,852	-	85,257
Total revenue before releases	15,607,403	2,872,727	-	18,480,130
Total revenues	\$ 15,607,403	2,872,727	-	\$ 18,480,130
Expenses				
Program services expenses				
Expenses IAF ME 559	-	863,041	-	863,041
Expenses IAF ME 563	-	733	-	733
Expenses Social Impact, INC.	-	755,056	-	755,056
Total program services expenses	-	1,618,830	-	1,618,830
Supporting services				
Operating expenses (nota 7)	15,041,361	-	-	15,041,361
Total supporting expenses	15,041,361	-	-	15,041,361
Total Expenses	\$ 15,041,361	1,618,830	-	\$ 16,660,191
Net assets				
Net change on net assets	566,042	1,253,897	-	1,819,939
Net assets at the beginning of the year	(4,744)	15,159	-	10,415
Net assets at the end of the year	\$ 561,298	1,269,056	-	\$ 1,830,354

See accompanying notes to financial statements.

Alianza FC México, A.C.
 Statements of Cash Flows
 For the years ended December 31, 2021 and 2020
 (Amounts in Mexican Pesos)



	2021	2020
Net cash flows from operating activities		
Net change in net assets	\$ 11,099,584	\$ 1,819,939
Depreciation and amortizations	2,364	-
Change in:		
Accounts receivable and taxes paid in advance	333	(620)
Employee benefits	8,516	149,765
Taxes and others contributions payable	60,039	58,376
Cash generated by operating activities	11,170,836	2,027,460
Cash flows from investing activities		
Adquisition of property, plant and equipment	(15,761)	-
Cash generated by investing activities	(15,761)	-
Net change in cash, cash equivalents and restricted cash	11,155,075	2,027,460
Cash, cash equivalents and restricted cash at beginning of the year	2,068,197	40,737
Cash, cash equivalents and restricted cash at end of the year	\$ 13,223,272	\$ 2,068,197

See accompanying notes to financial statements.

Alianza FC México, A. C.

Notes to Financial Statements

For the years ended December 31, 2021 and 2020

(Amounts in Mexican Pesos, see note 2)

1. Description of business -

Alianza FC México, A.C. ("The Foundation"), is a non-for-profit organization incorporated under the laws of Mexico in 2011, whose purpose is to group and strengthen Mexican community foundations that carry out all kinds of activities of assistance, philanthropic and social development, in support of vulnerable groups or regions.

The Foundation is authorized to receive donations deductible from Income Tax, according to authorization certificate number 600 01 06 00 00 2021 1068 folio 3687962 of November 16, 2021 and for social development activities, according to authorization certificate number 700 02 01 00 00 2020 11883 folio 2916414 of November 30, 2020.

2. Financial statement presentation -

The accompanying financial statements were prepared in accordance with the Mexican Financial Reporting Standards ("MFRS"),

Due the Foundation is a non-profit association, the attached financial statements are prepared under the guidelines set forth in MFRS B-16, "Financial Statements of Non-profit Entities", which establishes the presentation of the statement of financial position and the statement of activities, segregating three categories of accounting net assets according to their availability: (i) unrestricted assets, (ii) temporarily restricted assets, and (iii) permanently restricted assets.

The accompanying financial statements have been prepared based on historical cost. The inflation of 2021 and 2020, determined through the National Consumer Price Index published by the National Institute of Statistics and Geography (INEGI) was 7.35% and 3.15%, respectively. As of that same date, accumulated inflation for the last 3 years was 13.87%, 11.42 and 13.17%, respectively, a level that, according to the MFRS in force on the date of the statement of financial position, corresponds to a non-inflationary economic environment, which requires that the preparation of financial statements be continued on the basis of historical cost.

The accompanying financial statements have been prepared in the reporting currency, the Mexican peso, which is the same as the recording currency and the functional currency.

Statement of cash flows - The statements of cash flows are presented using the indirect method as required by FRS B-2 "Statement of Cash Flows".

The financial statements for the year ended December 31, 2020, have been reclassified in certain items to unify their presentation with 2021.

3. Summary of significant accounting policies –

As mentioned in the previous paragraph, the accompanying financial statements were prepared in compliance with the Mexican Financial Reporting Standards. The Foundation's management, applying professional judgment, considers that the estimates and assumptions used were adequate in the circumstances. The main accounting policies followed by the Foundation are the following:

- a. **Cash, cash equivalents and restricted cash-** It is mainly represented by local and foreign currency in cash, bank deposits in checking accounts and investments of excess cash values with immediate availability subject to insignificant risks of changes in value. Cash is presented at nominal value and cash equivalents are valued at fair value; fluctuations in its value are recognized in the RIF. Restricted cash that is for a specific purpose is presented separately as restricted cash in current assets.

Alianza FC México, A. C.

Notes to Financial Statements

(Mexican Pesos, see note 2)

- b. *Employee benefits*** - Starting in 2021, the seniority bonus and severance payments to which employees are entitled in accordance with the law are charged to the results of the year based on actuarial calculations of the present value of this obligation. Amortization of past service cost is based on the estimated service life of active personnel. All other compensation to which employees may be entitled are charged to income when incurred.
- c. *Provisions, contingencies and commitments*** - Provision liabilities are recognized when (i) there is a present obligation (legal or assumed) as a result of a past event, (ii) its probable that the outflow of economic resources will be required as a means to settle this obligation, and (iii) the obligation can be reasonably estimated.
- Provisions for contingent liabilities are recognized only when the outflow of resources for their extinction is probable. Likewise, commitments are only recognized when they generate a loss.
- d. *Income from donations*** - In accordance with MFRS E-2, "Donations received or granted by entities with non-profit purposes", the Foundation registers donations in cash when they are accrued and are enforceable. Donations received in kind, in intangible goods and services are recorded when they are received. Income from donations through credit and debit cards are recognized when the funds are deposited in the Foundation's bank accounts. Donations in kind and other assets received with stipulations from the sponsor that limit the use of donated assets are recorded in the temporarily or permanently restricted Net assets. When the temporary restrictions end, the restricted amounts are transferred to the unrestricted Net assets.
- e. *Foreign currency*** - Transactions in foreign currency are recorded at the exchange rate prevailing on the date of execution or settlement. Monetary assets and liabilities denominated in foreign currency are translated at the exchange rate in force at the statement of financial position date. Exchange differences arising from assets and liabilities denominated in foreign currencies are reported on the statement of activities.
- f. *Income taxes*** - In accordance with Title III of the IT Law in force, the Foundation is not subject to Income Tax because it is an authorized association to receive deductible donations from IT, except for non-deductible expenses and for the profit derived from activities that are not related with the purpose for which it obtained such authorization.
- g. *Business concentration*** - Donations received by Charles Stewart Mott Foundation and the Inter-American Foundation represented 86% of the total income received in fiscal year 2021.
- h. *Contingencies*** - Liabilities for loss contingencies are recorded when it is probable that a liability has been incurred and the amount thereof can be reasonably estimated. When a reasonable estimation cannot be made, disclosure is provided in the notes to the financial statements. Contingent revenues, earnings or assets are not recognized until realization is assured.

Alianza FC México, A. C.

Notes to Financial Statements

(Mexican Pesos, see note 2)



4. Cash, cash equivalents and restricted cash –

As of December 31, 2021 and 2020 were as follows:

Cash (banks)

	2021			2020		
	Unrestricted	Temporarily restricted	Total	Unrestricted	Temporarily restricted	Total
Comunalia \$	188,263	-	188,263	\$ 798,608	20,146	818,754
Various projects 4438	-	541,703	541,703	-	15,000	15,000
IAF 2538	-	18,953	18,953	-	1,025,539	1,025,539
IAF 9570	-	22,320	22,320	-	208,904	208,904
BBVA Bancomer 4361	-	7,325,779	7,325,779	-	-	-
Total cash \$	188,263	7,908,755	8,097,018	\$ 798,608	1,269,589	2,068,197

Cash equivalents (Investments)

	2021			2020		
	Unrestricted	Temporarily restricted	Total	Unrestricted	Temporarily restricted	Total
Vector casa de bolsa 5353 \$	-	1,535,862	1,535,862	\$ -	-	-
Vector casa de bolsa 5263	-	1,071,266	1,071,266	-	-	-
Vector casa de bolsa 5695	-	2,519,126	2,519,126	-	-	-
Total cash equivalents \$	-	5,126,254	5,126,254	\$ -	-	-

The Comunalia Fund is made up of membership fees from associated Community Foundations and donations received.

The Fund called “Various Projects 4438” included the contributions from various donor organizations, grouped through the collaboration agreement CONV-0152/2020, whose purpose is to create a collaboration alliance between these organizations to carry out the program called "PULSO OSC", covered by addendum ADEN-0004/2021, as well as by funds provided by the Ford Foundation (contribution No. 141127) and C.S. Mott Foundation; the foregoing under the agreement called SDG ADOPTION of Mexican Community Foundations (Grant No. 2020-07775).

The IAF 2538 and 9570 Fund is integrated with donations received from Inter-American Foundation in order to carry out all the activities that are stipulated in the agreements ME-559 and ME-563

Alianza FC México, A. C.

Notes to Financial Statements

(Mexican Pesos, see note 2)

The Fund BBVA Bancomer 4361 is integrated with the donations received from the Charles Stewart Mott Foundation in order to carry out all the activities stipulated in the General Purposes agreement (Donation No. 2018-02818).

(see note 7).

5. Provision for employee benefits –

The Foundation has a defined benefit plan that covers substantially all of its employees; for 2021, the cost, obligations and other elements of the compensation and seniority premium plans, mentioned in the note 3b), have been determined based on calculations prepared by independent actuaries and the accumulated benefits have been recognized on this year by an amount of \$158,281.

The rates used in determining the net cost of the period are as follows:

Discount rate	7.07%
Salary increase rate	5.69%

6. Foundation Net assets -

The Foundation's net assets are made up of the membership fees, donations received in cash and the remaining income on expenses obtained in accordance with the corporate bylaws. The remaining income on expenses, if any, will never be distributable among the associates, but will be applied to the purposes of the Foundation's activity.

The patrimony will be strictly devoted to the purposes of the Foundation, since it does not have or will have a predominantly economic nature or profit-making purposes of any kind.

In the event of dissolution of the Foundation, the distributable remainder, if any, will be donated to Institutions with a similar corporate purpose or to charitable institutions authorized to receive donations. As of December 31, 2021 and 2020, Net assets are integrated as follows:

	2021			Total
	Unrestricted	Temporarily Restricted	Permanent restricted	
Net assets				
Unrestricted	44,339	-	-	44,339
Temporarily restricted	-	12,885,599	-	12,885,599
Permanent restricted	-	-	-	-
Total net assets	\$ 44,339	12,885,600	-	12,929,938
	2020			Total
	Unrestricted	Temporarily Restricted	Permanent restricted	
Net assets				
Unrestricted	581,444	-	-	581,444
Temporarily restricted	-	1,248,910	-	1,248,910
Permanent restricted	-	-	-	-
Total net assets	\$ 581,444	1,248,910	-	1,830,354

Alianza FC México, A. C.

Notes to Financial Statements

(Mexican Pesos, see note 2)

7. Revenues and expenses –

The Foundation received revenues for the following concepts:

	2021			Total
	Unrestricted	Temporarily Restricted	Permanent Restricted	
Revenues				
Membership fees				
Fundación del Empresariado Chihuahuense, A.C.	125,000	-	-	125,000
Fundación Internacional de la Comunidad, A.C.	31,500	-	-	31,500
Fundación Merced Querétaro, A.C.	57,500	-	-	57,500
Fundación para Unir y Dar, A.C.	57,500	-	-	57,500
Corporativa de Fundaciones, A.C.	57,500	-	-	57,500
Fundación del Empresariado Yucateco, A.C.	57,500	-	-	57,500
Fundación Punta de Mita, A.C.	31,500	-	-	31,500
Fundación Comunitaria Puebla, I.B.P.	15,750	-	-	15,750
Fundación Comunitaria Cozumel, I.A.P.	31,500	-	-	31,500
Fundación Comunitaria de la Frontera del Norte, A.C.	57,500	-	-	57,500
Fundación del Empresariado Sonorense, A.C.	57,500	-	-	57,500
Comunidad, A.C.	31,500	-	-	31,500
Fundación Merced Coahuila, A.C.	31,500	-	-	15,750
Fundación Comunitaria Malinalco, A.C.	31,500	-	-	31,500
Amigos de San Cristóbal, A.C.	31,500	-	-	31,500
Por Parras, A.C.	5,500	-	-	5,500
Fundación Comunitaria Oaxaca, A.C.	57,500	-	-	57,500
Total membership fees	769,250	-	-	769,250
Fondo Unido, I.A.P.	-	110,827	-	110,827
Nacional Monte de Piedad, I.A.P.	-	110,828	-	110,828
Quiera Fundación de la Asociación de Bancos de México, A.C.	-	110,827	-	110,827
Dibujando un Mañana México, I.A.P.	-	50,000	-	50,000
Fundación Merced, A.C.	-	101,000	-	101,000
Promotora Social México, A.C.	-	86,346	-	86,346
Fundación Merced Querétaro, A.C.	-	50,000	-	50,000
Fundación FEMSA, A.C.	-	50,000	-	50,000
Fundación COPPEL, A.C.	-	110,000	-	110,000
Inter-American Foundation	-	7,305,629	-	7,305,629
International Community Foundation	-	109,817	-	109,817
General public	-	130,000	-	130,000
General public Foreign	-	949,218	-	949,218
Charles Stewart Mott Foundation	-	9,310,618	-	9,310,618
Coppel, S.A. de C.V.	15,761	-	-	110,827
Total Donations	15,761	18,585,110	-	18,600,871
Total operating revenues	\$ 785,011	18,585,110	-	\$ 19,370,121

Alianza FC México, A. C.

Notes to Financial Statements

(Mexican Pesos, see note 2)



	2020			Total
	Unrestricted	Temporarily Restricted	Permanent Restricted	
Revenues				
Membership fees				
Fundación Comunitaria Malinalco, A.C.	\$ 30,000	-	-	\$ 30,000
Comunidad, A.C.	30,000	-	-	30,000
Fundación del Empresariado Yucateco, A.C.	55,000	-	-	55,000
Fundación Punta de Mita, A.C.	30,000	-	-	30,000
Fundación Merced Coahuila, A.C.	30,000	-	-	30,000
Fundación para Unir y Dar, A.C.	55,000	-	-	55,000
Fundación del Empresariado Sonorense, A.C.	55,000	-	-	55,000
Fundación Comunitaria Cozumel, I.A.P.	30,000	-	-	30,000
Fundación Comunitaria Puebla, I.B.P.	30,000	-	-	30,000
Corporativa de Fundaciones, A.C.	55,000	-	-	55,000
Fundación Comunitaria de la Frontera del Norte, A.C.	55,000	-	-	55,000
Fundación del Empresariado Chihuahuense, A.C.	120,000	-	-	120,000
Fundación Merced Querétaro, A.C.	55,000	-	-	55,000
Fundación Internacional de la Comunidad, A.C.	30,000	-	-	30,000
Amigos de San Cristóbal, A.C.	30,000	-	-	30,000
Fundación Comunitaria Oaxaca, A.C.	55,000	-	-	55,000
Laguna Te Queremos, A.C.	5,000	-	-	5,000
Total membership fees	750,000	-	-	750,000
Comunidad, A.C.	2,000	-	-	2,000
Fundación Comunitaria Cozumel, I.A.P.	2,000	-	-	2,000
Fundación Comunitaria de la Frontera Norte, A.C.	2,000	-	-	2,000
Fundación Comunitaria Oaxaca, A.C.	2,000	-	-	2,000
Fundación Comunitaria Puebla, I.B.P.	2,000	-	-	2,000
Fundación Internacional de la Comunidad, A.C.	2,000	-	-	2,000
Fundación Merced Querétaro, A.C.	4,000	-	-	4,000
Fundación para Unir y Dar, A.C.	4,000	-	-	4,000
Fundación Punta de Mita, A.C.	2,000	-	-	2,000
Inter-American Foundation	-	2,088,732	-	2,088,732
International Community Foundation	56,507	-	-	56,507
General public	60,000	-	-	60,000
Social Impact Inc.	257,028	764,143	-	1,021,171

Alianza FC México, A. C.

Notes to Financial Statements

(Mexican Pesos, see note 2)

The Coca Cola Foundation	14,105,376	-	-	14,105,376
The Fund for Global Human Rights	291,087	-	-	291,087
Total Donations	\$ 14,791,998	2,852,875	-	\$ 17,644,873
Total operating revenues	\$ 15,284,970	3,109,903	-	\$ 18,394,873

During 2021, as part of the expenses included in the Support Service Expenses necessary to carry out the Foundation's corporate purpose, donations were distributed to the following programs:

Entity	Concept or program	Amount
Fundación Comunitaria Cozumel, I.A.P.	Economic support.	\$ 118,419
Amigos de San Cristóbal, A.C.	Economic Support for the Active Communities Fund Project.	328,736
Fundación Merced Coahuila, A.C.-	Donation.	173,264
Fundación del Empresariado Yucateco, A.C.	Economic support.	99,101
Fundación del Empresariado Sonorense, A.C.	Donation.	199,600
Fundación del Empresariado Sonorense, A.C.	Active Communities Fund	158,264
Fundación Punta de Mita, A.C.	Donation.	460,414
Fundación Merced Querétaro, A.C.	Economical support	394,732
Fundación Internacional de la Comunidad, A.C.	Cash donation economic support.	97,500
Fundación Internacional de la Comunidad, A.C.	Cash donation diagnostic donation for the social integration of migrant children in Tijuana.	375,050
Fundación Appleseed México, A.C.	Donation.	135,500
Fundación Comunitaria Oaxaca, A.C.	Economic support Active Communities Fund, Phase 1.	99,800
Fundación Comunitaria Oaxaca, A.C.	Economic support Active Communities Fund, Phase 2.	394,732
Fundación Comunitaria de la Frontera Norte, A.C.	Cash donation	321,974
Corporativa de Fundaciones, A.C.	Donation.	291,322

Alianza FC México, A. C.

Notes to Financial Statements

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Centro de Liderazgo y Desarrollo Humano, A.C.	Donation and Ministration	375,614
Comunidad, A.C.	Economical support	100,000
Comunidad, A.C.	Donation, active communities project phase 2.	106,578
Comunidad, A.C.	Donation, Active Communities Project	197,851
Total Donations distributed		\$ 4,428,451

As of December 31, 2021, the following agreements are in force:

- a) Inter-American Foundation: Donation Agreement No. ME-559 by the amount of US \$382,500, the donation period began on February 28, 2020 and will end on February 28, 2023.

The purpose of the donation is to strengthen the Foundation to promote its members and the community organizations it supports and to provide them with technical services and training in a way that reflects the philosophy and purpose of the development of similar organizations.

- b) Inter-American Foundation: Donation Agreement No. ME-563 by the amount of US \$237,550, the donation period began on July 17, 2020 and will end on July 17, 2023.

The purpose of the donation is to support initiatives in response to the COVID-19 pandemic, as well as sub-donations to community initiatives and to promote the Foundation's activities such as training, technical assistance, building relationships with similar organizations, among others.

- c) Charles Stewart Mott Foundation: Grant Agreement No. 2020-07775 for the amount of US\$100,000, for the period from August 1, 2021 to July 31, 2022.

Its objective is to deepen the understanding and application of the 2030 Agenda for Sustainable Development by the Foundation and the organizations that it groups.

- d) Charles Stewart Mott Foundation: Grant Agreement No. 2018-02818 for the amount of US\$450,000, the period from January 1, 2022 to December 31, 2024.

This general funding grant will strengthen Comunalía, its members and new community foundations through institutional strengthening services and training, technical advice and funding. The project will directly benefit 16 members of Comunalía and at least 6 stakeholders.

- e) Ford Foundation: Grant Agreement No. 141127 in the amount of US \$50,000, which grant funds will be available for a one-year period beginning September 13, 2021.

The purpose of the grant is to strengthen the Foundation's efforts at the national and local levels, expand the civic aspect, and generate an enabling environment for its member organizations to thrive.

- f) PULSO OSC: Agreement number CONV-0152/2020, whose purpose is to create a collaborative alliance among various donor organizations to carry out the program called "PULSO OSC", which may be expanded through subsequent addendums, which will be part of this agreement.

The objective of the program is to design and apply several surveys that will serve as an observatory to obtain situational diagnoses that reflect different moments of civil society organizations, networks, collectives and groups.

As of December 31, 2021, and with the objective of adding new parties or donor organizations to the agreement, the following addendums have been made:

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- On June 15, 2020 Nacional Monte de Piedad I.A.P., Promotora Social México, A.C., Fondo Unido Institución de Asistencia Privada, Consejo Cívico de Instituciones de Nuevo León, Fundación COPPEL, A.C., celebrated the Addendum number ADEN-0018/2020 to the collaboration agreement (first Addendum to the collaboration agreement).
- On August 5, 2020, Nacional Monte de Piedad I.A.P. and Fundación FEMSA, A.C. executed Addendum number ADEN-0020/2020 to the collaboration agreement (second addendum to the collaboration agreement).
- On August 6, 2020, Nacional Monte de Piedad I.A.P. and International Community Foundation executed Addendum number ADEN-0021/2020 to the collaboration agreement (third Addendum to the collaboration agreement).

The donor organizations commit themselves in the previous addendums to provide COMUNALIA in equal parts, all the amounts of money necessary for the performance of its Treasury functions.

8. Contingencies -

- a) In accordance with Mexican tax law, the tax authorities are empowered to examine transactions carried out during the five years prior to the most recent income tax return filed.
- b) On December 8, 2020, modifications to the Income Tax law that directly impact non-for-profit associations authorized to receive tax-deductible donations (“authorized donee”) were published in the official gazette of the federation. these changes came into force on January 1, 2021 and established various criteria in income and expenses, which if not met, could lose its status of authorized donee and, consequently, be forced to transfer its assets to another authorized donee.

9. Financial statements issuance authorization -

The financial statements were approved for issuance on February 03, 2022 by Mr. Luis Agustín Landa García Téllez (President of the Board of Directors of the Foundation) and Ms. Tatiana Fraga Diez (Executive Director) and are subject to the approval of the Partners of the Company, who can decide to modify in accordance with the Ordinary Assembly of Associates of the Foundation.