



ANNUAL REPORT 2022

EDUCA[®]
FUNDACIÓN EDUCA MÉXICO A.C.

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RED EDUCA (EDUCA NETWORK)

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REPORT 2022

Letter from General Management

2022 was a very good year for EDUCA thanks to four factors:

- The RED EDUCA schools that have been unconditional allies to our foundation for 28 years and that, thanks to their committed work, give life to the educational projects that we develop for the benefit of thousands of children and teachers; who are reached by programs such as Savings and Entrepreneurship, EDUCA Mind and Heart, EDUCA Mathematics, the EDUCA Teachers Congress, the Virtual Community, and our proposals aimed at institutional strengthening.
 - The program Schools for Earth -mostly public institutions of all levels and educational systems- and the education authorities that trust our proposal for environmental, climate and sustainable development education, and who work on, in addition to the Schools for Earth project, School Orchards, and Green Entrepreneurship.
 - Donors, companies, and individuals, who with their donation contribute to making EDUCA's work a reality, and who, in addition to their financial contribution, support us with their time and talent in volunteer activities.
- The operational team and the EDUCA Board. The first brings to life the foundation's work with passion and discipline every day, and the second guides us to keep our direction in fulfilling our mission.

Thanks to all the people who in 2022 made it possible for EDUCA to continue forward!

The year presented in this report was important because after a long period of “remote work”, we returned to being in-person for many of our activities with children and teachers. Thus, the Savings and Entrepreneurship EDUCA Fair returned to in-person exhibitions for the projects developed by students, the EDUCA Congress welcomed 400 teachers from different states at CDMX, and throughout the year we visited the different schools for a closer follow-up of their work.

We hope that this report reflects EDUCA's care and commitment to successfully fulfilling its mission and contribute to making our beloved country a better place for all Mexican children and teachers, especially for those in vulnerable situations.

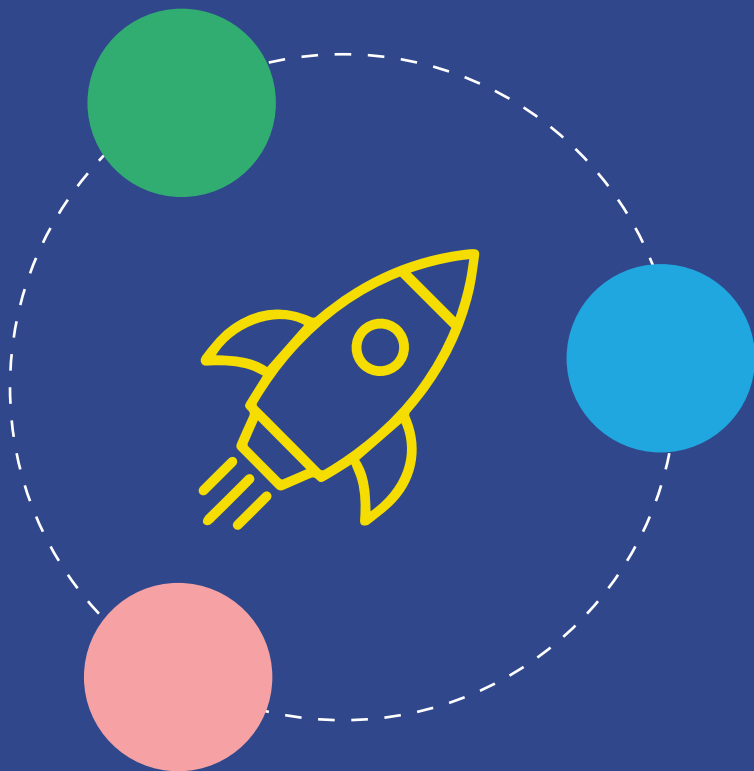
Thank you for joining us through another year, because it is with your trust in EDUCA that our project is more invigorated than ever!

Monica Cinco Basurto

Monica Georgina Cinco Basurto
Executive Director

Mission.

Strengthen schools so that children and teachers become accomplished and happy agents of change, contributing to sustainable development.



Vision.

Ensure that the best practices of RED EDUCA have a national and global impact.

EDUCA DNA.

Happy people: We are happy because we serve society by generating value in all our activities. We recognize that all people are valuable and, therefore, we strive for their experience with EDUCA to provide them with happy moments.

Love for a job well done: We are passionate about our work, we love what we do, and feel proud of EDUCA. We pay attention to detail, we are neat in everything we do, and we use our time effectively.

Focused: We focus on achieving the success of our programs and to have a greater impact on the students and institutions with which we work.

Sustainable Culture: We value and take care of all existing and received resources, we use them responsibly and transparently thinking about future generations of children.

Collaborative relationships and alliances: We are convinced that the best results are achieved by working collaboratively. We are convinced that only by working in alliance can we reach all the children we intend.

EDUCA supports two types of educational institutions:

1. RED EDUCA, civil society organizations that operate non-profit schools and serve low-income students, are legally authorized to receive donations and have a council or board of trustees. RED EDUCA implements all educational and institutional strengthening proposals developed by the foundation.

2. Schools for Earth, mostly public schools of all educational levels, from initial education to research centers of various educational subsystems, such as CONAFE, high schools, multicultural and bilingual schools, and multiple care centers for students with disabilities. Schools for Earth exclusively implements EDUCA's environmental and climate education projects.



RED EDUCA

89

15,064

1,412

1,071

20,010

37,557



Schools for Earth

816

80,463

5,853

-

120,700

207,016

Benefitted schools

Children and teenagers

Teachers

Directors, operational sta and government bodies

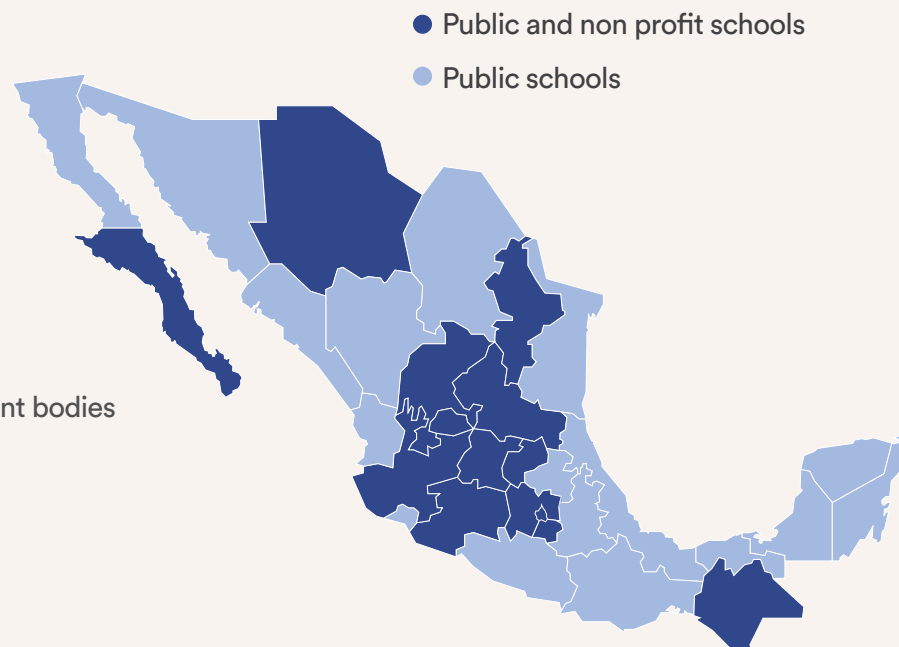
Parents and/or Tutors

TOTAL

Schools by Federal Entity

89 RED EDUCA (EDUCA Network) schools

- Aguascalientes (1)
- Baja California Sur (2)
- Chiapas (1)
- Chihuahua (1)
- Ciudad de México (27)
- Estado de México (10)
- Guanajuato (6)
- Jalisco (16)
- Michoacán (1)
- Morelos (9)
- Nuevo León (6)
- Querétaro (7)
- San Luis Potosí (1)
- Zacatecas (1)



A close-up photograph of a hand holding a sharpened orange pencil, poised to write on a document. The document features a table with blue vertical lines and a red horizontal line. The background is a soft-focus orange and white.

PROGRAMS AND PROJECTS

EDUCA has 3 institutional programs, achieved through a variety of projects.

Program 1: Institutional Sustainability

Project: Total Commitment

Impact: 7 schools of RED EDUCA with active government bodies, benefitting 2,216 students.

Activities conducted

1.- Strategic Planning

- **7 schools** with strategic planning and execution indicators.
- **10 hours** of accompaniment per school.

2.- Institutional Strengthening Day

- **1 Institutional Strengthening Day** with the participation of 97 people from government bodies, general directors, and fund managers.
- **55 schools and civil society organizations received training.**
- **6 training hours** on soliciting recurring funds, designing social media campaigns, and new fiscal obligations.
- **3 people** from the government bodies of RED EDUCA schools awarded for their commitment and impact:
 - o Arcelia Cid Topete, Fundación Dar, I.A.P.
 - o Elizabeth Marroquín González, Centro Educativo La Buena Tierra, A.C.
 - o Rita Iliana Sauri Cruz, Claudina Thévenet, A.C.
- **Award for the government body** of Centro Comunitario Acércate, A.C. for its outstanding participation in the Total Commitment Project.



3.- Integrating New Institutions to RED EDUCA

- Institución Juvenil de León, A.C. Provides Elementary School and Junior High School services for 450 children.
- Centro Técnico Asistencial y Cultural Juan Diego, A.C. Colegio María Eugenia Milleret. Provides Preschool and Elementary School services for 231 children.
- Fundación de Atención Infantil, A.C. Provides Nursery School and Preschool services for 20 children.
- La Gaviota Centro de Atención a la Discapacidad Infantil, I.A.P. Provides services of Inclusive Preschool and Rehabilitation for 50 children.



Program 1: Institutional Sustainability

Project: Financial Strengthening

Impact: : 19 schools of RED EDUCA increase the flow of recurring monthly funds, in benefit of 4,820 students.

Activities conducted

- **9 schools of RED EDUCA** participated in the 4x1 Campaign for recurring donations 2022, jointly reaching the \$69,500 goal.
- **EDUCA delivered \$293,000** as an Incentive Donation to 11 schools that reached their 4x1 Campaign goal.
- **10 schools** received support to recover recurring monthly donors.
- **7 schools** received a license for the Donasonic platform free of cost to improve the follow-up for recurring donors.
- **\$432,600 channeled** to 7 schools to provide scholarships to 501 students.
- **\$250,000 channeled** to 2 schools for their outstanding performance in our projects.



Program 1: Institutional Sustainability

Project: Institutional Strengthening

Impact: RED EDUCA achieved an 84.93 average, placing it at a Stable level of maturity, in benefit of 13,580 students.

Activities conducted

1.- Institutional self-diagnosis to measure the organizational maturity level of RED EDUCA.

Comparative results of the number of schools according to their level of institutional maturity

Level of maturity	2020	2021	2022
In consolidation	25	27	30
Stable	16	16	18
Unstable	3	1	1
High Risk	1	3	2
Schools that responded	45	47	51
RED EDUCA Average	82.52	84.18	84.93

2.- Safe School, project to support schools in their return to classes

Impact: 12 schools of RED EDUCA have had training, strategies, and materials for preventing, providing care and/or referring COVID-19 cases, in addition to complying with the requirements of the health and education authorities, benefiting 6,014 students, 680 teachers, and 8,549 parents.



Contests

331 students from 11 schools sent videos to participate in the contest for performing the "We all take care of ourselves with MetLife" song. The 3 winning videos received a financial incentive for the school:

- 1° place. Fundación Josefa Vergara y Hernández, I.A.P. Prize: \$20,000
- 2° place. Escuela Bernardo A. Grousset, A.C. Prize: \$10,000
- 3° place. Palmares Escuela Técnica, A.C. Prize: \$5,000

Upper Elementary, Junior High School and High School students from 9 schools participated in the "MetLife Foundation Cares for Us" contest by sending videos showing different self-care measures to prevent contagion when returning to school. The winning students received a tablet:

- 1° place. Roberto Vargas Montoya, 6° Elementary School. Gota de Leche, A.C.
- 2° place. Gerónimo Daniel Martínez Puente, 1° Junior High School. Escuela Bernardo A. Grousset, A.C.
- 3° place. Iker Iván Gilbonio Infante, 1° Junior High School. Fundación Don Bosco para el Desarrollo del Estudiante Morelense, A.C. Plantel Zapata.

4 schools participated in the "My School is Safe with MetLife Foundation" contest by sending videos that showed the security protocols implemented for returning to in-person classes. The 3 winning videos received a financial incentive for the school:

- 1° place. Centro Educativo San Carlos, A.C. Prize: \$30,000
- 2° place. Institución de Beneficencia Privada Escuela Hogar Nuestros Pequeños Hermanos, A.C. Prize: \$20,000
- 3° place. Fundación Dr. José María Álvarez, I.A.P. Prize: \$10,000

Program 2: Empowering People

Project: Savings and Entrepreneurship

Impact: 4,354 children of RED EDUCA improve their financial and social scope of reach by exercising their socioemotional, financial, and entrepreneurial skills.

Activities conducted

1.- Teacher Training and Certification

103 teachers and coordinators received 6 hours of training on Methodology Based on Projects, financial education, and entrepreneurship.

78 teachers concluded the online modules of the Savings and Entrepreneurship Diploma Course with a duration of 30 hours.

23 teachers were certified on the Official Standard 0670 “Facilitation for the development of economic and financial intelligence in children”.

2.- Educational Materials (printed and digital resources)

12 educational capsules on socioemotional, financial, and entrepreneurial education, used by 11 schools and 1,775 students.

2,097 printed guides delivered to students and teachers.

Development of 4 online courses for teachers on Empowerment, Peace Culture, Gender Perspective and Entrepreneurship.

3.- Classes

21 hours of classes taught to students.

4.- Virtual and In-Person Follow-Up Visits

204 hours of accompaniment for teachers implementing the project.

5.- Workshops for Students

352 students trained through 10 workshops on financial education taught by EDUCA volunteers and coordinators.

6.- International Aflatoun Day

56 students in the 4th and 5th grade of Elementary School from Centro Comunitario Acércate, A.C., participated in a virtual sessions with students in El Salvador and Guatemala.

7.- Formal Savings

302 students received an economic incentive for reaching their annual savings goal through the use of bank accounts.



Program 2: Empowering People

Project: Savings and Entrepreneurship

8.- EDUCA's Savings and Entrepreneurship Fair

5 state fairs in Nuevo León, Jalisco, Chiapas, Morelos, and Mexico City.

1,274 students from 22 schools reaching 15 participating states of the country.

159 students from 20 Schools for Earth

- 20 students participated in virtual sessions
- 62 students sent drawings or videos about savings
- 123 students participated in the "I know what financial health is" contest
- 90 parents participated in financial and entrepreneurship education workshops.
- 1,231 students participated in the Entrepreneurship Exhibition presenting 280 ventures.
- 8 students participated in AlquiLab presenting 12 ventures.
- 71 volunteers participated as mentors.

505 participants trained by MetLife Foundation's volunteers through 10 webinars titled:

- How can we take care of our financial health during the pandemic? Aimed at 330 parents.
- Why is it important to promote financial health as part of their educational curriculum? Aimed at 68 teachers and directors.
- Did you know that you can take care of your finances and plan for your future even during a pandemic? Aimed at 198 junior high school students.



9.- Savings and Entrepreneurship EDUCA Bootcamp

63 students and 18 teachers from Mexico City, State of Mexico, Chiapas, Morelos, Nuevo León, Jalisco, and Hidalgo received 15 hours of training to strengthen the economic, social, and environmental sustainability of 30 ventures.

10.- Evaluation of Results

- 626 elementary school students from 13 schools (Children Section) and 1,235 junior high school and high school students (Youth Section) participated, answering an online questionnaire.
- The questionnaire was applied at the beginning and at the end of the school year to compare progress.
- The table shows the final results: In green the results showing significant increases; in blue showing lesser increases; and in red the results showing a decrease.
- Positive results are shown for the Children's Section in the development of entrepreneurial skills and financial health/economic citizenship, and areas for improvement in the Empowerment component.

A variety of companies participated as jury at the Savings and Entrepreneurship EDUCA Fair by evaluating the projects that students from RED EDUCA created during the school year. The companies were: Demar, Ernst and Young, Fundación ESRU, Fundación Frisa, Galileo FT, Provident, Scotiabank and Wonderful Citrus.

Program 2: Empowering People

Project: Matemáticas EDUCA

Impact: Preschool-Elementary Teachers of RED EDUCA improved their math skills.



Activities conducted

1.- Teachers Training

58 teachers from 14 schools who received training completed the EDUCA Mathematics Diploma Course.

2.- Second Math Contest of RED EDUCA

694 students from elementary, junior high and high school.

86 teachers from preschool, elementary, junior high and high school.

44 parents.

34 schools from Mexico City, State of Mexico, Chihuahua, Guanajuato, Jalisco, Nuevo León, Morelos, and Querétaro.

2021 - 2022 Comparison

The contest consists of 3 rounds, the table shows the average achieved in each round by comparing the 2 years of the contest.

Elementary and high school students, and junior high-high school teachers achieved the best results this year.

Comparison table

Participants	Round 1		Round 2		Round 3	
	2021	2022	2021	2022	2021	2022
Preschool-Elementary Teachers	7.25	5.18	5.6	6.43	6.2	6.34
Junior High-High School Teachers	6.3	7.85	7.3	8.48	5.8	8.47
Elementary School Students	4.57	5.52	6.17	6.42	5.91	6.74
Junior High School Students	6.5	5.97	7.44	6.36	7.45	6.04
High School Students	5.5	7.6	5.9	7.82	5.8	7.63

Program 2: Empowering People

Project: EDUCA Mind and Heart

Impact: 42 schools and 886 teachers trained to identify areas of improvement and promote emotional health strategies in benefit of 2237 students.

Activities conducted

1.- Socioemotional Health and Wellbeing Diagnosis

With the participation of 42 schools, 2,237 students and 282 teachers from 9 states in the country. The results achieved were socioemotional skills in RED EDUCA.

Teachers

Strengths

- Use appropriate language according to their students' age (98%)
- Are kind, respectful, trustworthy, friendly, equitable/egalitarian, and fair with their students (98%)
- Acknowledge their students' achievements (98%)
- Encourage students to continue growing and learning (97%)
- Consider multiple criteria to make responsible decisions regarding their students' safety (97%)
- Are aware of their skills to fulfill their teacher role (96%)

Aspects to improve

- Talk with someone about their emotions (37%)
- Recognize that their work is a source of frustration and stress for them (30%)
- Recognize that their job is exhausting them (28%)
- Can disagree with their students without fighting or arguing (24%)
- Recognize that they are angry or upset in the classroom (23%)
- Devote time to get to know their students (22%)
- Handle their emotions in a healthy manner (22%)



3° Preschool Students

Strengths

- Feel good in their classroom, with their teachers and classmates (94%)
- Are pleased with the time shared with their teachers and classmates in the classroom (93%)
- Identify feeling happy, joyful, loved, and safe (93%)
- Respect their classmates' belongings (91%)
- Recognize situations or places where they feel safe (90%)
- Say "thank you" to show their gratitude (88%)
- Say "please" to ask for something (85%)

Aspects to improve

- Accept criticism without getting angry (66%)
- Keep calm when harassed or distracted (66%)
- Feel good learning virtually (65%)
- Like learning virtually (63%)
- Calmly solve disagreements (63%)
- Are kind to their classmates when upset (56%)
- Keep calm when they disagree with their classmates (54%)
- Feel bad when their classmates are sad (54%)
- Stay engaged with performing their duties (53%)

3° Elementary School Students

Strengths

- Feel good in their classroom, with their teachers and classmates (89%)
- Are pleased with the time shared with their teachers and classmates in the classroom (88%)
- Identify feeling happy, joyful, and loved (84%)
- Respond well when others start a conversation or activity (84%)
- Say "thank you" for showing their gratitude (84%)

Aspects to improve

- Tell someone when they are having difficulties (61%)
- Feel good about learning in a virtual manner (59%)
- Like to learn in a virtual manner (59%)
- Calmly solve their disagreements (54%)
- Stay calm when they disagree with their classmates (51%)
- Respond appropriately when they are pushed or punched (49%)

6° Elementary School Students

Strengths

- Respect their classmates when they are together (91%)
- Respect their classmates' belongings (90%)
- Say "thank you" to show their gratitude (89%)
- Are careful when using their classmates' things (87%)
- Say "please" to request something (87%)
- Feel good in the classroom, with their teachers and classmates (86%)
- Seek help when necessary (86%)

Aspects to improve

- Stay focused when doing their tasks (60%)
- Recognize and express basic personal emotions (56%)
- Like to learn in a virtual manner (56%)
- Stay calm when bothered or distracted (56%)
- Stay calm when they disagree with their classmates (56%)
- Feel good about learning in a virtual manner (54%)
- Calmly solve their disagreements (54%)

3° Junior High School Students

Strengths

- Allow their classmates to contribute to teamwork (85%)
- Are courteous and respectful to their classmates (84%)
- Allow their classmates to speak without interrupting (79%)
- Recognize their classmates' achievements (77%)
- Listen attentively to their classmates (77%)
- Listen attentively to instructions in class (76%)

Aspects to improve

- Express appropriate emotions to a situation (64%)
- Like to learn in a virtual manner (64%)
- Feel good about learning in a virtual manner (63%)
- Stay focused on work when there are many distractions (63%)
- Ask for help when they don't understand something in class (63%)
- Reflect on their emotions (63%)

3° High School Students

Strengths

- Are courteous and respectful to their teachers (91%)
- Allow their classmates to contribute to teamwork (87%)
- Recognize their classmates' achievements (85%)
- Allow their classmates to speak without interrupting (85%)
- Talk to others about their emotions (85%)
- Are courteous and respectful to their classmates (84%)
- Finish the work they start (81%)

Aspects to improve

- Are able to understand complicated or difficult topics in class (64%)
- Express appropriate emotions to a situation (63%)
- Stay focused when there are many distractions (63%)
- Ask for help when they don't understand something in class (62%)
- Feel good learning in a virtual manner (60%)
- Like to learn in a virtual manner (59%)
- Reflect on their emotions (58%)

2.- Training

886 teachers trained on "Effective emotional regulation."

Students of upper elementary, junior high and high school from 12 schools participated in "The importance of expressing emotions in an assertive manner" webinar.

Results

Teachers

- 97% learned techniques they could use to better know their emotions and regulate them effectively
- 93% identified options to favor the emotional health of their students.

Students

- 100% learned why their emotions are important.
- 78% got ideas on how to know their emotions.
- 78% created ideas on how to appropriately express their emotions.

Program 2: Empowering People

Project: **EDUCA Congress**

Impact: 951 teachers and directors acquire theoretical-practical tools that enable them to enhance the educational quality and academic performance of their students.

Activities conducted

1.- Hybrid Activities Program

4 days of virtual activities (10 hours of training)

- 1 Virtual Conference
- 17 Virtual Workshops
- 1 Cultural Activity with an on line performance of a Virtual Theater

Scholarships were offered for the Certification of Work Competencies on 3 Standards.

2 days of in-person activities in CDMX (10 hours of training, 5 hours of activities)

- 3 Conferences
- 10 Workshops
- 1 Cultural-Musical Activity
- 1 Cultural-Sightseeing Activity
- Math skills Diagnostic evaluation for teachers
- Closing and Award Ceremonies



2.- Participants

951 teachers and directors trained: 550 virtual and 401 in-person

98 participating schools from 28 states of the country

Results

95% considered that their expectations for the event were met.
93% considered the event's services and organization were excellent.

94% considered that the topics of conferences and workshops addressed their needs and interests.

99% stated that they would participate in the event again.

92% learned strategies that strengthen their autonomy and self-management skills in their educational community.

94% learned strategies that strengthen and promote empathic and effective communications in their educational community.

92% learned strategies that foster collaboration work in their educational community.





3.- Awards

The Teo Escalante Award. This award is the top recognition given by EDUCA to teachers and directors in honor of Teo Escalante, who in 2020 left us an important legacy to continue with EDUCA's mission.

Winners:

- School of the Year. Niños y Niñas de la Sierra, I.A.P.
- Director of the Year. Diana Elizabeth Nava Santillán, Claudina Thévenet, A.C.
- Teacher of the Year. Samuel González Maas, Niños y Niñas de la Sierra, I.A.P.

Recognition to directors for their career

- Karina Elizabeth Zapata Braga, Escuela Primaria América, Kanasín, Yucatán.
- Viviana Olivia Lovera Ubaldo, Preescolar Fray Martin de Valencia, Iztapalapa, Mexico City.
- Claudia Ivonne Cárdenas Bonilla, Jardín de Niños Lic. Benito Juárez, Ecatepec, State of Mexico.

SAP Award to Educational Innovation. This award, sponsored by SAP, recognizes the creativity of teachers to promote learning by incorporating technology, not only as a tool but also as a teaching strategy.

Winners:

- 1° place. Elsa Gioconda Abitia Meza, Escuela Secundaria Técnica 49 Emiliano Zapata.
- 2° place. Claudia Armenta Arredondo, Escuela Primaria Profesor Eduardo W. Villa.
- 3° place. José Manuel Jiménez Pérez, Espíritu de Campeón A.C.

41 teachers received a variety of gifts through a raffle.



4.- Teachers' Knowledge Evaluation

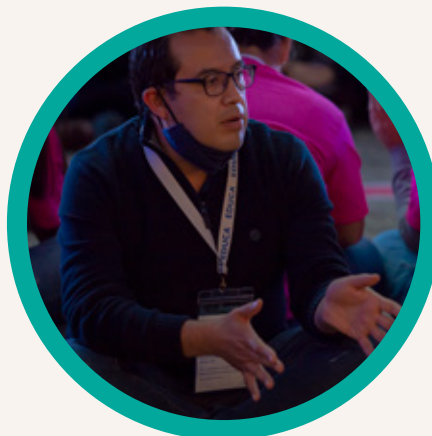
For the fifth consecutive year, the diagnostic evaluation for teachers was conducted, divided into 5 sections: General Knowledge, Mathematics, Spanish, Financial Education and Environmental Education. The results were:

PRESCHOOL AND ELEMENTARY SCHOOL

	OVERALL EVALUATION					GENERAL KNOWLEDGE					SPANISH					MATHEMATICS					FINANCIAL EDUCATION				ENVIRONMENTAL EDUCATION			
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2022	2019	2020	2021	2022
School Cycle																												
Average	5.3	6.9	6.9	7.0	6.6	4.4	5.6	7.5	7.3	6.6	5.3	7.1	7.9	8.0	7.4	4.8	5.5	5.5	6.0	6.6	5.9	5.5	5.8	7.3	7.6	6.8	5.5	5.8

JUNIOR HIGH AND HIGH SCHOOL

	OVERALL EVALUATION					GENERAL KNOWLEDGE					SPANISH					MATHEMATICS					FINANCIAL EDUCATION				ENVIRONMENTAL EDUCATION			
	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2021	2022	2018	2019	2020	2022	2019	2020	2021	2022
School Cycle																												
Average	5.3	6.9	7.3	7.2	7.0	5.2	6.6	7.9	7.7	7.5	6.4	6.7	7.8	8.4	8.3	4.5	5.8	5.3	5.3	6.2	6.3	6.9	6.7	7.3	7.5	8.0	5.8	5.7



Program 2: Empowering People

Project: EDUCA Virtual Community

Impact: 80% of teachers and students trained online through our Virtual Community, remote learning platform, reaching an ideal performance score (85% correct answers) in the online courses' evaluation.

Activities conducted

1.- Online Courses

- Development of 8 online courses addressed at teachers of basic education on entrepreneurship, peace culture, gender perspective, empowerment, math, and education for sustainable development.

2.- Beneficiaries

- 446 teachers.
- 124 students trained through the Green Venture course.

3.- Digital Pedagogical Certification Program

- 26 teachers received a scholarship to become Certified Digital Educators level 1, and 17 teachers as Digital Educators level 2 (Google Certified Educators).
- 84 hours of training per educator.
- Benefitting a total of 2,753 students from 8 schools of RED EDUCA, located in Mexico City, State of Mexico, Querétaro, Chiapas, Jalisco, and Morelos.

Work Skills Certification Entity

Since 2014, EDUCA is an entity for the Certification and Evaluation of Work Competences accredited by CONOCER-SEP. This accreditation allows us to train, evaluate and certify people's work skills.



In 2022, we had the following competency standards accredited:

Standar	Name
EC0076	Evaluation of Candidates based on Competence Standards
EC0107	Handling Digital Text Processors
EC0108	Handling Digital Spreadsheet Processors
EC0109	Handling Digital Presentations Processors
EC0217	Teaching Human Capital Training Courses in In-Person Groups
EC0217.01	Teaching Human Capital Training Courses in In-Person Groups
EC0301	Design of in-person human capital training courses, their evaluation instruments and course manuals
EC0336	Tutoring for online courses and certification programs
EC0553	Effective communication at the workplace
EC0616	Provision of auxiliary nursing services in basic care and guidance to people in medical care units
EC0670	Facilitation for the development of economic and financial intelligence in children
EC0931	Comprehensive equestrian therapies
EC1337	Facilitation of experiential sessions through socio-emotional practices
EC1338	Support for identifying the everyday and academic skills of people diagnosed with an intellectual disability.

In 2022, 182 people were certified in 13 competency standards related to course design and delivery, online tutoring, financial education, use of Word, Excel, and Power Point, organizational communication, and socioemotional education. Additionally, we designed online courses to offer distance training to candidates, which were then permanently hosted in the EDUCA Virtual Community.

Two of the Entity's great achievements this year were:

1.- The design of Standard 1469, Promoting environmental awareness and sustainable development practices in school contexts to certify teachers who promote environmental education in their schools. Experts from EDUCA, representatives of the United Nations Environment Program, UNEP, researchers from the Faculty of Social Responsibility of Anahuac University, and the Montecitos

Postgraduate College participated in designing this standard.

2.- Affiliating five Evaluating Centers to our Entity in order to collaboratively work with the training and certification processes.

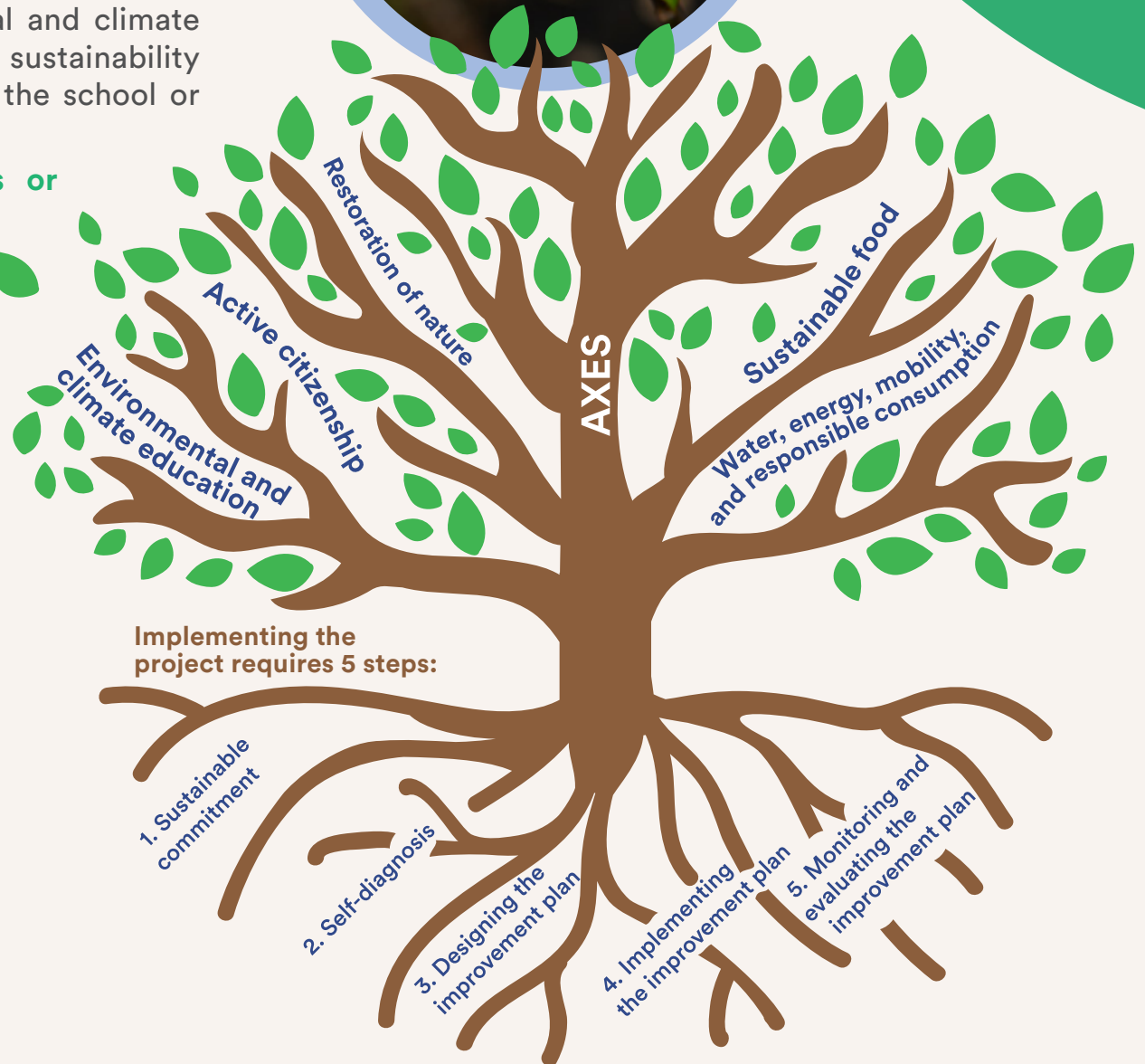
- Organismo Nacional para el Desarrollo de Competencias ONADESCO, S.A.S. de C.V
- Rehabilitación infantil Equinoterapéutica, I.A.P.
- Pensamiento, Palabra y Acción en Movimiento, A.C.
- Comunidad Educativa Incluyente, I.A.P.
- Serendipia Desarrollo Humano, S.C.

Program 3: Sustainable EDUCA

Project: Schools for Earth

Impact: Educational centers of all levels incorporate management practices, and environmental and climate education aimed at developing skills for sustainability among students, teachers, directors, and the school or university community.

The project works on 5 training axes or dimensions:



Activities

1.- Enrollment: In the 2022 registration, 4,038 Mexican educational institutions and 13 Latin American countries enrolled.
Schools enrolled per educational I

Level	Number
Preschool	1,129
Elementary School	1,062
Junior High School	851
High School-Upper Middle School	821
Universities	148
Normal Schools	30

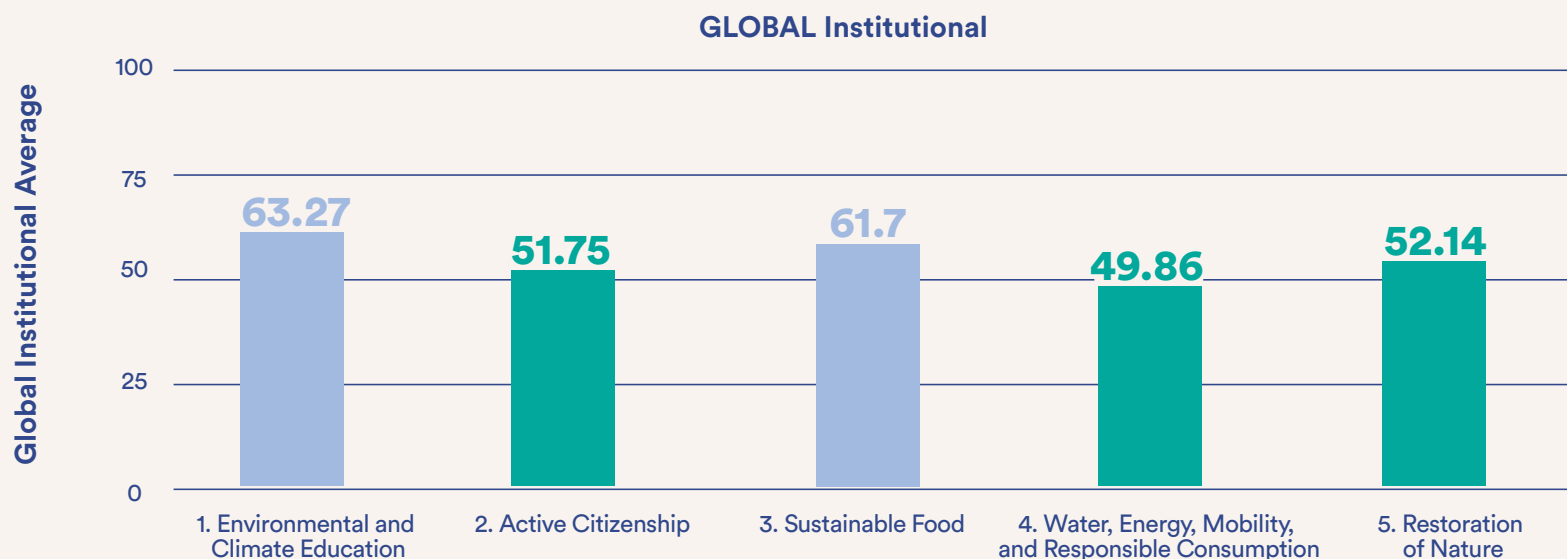
2.- Self-Diagnosis: The Institutional Self-Diagnosis is a tool that helps identify the level of school environmental management of the participating educational centers. Its goal is to provide elements to facilitate the design of an improvement project aimed at meeting the indicators of the Schools for Earth Program.

1,500 schools conducted the Self-Diagnosis. The global result for school year 2021-2022 on the 5 dimensions is as follows:



The Self-Diagnosis measures 4 levels of institutional maturity:

- Consolidation: At this level, the Institution has a score of 85 - 100 points.
- Stable: The Institution has a score of 84 - 70 points.
- Unstable: The Institution has a score of 69 - 55 points.
- High Risk: At this level, the Institution has a score of 54 points or less.



GLOBAL Institutional Average: **55.74**

Level of Maturity: **Unstable**

3.- “Schools for Earth” Contest: 816 projects participated from multiple Latin American countries, on all levels of education.

Table 3. Participating projects per educational level.

S

Level	Number
Preschool	144
Elementary	174
Junior High School	145
High Schoolr	304
Normal Schools	7
Universities	42

Preschool

Elementary

Junior High School

High School

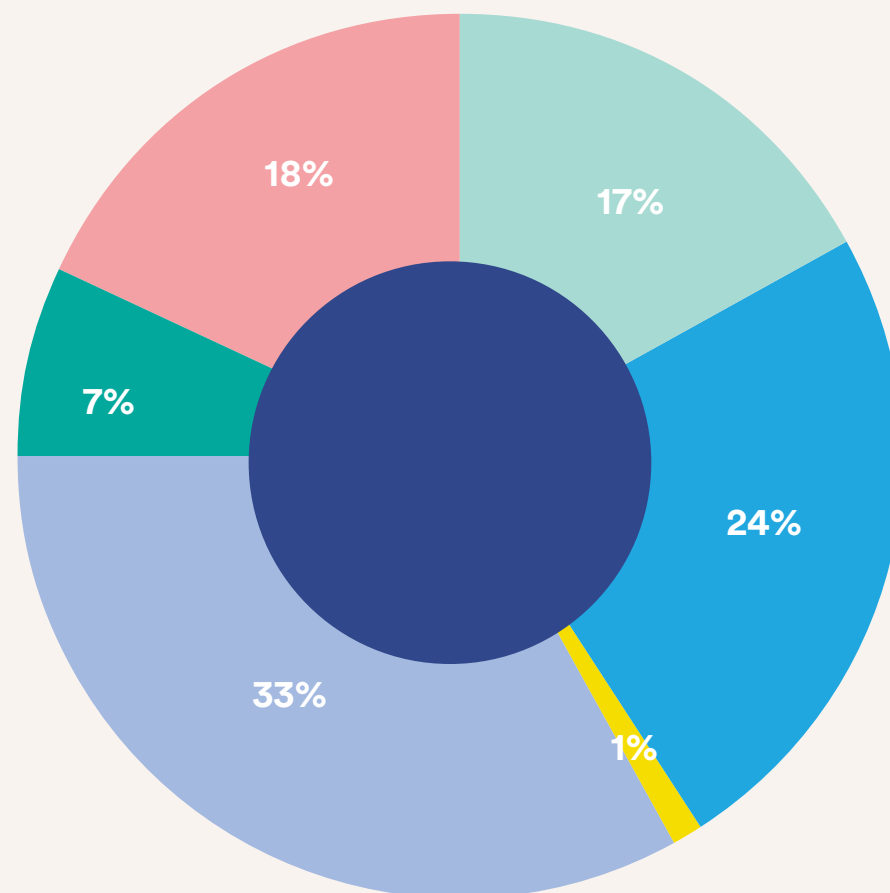
Normal Schools

Universities

5.- Advisory forums: During the school year, six advisory forums were conducted with teachers from the Schools for Earth in Mexico and Latin America, where we offered information on the Schools for Earth methodology, and teachers shared their experience.

4.- Personalized consultancies: A series of personalized consultancies was implemented with representatives of 193 Schools for Earth. The schools are mostly located in the states of Mexico, Hidalgo, Puebla, and Tabasco. With an indirect impact on 88,019 teachers and children.

Educational levels that received personalized consultancies:



6.- Training courses: 688 teachers participated in the various synchronous courses provided by EDUCA on environmental education:

Courses	Teachers enrolled
EGreen Venture Teachers	226
Introduction to Environmental Education for Sustainability	132
Didactic and pedagogical strategies for teaching environmental education for sustainability	96
2020 Agenda and SDGs	134
STEM Education and 2030 Agenda	100

6.- Reforestations for the Earth: For the first time, with the support of different companies, municipal authorities, and students, we planted trees in several spaces.

We planted a total of 2,532 trees in the State of Mexico in three reforestations

Amecameca, Tlaxaloni Ecotourism Park.

- Participants: 293 volunteers
- Trees planted: 1,182
- Activities conducted: yoga, meditation, and a talk about how to reforest.



Ayapango, "El Galpón" Ecotourism Park

- Participants: 43 volunteers
- Trees planted: 350
- Activities conducted: Talk "Reforestation as the first step to restore an ecosystem"

Ayapango 2nd Section, "El Galpón" Ecotourism Park

- Participants: 353 volunteers
- Trees planted: 1000
- Activities conducted: Talk "Reforestation as the first step to restore an ecosystem"



EDUCA School Gardens

In 2022, we began a pilot test of School Gardens in which we selected 18 Schools for Earth from 7 states to provide them with supplies, counseling, and support to install, maintain and use the garden as a transversal pedagogical strategy from the Project-Based Learning methodology.

The purpose of the project is for students to put into practice collaborative actions that combine knowledge, values, and attitudes of respect towards nature by installing and maintaining school gardens.

The specific objectives of the project are:

- Install school and university gardens with a focus on sustainability.
- Promote environmental and climate education from practice.
- Empower habits that promote a safe, balanced, and ethical diet.



The following is a list of schools participating in school year 2022-2023:

School	Population of Beneficiary Students	Educational Level	State
Dr. José Mariano Carlón López	440	Elementary	Sinaloa
Secundaria Técnica #50	900	Junior High	Sinaloa
20 de Noviembre	429	Elementary	Tlaxcala
Colegio de Estudios Científicos y Tecnológicos del Estado. Plantel Tlaltelulco	1000	High School	Tlaxcala
EMSAD Núm. 27 Felipe Carrillo Puerto	36	High School	Tlaxcala
EMSAD Núm. 9 Tzompantepec	153	High School	Tlaxcala
Unidad de Servicios de Apoyo a la Educación Regular No. 101	120	Elementary	Guanajuato
Isidro Fabela	107	Elementary	Estado de México
Miguel Hidalgo	195	Elementary	Estado de México
Escuela Normal de Aguascalientes	1103	Higher Education	Aguascalientes
Escuela Preparatoria Oficial No. 253	173	High School	Estado de México
SEDAC, I.A.P.	100	Preschool	Estado de México
Fundación Dar, I.A.P.	37	Preschool	Estado de México
Renovación, Unión de Fuerzas, Unión de Esfuerzos, A.C.	80	Preschool	Ciudad de México
Fundación Dr. José María Álvarez, I.A.P.	182	Elementary	Ciudad de México
Centro de Bachillerato Tecnológico Industrial y de Servicios Núm. 224	1731	High School	Sinaloa
Jardín de Niños Benito Juárez García	110	Preschool	Estado de México
EPO 94	940	High School	Estado de México
Total Population	7,836		

Results:

1. A diagnosis was made by school to select the type of garden and materials required.
2. 2 visits to each school to monitor their gardens.
3. Materials were delivered for installing the garden.
4. 3 online seminars were provided for teachers and 2 in-person workshops were given to 50% of the schools.
5. Graphic supplies were provided to make compost, seedlings, and grow-beds.

Donors

We thank all corporate, individual, and in-kind donors for their support in 2022.

Donors who invested in the different programs and projects

Donors with cash grants

Amazon
Bayer
Bimbo
CAF America
Capgemini
CEIDE
Comex
Demar
Epic Enduro
EY
Fideicomiso Por los Niños de México,
Todos en Santander
Fundación Coppel
Fundación Díez Morodo
Fundación ESRU
Fundación Frisa
Fundación Soriana
Fundación Telefónica
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PYMO
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Vans
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Donors in-kind

Clorox
Estafeta
Farmacia San Pablo
Fundación Posadas
Italika
SAP
Vanguard

Pro Bono Donors

Deloitte
Fundación Basham, Ringe y Correa, A.C.
Ibáñez Quintana Saavedra & Hoffmann
Porter Novelli



Thank you!

Volunteer Events

Comex Volunteers

Comex, with the PPG Global company and their Colorful Communities Project, conducted six volunteer events at different schools, opening international volunteerism for EDUCA for the first time. School facilities were improved in Mexico City, State of Mexico, Jalisco, Querétaro, Guatemala, and El Salvador.

Houm Volunteers

On July 16, Houm volunteered to improve the facilities of Guardería San Miguel, A.C. 20 volunteers participated, working a total of 100 hours painting four classrooms and a mural at the playground.

Vanguard Volunteers

Performed the following activities:

- 1.- Return to Classes: In July and August, they put together and donated backpacks with school supplies to benefit 96 preschool students at Renovación, Unión de Fuerzas, Unión de Esfuerzos, A.C.
- 2.- Financial Education Workshops: In November, four collaborators of Vanguard designed and taught two Financial Education workshops for students in the fifth and sixth grades at one of the RED EDUCA schools. In total, they donated 8 hours of work. These workshops were very innovative, as they included ludic elements, promoted teamwork, reinforced and provided new knowledge regarding the importance of savings.

Vertiv Volunteers

On November 11, 10 collaborators volunteered to provide maintenance and prepare a garden at school Bernardo A. Grousset, A.C. in Santa Catarina, Nuevo León. In total, they invested 40 hours of work, which enabled recovering the garden to be used in educational projects among junior high school students.

Sealand Volunteers

Performing the following activities:

- 1.- Reforestation: In September, 100 Sealand volunteers planted 1,000 trees at "El Galpón" Ecotourism Park in Ayapango, State of Mexico, in collaboration with the students we support.
- 2.- Christmas with Sealand: In December, they delivered Christmas gifts for 107 children in Mexico City.

Capgemini Volunteers

Capgemini is a global leader in consulting, technology services and digital transformation. September is instituted as Capgemini Volunteer Month. Their efforts are focused on the two cities where they have offices, Aguascalientes and CDMX. 295 volunteers participated in two initiatives: workshops on security and use of social networks and New Year gifts.

- 1.- Workshops in Aguascalientes were conducted at the Normal School of Aguascalientes, Casa Hogar Casimira Arteaga, and Ciudad de los Niños and in Mexico City at Colegio Jesús de Urquiaga IAP. A total of 40 volunteers participated, benefiting 424 students.
- 2.- Toys were delivered at Ciudad de los Niños and Casa Hogar Casimira Arteaga in Aguascalientes and FAE in the State of Mexico with 255 volunteers delivering New Year's gifts.

DHL Supply Chain Volunteers

Participated with a group of 37 volunteers in the 2nd EDUCA Reforestation. 200 trees were planted at this event in the municipality of Ayapango, State of Mexico.

NYCE Volunteers

NYCE is a certification laboratories organization with over 20 years in Mexico. They participated in 2 volunteer events.

- 1.- School supplies drive for the return to classes: School supply packages included a backpack, a dictionary, and colors. The beneficiary school was La Buena Tierra in Cuernavaca, Morelos.
- 2.- Jury at Schools for Earth: Rating the projects received by EDUCA from nationwide schools on the topic of green ventures.

Apple Retail Volunteers

The staff at Apple Retail with its two stores in Mexico City continuously volunteer. In October, 5 volunteers participated in the Environmental Education Day at the school Claudina Thevenet, where they taught workshops on circular economy and ecotechnologies for 62 students in the 3° grade.

Activities with donors

Races for Education. Throughout the year, pilot Fernando Granados, sponsored by CEIDE, ran in favor of education with the EDUCA car. Thanks to CEIDE for its commitment to education and EDUCA's mission! Poner fotos del carro EDUCA

Win with RED EDUCA. From February to May, we held the Gana con la RED EDUCA 2022 contest, a fundraising project. RED EDUCA schools sold tickets to raise funds to finance the operation of the institutions. The first prize was a motorcycle thanks to the generous donation of Italika. This activity raised \$249,600 in donations for participating schools.

Visits to schools with donors. In May we made two visits to the Espíritu de Campeón, A.C. and Gota de Leche A.C. schools in Mexico City. For both visits we were accompanied by EDUCA donors, companies as well as individuals who support us with a recurring monthly donation. They got to know how a RED EDUCA school works and the direct impact in their community.

PayPal. Organized for EDUCA a fundraising campaign in which their clients were able to donate \$10 at the end of their purchase during October.

"Miss Bandidas" Theater Play. Emiro Balocco, theater director and writer, staged a theater play "with a cause." He offered 20% of the box office for EDUCA. The play is performed at the Un Teatro stage.

HIPGive. From November 15 to December 9, EDUCA participated in the crowdfunding campaign #LatinxGive de HIPGive with project "Help us go to school" to raise funds for the Foundation in benefit of Atención Infantil, A.C. The goal was accomplished, raising \$96,992

Clorox. In collaboration with EDUCA, they donated over 90 thousand cleaning and disinfecting products for RED EDUCA schools located in CDMX, State of Mexico, Jalisco, and Morelos. This initiative was accompanied by a media campaign and materials at points of sale. It seeks to promote, as stated by Catalina Arboleda, Sr. Marketing Manager North Latam, "That children return to classrooms knowing that in this school year they resume their activities, while parents also feel confident

that their children are developing in a positive environment." This effort also had the logistic collaboration of Tres Guerras.

Mercado Pago. During all of November and December, clients of this platform could make contributions to the foundation at the end of their purchases.

Epic Enduro Series. Championed EDUCA as one of its social causes, inviting all competitors to donate through its website when

Alliances

Global Compact. We are part of the Global Compact, a voluntary initiative started by the United Nations for companies and organizations to align their strategies and operations with human rights, labor standards, the environment, anti-corruption, and carry out actions aligned with the Sustainable Development Goals.

Aflatoun Internacional. EDUCA has been a member for over 13 years. This organization shares financial education and entrepreneurship content for children globally. Its contents are the basis of our Savings and Entrepreneurship Program.

Pact for Early Childhood. EDUCA is part of the Pact for Early Childhood, a citizen initiative for advocacy and collective impact made up of more than 400 civil society organizations, whose objective is to make early childhood a priority on the national agenda.

La Red por la Educación. A group of civil society organizations, members of the Centro Mexicano para la Filantropía (Cemefi) that work to improve the quality of education in Mexico.





THANK YOU!

Thanks to all the people who month after month contribute a donation to EDUCA!

This year, we welcome

Abigail	Jaime	Pita
Alexander Paul	Jaqueline	Ricardo
Alfonso de Jesús	Kathy	Tatiana
Ana Sofía	Laura	Vanessa
Ariadna	Lidia Elizabeth	
César	Loreta	
Daniela	Manuel	
Ernesto	Margarita	
Gabriela	María Guadalupe	
Gabryela	Mariana	
Hendrik	Myranda	
Israel	Patricio	

Your trust means a lot.

Thank you for continuing to help the children of EDUCA!

Abel	Alfredo	Ana Lorena	Annabelle	Begoña
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Alfonso Antonio	Ana Laura	Angelina	Beatriz Eugenia	Carlos Ricardo
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Cinthya Carolina
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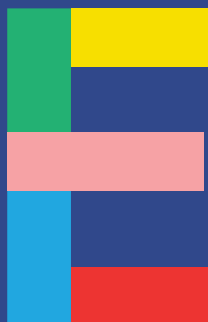
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Diana Sánchez Cruz
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FUNDACIÓN EDUCA MÉXICO A.C.

Fundación EDUCA México, A. C.

Financial Statements for the Years
Ended December 31, 2022 and
2021, and Independent Auditor's
Report Dated October 11, 2023



Fundación EDUCA México, A. C.

Independent Auditor's Report and Financial Statements for 2022 and 2021

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Independent Auditors' Report to the Members' Assembly of EDUCA México, A. C.

Opinion

We have audited the financial statements of Fundación EDUCA México, A. C., ("the Foundation"), which comprise the statements of financial position as of December 31, 2022 and 2021, and the statements of activities and the statements of cash flows for the years then ended and a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as of December 31, 2022 and 2021, and its financial performance and its cash flows for the years then ended in accordance with Mexican Financial Reporting Standards ("NIF", for its acronym in Spanish) for entities with non-profit purposes, issued by the Mexican Financial Reporting Standards. ("CINIF" for its acronym in Spanish).

Basis for Opinion

We conducted our audits in accordance with International Standards on Auditing (ISA). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of 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) and with the Ethics Code issued by the Mexican Institute of Public Accountants (IMCP Code, by its acronym in Spanish), and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and IMCP Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The accompanying financial statements have been translated from Spanish into English for the convenience of readers.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the accompanying financial statements in accordance with NIF, 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 has no realistic alternative but to do so.



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

Auditors' Responsibilities for the Audit of 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 auditors' 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 ISA 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 ISA, we exercise professional judgement 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 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 Foundation'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 Foundation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the Foundation 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.

Galaz, Yamazaki, Ruiz Urquiza, S. C.
Affiliate of Member of Deloitte Touche Tohmatsu Limited

C. P. C. Carlos Ignacio Muñoz Miranda
Mexico City, Mexico,
October 11, 2023



Fundación EDUCA México, A. C.

Statements of Financial Position

As of December 31, 2022 and 2021
(In U.S.D. (see Note 2) and in MXN)

Assets	Notes	2022 (Convenience translation Note 2)			2021
			2022		
Current assets:					
Cash and cash equivalents	4	\$ 166,976	\$ 3,232,915	\$ 2,599,346	
Restricted cash		1,041,352	20,162,131	20,333,276	
Recoverable taxes, mainly value-added tax		8,050	155,864	81,813	
Inventories from in-kind donations		18,347	355,222	112,633	
Other current assets		40,020	774,851	480,840	
Total current assets		1,274,745	24,680,983	23,607,908	
Security deposits		-	-	80,000	
Furniture and equipment, Net	5	20,875	404,162	477,396	
Other assets		11,981	231,976	313,137	
Total		\$ 1,307,601	\$ 25,317,121	\$ 24,478,441	
Liabilities and Members' Equity					
Accrued expenses and tax payable		\$ 37,204	\$ 720,340	\$ 571,674	
Total liabilities		37,204	720,340	571,674	
Members' equity:	7				
Unrestricted equity		1,748	33,837	33,837	
Accumulated carryover		1,268,649	24,562,944	23,872,930	
Total members' equity		1,270,397	24,596,781	23,906,767	
Total		\$ 1,307,601	\$ 25,317,121	\$ 24,478,441	

See accompanying notes to financial statements.



Fundación EDUCA México, A. C.

Statements of Activities

For the years ended December 31, 2022 and 2021
(In U.S.D. (see Note 2) and in MXN)

	Notes	2022 (Convenience translation Note 2)	2022	2021
Income:				
Donations received	7	\$ 2,405,773	\$ 46,579,369	\$ 41,582,543
Other income		<u>10,254</u>	<u>198,538</u>	<u>332,022</u>
		<u>2,416,027</u>	<u>46,777,907</u>	<u>41,914,565</u>
Expenses:				
Donations granted	7	1,146,736	22,202,523	24,346,982
Administrative expenses		16,952	1,404,516	810,287
Supporting programs expenses		<u>1,266,531</u>	<u>23,445,636</u>	<u>16,807,720</u>
		<u>2,430,219</u>	<u>47,052,675</u>	<u>41,964,989</u>
Comprehensive financing income:				
Interest income		<u>49,830</u>	<u>964,782</u>	<u>489,185</u>
Increase in restricted and unrestricted members' equity		35,638	690,014	438,761
Total members' equity:				
At the beginning of the year		<u>1,234,759</u>	<u>23,906,767</u>	<u>23,468,006</u>
At the end of the year		<u>\$ 1,270,397</u>	<u>\$ 24,596,781</u>	<u>\$ 23,906,767</u>

See accompanying notes to financial statements.



Fundación EDUCA México, A. C.

Statements of Cash Flows

For the years ended December 31, 2022 and 2021

(In U.S.D. (see Note 2) and in MXN)

	2022 (Convenience translation Note 2)	2022	2021
Operating activities:			
Increase in members' equity	\$ 35,638	\$ 690,014	\$ 438,761
Items related to investing activities:			
Depreciation and amortization	10,227	198,015	178,965
Items related to financing activities:			
Interest income	(49,830)	(964,782)	(489,185)
(Increase) decrease in:			
Recoverable taxes, mainly value-added tax	(3,825)	(74,051)	107
Inventories for in-kind donations	(12,528)	(242,589)	2,869,972
Other current assets	(15,185)	(294,011)	(22,221)
Security deposits	4,132	80,000	-
Increase (decrease) in:			
Accrued expenses and tax payable	7,678	148,665	126,640
Net cash flows provided by operating activities	23,693	458,739	3,103,039
Investing activities:			
Acquisitions furniture and equipment	(2,253)	(43,619)	(158,668)
Interest received	49,830	964,782	489,185
Net cash flows provided by investing activities	47,577	921,163	330,517
Net increase in cash, cash equivalents and restricted cash	23,884	462,424	3,433,556
Cash, cash equivalents and restricted cash at the beginning of the year	1,184,444	22,932,622	19,499,066
Cash, cash equivalents and restricted cash at the end of the year	\$ 1,208,328	\$ 23,395,046	\$ 22,932,622

See accompanying notes to financial statements.



Fundación EDUCA México, A. C.

Notes to Financial Statements

For the years ended December 31, 2022 and 2021

(In U.S.D. (see Note 2) and in MXN)

1. Activities

Fundación EDUCA México, A.C. (the Foundation) was incorporated on March 28, 1996, according to Mexican laws. The main purpose of the Foundation is to provide financial or in-kind aid to entities authorized by law, that grant scholarships to individuals, are engaged in regularizing education studies, make efforts to prevent school drop-out rates, promote culture, develop educational projects aimed at the elementary, high-school, and university education levels; such entities must be non-political, non-religious, and non-profitable.

The Foundation received donations as follows:

	2022	2021
Number of donors:		
Entities	77	54
Individuals	<u>4,563</u>	<u>4,497</u>
Total	<u>4,640</u>	<u>4,551</u>

The Foundation allocates no more than 5% of the donations received, or income earned to cover its administrative expenses, which were \$1,404,516 (USD 72,541) and \$810,287 (USD 39,496) and in 2022 and 2021, respectively.

The Foundation is authorized to receive deductible donations, as determined by authorization number 600-04-05-2012-58224 of August 16, 2012, renewed on January 11, 2023.

2. Basis of presentation

- Explanation for translation into English** - The accompanying financial statements have been translated from Spanish into English for use outside of Mexico. These financial statements are presented on the basis of Mexican Financial Reporting Standards (NIF, by its acronym in Spanish), which are comprised of accounting standards that are individually referred to as NIF. Certain accounting practices applied by the Foundation that conform with NIF may not conform with accounting principles generally accepted in the country of use.
- Explanation for convenience translation into U.S. Dollars** - The translation of Mexican Peso amounts as of December 31, 2022 and for the year then ended into U.S. Dollar amounts is included solely for convenience of users and have been made at the rate of MXN19.3615 per U.S. Dollar, the approximate free rate of exchange as of December 31, 2022. Such translations should not be construed as representations that the Mexican Peso could have had or could have in the future to be converted into U.S. Dollars at this or any other exchange rate.
- Financial Standards** - The Foundation applies the provisions of the NIF B-16 "Financial Statements of Entities with Non-profit purposes" and E-2 "Donations Received or Granted to Entities with Non-profit Purposes". The most important effects of the implementation of these provisions are reflected in the presentation of the financial statements. The Statement of Financial Position shows the assets classified according to the restrictions made by the sponsors on their donations, the statement of activities reports the amount of the total change in associates' equity during the year, providing relevant information on the outcome of transactions and other events that change the assets of the Foundation.



- d. **Monetary unit of the financial statements** - The financial statements and notes as of December 31, 2022 and 2021 and for the years then ended include balances and transactions denominated in Mexican pesos of different purchasing power. Cumulative inflation rates over the previous three-year periods ended December 31, 2022 and 2021 were 18.32% and 13.85%, respectively. Accordingly, the economic environment is not inflationary in either such period and no inflationary effects were recognized in the accompanying financial statements. Inflation rate for the three-year period ended December 31, 2021 was 15.60%. Inflation rates for the years ended December 31, 2022 and 2021 were 7.82% and 7.35%, respectively.

3. Summary of significant accounting policies

The accompanying financial statements have been prepared in conformity with NIF, which require that management make certain estimates and use certain assumptions that affect the amounts reported in the financial statements and their related disclosures; however, actual results may differ from such estimates. The Foundation's management, upon applying professional judgment, considers that estimates made and assumptions used were adequate under the circumstances.

The significant accounting policies of the Foundation are as follows:

- a. **Cash and cash equivalents** - Cash and cash equivalents consist mainly of bank deposits in checking accounts and short-term investments that a) are highly liquid and easily convertible into cash, b) mature within three months from their acquisition date and c) are subject to low risk of material changes in value. Cash is stated at nominal value and cash equivalents are valued at fair value; any fluctuations in value are recognized in comprehensive financing (cost) income of the period.

Restricted cash is used for a specific purpose in a mutual fund investing primarily engaged in debt securities every 7 days; it is presented separately as restricted cash in current assets.

- b. **Inventories from in-kind donations**- Inventories are stated at the lower of cost or realizable value.
- c. **Furniture and equipment** - Furniture and equipment are recorded at acquisition cost. Depreciation is calculated using the straight-line method based on the remaining useful lives of the related assets, as follows:

	Average years 2022 and 2021
Furniture and equipment	10
Computers	3

- d. **Income from donations** - The Foundation records donations in cash at the time they are earned and due. Donations in-kind, goods or intangible services are recognized when received. Income from donations through credit and debit cards are recognized when cash enters the bank accounts. Temporary or permanent restricted contributions in cash or in-kind are recognized in restricted funds. When temporal restrictions are fulfilled, contributions are allocated to unrestricted funds. The Foundation received donations with temporary or permanent restrictions.
- e. **Income taxes** - In accordance with Title III of the Mexican Income Tax Law (LISR, by its acronym in Spanish), the Foundation is not subject to taxation, upon the fulfillment of certain requirements, as it constitutes a non-profit civil association.

In accordance with article 96 of the LISR, at the moment of liquidation, the Foundation shall provide the entirety of its resources to entities authorized to receive tax deductible donations by the Tax Administration Office (SAT, by its acronym in Spanish).



4. Cash, cash equivalents and restricted cash

	2022 (Convenience translation Note 2)	2022	2021
Cash and bank deposits	\$ 166,976	\$ 3,232,915	\$ 2,599,346
Fixed investment funds	324,138	6,275,806	5,309,580
Restricted cash from donations ⁽¹⁾	70,589	1,366,705	1,372,063
Restricted cash program ⁽¹⁾	<u>646,625</u>	<u>12,519,620</u>	<u>13,651,633</u>
	<u>\$ 1,208,328</u>	<u>\$ 23,395,046</u>	<u>\$ 22,932,622</u>

(1) Restricted cash in a mutual fund investing primarily engaged in debt securities every 7 days.

5. Furniture and equipment, Net

	2022 (Convenience translation Note 2)	2022	2021	January 1, 2021
a) Investment:				
Furniture and equipment	\$ 22,577	\$ 437,130	\$ 437,130	\$ 437,130
Computer equipment	<u>27,149</u>	<u>525,635</u>	<u>482,016</u>	<u>323,348</u>
	<u>\$ 49,726</u>	<u>\$ 962,765</u>	<u>\$ 919,146</u>	<u>\$ 760,478</u>
b) Accumulated Depreciation:				
Furniture and equipment	\$ (9,025)	\$ (174,736)	\$ (131,023)	\$ (87,310)
Computer equipment	<u>(19,826)</u>	<u>(383,867)</u>	<u>(310,727)</u>	<u>(256,638)</u>
	<u>(28,851)</u>	<u>(558,603)</u>	<u>(441,750)</u>	<u>(343,948)</u>
	<u>\$ 20,875</u>	<u>\$ 404,162</u>	<u>\$ 477,396</u>	<u>\$ 416,530</u>

Expenses recognized in the Statements of Activities for depreciation amounted to \$198,015 (USD 10,227) and \$178,965 (USD 8,723) in 2022 and 2021, respectively.

6. Members' equity

The equity of the Foundation will be exclusively destined to comply with its social purpose and may not provide benefits on the accumulate carry-over to any individuals or their members.

The members' equity is comprised as follows:

- Members' fees.
- Donations in cash or in-kind received by individuals or entities which are identified with the purpose and activities of the Foundation.
- Furniture, common areas or properties and the rights acquired by any title.



Members' equity will be destined exclusively for the purposes of the Foundation, which are predominantly non-profitable purposes, in any case.

Dissolution - In case of dissolution, distributable dividends, if any, will be donated to organizations with the same social purpose as the Foundation or institutions authorized to receive donations.

7. Income and expenses for donations

The Foundation received donations for the following items:

	2022 (Convenience translation Note 2)	2022	2021
Cash	\$ 2,259,857	\$ 43,734,857	\$ 39,372,673
In-kind	<u>146,916</u>	<u>2,844,512</u>	<u>2,209,870</u>
	<u>\$ 2,405,773</u>	<u>\$ 46,579,369</u>	<u>\$ 41,582,543</u>

The Foundation granted donations to entities with similar social purposes, as follows:

	2022 (Convenience translation Note 2)	2022	2021
Cash	\$ 1,007,358	\$ 19,503,965	\$ 17,808,153
In-kind	<u>139,378</u>	<u>2,698,558</u>	<u>6,538,829</u>
	<u>\$ 1,146,736</u>	<u>\$ 22,202,523</u>	<u>\$ 24,346,982</u>

8. Supporting programs expenses

As part of the erogations that are included in the institutional strengthening or support costs necessary for the realization of the social object of the Foundation, EDUCA has three major institutional programs, which are implemented from projects. The objectives of each are described below:

Program	Objective
1) Institutional sustainability program	The objective is to improve the organizational and financial sustainability of the schools. This program has four projects:
-	1.- Financial strengthening.
-	2.- Institutional strengthening.
-	3.- Total commitment.
- Financial strengthening	The objective of this project is to increase recurring donations via credit or debit card from the schools through annual fundraising campaigns, as well as the delivery of financial incentives.
-	
- Institutional strengthening	This project seeks to improve the educational, organizational, or fundraising areas of the schools through the advice and accompaniment of a coach.



Program	Objective
- Total commitment	This project aims to strengthen the Governing Bodies of RED EDUCA's schools by providing them with by providing them with training and support
2) People Empowerment	<p>The goal is to have students, principals and teachers make autonomous decisions and act assertively to autonomous decisions and act assertively to meet their needs or solve problems needs or solve problems. This program has 5 projects:</p> <ol style="list-style-type: none"> 1.- Save and start a business. 2.- Educate mind and heart. 3.- Mathematics education. 4.- Educa congress. 5.- Virtual community . 6.- Competency Certification Entity.
- Save and start a business	The objective of this project is to help children and young people from RED EDUCA to improve their economic and social reality through the exercise of socio-emotional, financial and entrepreneurial skills.
- Educate mind and heart	Girls, boys and young people improve their economic and social reality through the exercising empowerment, financial and entrepreneurial skills according to their age.
- Mathematics education	Promotes the development and application of logical thinking as the basis for reasoning and understanding mathematical concepts.
- Educa congress	Once a year through the EDUCA Congress, and permanently in the EDUCA Virtual Community, a distance education platform with its own educational content for the continuous training of students and teachers.
- Virtual community	Entity accredited before CONOCER by its acronym in Spanish (Consejo Nacional de Normalización y Certificación de Competencias Laborales), therefore, we can train, evaluate and certify the labor competencies of people based on the SEP/CONOCER Competence Standards. These certifications have official validity.
- Competency Certification Entity	EDUCA is an Evaluation and Certification Entity accredited to THE KNOWING. Through the entity, EDUCA aims to train, evaluate and certify the labor competencies of people based on Knowledge Competency Standards. This certification has national validity and is recognized by the Secretariat of Public Education (SEP).
3) Sustainable EDUCA	This project seeks to ensure that children and young people take action with environmental awareness. Promotes a sustainable lifestyle in SCHOOLS of THE EDUCATIONAL NETWORK, aligned with the Sustainable Development Goals 2030. This program has 2 projects:



Program	Objective
	1.- Schools on Earth. 2.- School gardens EDUCA.
- Schools on Earth	Schools for the Earth is a comprehensive program that aims to have schools and universities incorporate environmental education processes and school practices aimed at developing institutional and personal competencies among students, teachers, managers, mothers and fathers. for environmental care and sustainable development. This project is carried out in collaboration with the Global Environmental Education Initiative of which IT IS a part.
- School gardens EDUCA	The objective of the project is for students to implement collaborative actions that combine knowledge, values and attitudes of respect toward nature, through the installation and maintenance of school gardens.
4) Volunteers	EDUCA promotes corporate volunteerism through a targeted strategy that seeks to meet the needs of THE EDUCA NETWORK and to sow the seed of Social Responsibility within each of the collaborators of the companies that collaborate and contribute to the Foundation's cause.

9. Commitments

The Foundation leases the office where it is located; rental expense amounted to \$455,794 (USD 22,217) and \$576,181 (USD 28,085), in 2022 and 2021, respectively.

Institutional agreement - In order to support donations from the RED EDUCA, an agreement is signed with each of them when entering the network, in this way it has been possible to support more donors on a recurring basis.

Participants - The participants are each of the authorized grantees that form the Foundation network and the Foundation.

10. Authorization to issue the financial statements.

On October 11, 2023, the accompanying financial statements were approved for issuance by Dr. Mónica Georgina Cinco Basurto, Legal Representative, consequently these do not reflect subsequent events after this date and are subject to approval at the Members' Assembly of the Foundation.

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