

*Oceana México,
Protegiendo los Océanos del Mundo, A.C.*

*The Independent Auditor's Report and
Financial Statements as of December 31, 2023, and 2022*

OCEANA MÉXICO, PROTEGIENDO LOS OCÉANOS DEL MUNDO, A.C.
Financial Statements as of December 31, 2023

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OCEANA MÉXICO, PROTEGIENDO LOS OCÉANOS DEL MUNDO, A.C.
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2023 AND 2022
(Notes 1 to 4)
(Amounts stated in Mexican pesos)

	<u>2023</u>	<u>2022</u>
UNRESTRICTED ASSETS		
Short-term assets:		
Cash in banks (Note 5)	\$ 1,688,131	\$ 1,834,886
Payments in advance (Note 6)	438,842	67,370
Add the short-term assets	2,126,973	1,902,256
FURNITURE AND EQUIPMENTS, Net (Note 7)	618,855	649,977
IMPROVEMENTS TO OFFICE, Net (Note 8)	315,433	381,174
RIGHT OF USE OF LEASE, Net (Note 9 and 13)	1,679,429	---
Add the assets	4,740,690	2,933,407
LIABILITIES		
SHORT-TERM LIABILITIES:		
Suppliers	416,529	389,166
Creditors (Note 10)	842,599	845,552
Taxes payable (Note 11)	759,547	995,469
Vacations to staff (Note 10)	484,888	456,405
Add the short-term liabilities	2,503,563	2,686,592
LEASE PAYABLE IN TERM OVER ONE YEAR (Notes 9 and 13)	1,772,825	---
BENEFITS TO EMPLOYEES (Note 12)	1,102,949	---
Add the liabilities	5,379,337	2,686,592
EQUITY		
Unrestricted (Note 15)	(638,647)	246,815
Add the liabilities and equity	\$ 4,740,690	\$ 2,933,407

The accompanying notes are part of these financial statements.

Christopher M. Sharkey
Legal Representative

OCEANA MÉXICO, PROTEGIENDO LOS OCÉANOS DEL MUNDO, A.C.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED ON DECEMBER 31, 2023 AND 2022
(Notes 1 to 4)
(Amounts stated in Mexican pesos)

	<u>2023</u>	<u>2022</u>
REVENUES:		
Donations received (Note 3g)	\$ 31,403,300	\$ 4,200
Profit in exchange rates	53,007	48,160
Other revenues	450,360	---
Add the revenues	<u>31,906,667</u>	<u>52,360</u>
EXPENSES:		
Fundraising expenses (Note 18)	3,203,519	5,398,935
Operating expenses (Note 18)	11,754,707	18,872,943
Payroll expenses	15,675,688	14,083,909
Exchange loss	7,780	1,898
Labor cost (Note 12)	631,537	---
Interest accrued on sublease (Note 13)	123,812	---
Asset depreciation for right of use (Note 9)	479,837	---
Income Tax (Note 14)	29,436	6,152
Add the expenses	<u>31,906,316</u>	<u>38,363,837</u>
Change in equity	351	(38,311,477)
Equity contributions received from Oceana, Inc. (Note 15)	---	38,016,815
Net change in equity	351	(294,662)
Initial recognition Benefits to employees	(885,813)	---
Equity at the beginning of the year	<u>246,815</u>	<u>541,477</u>
Equity at the end of the year	<u>\$ (638,647)</u>	<u>\$ 246,815</u>

The accompanying notes are part of these financial statements.

Christopher M. Sharkey
Legal Representative

OCEANA MÉXICO, PROTEGIENDO LOS OCEÁNOS DEL MUNDO, A.C.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED ON DECEMBER 31, 2023 AND 2022

(Notes 1 to 4)

(Amounts stated in Mexican pesos)

	<u>2023</u>	<u>2022</u>
<u>Operating activities:</u>		
Increase (decrease) in equity	\$ 351	\$ (38,311,477)
More (less) items that did not require a cash disbursement:		
Actuarial profit (Note 12)	(414,401)	---
Financial cost benefits (Note 12)	79,938	---
Labor cost current services (Note 12)	551,599	---
Provision for accrued vacation pay	28,483	456,405
Interest accrued on lease	123,812	---
Depreciation and amortization (Note 7)	891,717	365,258
Add	1,261,499	(37,489,814)
(Increase) decrease in:		
Diverse debtors	---	104,001
Payments in advance	(371,472)	243,600
Lease use rights	(1,679,429)	---
Increase (decrease) in:		
Suppliers	27,363	(895,569)
Creditors	(2,953)	2,952
Taxes payable	(235,922)	204,063
Long-term lease payable	1,772,825	---
Benefits to employees	1,102,949	---
Cash net flows of operating activities	<u>1,874,860</u>	<u>(37,830,767)</u>
<u>Investment activities</u>		
Initial recognition of labor liabilities	(885,813)	---
Equipment acquisition	(193,413)	(239,225)
Improvements to office	(121,606)	---
	<u>(1,200,832)</u>	<u>(239,225)</u>
Cash earned (applied)	674,028	(38,069,992)
<u>Financing activities</u>		
Paid office lease	(510,254)	---
Paid staff vacations	(310,529)	---
Equity contributions received from Oceana, Inc. (Note 12)	---	38,016,815
Cash (Decrease)	(146,755)	(53,177)
Cash at the beginning of the period	<u>1,834,886</u>	<u>1,888,063</u>
Cash at the end of the period	<u>\$ 1,688,131</u>	<u>\$ 1,834,886</u>

The accompanying notes are part of these financial statements.

Christopher M. Sharkey
Legal Representative

OCEANA MÉXICO, PROTEGIENDO LOS OCÉANOS DEL MUNDO, A.C.
NOTES TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2023 AND 2022
(Amounts stated in Mexican pesos)

NOTE 1 – DESCRIPTION OF ACTIVITIES

Oceana México, Protegiendo los Océanos del Mundo, A.C. (the Association), an affiliate of Oceana Inc., is located at Poseidón 39, Col. Crédito Constructor, Mexico City, and it is a non-for-profit association that was incorporated in accordance with Mexican Law on September 7, 2016, with a duration of 99 years, being its main activity the preservation of the oceans by performing activities of scientific research, promotion of environmental protection, and development and promotion of public policies, among others.

Oceana, Inc. is the world’s largest organization focused exclusively on protecting and restoring the world’s oceans. It was founded in 2001 with a mission to “protect the oceans and feed the world”.

Oceana, Inc. has offices in North, Central and South America, in Asia and in Europe. Together, all the countries where it operates are responsible for 29% of the marine fish production in the world. Oceana seeks to protect biodiversity and increase the wealth of our oceans through changes in the public policies of the countries that have the world’s biggest marine resources.

Oceana, Inc. operates in Mexico through Oceana México, Protegiendo los Océanos del Mundo, A.C., and provides much of their funding.

The Association has the authorization issued by the Ministry of Finance and Public Credit (SHCP) to receive donations deductible from Income Tax in national territory as of April 5, 2019, according to Authorization Letter 700-02-05-2019-03956. This authorization was ratified for the years 2023 and 2022 in the Annex 14 of the Miscellaneous Tax Resolution published in the Official Gazette of the Federation on January 11, 2023, and on January 5, 2022, respectively. In the Official Gazette of the Federation on January 18, 2024, the authorization corresponding to that year was published.

NOTE 2 - BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

a) The Entity prepares the financial statements complying with the Mexican Financial Reporting Standards, applicable to entities with non-profit purposes issued by the Mexican Board of

Financial Reporting Standards (CINIF in Spanish).

Those standards require that the management make some estimates and assumptions to value some items of the financial statements; the Entity's Management, applying its professional judgment, considers the estimates and assumptions used were adequate in the circumstances.

The attached financial statements include provisions for liabilities for severance pay in favor of former employees and for accrued vacations not paid to employees in service up to December 31, 2022, and 2023 (see Notes 8 and 10).

b) Going Concern. The financial statements have been prepared by the Entity's Management assuming continuity in its operations.

c) Currency used in the financial statements. The financial statements and notes as of December 31, 2023, and 2022 and for the years then ended include balances and transactions in Mexican pesos of a different purchasing power.

d) The percentage of annual and accumulated inflation of the three previous periods to December 31, 2023, and 2022 has been lower than 26%, which according to the Financial Reporting Standards applicable in Mexico, corresponds to a non-inflationary economic environment in both periods; consequently, the effects of inflation on the financial statements are not recognized.

e) Statement of Activities. The Entity presents this statement gathering the income, costs and expenses per nature, due to the fact that this is the practice of the sector in which it operates.

f) Statement of Cash Flows. The Company prepares this financial statement using the indirect method, since this is the practice of the sector in which it operates, because this method offers better financial information for users.

g) The financial statements are presented in Mexican pesos which are their reporting currency, their functional currency and recording currency. The financial statements are presented in Mexican pesos unless otherwise stated.

h) The accompanying financial statements and their notes were authorized for issuance on February 24, 2024, by C.P. Elizabeth García Alcaraz, Director of Administration and Finance. To meet legal aspects, they must be approved by the Associates' General Meeting. The financial statements of the year ended on December 31, 2022, were approved during the Associates' General Meeting held on May 23, 2023.

i) Tax Environment.

Due to its legal structure and activity, the Entity is in the following tax environment:

- Federal taxes: It is not a taxpayer of Income Tax to legal entities and has authorization to receive donations deductible of Income Tax.
- The Income Tax provision resulting from the distributable remainder is recorded in the results of the year in which it is yielded, determined in accordance with the provisions of the Law in force.
- Donations received are not taxed by the Value Added Tax.
- It is obligated to withhold Income Tax and VAT for payments to individuals.
- To make withholdings and pay fees and taxes of social security to IMSS, INFONAVIT and SAR.
- It is obligated to pay the payroll tax to the Government of Mexico City.
- Because it is an Entity that performs non-profit activities, it is not obligated to pay employees' profit sharing.

NOTE 3 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER DISCLOSURES

The main accounting policies followed by the Entity's Management in the preparation of these financial statements, applied consistently are described below.

a) Cash-

Cash is recorded at nominal value and is mainly represented by bank deposits. Fluctuations originated by the variation in the peso exchange rate are recognized in the income and expenses of the period.

b) Accounts receivable-

Accounts receivables are presented at the transaction price pending collection; they are originated by the refund of expenses recoverable in charge of employees and collaborators of the Entity.

c) Payments in advance-

The advances granted to suppliers for the leasing of properties and other goods and services are classified as payments in advance, if the risks and benefits inherent to the goods or services are not transferred to the Entity and/or the goods, services or benefits have been received.

d) Improvements of leased offices and equipment's-

As of December 31, 2023, and 2022, the values of improvements and equipment's are valued at acquisition cost and are presented net of accumulated depreciation and amortization and withdrawals of the period.

The expenses of maintenance and repairs are charged to the results of the period as incurred.

The depreciation method adopted is the straight-line method as from the month following its acquisition based on the useful lives of the assets, estimated by the Entity's Management, applying the following annual rates:

	<u>Depreciation rates</u>
Furniture and equipment	17%
Computing equipment	20%
Audio and video equipment	17%
Improvements of offices	17%

Improvements to leased offices are amortized over the useful period of the improvement or the terms of the contract, whichever is less.

e) Leases-

As of May 2023, the Entity recognizes a right-of-use asset and a lease liability on the start date of the lease. The right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made on or before the start date, plus the initial direct costs incurred.

The right-of-use asset is subsequently depreciated using the straight-line method from the start date to the end of the lease term.

The lease liability is measured at the present value of the lease payments that are not paid on the start date.

f) Benefits to employees-

They are granted to the personnel as remuneration for their services provided, as follow:

- Direct benefits to employees – They are recognized in liabilities as they are accrued, pursuant to the services provided, considering the current salaries. They mainly include vacations and holiday bonus, incentives, among others.

- Benefits post-employment – The liability for seniority premiums and compensation for voluntary or involuntary separation that generate assumed obligations is recorded as it accrues. This amount is calculated by independent actuaries based on the projected unit credit method using nominal interest rates.

g) Income from donations-

As from 2023, the Entity adopted a policy of recording as donations the contributions in cash and in kind received from Oceana Inc., in the year in which they are received, issuing the corresponding receipt in accordance with the tax provisions.

h) Taxes on profit-

Non-profit entities authorized to receive deductible donations are exempt from Income Tax payment and may obtain income from activities other than their purposes, provided that they do not exceed 10% of their total income in the fiscal year; this limit does not include support or incentives provided by the Federation, federal entities, or municipalities; the alienation of fixed or intangible assets; the fees of its members; the interests; property rights derived from intellectual property; the use or temporary enjoyment of properties; the returns obtained from shares or other credit titles placed among the general investing public or the recovery fees. For any surplus, the tax must be calculated.

As of December 31, 2023, the Entity had other income for \$35,959 corresponding to the recovery of the reserve of an insurance policy; in 2022, no income was obtained from activities other than its purposes.

i) Operations in foreign currency-

The monetary assets and liabilities in foreign currency are expressed in local currency as of the exchange rate in force as of the date of the financial statements. The exchange differences derived from the fluctuations in the exchange rate between the date on which the transactions were agreed and that of the liquidation or valuation as of the date of the statement of financial position, are recorded as income or expenses of the period.

NOTE 4 – POSITION IN FOREIGN CURRENCY

As of December 31, 2023, and 2022, the bank exchange rate was \$16.8935 and \$19.3615 nominal pesos per US Dollar, respectively. As of February 26, 2024, issuance date of these financial statements, the bank exchange rate is \$17.0605 nominal pesos per US Dollar.

The amounts showed below are expressed in dollars (USD), since this is the foreign currency mainly used by the Entity.

As of December 31, 2023, and 2022, these are the assets in foreign currency:

	<u>2023</u>	<u>2022</u>
Checking account balances	\$ <u>1,581</u>	\$ <u>1,564</u>

NOTE 5 – CASH IN BANKS

This item is as follows:

	<u>2023</u>	<u>2022</u>
Banks in local currency	\$ 1,661,425	\$ 1,802,783
Banks in foreign currency	<u>26,706</u>	<u>32,103</u>
	\$ <u>1,688,131</u>	\$ <u>1,834,886</u>

NOTE 6 – PAYMENTS IN ADVANCE

This item is as follows:

	<u>2023</u>	<u>2022</u>
Life insurance and medical expenses	\$ 393,400	\$ ---
Rents paid in advance	45,442	45,442
Advances to suppliers	<u>---</u>	<u>21,928</u>
	\$ <u>438,842</u>	\$ <u>67,370</u>

In the 2023 fiscal year, the policy was adopted to recognize in the results of the year the proportional amount accrued from the premium paid according to the validity of the insurance policy. In the registration policy in force up to 2022, the amount of the premium paid in that period was recognized in the expenses of the year regardless of its validity.

NOTE 7 – FURNITURE AND EQUIPMENT, NET

They are as follow:

	<u>2023</u>	<u>2022</u>
Investment:		
Furniture and equipment's	\$ 535,079	\$ 434,230
Computing equipment	785,821	727,825
Audio and video equipment	<u>34,568</u>	<u>---</u>
	<u>1,355,468</u>	<u>1,162,055</u>

Accrued depreciation:		
Furniture and equipment's	322,871	247,372
Computing equipment	413,262	264,706
Audio and video equipment	480	---
	<u>736,613</u>	<u>512,078</u>
	<u>\$ 618,855</u>	<u>\$ 649,977</u>

The charge to results in the period for the concept of depreciation amounted to \$224,534; \$194,999 in 2022.

NOTE 8 – IMPROVEMENTS TO OFFICE, NET

They are as follow:

	<u>2023</u>	<u>2022</u>
Investment	\$ 1,150,432	\$ 1,028,826
Accrued depreciation	<u>834,999</u>	<u>647,652</u>
	<u>\$ 315,433</u>	<u>\$ 381,174</u>

The charge to results in the period for the concept of depreciation amounted to \$187,346; \$170,259 in 2022.

NOTE 9 – RIGHT OF USE OF OFFICE SUBLEASE

Hereunder, it is the information on the lease of the office that the Entity has classified as “Right of Use Assets”:

	<u>2023</u>	<u>2022</u>
Investment	\$ 2,159,266	\$ ---
Accrued depreciation	<u>479,837</u>	<u>---</u>
	<u>\$ 1,679,429</u>	<u>---</u>

It corresponds to the lease of the property where the Entity has its headquarters in Mexico City, located at 39 Poseidón Street, Crédito Constructor section, Benito Juárez, Mexico City. The characteristics and conditions of the lease contract are reported in Note 13.

The debit to results in the period for the concept of depreciation amounted to \$479,837.

NOTE 10 - CREDITORS

Due to labor lawsuits.

The balance for this concept corresponds to compensations in favor of a former employee as a

result of the termination of his employment relationship with the Entity. The amount was determined in accordance with the current provisions of the Federal Labor Law on the date of the calculation made by the management. The actual amount payable to the beneficiary of the compensation will be known on the date that the labor trial concludes, in accordance with the resolution issued by the judge at the end of the judicial process.

For accrued unpaid vacations.

As from the year ended on December 31, 2022, the Entity adopted as a policy to recognize the liability for accrued unpaid vacations in favor of its employees in accordance with the provisions of the Federal Labor Law.

NOTE 11 – TAXES PAYABLE

They are as follow:

	<u>2023</u>	<u>2022</u>
Income Tax payable	\$ 29,436	\$ 6,153
Income Tax withheld from wages and salaries	347,065	353,766
Income Tax withheld from fees	10,779	92,147
VAT withheld from fees	17,321	218,695
Social security fees	311,883	282,082
Payroll tax	43,063	42,626
	<u>\$ 759,547</u>	<u>\$ 995,469</u>

NOTE 12 – BENEFITS TO EMPLOYEES

The obligations and costs corresponding to the retirement of employees for seniority bonuses and compensation to which they are entitled to receive at the end of the employment relationship are recognized based on actuarial studies prepared by independent experts.

As of December 31, 2023, the obligations for seniority premiums and compensation were calculated considering the 13 persons who provide their services to the Entity.

The reconciliation between the initial and final balances of the current value of the Defined Benefit Obligations (DBO) for the 2023 fiscal year is as follows:

	<u>Seniority premium</u>	<u>Indemnity</u>	<u>Total 2023</u>
Defined Benefit Obligations (DBO) as of January 1, 2022.	\$ 36,968	\$ 848,845	\$ 885,813
Plus (minus):			
Labor cost of current service	20,825	530,773	551,598
Financial cost	3,595	76,343	79,938
Actuarial losses (profit)	<u>(15,897)</u>	<u>(398,504)</u>	<u>(414,401)</u>
Defined Benefit Obligations (DBO) as of December 31, 2023.	<u>\$ 45,491</u>	<u>\$ 1,057,457</u>	<u>\$ 1,102,948</u>

The results of the actuarial valuation were determined based on the following methods, according to the actuarial study.

Costing method.

It is the way of distributing the total cost of the obligations in different fiscal years. For accounting purposes, the “Projected Unit Credit” method was used.

Financing method.

The collective method called “Level Premium at Reached Age” was used, which determines a uniform funding cost based on the workers’ salary career.

The Entity recognizes in the period all actuarial earnings through the net cost of the period.

To estimate labor obligations, the following financial assumptions were applied:

	<u>2023</u>
Increase rate to the minimum wage	5.00%
Salary career rate	5.80%
Discount rate	9.80%
Long-term inflation	4.00%

NOTE 13 - SUBLEASES

Information on right-of-use assets and subleases payable as of December 31, 2023, is provided below:

The Entity subleased the headquarters office in Mexico City, for a 3-year period as from May 15, 2023, to May 14, 2026, with the option to renew the sublease for an indefinite period after that date. Sublease payments are renegotiated each year to adjust those rents to the market value, equivalent to an increase of 10% of the monthly rent paid or the increase in the National Consumer Price Index, whichever is higher. The Entity has restrictions on entering into sublease agreements.

To determine the lease liability, the annual risk-free interest rate for CETES at 28 days of 11.36%, in force in May 2023, was used.

As of December 31, 2023, the net balance of the sublease liability amounts to \$1,772,825, net of the depreciation of the right-of-use asset less interest accrued on the same date.

Low-value and short-term leased equipment are recorded in the expenses of the fiscal year in which it is paid in accordance with the term of the corresponding contract.

NOTE 14 – TAXES ON PROFIT

As it is a non-profit entity, the Association is not a taxpayer of Income Tax, provided it meets the requirements established in its Law, which considers as distributable remainder the omissions of income, purchases not made or improperly recorded and expenses made that are not deductible.

The Income Tax accrued in the years amounted to \$29,436 and \$6,152, respectively, derived from the non-deductible expenses incurred in those periods in accordance with the penultimate paragraph of article 79 of the Income Tax Law in force during the year, which are considered as distributable remainder and the maximum tax rate established in article 152 of the Income Tax Law, which corresponds to 35%, is applied.

NOTE 15 – EQUITY

As of December 31, 2023, and 2022, the unrestricted equity of the Entity is made up of the contributions made by Oceana Inc. and the remaining income over accumulated expenses derived from the activities of its corporate purpose.

In the Associates' General Assembly held on January 24, 2023, the amendment to Clause Seventh letter d) of the Entity's Bylaws was approved to read as follows:

“d. The equity of the association, including the support and public incentives it receives, will be used exclusively for the purposes of its corporate purpose for which they have been authorized by the Income Tax Law to receive deductible donations, and cannot grant benefits on the remainder distributable to any individual or to its members individuals and legal entities, unless it is, in the latter case, an entity authorized to receive deductible donations in terms of the Income Tax Law, which are registered in the Federal Registration of Civil Society Organizations as active or in the case of remuneration for services actually received.”

The Association must not distribute among its associates, remainders of public support and incentives that it receives.

What is stipulated in this provision is irrevocable.

“Similarly, in accordance with the provisions of article eighty-two, sixth section of the Income

Tax Law, already mentioned, the association undertakes to keep available to the general public the information related to the authorization to receive donations, as well as compliance with their tax obligations and in the terms that the Ministry of Finance and Public Credit establishes through general rules.”

At the same Associates’ General Assembly, the ordinary contribution from Oceana, Inc. to the Entity’s equity for \$38,000,000 was approved.

The Association does not pursue profit or commercial activities, but it can execute all those acts that are necessary to subsist, develop and achieve its purpose.

NOTE 16 – CONTINGENT

As of December 31, 2023, the labor lawsuit filed by a former employee against the Entity is in the process of judicial resolution, where she claims the amount of \$2,268,681. The final amount resulting from that claim will be known until the moment the judge issues the sentence.

NOTE 17 – FINANCIAL INSTRUMENTS

a) Value of financial instruments

The amount of cash, advance payments, and accounts payable are close to their fair value because of their due date.

b) Risk concentration

The financial instruments subject to an excessive risk concentration are mainly cash and advance payments.

NOTE 18 – FUNDRAISING AND OPERATING EXPENSES

The main concepts that make up the expenses for fundraising and operating expenses as of December 31, 2022, are the following:

	<u>2023</u>	<u>2022</u>
<u>By fundraising:</u>		
Advertising	1,812,124	3,499,908
Events	1,254,949	647,352
Advice and consultancies	113,459	991,274
Others	22,987	260,401
Total	\$ <u>3,203,519</u>	\$ <u>5,398,935</u>

	<u>2023</u>	<u>2022</u>
<u>Operating:</u>		
Office supplies	\$ 151,949	\$ 134,649
Donations	1,800	11,250
Cleaning and maintenance	249,519	307,159
Insurance	1,136,098	1,518,018
Courses	181,749	453,968
Rents	321,265	858,903
Professional fees	6,134,445	11,974,495
Fees and subscriptions	68,231	277,201
Telephone and internet	21,197	138,190
Travel expenses and transportation	2,099,757	2,196,387
Office remodeling	108,197	13,674
Depreciations	411,880	365,258
Non-deductible	84,103	17,578
Others	784,517	606,213
Total	<u>\$ 11,754,707</u>	<u>\$ 18,872,943</u>

NOTE 19 - NEW ACCOUNTING PRONOUNCEMENTS FOR THE YEAR ENDED ON DECEMBER 31, 2023

As of December 31, 2023, CINIF has issued improvements to the FRSs that are applicable to for-profit Entities, which could have an impact on the Association's financial statements.

At the issuance date of these financial statements, the Association is in the process of determining the effects of these new standards on its financial information.

These notes are part of the accompanying financial statements.

Christopher M. Sharkey
Legal Representative