



# FUNDACIÓN CANGURO

NIT 830.013.743-1

## Consolidated Financial Statement

31 de Diciembre of 2023 and 2022  
(Information on Colombian pesos)

ASSETS				TOTAL LIABILITIES AND EQUITY			
	Note	2023	2022		Note	2023	2022
<b>CURRENT ASSETS</b>				<b>CURRENT LIABILITIES</b>			
Cash and cash equivalents	3.1	483,234,925	773,704,527	Financial Liabilities and comercial accounts	3.6	12,406,265	10,406,078
Commercial debtors and other receivable	3.2	86,506,754	39,956,315	Taxes, duties, Pledge Assets	3.7	3,570,305	2,949,823
				Funds and donation Administrators	3.8	319,099,809	401,276,276
				Kangaroo Scholarship	3.8	12,685,542	13,140,120
<b>TOTAL CURRENT ASSETS</b>		<b>569,741,679</b>	<b>813,660,842</b>	<b>TOTAL CURRENT LIABILITIES</b>		<b>347,761,921</b>	<b>427,772,297</b>
<b>NON CURRENT ASSET</b>				<b>EQUITY</b>			
Property, plant and equipment	3.3	216,116,341	216,116,341	Contribution of the founding members		100,000	100,000
Accumulated depreciation	3.3	-208,854,329	-200,417,321	Donations		47,595,154	47,595,154
Investments in Associates	3.4	41,000,000	41,000,000	Funding Surpluses from previous years		142,604,054	142,604,054
Other Assets	3.5	4,962,295	4,326,957	Accumulated Profits ESFA	3.9	14,575,803	14,575,803
				Reserves for Social Projects		0	0
				Surplus for financial year		70,329,054	242,039,511
<b>TOTAL NON CURRENT ASSET</b>		<b>53,224,307</b>	<b>61,025,977</b>	<b>TOTAL EQUITY</b>		<b>275,204,065</b>	<b>446,914,522</b>
<b>TOTAL ASSETS</b>		<b>622,965,986</b>	<b>874,686,819</b>	<b>TOTAL LIABILITIES AND EQUITY</b>		<b>622,965,986</b>	<b>874,686,819</b>

The accompanying notes are an integral part of the financial statements.

**NATHALIE CHARPAK**  
Legal Representative

**WILMAR ANTONIO BATA ESPINOSA**  
Accountant General  
T.P. 171.300-T

**MARIA ANGELICA MATALLANA RAMIREZ**  
Statutory Auditor  
T.P. 77.441-T

# FUNDACIÓN CANGURO

NIT 830.013.743-1

## Statements of Income for the Period and other comprehensive income

For the years ended December 31, 2023 and 2022  
(Information on Colombian pesos)

	NOTE	2023	2022
Income from operational activities	3.10	903,061,857	836,158,777
Operacional cost	3.11	-708,442,053	-529,437,241
Other income	3.12	26,194,594	55,156,159
Administrative expenses	3.13	-163,567,543	-108,996,990
Financial income	3.14	27,460,709	1,326,665
Financial expenses	3.15	-14,378,509	-10,951,859
<b>RESULT BEFORE TAXES</b>		<b>70,329,054</b>	<b>243,255,511</b>
Taxes payable		0	-1,216,000
<b>NET INCOME</b>		<b>70,329,054</b>	<b>242,039,511</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
Items that will not be reclassified to profit and loss:			
Gain (or loss) on valuation of fixed assets		0	0
Other comprehensive income for the year, net		0	0
<b>NET INCOME FOR THE YEAR</b>		<b>70,329,054</b>	<b>242,039,511</b>

The accompanying notes are an integral part of the financial statements.

**NATHALIE CHARPAK**  
Legal Representative

**WILMAR ANTONIO BATA ESPINOSA**  
Accountant General  
T.P. 171.300-T

**MARIA ANGELICA MATALLANA RAMIREZ**  
Statutory Auditor  
T.P. 77.441-T

# FUNDACIÓN CANGURO

NIT 830.013.743-1

## Statement of Cash Flows

For the years ended December 31, 2023 and 2022  
(Information on Colombian pesos)

	NOTAS	2023	2022
<b>CASH FLOW GENERATED BY THE YEAR'S OPERATIONS</b>			
Comprehensive income for the year		70,329,054	242,039,511
		<u>70,329,054</u>	<u>242,039,511</u>
<b>PLUS (MINUS) EXPENSES (INCOME) NOT AFFECTING WORKING CAPITAL</b>			
Depreciation		0	0
<b>CHANGES IN ASSETS AND LIABILITIES</b>			
(+/-) Increase or decrease in other assets		-635,338	1,729,709
(+) Increase Accounts receivable		-46,550,439	-12,160,720
(+) Increase Accounts Payable		2,000,187	7,344,044
(+) Increase in taxes payable		620,482	1,754,881
(+) Funds under administration		-82,631,045	264,335,867
<b>NET CASH FLOW FROM OPERATING ACTIVITIES</b>		<u><b>-56,867,099</b></u>	<u><b>505,043,292</b></u>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>			
(-) Increased investments		0	0
(+) Decrease in Property, Plant and Equipment Computer and communication equipment		8,437,008	12,457,008
<b>NET CASH USED IN INVESTING ACTIVITIES</b>		<u><b>8,437,008</b></u>	<u><b>12,457,008</b></u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>			
Surplus from previous years		-242,039,511	-296,941,906
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>		<u><b>-242,039,511</b></u>	<u><b>-296,941,906</b></u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<u><b>-290,469,602</b></u>	<u><b>220,558,394</b></u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>		<u><b>773,704,527</b></u>	<u><b>553,146,133</b></u>
<b>CASH AND CASH EQUIVALENTS AT YEAR-END</b>		<u><u><b>483,234,925</b></u></u>	<u><u><b>773,704,527</b></u></u>

The accompanying notes are an integral part of the financial statements.

483,234,925 773,704,527

NATHALIE CHARPAK  
Legal Representative

WILMAR ANTONIO BATA ESPINOSA  
Accountant General  
T.P. 171.300-T

MARIA ANGELICA MATALLANA RAMIREZ  
Statutory Auditor  
T.P. 77.441-T

# FUNDACIÓN CANGURO

NIT 830.013.743-1

## Statement of changes in stockholders' Equity

For the years ended December 31, 2023 and 2022  
(Information on Colombian pesos)

	Balance at December 31, 2022	Decreases	Increases	Balance at December 31, 2023
<b>Changes in Equity:</b>				
Social Contributions	100,000	-	-	100,000
Donations	47,595,154	-	-	47,595,154
Reserves for Social Purpose Projects	-	-	-	-
Surplus from previous years	157,179,857	-	-	157,179,857
Surpluses for the year	<u>242,039,511</u>	<u>242,039,511</u>	<u>70,329,054</u>	<u>70,329,054</u>
<b>TOTAL EQUITY</b>	<b><u>446,914,522</u></b>	<b><u>242,039,511</u></b>	<b><u>70,329,054</u></b>	<b><u>275,204,065</u></b>

The accompanying notes are an integral part of the financial statements.

**NATHALIE CHARPAK**  
Legal Representative

**WILMAR ANTONIO BATA ESPINOSA**  
Accountant General  
T.P. 171.300-T

**MARIA ANGELICA MATALLANA RAMIREZ**  
Statutory Auditor  
T.P. 77.441-T