

Transparency.

Transparency is one of Fundación Avina's core values and is part of the foundation upon which we build trust-based relationships with our allies and stakeholders. Therefore, we take the evaluation of our programs and initiatives seriously so that we can have a clear picture of their impact and effectiveness. We are able to gather valuable information about the results of our work through evaluation processes at regular intervals, and we use this data to make informed decisions as well as improve and refine our programs moving forward. This emphasis on impact evaluation also helps ensure accountability and demonstrates our commitment to the efficient and effective use of resources.

Our commitment to transparency also extends to our financial practices. We regularly publish detailed financial reports to offer greater insight into how we

utilize resources. Fundación Avina's consolidated financial statements, prepared in accordance with International Financial Reporting Standards (IFRS) and independently audited by BDO Global, are available on our website.

The principles of transparency are embedded throughout Fundación Avina's entire ecosystem. We are proud to say that Avina Americas has received the highest possible rating for nonprofit organizations by Candid (formerly GuideStar) and Charity Navigator. We received a Platinum Seal of Transparency from Candid and a four-star Charity Navigator rating, equivalent to a score of 100%, based on sound financial management practices and our commitment to accountability and transparency.

[View our financial reports.](#)

