

**Global Environment Facility
Trust Fund (GEFTF)**

**(Funds administered by CAF)
Independent Auditor's Report**

**Statements of cash collections
and disbursements**

For the years ended
December 31, 2023 and 2022

GLOBAL ENVIRONMENT FACILITY TRUST FUND (GEFTF)
(Funds administered by CAF)

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Independent Auditor's Report

To the Stockholders and Board of Directors of
Corporación Andina de Fomento (CAF)

Opinion

We have audited the statement of cash collections and disbursements administered by Corporación Andina de Fomento (CAF) of **Global Environment Facility Trust Fund (GEFTF)**, for the year ended December 31, 2023, and the related notes (the "financial statement").

In our opinion, the accompanying financial statement presents fairly, in all material respects, the cash collections and disbursements of funds for the year ended December 31, 2023, in accordance with the cash basis of accounting described in Note 2.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement section of our report. We are required to be independent of the **GEFTF** and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis of Accounting

We draw attention to Note 2 to the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting described in Note 2, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statement.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statement, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statement.
- 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 **GEFTF** internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statement.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the **GEFTF** ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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May 15, 2024

Caracas – Venezuela

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GLOBAL ENVIRONMENT FACILITY TRUST FUND (GEFTF)
(Funds administered by CAF)

Statements of cash collections and disbursements
For years ended December 31, 2023 and 2022
(In US dollars)

	<u>NOTE</u>	<u>2023</u>	<u>2022</u>
Cash collection:			
Transfer of funds by the trustee		1,377,889	11,136,968
Interest income		<u>543,900</u>	<u>95,463</u>
Total cash collection	3	<u>1,921,789</u>	<u>11,232,431</u>
Disbursements:			
Project execution		3,625,592	2,131,995
Project Agency Fees		106,499	103,987
Other disbursements		<u>365,177</u>	<u>887</u>
Total disbursements	3	<u>4,097,268</u>	<u>2,236,869</u>
Excess of (disbursements over cash collections) cash collections over disbursements		(2,175,479)	8,995,562
Fund balance at beginning of year		<u>13,790,097</u>	<u>4,794,535</u>
Fund balance at end of year		<u>11,614,618</u>	<u>13,790,097</u>
Fund balance consists of:			
Contributions in deposits with banks		<u>11,614,618</u>	<u>13,790,097</u>

See accompanying notes to statement of cash collections and disbursements

GLOBAL ENVIRONMENT FACILITY TRUST FUND (GEFTF)

(Funds administered by CAF)

Notes to the statements of cash collections and disbursements

For the years ended December 31, 2023 and 2022

(In US dollars)

1. DESCRIPTION OF THE FINANCIAL PROCEDURES AGREEMENT

On September 28, 2015, Corporación Andina de Fomento (CAF) and International Bank for Reconstruction and Development (the “World Bank”) as a Trustee of the Global Environment Facility Trust Fund (GEFTF), agreed the standard provisions applicable to the Trust Funds that set forth certain terms and conditions generally applicable to the financial procedures agreement. The financial procedures agreement provides for the conditions for the transfer of funds by the Trustee to CAF and the use of these funds.

The Trustee applies the procedures described in Article IV of the financial procedure agreement for all the commitments of funds granted to CAF, as Project Agency; these procedures include the signing of a Letter of Commitment for each approved transaction. In addition, after the funds have been committed by the Trustee, and the Fund project has been approved by CAF, the latter may request transfers of funds for a Fund project. The funds received by the Trustee are presented as cash receipts in the statement of cash collections and disbursements.

The funds transferred to CAF under the financial procedures Agreement shall be used for the purpose for which they have been provided; in addition, the disbursements of funds from CAF to the recipients shall be made in accordance with CAF’s policies and procedures, including its applicable disbursement procedures. The funds shall not be used for the purpose of any payment to persons or entities or for the import of goods, if such payment or import, to the CAF’s knowledge or belief, is prohibited by a resolution, action or decision of the United Nations Security Council taken under Chapter VII of the United Nations. The funds used and disbursed by CAF are presented as cash disbursement in the statement of cash collections and disbursements.

Unused funds from the fund projects, for which no further disbursements are due to be made, shall be held by CAF, and reflected in the net cash position reported by CAF to the Trustee. If so requested by the Trustee, CAF shall return to the GEFTF any unused fund from the Fund projects. If the funds were not used for the purpose provided under the instrument and/or the decisions made by the Fund Council, as applicable, due to the CAF’s actions or due to the action of a third party as a result of the Project Agency’s gross negligence or willful misconduct, CAF shall promptly return to the GEFTF the amount of Fund resources, and, as applicable, shall take the necessary actions within its control to address the matter, including in accordance with its policies and procedures, using reasonable efforts to recover from such third party the amount of the Fund resources that have not been used for the purposes provided, and return such resources to the GEFTF.

According to the fee policy for Global Environment Facility (GEF) Partner Agencies and the financial procedures agreement, CAF receives agency fees, to cover the project agency’s cost in respect of the services performed by the project agency in connection with the GEF. The fee policy for GEF partner agency establishes fees for 9.5 percent of the grant, for GEF project grant up to, and including, \$10 million. For GEF project grant above \$10 million, GEF agencies will receive fees at 9.0 percent of the grant. Agency fees are presented as disbursement in the statement of cash collections and disbursements.

The Global Environment Facility (GEF) was established in 1992 Rio Earth Summit to help about environmental problems. GEF funding to support the projects is contributed by donor countries. GEF funds are available to develop countries with economies in transition to meet the objectives of the international environmental conventions and agreements.

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The World Bank serves as the GEF Trustee, administering the GEF Trust Fund (contributions by donors).

The Trustee helps mobilize GEF resources; disburses funds to GEF Agencies, prepares financial reports on investments and use of resources, and monitors application of budgetary and project funds.

The Project Agency shall exercise the same degree of care and diligence in the discharge of its functions under the Financial Procedures Agreement as it exercises with respect to the administration and management of its own resources. Subject to the terms of the Financial Procedures Agreement and the MOU, the Project Agency shall do any and all such acts as may be necessary or appropriate for the proper administration of the Project Agency TF and shall be accountable to the Fund Council for its Fund-financed activities.

On March 8, 2018, CAF and *Consortio para el Desarrollo Sostenible de la Ecorregión Andina* (CONDESAN) signed an agreement to execute project “Andes Adaptation to the Impacts of Climate Change in Water Resources” (AICCA) to generate and share data, information and experiences relevant for adaptation to climate variability and change, useful for formulation of policies in selected sectors, and to pilot investments in priority areas in the four Andean countries.

On April 12, 2019, CAF, and *Secretaría General de la Organización de los Estados Americanos* (SOEA) signed an agreement to execute project “Preparing the Ground for the Implementation of the La Plata Basin Strategic Action Program” to set the scene for the implementation of the priority national and regional actions identified in the strategic action program (SAP), agreed upon by the countries sharing the La Plata basin and aimed at improving water security, climate resilience and ecosystem health.

On August 3, 2020, CAF and *Asociación para la Conservación de la Naturaleza* (ANCON) signed an agreement to execute project “Ecosystem-based Biodiversity Friendly Cattle Production Framework for the Darien Region of Panama” to the establishment of an ecosystem-based biodiversity friendly cattle production framework for the Darien region of Panama.

On March 7, 2022, CAF and *Federación Nacional de Productores de Panela* (FEDEPANELA) signed an agreement to execute project “Transformation of Colombia’s Panela Subsector through the NAMA’s initial implementation (CPS-NAMA)” to contribute to the implementation of the NAMA through the productive and technological transformation of the panela sub-sector.

On June 14, 2021, CAF and *Agencia Chilena de Cooperación Internacional para el Desarrollo* (AGCID) signed an agreement to execute project “Supporting the Chilean Low Emissions Transport Strategy” (CLETS) to demonstrate systemic impacts of integrated zero or low-emission urban mobility systems to support Chile in a transformational shift towards low-emission urban mobility systems.

On February 15, 2022, CAF and *Fundación de Conservación Jocotoco* signed an agreement to execute project “Effective Conservation of Protected Areas of Galapagos, through Strengthening of Control and Surveillance of the Galapagos Marine Reserve and the Eradication of Invasive Predators from Floreana Island” to promote and safeguard the biodiversity of protected areas of the Galápagos Islands through the management of threats to land and sea biodiversity.

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On July 15, 2021, CAF, and the United Nations Educational, Scientific and Cultural Organization (UNESCO) signed an agreement to execute project “Implementation of the Guarani Aquifer Strategic Action Program: Enabling Regional Actions” to enhance water security in Argentina, Brazil, Paraguay, and Uruguay by facilitating the initial implementation of the Guarani Aquifer system SAP through the setting up of information collection and exchange mechanisms, and multi-country technical management bodies and tools.

On April 20, 2022, CAF and *Fundación de Conservación Jocotoco* signed an agreement to execute project “Safeguarding the Biodiversity of Isla del Coco National Park by Enhancing Biosecurity” to guarantee the conservation, ecological restoration and sustainable use of the globally significant biodiversity of Cocos Island National Park by implementing a profitable and sustainable prevention process and getting ready for the eradication of invasive alien species, particularly mammals, while generating lessons learned.

On July 18, 2022, CAF and *Fundación Heifer Ecuador* signed an agreement to execute project “Development of an enabling environment for sustainable businesses based on the native biodiversity of Ecuador” to create basic conditions that facilitate the development of businesses that sustainably use native biodiversity in Ecuador.

2. BASIS OF PRESENTATION AND SIGNIFICANT ACCOUNTING POLICIES

Under the cash basis of accounting, contributions and disbursements are recorded in the accounts when cash is collected, and cash is disbursed to mainly executing agencies such as *Consortio para el Desarrollo Sostenible de la Ecorregión Andina* (CONDESAN), *Fundación de Conservación Jocotoco*, *Asociación para la Conservación de la Naturaleza* (ANCON), the United Nations Educational, Scientific and Cultural Organization (UNESCO), *Agencia Chilena de Cooperación Internacional para el Desarrollo* (AGCID), *Federación Nacional de Productores de Panela* (FEDEPANELA), *Secretaría General de la Organización de los Estados Americanos* (SOEA), and *Fundación Heifer Ecuador*; and to contracted service agencies. The accompanying statements have been expressed in U.S. dollars.

3. COMMITMENTS, CONTRIBUTIONS AND DISBURSEMENTS

For the years ended December 31, 2023 and 2022, the approved commitments, contributions received and disbursements are as follows:

Commitments:

During the years ended December 31, 2023, the Trustee approved commitments for 3,849,258, including US\$ 3,640,625 for projects of the fund, and US\$ 208,633 for agency fees. Additionally, during the year ended December 31, 2022, the Trustee approved commitments for 7,448,181, including US\$ 6,806,624 for projects of the fund, and US\$ 641,557 for agency fees.

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Project	2023	2022
Environmental routes to incorporate communities in good conservation practices and nature-based businesses that promote human development in ecosystems of high environmental and social vulnerability in the Regional Corridor El Palmar - Tariquia, in the departments of Potosí, Tarija and Chuquisaca	1,855,763	54,500
Living in harmony with nature: Connecting biodiversity with production systems in the Gualaca Altitudinal Corridor Landscape	1,784,862	54,500
Development of an enabling environment for sustainable businesses based on the native biodiversity of Ecuador	140,367	3,119,266
Safeguarding the Biodiversity of Isla del Coco National Park by Enhancing Biosecurity	51,903	-
NZNP Global Platform	16,363	-
BE-CLME+: Promoting National Blue Economy Priorities Through Marine Spatial Planning in the Caribbean Large Marine Ecosystem Plus	-	3,158,001
Integrated water resources management in the transboundary Bermejo River Basin	-	314,300
Energy Efficiency for the Transition to Carbon Neutral Cities in Colombia	-	260,210
Implementation of the Guarani Aquifer Strategic Action Program: Enabling Regional Actions	-	180,000
Effective Conservation of Protected Areas of Galapagos, through Strengthening of Control and Surveillance of the Galapagos Marine Reserve and the Eradication of Invasive Predators from Floreana Island	-	160,183
Comprehensive land management in forestry and agri-food systems of three water basins in Argentina to contribute to Land Degradation Neutrality (LDN) and to mitigation and adaptation to climate change	-	147,221
	3,849,258	7,448,181

Contributions:

During the year ended December 31, 2023, CAF has received funds for US\$ 1,377,889, including US\$ 1,005,619 for projects of the fund, and US\$ 372,270 for agency fees. Additionally, during the year ended December 31, 2022, CAF has received funds for US\$ 11,136,968 comprising US\$ 10,758,142 of cash transfer for fund projects and US\$ 378,826 for agency fees.

Project	2023	2022
Amazon Sustainable Landscape Approach in the Pluri-national System of Protected Areas and Strategic Ecosystems of Bolivia	1,005,619	-
Implementation of the Guarani Aquifer Strategic Action Program: Enabling Regional Actions	180,000	1,000,000
Development of an enabling environment for sustainable businesses based on the native biodiversity of Ecuador	140,367	1,566,670
Safeguarding the Biodiversity of Isla del Coco National Park by Enhancing Biosecurity	51,903	572,435
Transformation of Colombia's Panela Subsector through the NAMA's Initial Implementation (CPS-NAMA)	-	2,180,000
Effective Conservation of Protected Areas of Galapagos, through Strengthening of Control and Surveillance of the Galapagos Marine Reserve and the Eradication of Invasive Predators from Floreana Island	-	1,940,000
Ecosystem-based Biodiversity Friendly Cattle Production Framework for the Darien Region of Panama	-	1,759,863
Supporting the Chilean Low Emissions Transport Strategy (CLETS)	-	1,450,000
Integrated water resources management in the transboundary Bermejo River Basin	-	200,000
Energy Efficiency for the Transition to Carbon Neutral Cities in Colombia	-	150,000

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Project	2023	2022
Green Finance & Sustainable Agriculture in the Dry Forest Ecoregion of Ecuador and Peru	-	109,000
Comprehensive land management in forestry and agri-food systems of three water basins in Argentina to contribute to Land Degradation Neutrality (LDN) and to mitigation and adaptation to climate change	-	100,000
Environmental routes to incorporate communities in good conservation practices and nature-based businesses that promote human development in ecosystems of high environmental and social vulnerability in the Regional Corridor El Palmar - Tariquia, in the departments of Potosí, Tarija and Chuquisaca	-	54,500
Living in harmony with nature: Connecting biodiversity with production systems in the Gualaca Altitudinal Corridor Landscape	-	54,500
	1,377,889	11,136,968

Disbursements:

During the year ended December 31, 2023, CAF has made disbursements for a total amount of US\$ 3,732,091, including US\$ 3,625,592 for projects of the fund and US\$ 106,499 for agency fees. Additionally, during the year ended December 31, 2022, CAF has performed total disbursements for US\$ 2,235,982, including US\$ 2,131,995 for fund projects, US\$ 103,987 for agency fees.

Project	2023	2022
Effective Conservation of Protected Areas of Galapagos, through Strengthening of Control and Surveillance of the Galapagos Marine Reserve and the Eradication of Invasive Predators from Floreana Island	1,020,186	577,375
Ecosystem-based Biodiversity Friendly Cattle Production Framework for the Darien Region of Panama	805,279	754,003
Implementation of the Guarani Aquifer Strategic Action Program: Enabling Regional Actions	801,352	159,716
Transformation of Colombia's Panela Subsector through the NAMA's Initial Implementation (CPS-NAMA)	397,803	107,122
Development of an enabling environment for sustainable businesses based on the native biodiversity of Ecuador	152,550	283,351
Energy Efficiency for the Transition to Carbon Neutral Cities in Colombia	137,751	-
Integrated water resources management in the transboundary Bermejo River Basin	133,968	-
Comprehensive land management in forestry and agri-food systems of three water basins in Argentina to contribute to Land Degradation Neutrality (LDN) and to mitigation and adaptation to climate change	68,300	-
Environmental routes to incorporate communities in good conservation practices and nature-based businesses that promote human development in ecosystems of high environmental and social vulnerability in the Regional Corridor El Palmar - Tariquia, in the departments of Potosí, Tarija and Chuquisaca	51,247	313
Green Finance & Sustainable Agriculture in the Dry Forest Ecoregion of Ecuador and Peru	42,500	-
Living in harmony with nature: Connecting biodiversity with production systems in the Gualaca Altitudinal Corridor Landscape	39,471	-
BE-CLME+: Promoting National Blue Economy Priorities Through Marine Spatial Planning in the Caribbean Large Marine Ecosystem Plus	38,133	-
Preparing the Ground for the Implementation of the La Plata Basin Strategic Action Program	29,118	19,177
Supporting the Chilean Low Emissions Transport Strategy (CLETS)	14,433	117,586
Safeguarding the Biodiversity of Isla del Coco National Park by Enhancing Biosecurity	-	185,387

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Project	2023	2022
Amazon Sustainable Landscape Approach in the Pluri-national System of Protected Areas and Strategic Ecosystems of Bolivia	-	28,000
Andes Adaptation to the Impacts of Climate Change in Water Resources (AICCA)	-	3,952
	3,732,091	2,235,982

As of December 31, 2023, the status of the projects is as follow:

Project	Transfer of funds by the trustee (1)	Disbursements (2)
Andes Adaptation to the Impacts of Climate Change in Water Resources (AICCA)	1,310,680	1,309,457
Transformation of Colombia's Panaela Subsector through the NAMA's Initial Implementation (CPS-NAMA)	2,234,500	549,528
Ecosystem-based Biodiversity Friendly Cattle Production Framework for the Darien Region of Panama	4,000,000	2,380,134
Supporting the Chilean Low Emissions Transport Strategy (CLETS)	3,270,000	206,253
Preparing the Ground for the Implementation of the La Plata Basin Strategic Action Program	2,174,550	2,047,273
Amazon Sustainable Landscape Approach in the Pluri-national System of Protected Areas and Strategic Ecosystems of Bolivia	1,404,630	192,024
Development of an enabling environment for sustainable businesses based on the native biodiversity of Ecuador	1,863,184	533,621
BE-CLME+: Promoting National Blue Economy Priorities Through Marine Spatial Planning in the Caribbean Large Marine Ecosystem Plus	167,490	90,942
Implementation of the Guarani Aquifer Strategic Action Program: Enabling Regional Actions	2,234,500	984,588
Effective Conservation of Protected Areas of Galapagos, through Strengthening of Control and Surveillance of the Galapagos Marine Reserve and the Eradication of Invasive Predators from Floreana Island	1,940,000	1,597,561
Safeguarding the Biodiversity of Isla del Coco National Park by Enhancing Biosecurity	624,338	185,387
Comprehensive land management in forestry and agri-food systems of three water basins in Argentina to contribute to Land Degradation Neutrality (LDN) and to mitigation and adaptation to climate change	100,000	68,300
Environmental routes to incorporate communities in good conservation practices and nature-based businesses that promote human development in ecosystems of high environmental and social vulnerability in the Regional Corridor El Palmar - Tariquia, in the departments of Potosí, Tarija and Chuquisaca	54,500	51,561
Energy Efficiency for the Transition to Carbon Neutral Cities in Colombia	150,000	137,751
Green Finance & Sustainable Agriculture in the Dry Forest Ecoregion of Ecuador and Peru	109,000	42,500
Living in harmony with nature: Connecting biodiversity with production systems in the Gualaca Altitudinal Corridor Landscape	54,500	39,471
Integrated water resources management in the transboundary Bermejo River Basin	200,000	133,968
NZNP Global Platform	-	-
	21,891,872	10,550,319

(1) The transfer of funds by the trustee comprises contributions to execute the project, and contributions for agencies fees.

(2) The disbursements of funds by CAF comprise payments to execute the project and agencies fees payment. Note that while CAF made these disbursements, they may still be under execution by the executing agencies.

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Additionally, during the years ended December 2023 and 2022, CAF received other transfers for US\$ 543,900 and US\$ 95,463, respectively, corresponding to bank interests monthly earned on the balance maintained in the fund's bank account, which will be reimbursed to the Trustee; and it made other disbursements for US\$ 365,177 and US\$ 887, respectively, corresponding to finance costs.

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