Fund for the Conservation of Darien National Park (Equity – Transition), managed by the Foundation for Conservation of Natural Resources (Natura Foundation)

Summary Accountability Statements

December 31, 2020

(With the Independent Auditors' Report)

(FREE ENGLISH LANGUAGE TRANSLATION FROM THE SPANISH VERSION)
INDEPENDENT AUDITORS’ REPORT ON THE SUMMARY ACCOUNTABILITY STATEMENT

To the Board of Trustees and Surveillance Committee of the Fund for the Conservation of Darien National Park (Equity - Transition) managed by the Foundation for Conservation of Natural Resources (Natura Foundation)

Report on the audit of the summary accountability statement

Opinion

The summary accountability statement, which comprise the summary accountability statement as at December 31, 2020, are derived from the audited accountability statement of Fund for the Conservation of Darien National Park (Equity - Transition) managed by the Foundation for Conservation of Natural Resources (Natura Foundation) for the year ended December 31, 2020.

In our opinion, the accompanying summary accountability statement is consistent, in all material respects, with the audited accountability statement of Fund for the Conservation of Darien National Park (Equity - Transition) managed by the Foundation for Conservation of Natural Resources (Natura Foundation), in accordance with the accounting basis described in note 2 to the audited accountability statement.

Summary Accountability Statement

The summary accountability statement does not contain the disclosures required by the accounting basis described in note 2 to the audited statement of accountability. Therefore, reading the summary accountability statement and the independent auditors' report, does not a substitute for reading the audited accountability statement of Fund for the Conservation of Darien National Park (Equity - Transition) managed by the Foundation for Conservation of Natural Resources (Natura Foundation) and the report of the independent auditors.

The Audited Accountability Statement and Our Report Thereon

We expressed an unmodified audit opinion on the audited accountability statement in our report dated June 6, 2022.

Management’s Responsibility for the Summary Accountability Statement

Management is responsible for the preparation of the summary accountability statement in accordance with the accounting basis described in note 2 to the audited accountability statement.

Auditors’ Responsibility

Our responsibility is to express an opinion on whether the summary accountability statement is consistent, in all material respects, with the audited accountability statement based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), “Engagements to Report on Summary Financial Statements”.

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Other legal information requirements

In compliance with Law 280 of December 30, 2021, which regulates the profession of authorized public accountant in the Republic of Panama, we declare the following:

- That the direction, execution and supervision of this audit engagement has been physically performed in Panamanian territory.

- The audit partner that has prepared this independent auditor’s report is Jorge E. Castrellón R.

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KPMG (SIGNED)          JORGE E. CASTRELLON R. (SIGNED)
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Panama, Republic of Panama       Jorge E. Castrellón R.
March 10, 2023                  Partner
                                 C.P.A. 5505
Fund for the Conservation of Darien National Park (Equity – Transition),
managed by the Foundation for Conservation of Natural Resources
(Natura Foundation)

Summary Accountability Statement

December 31, 2020

(Figures in United States Dollars)

<table>
<thead>
<tr>
<th>Total of fund's budget for investments</th>
<th>Accumulated January 1, 2020 to December 31, 2020</th>
<th>Completed December 31, 2019</th>
<th>Available cash at the beginning of the year</th>
<th>Available cash at the end of the year</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budget</td>
<td>Budget</td>
<td>Completed</td>
<td>Available cash at the beginning of the year</td>
<td>Available cash at the end of the year</td>
</tr>
<tr>
<td>Begginning balance as of March 7, 2017</td>
<td>531,297</td>
<td>140,751</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

Income
- Donations received: 531,297
- Other income: 2,348
- Total income received: 533,645

Expenses
- Grant program for NGOs and related organizations: 282,331
- Monitoring component: 22,775
- Administrative Entity of the Fund: 86,116
- Total expenses: 391,222

Excess of income over expenses: 142,423

Available cash at the beginning of the year: 0

Available cash at the end of the year: 142,423

The summary accountability statement as of December 31, 2020 of Fund for the Conservation of Darien National Park (Equity - Transition), managed by the Foundation for Conservation of Natural Resources (Natura Foundation) has been extracted from the audited accountability statement, and it rests in the archives of the Foundation's administration.