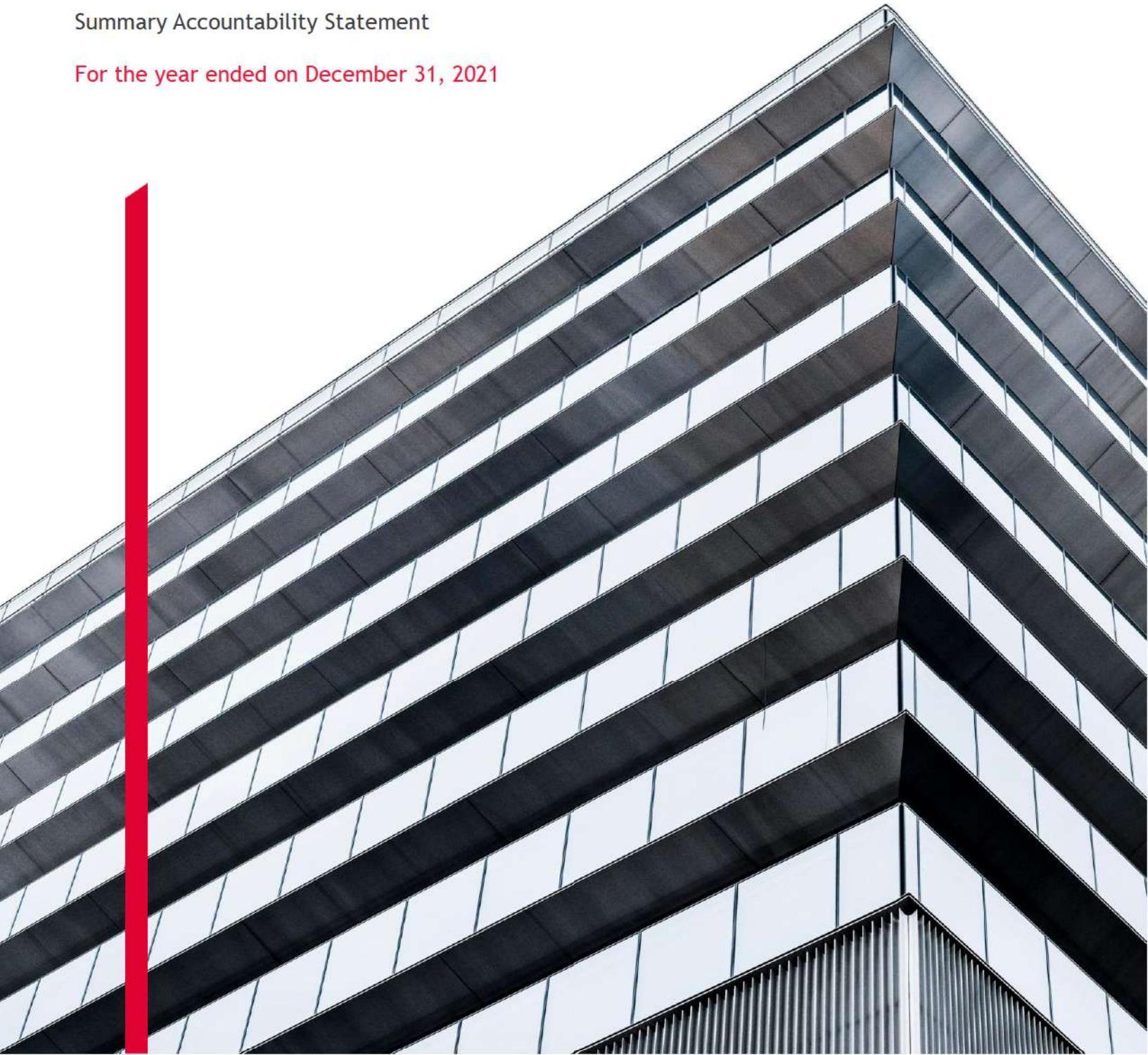


**Chagres National Park Coservation Fund (Chagres Fund),
managed by the Foundation for the Conservation of
Natural Resources (Natura Foundation)**

Summary Accountability Statement

For the year ended on December 31, 2021



Chagres National Park Conservation Fund (Chagres Fund), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation)

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INDEPENDENT AUDITORS' REPORT ON THE SUMMARY ACCOUNTABILITY STATEMENT

To the Board of Trustees and Surveillance Committee of the Chagres National Park Conservation Fund (Chagres Fund), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) Panama, Republic of Panama

Report on the Audit of the Summary Accountability Statement

Opinion

The summary accountability statement, which comprises the summary accountability statement as of December 31, 2021, are derived from the audited accountability statement of Chagres National Park Conservation Fund (Chagres Fund), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) for the year ended on December 31, 2021.

In our opinion, the accompanying summary accountability statement is consistent, in all material respects, with the audited accountability statement of Chagres National Park Conservation Fund (Chagres Fund), managed by the Foundation for the 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 on 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 substitute the reading of the audited accountability statement of Chagres National Park Conservation Fund (Chagres Fund), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) and the report of the independent auditors.

The Audited Accountability Statement and Our Report Thereon

We expressed an unqualified audit opinion on the audited accountability statement in our independent auditors' report dated December 29, 2023.

To the Board of Trustees and Surveillance Committee of the Chagres National Park Conservation Fund (Chagres Fund), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) Panama, Republic of Panama

Management's Responsibility for the Summary Accountability Statement

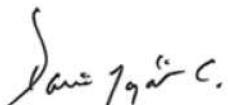
Management is responsible for the preparation of the summary accountability statement in accordance with the accounting basis described in Note 2 to the audited accountability statement.

Auditors' Responsibility

Our responsibility is to express an opinion on whether the summary accountability statement is consistent, in all important 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".

Other Legal Information Requirements

In compliance with Law 280 of December 30, 2021, which regulates the exercise of the Profession of Certified Public Accountant in the Republic of Panama, and specifically attending Chapter III, "Exercise of the Profession," Article 13, we indicate that the management, execution, and supervision of this audit commitment was physically carried out in the national territory.



December 29, 2023.
Panama, Republic of Panama.

Dario González C.
Audit Partner
C.P.A. 6052

Chagres National Park Conservation Fund (Chagres Fund),
 managed by the Foundation for the Conservation of Natural Resources
 (Natura Foundation)

Summary Accountability Statement
 December 31, 2021
 (Figures in US dollars)

	Budget	Accumulated previous year 31/12/2020	Completed 1/1/21 to 31/12/2021	Accumulated 31/12/2021	Budget for the year <u>2021</u>	Questioned costs
					Ineligible	Documented
Total of fund's budget for investments						
Initial balance as of July 10, 2003		<u>5,000,000</u>				
Income						
Donations received		5,000,004			5,000,004	
Other income		100,283			100,283	
Total income		<u>5,100,287</u>			<u>5,100,287</u>	
Expenses						
Short-term grant program		540,201			540,201	
Long-term grant program		3,048,744			3,048,744	
Measures of success		181,318			181,318	
Co-management		737,634			737,634	
Administrative Entity of the Fund		701,664			701,664	
Total expenses		<u>5,209,561</u>			<u>5,209,561</u>	
Excess of expenses over income		(109,274)			(109,274)	
Refund of cash received		110,481			110,481	
Available cash at the beginning of the year		-			-	
Available cash at the end of the year		<u>1,207</u>			<u>1,207</u>	

The summary accountability statement as of December 31, 2021 of Fund for the Conservation of Chagres National Park (Chagres Fund), 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.

See the Independent Auditors' Report on the Summary Accountability Statement.

FOR MORE INFORMATION:

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