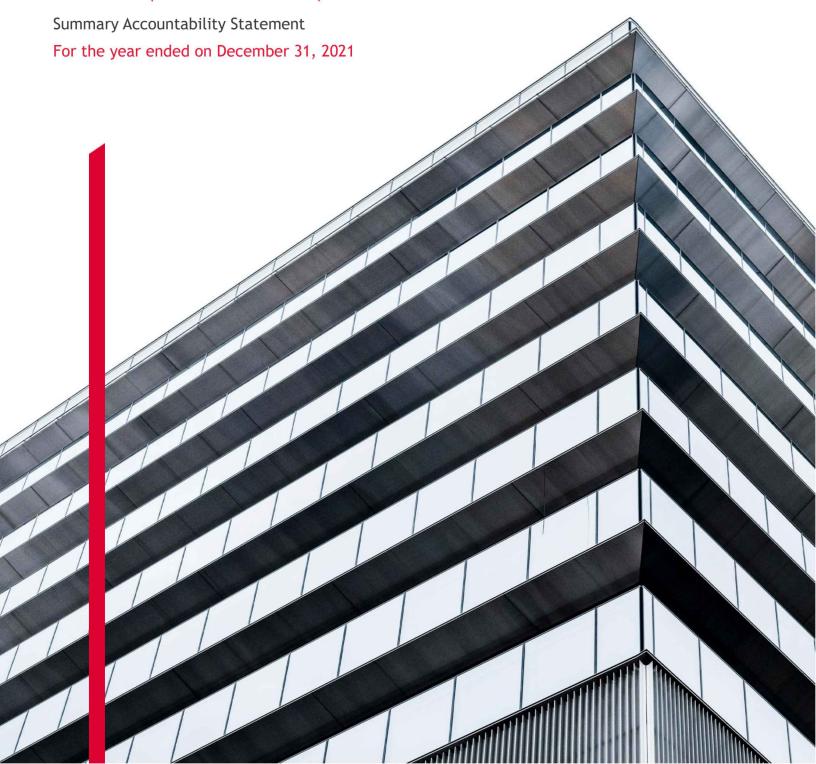
Fund for the Conservation of Chagres National Park (Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation)



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

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 Chagres National Park (Chagres Fund - Equity) 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 accountability statement. Therefore, reading the summary accountability statement and the independent auditors' report, does not substitute for reading the audited accountability statement of Fund for the Conservation of Chagres National Park (Chagres Fund - Equity) managed by the Foundation for Conservation of Natural Resources (Natura Foundation) and the report of the independent auditors.

The Audited Accountability Statement and Our Audit Report

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



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To the Board of Trustees and Surveillance Committee of the Fund for the Conservation of Chagres National Park (Chagres Fund - Equity), managed by the Foundation for 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 material respects, with the audited accountability statement based on our procedures, which were conducted in accordance with International Standard on Auditing (ISA) 810 (Revised), "Assignments to Report on Summary Financial Statements".

Other legal and Regulatory 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.

Darío González C. Audit Partner C.P.A. 6052 Fund for the Conservation of Chagres National Park (Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation)

Accountability Statement

As of December 31, 2021 (Expressed in United States dollars)

		Accumulated previous year	Completed 1/1/21 to	Accumulated	Budget for the year	Questioned costs Not	
	<u>Budget</u>	31/12/2020	31/12/2021	31/12/2021	<u>2021</u>	Ineligible	documented
Total of fund's budget for investments Beginning balance as of March 7, 2017	329,750				39,443		
Income Donations received Other income		329,750 2,744	-	329,750 2,744			
Total income received		332,494		332,494			
Expenses Donations program for NGOs and related organizations Monitoring component Administrative Entity of the Fund Total expenses		238,577 3,800 48,753 291,130	- - - -	238,577 3,800 48,753 291,130			
Excess of income over expenses		41,364		41,364			
Available cash at the beginning of the year Available cash at the end of the year		41,364	-	41,364			

The summary accountability statement as of December 31, 2021 of Fund for the Conservation of Chagres National Park (Chagres Fund - Equity), managed by the Foundation for the Conservation of Natural Resources (Natura Foundation) has been extracted from the audited accountability statement, and it rests in the archives of the Natura Foundation's administration.

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

FOR MORE INFORMATION:

Darío González C.

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