

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

CONTENTS

INDEPENDENT AUDITORS' REPORT ON THE SUMMARY ACCOUNTABILITY STATEMENT	1 - 11
Summary Accountability Statement	1



Tel: +507 279-9700 Fax: +507 236-4143 www.bdo.com.pa Edificio BDO Urb. Los Ángeles Ave. El Paical República de Panamá 0831-00303

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 (Darien 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 Darien National Park (Darien Fund - Equity) managed by the Foundation for 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 Fund for the Conservation of Darien National Park (Darien 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 Darien National Park (Darien Fund - Equity) managed by the Foundation for Conservation of Natural Resources (Natura Foundation) and the independent auditors' report.

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.

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.



Tel: +507 279-9700 Fax: +507 236-4143 www.bdo.com.pa Edificio BDO Urb. Los Ángeles Ave. El Paical República de Panamá 0831-00303

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

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.

300

December 29, 2023. Panama, Republic of Panama. Darío González C. Audit Partner C.P.A. 6052

BDO es el nombre de la marca de la red BDO y de cada una de las Firmas Miembro de BDO.

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

Summary Accountability Statement As of December 31, 2021

(Expressed in United States dollars)

	Accumulated previous year	Completed 1/1/21 to	Accumulated	Budget	Questioned costs	
<u>Budget</u>	31/12/2020	31/12/2021	31/12/2021	for the year 2021	Ineligible	Not documented
Total of fund's budget for investments Beginning balance as of March 7, 2017 531,297				74,340		
Income Donations received Other income	531,297 2,734	-	531,297 2,734			
Total income	534,031	-	534,031			
Expenses Donations program for NGOs and related organizations Monitoring component Administrative Entity of the Fund Total expenses	322,741 48,775 86,116 457,632	9,249 - - - 9,249	331,990 48,775 86,116 466,881			
Excess of income over expenses	76,399	(9,249)	67,150			
Available cash at the beginning of the year Available cash at the end of the year	76,399	76,399 67,150	67,150			

The summary accountability statement as of December 31, 2021 of Fund for the Conservation of Darien National Park (Darien Fund - Equity), 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 Natura Foundation's administration.

See the independent auditors' report on the summary accountability statement.

FOR MORE INFORMATION:

Darío González C.

+507 279-9726 dario.gonzalez@bdo.com.pa BDO Audit, BDO Tax and BDO Advisory are Panamanian companies, members of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

www.bdo.com.pa