

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

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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 SPECIAL PURPOSE 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 Special Purpose Accountability Statement

Opinion

The summary special purpose accountability statement, which comprises the summary special purpose accountability statement as of December 31, 2022, are derived from the audited special purpose 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 December 31, 2022.

In our opinion, the accompanying summary special purpose accountability statement is consistent, in all material respects, with the audited special purpose 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 special purpose accountability statement.

Summary Special Purpose Accountability Statement

The summary special purpose accountability statement does not contain the disclosures required by the accounting basis described in Note 2 to the audited special purpose accountability statement. Therefore, reading the summary special purpose accountability statement and the independent auditors' report, does not a substitute for reading the audited special purpose 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 Special Purpose Accountability Statement and Our Audit Report

We expressed an unqualified opinion on the audited special purpose accountability statement in our independent auditors' report dated June 6, 2024.

Management's Responsibility for the Summary Special Purpose Accountability Statement

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

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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 special purpose accountability statement is consistent, in all material respects, with the audited special purpose 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.

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June 6, 2024. Panama, Republic of Panama. Darío González C. Audit Partner C.P.A. 6052

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

Summary Special Purpose Accountability Statement As of December 31, 2022

(Expressed in United States dollars)

		Accumulated previous year	Completed 1/1/22 to	Accumulated	Budget	Questis	and costs
		previous year	ιο	Accumulated	-	Questioned costs	
	Budget	31/12/2021	31/12/2022	31/12/2022	for the year 2022	<u>Ineligible</u>	<u>Not</u> <u>documented</u>
Total of fund's budget for investments							
Beginning balance as of March 7, 2017	531,297				67,150		
Income							
Donations received		531,297	_	531,297			
Other income		2,734	_	2,734			
Total income		534,031	-	534,031			
Expenses							
Donations program for NGOs and related or	ganizations	331,991	12,500	344,491			
Monitoring component	_	48,775	-	48,775			
Administrative Entity of the Fund		86,115	-	86,115			
Total expenses		466,881	12,500	479,381			
Excess of income over expenses		67,150	(12,500)	54,650			
Available cash at the beginning of the year			67,150				
Available cash at the end of the year		67,150	54,650	54,650			

The summary accountability statement as of December 31, 2022 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 special purpose accountability statement, and it rests in the archives of the Natura Foundation's administration.

See the independent auditors' report on the summary special purpose 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

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