

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

**Summary Special Purpose Accountability
Statement**

December 31, 2024

(Independent Auditors' Report)

**INDEPENDENT AUDITORS' REPORT ON THE SUMMARY SPECIAL
PURPOSE ACCOUNTABILITY STATEMENT**

To the Board of Trustees and Oversight Committee of the
Darién National Park Conservation Fund
(Darién Fund - Equity), managed by the
Foundation for the Conservation of Natural Resources (Natura Foundation)

Report on the Audit of the Summary Special Purpose Accountability Statement

Opinion

The summary special purpose accountability statement, which comprise the accompanying special purpose accountability statements of the Darién National Park Conservation Fund (Darién Fund - Equity), administered by the Foundation for the Conservation of Natural Resources ("Fundación Natura"), for the year ended December 31, 2024.

In our opinion, the accompanying summary special purpose accountability statement is consistent, in all material respects, with the audited special purpose accountability statements of the Darién National Park Conservation Fund (Darién 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 accountability statement does not contain the disclosures required by the accounting basis described in note 2 to the audited special purpose accountability. Therefore, reading the summary special purpose accountability statement and the independent auditors' report, does not a substitute for reading the audited accountability special purpose statement of Fund for the Conservation of Darién National Park Conservation Fund (Darién Fund - Equity) managed by the Foundation for Conservation of Natural Resources (Natura Foundation) and the report of the independent auditors.

The Audited Special Purpose Accountability Statement and Our Report Thereon

We expressed an unmodified audit opinion on the audited special purpose accountability statement in our report dated April 29, 2025.

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 special purpose accountability statement.

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), "Engagements to Report on Summary Financial Statements".

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 work has been carried out physically in Panamanian territory for those entities or business activities within the Company that carry out operations that are perfected, consumed or take effect within the Republic of Panama.
- The audit partner that has prepared this report of the independent auditors is Saajid Jasat
- The work team that has participated in this audit referred to in this report is made up of Saajid Jasat - Audit Partner and Octavio Rivera - Audit Manager.

Auditaxes Panamá
April 29, 2025
Panama, Republic of Panama


Saajid Jasat Bhana
Partner
C.P.A. 7082

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

Summary Special Purpose Accountability Statements

December 31, 2024

(Figures in US dollars)

	<u>Budget</u>	<u>Acumulated previous year 31/12/2023</u>	<u>Completed 01/01/2024 to 31/12/2024</u>	<u>Acumulated 31/12/2024</u>	<u>Budget</u>	<u>Questioned costs</u>	
						<u>Ineligible</u>	<u>Not Documented</u>
Total of fund's budget for investment							
Beginning balance as of march 7, 2017	<u>531,297</u>				<u>54,650</u>		
Income							
Donations received		531,297	0	531,297			
Other income		<u>2,734</u>	<u>0</u>	<u>2,734</u>			
Total income received		<u>534,031</u>	<u>0</u>	<u>534,031</u>			
Expenses							
Grant programas for NGOs and related organizations		344,491	0	344,491			
Monitoring component		48,775	0	48,775			
Administrative entity of the fund		<u>86,115</u>	<u>0</u>	<u>86,115</u>			
Total expenses		<u>479,381</u>	<u>0</u>	<u>479,381</u>			
Excess of expenses over income		54,650	0	54,650			
Available cash at the beginning of the year		<u>0</u>	<u>54,650</u>	<u>0</u>			
Available cash at the end of the year		<u>54,650</u>	<u>54,650</u>	<u>54,650</u>			

The summary special purpose accountability statement as of December 31, 2024 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 Foundation's administration

See the Report of the independent Auditor on the summary special purpose accoutability statements