

PROFONANPE

Financial statements audit report as of
December 31, 2024 and 2023

PROFONANPE

INDEPENDENT AUDITOR'S OPINION

FINANCIAL STATEMENTS AS OF DECEMBER 31, 2024, AND 2023

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INDEPENDENT AUDITOR'S OPINION ON THE FINANCIAL STATEMENTS

To the members of the Directive Board and Executive Director
PROFONANPE
Lima – Peru

February 27, 2025

Opinion

1. We have audited the accompanying financial statements of **PROFONANPE** which comprise the statements of financial position as of December 31, 2024 and 2023, statement of comprehensive income, changes in equity and cash flows for the years then ended, and a summary of significant accounting policies and other explanatory notes from 1 to 29.
2. In our opinion, the financial statements above indicated present fairly, in all material respects, the financial position of **PROFONANPE** as of December 31, 2024 and 2023, as well as its financial performance and its cash flows for the years then ended, in accordance with accounting principles described in Note 2 to the audited financial statements.

Matter of importance -

3. According to the principles and practices used by **PROFONANPE** for the accounting registration of funds from Agreements financed by International Cooperation Agencies, and private companies and non – profit organizations, in which it acts as manager of donated financial resources and in other cases derive these to other Government entities or non-profit organizations for the realization of projects on conservation and management of the environment, funds received and expenses executed are recorded through assets accounts (Cash and Cash Equivalents and Financial Investment) and liabilities (Management Funds), which is why they are not included as revenue or as expense in the statement of comprehensive income for the period. This same accounting treatment is applicable for the operations related to the "Funds" that come from the transfers of financial resources made by the Ministry of Energy and Mines and the Agency for Environmental Assessment and Control, by virtue of which, the resources received from each estate trust fund and executed disbursements are accounted in asset and liability accounts, while the commissions for the administration of the trusts are shown in the income statement.

Basis for opinion

4. We conducted our audits in accordance with International Standards on Auditing – ISA formalized in Peru by the Board of Deans of the Peruvian Institute of Public Accountants. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section. We are independent of PROFONANPE in accordance with the Code of Ethics for Professional Accountants of the International Ethics Standards Board for Accountants (IESBA) and the ethical requirements of the Code of Professional Ethics issued by the Board of Deans of Peruvian Institute of Public Accountants that are relevant to our audit of financial statements. We have complied with our ethical responsibilities under the IESBA Code of Ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Management' Responsibility for the financial statements

5. Management is responsible for the preparation and fair presentation of the accompanying financial statements in *accordance* with accounting standards applicable to not-for-profit organizations and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, Management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as appropriate, matters related to this accounting principle and its use, unless Management intends to liquidate the entity or cease operations, unless it has no realistic alternative but to do so. Those charged with governance of the entity are responsible for overseeing the process of preparing its financial information.

Auditor's Responsibilities for the Audit of the Financial Statements

6. Our objectives are to obtain reasonable assurance about whether the financial statements of PROFONANPE as a whole are free from material misstatement, whether due to fraud or error, and to issue the audit report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with International Standards on Auditing approved for application in Peru by the Board of Deans of the Peruvian Institute of Public Accountants, we exercise professional judgment and maintain professional skepticism throughout the audit.

Also:

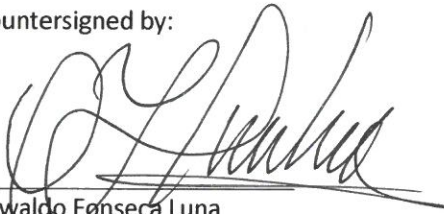
- a) We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error. We design and perform audit procedures responsive to those risks and applied audit procedures to respond to those risks and obtained sufficient appropriate evidence to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- b) We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- c) We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- d) We conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to disclosures related to the financial statements or, if these disclosures are inadequate, to modify our opinion. The conclusions are based on the audit evidence obtained up to the date of our audit report. However, future events or conditions may cause the entity to cease to operate as a going concern.
- e) We evaluate the overall presentation, structure, content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate to those charged with governance of PROFONANPE a statement that we have complied with ethical requirements, including the planned scope and timing of the audit, as well as any deficiencies in internal control identified during the audit.

Lima, Peru
February 27, 2025

Countersigned by:


Oswaldo Fonseca Luna
Certified Public Accountant
Registration N° 8095

Fonseca, Camargo y Asociados

PROFONANPE

STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2024, AND 2023
(In American Dollars)

	Nota	2024	2023		Nota	2024	2023
ASSETS				LIABILITIES AND EQUITY			
CURRENT ASSETS				CURRENT LIABILITIES			
Cash and cash equivalents	3	9,587,056	10,866,437	Accounts payable		-	-
accounts receivable	4	4,701	20,321	Other accounts payable, current	10	1,010,764	1,146,453
Other accounts receivable, current	5	1,873,259	1,077,511	Total Current Liabilities		<u>1,010,764</u>	<u>1,146,453</u>
Prepaid expenses	6	87,223	68,645				
Financial investments, -current		<u>10,903,440</u>	<u>13,106,862</u>	NON-CURRENT LIABILITIES			
Total Current Assets		<u>22,455,679</u>	<u>25,139,776</u>	Accounts payable, non-current	10	628,000	233,923
				Deferred liabilities	11	83,554	185,594
NON-CURRENT ASSETS				Total Non-Current Liabilities	12	<u>251,868,992</u>	<u>243,073,706</u>
Other accounts receivable Non-current	5	-	233,923	Total Liabilities		<u>252,580,546</u>	<u>243,493,223</u>
Financial investments, Non-current	7	231,043,643	219,142,164	Accounts payable, non-current		<u>253,591,310</u>	<u>244,639,676</u>
Furniture and equipment, net	8	29,147	33,793				
Intangibles, net	9	<u>65,604</u>	<u>78,944</u>	EQUITY			
Total Non-Current Assets		<u>231,138,394</u>	<u>219,488,824</u>	Retained Earnings	13	<u>2,763</u>	<u>(11,076)</u>
				Total Equity		<u>2,763</u>	<u>(11,076)</u>
Total Assets		<u>253,594,073</u>	<u>244,628,600</u>	Total Liabilities and Equity		<u>253,594,073</u>	<u>244,628,600</u>
OFF-BALANCE SHEET ACCOUNTS	14	<u>2,634,721</u>	<u>2,680,746</u>	OFF-BALANCE SHEET ACCOUNTS	14	<u>2,634,721</u>	<u>2,680,746</u>

The accompanying notes from page 9 to 38 are part of the financial statements.

PROFONANPE

STATEMENT OF COMPREHENSIVE INCOME
AS OF DECEMBER 31, 2024, AND 2023
(In American Dollars)

	Note	2024	2023
REVENUES			
Sales	15	33,378	160,154-
Institutional Development Contribution	16	3,712,699	3,916,872-
Investment Portfolio Management	17	813,272	527,200-
Other revenues	18	71,823	50,857
Total revenues		<u>4,631,172</u>	<u>4,655,083</u>
EXPENSES			
Administrative expenses	19-24	(4,879,771)	(4,657,603))
Provisions		-	(27,496)
		<u>(248,599)</u>	<u>(30,016)</u>
OTHER INCOME (EXPENSES)			
Financial income and expenses, net	25	248,273	26,719
		<u>248,273</u>	<u>26,719</u>
Integral Result		<u>(326)</u>	<u>(3,297)</u>

The accompanying notes from page 9 to 38 are part of the financial statements

PROFONANPE

STATEMENT OF CHANGES IN EQUITY
AS OF DECEMBER 31, 2024, AND 2023
(In American Dollars)

	Net income	Retained earnings	Total
BALANCE AT JANUARY 01, 2023	(182,374)	173,859	(8,515)
Previous years adjustments		736	736
Results of the year	(3,297)	-	(3,297)
BALANCE AT DECEMBER 31, 2023	(185,671)	174,595	(11,076)
Previous years adjustments	-	14,165	14,165
Results of the year	(326)		(326)
BALANCE AT DECEMBER 31, 2024	(185,997)	188,760	2,763)

The accompanying notes from page 9 to 38 are part of the financial statements.

PROFONANPE

STATEMENT OF CASH FLOW
AS OF DECEMBER 31, 2024, AND 2023
(In American Dollars)

	2024	2023
CASH FLOWS FROM OPERATION ACTIVITIES		
Income by investment funds and portfolio	30,725,959	67,689,758
Income by contributions of institutional development	4,427,011	4,401,872
Financial income	221,284	130,641
Other collections related to activity	172,218	396,352
CASH FLOWS FROM OPERATION ACTIVITIES	<u>35,546,472</u>	<u>72,618,623</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase in fixed assets due to purchases	(4,480)	(3,723)
Increase (decrease) in Financial Investments	(6,488,197)	(39,903,740)
CASH FLOWS FROM INVESTMENT ACTIVITIES	<u>(6,492,677)</u>	<u>(39,907,463)</u>
Cash and cash equivalents provided by operation and investment activities	29,053,795	32,711,160
PAYMENTS FOR OPERATIONAL AND INVESTMENT ACTIVITIES		
Suppliers	(10,722,300)	(13,587,289)
Salaries	(3,941,810)	(3,396,003)
Taxes	(789,082)	(784,640)
Administrative Transfers of Projects and Direct Subgrants	(9,055,229)	(9,011,420)
Other accounts payable related to the activity	(5,824,755)	(5,065,687)
	<u>(30,333,176)</u>	<u>(31,845,039)</u>
Increase (decrease) in assets and cash equivalents in the year, net	(1,279,381)	866,121
Cash and cash equivalent at the beginning of the year	10,866,437	10,000,316
Cash and cash equivalents at the end of the year (Note 3)	<u>9,587,056</u>	10,866,437

The accompanying notes from page 9 to 38 are part of the financial statements.

PROFONANPE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024, AND 2023

1. GENERAL INFORMATION

1.1 Identification

The Peru's Fund for the Promotion of Protected Areas (hereinafter PROFONANPE), is a non-profit institution of private law and public and social interest, established by Law Decree N° 26154 dated December 29, 1992. On February 24, 2021, Supreme Decree No. 001-2021-MINAM was published, which approves the Internal Regulations of PROFONANPE, repealing the previous regulations approved by Supreme Decree No. 024-93-AG. The regulation of the PROFONANPE's social status was approved by its Board of Directors at the meeting dated August 25, 2009 and registered in the Public Records in Lima, Peru, on January 15, 2010. PROFONANPE is governed by its Statutes and by the rules of the Civil Code of Peru.

By provision of Emergency Decree No. 022-2020, the Executive Power empowered PROFONANPE to carry out the merger by absorption of the National Environment Fund - FONAM, whose process was approved by the PROFONANPE Board of Directors on June 15, 2020.

The legal address of PROFONANPE is located at Felix Dibos No. 400, District of Magdalena del Mar, Lima.

1.2 Economic activity

Activities developed by PROFONANPE are outlined by Law N° 26154 and its regulations approved by the Executive Branch which establishes the National Fund for Natural Areas Protected by the Government – FONANPE, constituted as an intangible trust fund for conservation of natural protected areas. Such activities are aimed to the conservation, protection, and management of Peru's protected areas, promoting investigation, conservation and sustainable development of influence zones, like the conservation of cultural and natural heritage included in the protected areas. The projects executed by PROFONANPE are funded by different International Cooperation Agencies and other non-profit organizations, as well as private companies.

1.3 Funds managed by PROFONANPE

In compliance with its corporate purpose, PROFONANPE manages the trust fund established by Article 1 of Law N° 26154 aimed to the conservation, protection and management of natural areas protected by the Government. At December 31, 2024, PROFONANPE remains under its management a set of projects funded by International Technical Cooperation Agencies and Government Agencies through the form of an Exchange of External Debt for Nature and private sector entities.

The detail of projects managed by PROFONANPE at December 31, 2024, is shown below:

Project Nº	Project Description	Financing entity
PY-015	Proyecto Establecimiento del Fondo para la Gestión y Recuperación de la Reserva Nacional de Paracas.	GEF-BIRF / PLUS PETROL
PY-024	Programa de Premios Carlos Ponce	International Conservation
PY-036	Proyecto Gestión Efectiva ANP	KfW Alemania
PY-046	Proyecto Morona Pastaza	Gobierno de Alemania
PY-056	Fondo Patrimonial Puntas e Islas	GEF-BIRF
PY-058	Portafolio MRESE	FIDA
PY-060	Adaptación a los Impactos del Cambio Climático en el Ecosistema Marino Costero del Perú	Fondo de Adaptación
PY-062	Humedales del Datem del Marañón	Green Climate Fund
PY-064	Vilcanota Polylepis	CI
Py-065	Portafolio MRESE	FIDA-Naciones Unidas
PY-066	PAN III	Alemania – KfW
PY-067	FORASAN	Junta Usuarios Bajo Piura
PY-069	Protocolo de Nagoya	PNUMA
PY-073	Adaptación a los Impactos del Cambio Climático	Fondo de Adaptación
PY-074	Asegurando el Futuro de las ANP del Perú	GEF WWF
PY-079	Proyecto SIPAM	FAO
PY-084	FORTALECIMIENTO MOORE	Fund Gordon & Betty Moore
PY-089	Portafolio PAN III	KfW Alemania
PY-090	Iniciativa PDP	GEF – WWF, Moores Foundation y Andes Amazon Fund
PY-091	Gestión Efectiva del Parque Nacional de Yaguas, Fase III	New Venture Fund
PY-094	APORTE -PMRI-II PNSU	KFW
PY-097	Apoyo al SERNANP	PROFONANPE
PY-098	INNOVA	Moore Foundation
PY-099	PROCOCES	PROFONANPE
PY-100	FOREST IV	USAID/Servicio Forestal de EEUU.
PY-101	Fideicomiso SCOTIA BANK	Ministerio de Energía y Minas
PY-107	Cotahuasi	MINERA ARES
PY-108	Sierra del Divisor IV	New Venture Fund
PY-110	Forest V	USAID/Servicio Forestal USA
PY-113	Acuerdo CPF III	CEPF
PY-115	Fortalecimiento Capacidades Nativas Remediación Ambiental	MINEM
PY-116	Fortalecimiento Capacidades Entidades Públicas Remediación Ambiental	MINEM
PY-117	Gestión Programa de Pasivos Ambientales	MINEM
PY-118	Fondo de Contingencia para Remediación Ambiental	MINEM/OEFA
PY-119	Recupero Mi Mar	PROFONANPE
PY-120	Asistencia Humanitaria – BID	BID
PY-122	Bosques	BID
PY-123	ZR Cordillera Huayhuash	Andes Amazon Fund
PY-124	Pequeñas Donaciones CEPF III	CEPF
PY-125	Fortalecimiento Gestión Reserva Nacional Illescas	New Venture Fund
PY-126	ANP Amazonía	PROFONANPE
PY-127	Campaña Asegurando	PROFONANPE
PY-128	Unido Callao	UNIDO
PY-132	Forest V	USAID/Servicio Forestal de EEUU.
PY-133	Participa ANP	FUNDACIÓN MOORE
PY-135	NORAD	Gobierno de Noruega
PY-139	REDD Cordillera Azul II	CIMA

Project N°	Description	Financing entity
PY140	Forest and Fire Management IN South America - Comp Forest	US FOREST SERVICE
PY-141	Red Lac 2023	PROFONANPE
PY-142	Merese Cuenca Del Rio Quilca-Chili-Rnsab	SEDAPAR
PY-143	Actividades Ecoturísticas Comunidad Infierno	International Conservation
PY-144	Conserva Aves Implementation Phase	NATIONAL AUDUBON SOCIETY
PY-145	Peruvian Amazon Eco Bio Business Facility - Ebbf	Green Climate Fund
PY-146	Bridge 2	BRIDGE
PY-147	Learning Grant	Fondo de Adaptación
PY-148	Yunkawasi	YUNKAWASI
PY-149	Project Formulation Grant-Pfg-AF	Fondo de Adaptación
PY-150	GGF - CI	Conservación Internacional
PY-151	Fondo de Apoyo Extraordinario Temporal al SERNANP	PROFONANPE
PY-152	Rreadiness 4	GREEN CLIMATE FUND
PY-153	Cop28-Minam	VARIOS
PY-154	PRONANP II	ALEMANIA – KFW
PY-155	Renami - NORAD	Gobierno de Noruega
PY-156	Fondo para la Conservacion De Bosques Tropicales	United States of America
PY-157	Forest and Fire Management IN South America II- Comp Forest	US FOREST SERVICE
PY-158	Restauración de Ecosistema con Medidas de ABe - Samanga - FFFLA	Fundación Futuro Latinoamericano Internacional
PY-159	Portafolio Convenio Profonanpe-Sernanp	SERNANP
PY-160	Merese Seda Loreto - Cuenca Rio Nanay	EPS SEDA LORETO
PY-161	Puna Resiliente	GIZ
PY-162	Merese RPNYC Emapa Canete	EMAPA CAÑETE
PY-163	Rendimiento Portafolio Norad	Gobierno de Noruega
PY-164	Fondo para la Adaptación Innovadora en Ecosistemas Vulnerables Norte del Perú	Fondo de Adaptación
PY-165	Polillac	GIZ
PY-166	Cop 16 Cali	PROFONANPE
PY-167	Atención Incendios Forestales	PROFONANPE
PY-168	Mar Tropical DE Grau	GEF-World Bank
PY-169	Dorsal de Nazca	GEF- World Bank
PY-170	Forest and Fire Management in South América III- Comp Forest	US FOREST SERVICE
PY-171	Defensores Ambientales	USAID
PY-172	Bosques Andinos	Fondo de Adaptación
PY-173	Implementación de un Programa de Incubación de Bionegocios Amazónicos en Datem del Marañon	International Conservation

1.4 New general guidelines for the Investment Portfolio

At the ordinary session of the Board of Directors on December 20, 2021, the agreement was adopted to select the JP Morgan Bank of the United States of America to act as the manager of the PROFONANPE investment portfolio. In addition to several documents for good Corporate Governance, at the ordinary session of the board of directors on January 16, 2024, it was agreed to approve the new investment policy which, within its changes, established the following investment ranges:

	<u>Assets Portfolios</u>	<u>Extinguishable Portfolio</u>
Cash and short-term fixed income	0-100%	0-100%
Fixed income	0-100%	0-100%
Variable income	25-55%	0%
Alternative investments	0-25%	0%

1.5 Trusts Contracts

Upon completion of the merger by absorption process carried out by PROFONANPE on the assets, liabilities, and equity of ex National Environmental Fund - FONAM, it assumed with banking institutions the contractual position, rights and obligations derived from the trust agreements, these being the following:

a) Trust FONAM III

Through Addendums No. 1 and No. 2 to the investment and administration trust agreement dated December 27, 2019, signed on February 12 and May 5, 2021, between PROFONANPE and Corporacion Financiera de Desarrollo - COFIDE, the administration of the trust property was established. This patrimony comprises S/ 183,422,001 (Ministerial Resolution 415-2019-MINEM); S/ 88,268,335 (Ministerial Resolution 399-2020-MINEM); and S/ 98,000,000 (Ministerial Resolution 133-2021—MINEM). This trust is oriented to finance the actions for the execution of works for the remediation of the sites impacted by hydrocarbon activities. In 2022, the Government approved a financial transfer in favor of PROFONANPE through Ministerial Resolution 358-2022-EM of October 3, 2022 for 12 million soles for said purpose. On December 20, 2024, PROFONANPE and COFIDE S.A. signed Addendum No. 4 in order to extend the validity of the investment and fund management trust.

b) Trust FONAM II

In accordance with the investment and payments trust agreement entered on September 25, 2015, between FONAM and COFIDE, on August 17, 2020, PROFONANPE and COFIDE signed Addendum 1 to the agreement, in order to manage the trust assets. The trustee assumed the contractual position, rights and obligations of FONAM derived from the contract. With the trust assets, the Environmental Remediation Contingency Fund was established, in accordance with Law 30321. On December 20, 2024, PROFONANPE and COFIDE S.A. signed Addendum No. 3 in order to extend the validity of the investment and payment trust agreement

c) Contingency Fund for Environmental Remediation

In the letter of December 15, 2020, sent by SCOTIA BANK PERU, it informs that according to the merger by absorption of FONAM registered in the respective registry entry in the Public Registries of Lima, it is not necessary to make any addendum in view that legally all reference to FONAM means that it is now PROFONANPE. This matter is

related to the fund administration trust contract signed with SCOTIABANK PERU on February 21, 2007. The amount of the trust under the aforementioned contract amounted to S/ 10,000,000., in accordance with the provisions of Ministerial Resolution No. 619-2006-MEM approved by the Ministry of Energy and Mines on December 27, 2006.

1.6 Approval of financial statements

The financial statements for the year ended December 31, 2024, have been issued and will be submitted for approval of the Board of Directors, in accordance with literal I), article Fifteenth, Title III of the PROFONANPE' Bylaws. In the opinion of executive management, said financial statements will be approved without modifications.

2. ACCOUNTING PRINCIPLES AND PRACTICES

The accounting principles and practices applied in the preparation and presentation of these financial statements are detailed below. These principles and practices have been applied consistently in the year presented, unless otherwise indicated:

a) Basis of preparation and presentation of financial statements

(a.1) Basis of preparation

The financial statements are prepared and presented based on accounting policies established by the institution, which are based on Peruvian Generally Accepted Accounting Principles.

The information contained in PROFONANPE's financial statements is the responsibility of the Executive Management, which expressly confirms that it is present in accordance with the accounting principles and practices applicable to non-profit associations in Peru. The financial statements are prepared based on accounting records, according to the historical cost accounting principles, except for the financial assets at fair value.

(a.2) Basis of presentation

The financial statements are expressed in American dollars as part of this report, which are the result of applying on the historical financial statements in Soles the methodology for translating balances at year end in foreign currency adopted by the entity. This methodology is intended to prepare the financial statements to show the impact of foreign currency in local currency, based on one fiscal year, therefore it is considered the following guidelines:

- i) The conversion process initially requires quantifying the functional currency, which in this case is the Sol.
- ii) The conversion is performed on the following statements: statement of financial position; statement of comprehensive income; statement of changes in equity and statement of cash flows, which are referred to the historic conversion of non-monetary items and show the effect of conversion on all operations of the period under review.
- iii) The balances of monetary items are translated at the exchange rate at year end established by the Superintendence of Banking and Insurance and AFP, and income and expenses in foreign currency are translated at the exchange rate of the date when each transaction occurred.

- iv) Exchange rates published by the Superintendence of Banking and Insurance and AFP at December 31, 2024 for transactions of purchase and sale for American dollar, were S/. 3.758 and S/. 3.770, respectively (S/ 3.705 and S/ 3.713 for transaction of purchase and sale at December 31, 2023).

b) Functional currency

Items included in the financial statements are expressed in the currency of the primary economic environment in which the entity (functional currency) operates. The financial statements are presented in Soles which is the functional and presentation currency. Nevertheless, the financial statements are also presented in American dollars at the end of the period.

c) Cash and cash equivalents

For purposes of the statement of cash flows, cash and cash equivalents comprise cash in hand, deposits in current accounts, fixed-term deposits and time deposits in bank institutions. These accounts are not subject to a significant risk of changes in value.

d) Use of estimates

The preparation of financial statements in accordance with applicable accounting standards requires the entity makes estimates and assumptions in determining the amounts of assets and liabilities, income and expenses, and disclosure of significant events in the notes to the financial statements. Actual results could differ from those estimates. Estimates are continually evaluated and are based on historical experience and other factors. The significant estimates related to the accompanying financial statements referred mainly to the depreciation of fixed assets and amortization of intangibles.

e) Financial instruments

Financial instruments are defined as any contract that simultaneously gives rise to a financial asset in one entity and a financial liability or equity instrument in another entity. Financial assets and liabilities are recognized when the institution becomes a party to the contractual arrangements of the related instruments.

Financial assets and liabilities are initially recognized at fair value plus transaction costs directly attributable to their purchase or issue, except for those classified at fair value through profit or loss, which are initially recognized at fair value and whose transaction cost directly attributable to their acquisition or issue are immediately recognized in profit or loss for the year.

Financial assets

Financial assets are classified at initial recognition as measured at amortized cost, at fair value through other comprehensive income and at fair value through profit or loss.

The classification of financial assets at initial recognition depends on the contractual cash flow characteristics of the financial asset ante the institution's business model for managing them. The institution's business model for the financial asset management refers to how it manages its financial assets to generate cash flows. The business model determines whether cash flows will result from the collection of contractual cash flows, the sale of the financial assets, or both.

Purchases or sales of financial assets that require delivery of assets within a period of time established by regulation or convention in the market (regular transactions) are recognized on the trade date, that is, the date on which the entity commits to purchase or sell the asset.

Classification of financial assets

All recognized financial assets are subsequently measured in their entirety at either amortized cost or fair value, depending on the classification of these assets. Debt instruments that meet the following conditions are subsequently measured at amortized cost. i) the financial assets is held within a business model whose objective is to hold financial assets to collect contractual cash flows; and ii) the contractual terms of the financial asset give rise, on specified dates, to cash flows that are solely payments of principal and interest on the outstanding principal amount. Financial assets at fair value through profit or loss include: i) financial assets designated on initial recognition at fair value through profit or loss; and ii) financial assets mandatorily required to be measured at fair value.

As of December 31, 2024, the institution maintains financial assets at fair value and financial assets at amortized cost. Financial assets at fair value includes cash and cash equivalents and other financial assets. Cash and cash equivalents and other financial assets because they are a method of payment and therefore, it is the basis on which all transactions are identified and recognized in the financial statements. Financial assets at fair value through profit or loss are recorded in the statement of financial position at fair value with net changes in fair value recognized in the statement income. Financial assets at amortized cost, includes other accounts receivable. These financial assets at amortized cost are subsequently measured using the effective interest rate method and are subject to impairment. Gains and losses are recognized in income when the asset is derecognized or impaired.

A financial asset is derecognized when: i) the rights to receive cash flows from the asset have terminated; ii) the entity has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the entire cash flow received immediately to a third party under a pass-through arrangement or; iii) the entity has substantially transferred all the risks and rewards of the asset, or if it has neither transferred nor retained substantially all the risks and reward of the asset, if it has transferred its control.

Financial liabilities

Financial liabilities are classified at initial recognition as financial liabilities at fair value through profit or loss loans and receivable payable or as derivatives designated as hedging instruments in an effective hedge.

All financial liabilities are initially recognized at fair value and, in the case of loans and receivables and accounts payable, net of directly attributable transaction costs.

Financial liabilities on initial recognition are classified as financial liabilities at fair value through profit or loss, loans, accounts payable and other equivalents, as appropriate.

Financial instruments (assets and liabilities) are offset when there is a legal right to offset them and management intends to settle them on net basis or to realize the asset and settle the liability simultaneously.

A liability is derecognized when the obligation related to the liability is discharged or expires.

As of December 31,2024, the entity maintains the loan and accounts payable category, which includes trade accounts payable, miscellaneous accounts payable and administration funds in the statement of financial position.

f) Investment financial

The Entity's investment portfolio consists of a set of Funds created at the request of International Cooperation Agencies included in the agreements signed with PROFONANPE for the implementation of environmental projects. The Investment Portfolio is managed by a local financial entity and a bank international, on the basis of the trust commission contracts entered into and include an automatic renewal clause, which are distributed in fixed and variable income financial assets. These financial assets are recorded at cost in foreign currency and are presented at fair value at the end of the period.

The yields at the end of the year represent the increases obtained by the investment portfolios, which are related to the projects financed by each Agreement. The use of the yields generated by the investments is restricted to the amounts of the budgets prepared by the entity that administers the projects, which must be approved by the respective International Cooperation Organizations

The decreases in each investment portfolio are recorded when there is the withdrawal of funds for the execution of projects that gave rise to them and the payment of commissions for the management of the portfolios against the heading Funds in Administration.

Additionally, in application of the provisions of Emergency Decree 022-2020, PROFONANPE administers the denominated Trusts: FONAM II; Fund for the Remediation of Environmental Liabilities; and FONAM III, which were previously in charge of the former National Fund for the Environment. The yields generated by the funds in trust and the withdrawals are recorded under the Funds in Administration caption in liabilities.

g) Furniture and equipment and accumulated depreciation

Fixed assets are initially recorded at historical cost. Subsequently, they are measured at cost, less accumulated depreciation and the cumulative amount of losses by impairment of assets if applicable. Disbursements for maintenance and repairs are charged to results and all renewal and improvement, is charged to results. All renewal and improvement is always capitalized as long as:

- It is probable that the entity obtains future economic benefits and,
- Its cost can be valued reliably. The cost and corresponding accumulated depreciation of sold or retired assets are removed from the respective accounts and withdrawn net cost is included in the results of the year.

The improvements made to the leased properties are recorded as post of the fixed assets, including the corresponding depreciation.

Maintenance and major repairs

The major maintenance includes the replacement cost of parts of the assets and the overhaul cost that takes place every certain number of periods, in order to maintain the asset's operational capability. The cost of major maintenance capitalizes in the initial recognition of

the asset, as a separate component of the good and is depreciated on the estimate of time when the next major maintenance will be required.

Depreciation

The depreciation of assets that comprise this category is calculated following the straight-line method, in order to assign the cost during their estimated useful life.

The residual value, useful life and depreciation method are periodically reviewed to ensure that the method and the depreciation period are consistent with future economic benefits and life expectations of the items in this category.

h) Intangible

Assets are recorded at acquisition cost, less accumulated amortization, and the cumulative amount of losses by impairment of assets, if applicable. These assets include, primarily, the acquisition of software used in entity's operations and are recognized when:

- The property is under the control of the entity.
- The good is identifiable to any contractual rights.
- Future benefits are expected.

The intangibles that are acquired with funds from projects financed by international cooperation are registered in the caption "funds in administration."

The limited life intangible assets are amortized in a maximum period of 10 years. As a policy, intangibles are amortized under the straight-line method based on its estimated useful life. The period and amortization method are reviewed at the end of the period.

i) Impairment of assets

When there are events or economic changes that indicate the value of a long-lived asset may not be recoverable, the Executive Director reviews at each date of the statement of financial situation, the carrying amount of these assets. If after this analysis, it seems that its carrying amount exceeds its recoverable value, a loss for impairment is recognized in the income statement. Recoverable amounts are estimated for each asset.

j) Management funds

This category represents a deferred liability that reflects the net funds to implement the projects financed by cooperation international donors that PROFONANPE maintained under management. These funds come from cash transfers received to form investment portfolios and / or to the implementation of expenditure on projects.

Credits under this heading occur when the entity receives funds from international cooperating sources to finance the expenses foreseen in the budget of the Agreement, as well as when donors provide for the increase in the investment portfolio created previously. The returns obtained by the portfolios in the year are recorded as a credit to this item and directly affect the balance of the corresponding project subaccount.

Charges in this item are recorded for: i) the withdrawal of funds from the Portfolio required by the entity for the activities in some project; ii) payment of trust commissions in favor of the financial institution that administers the portfolio; and, iii) when the investment Portfolios obtain negative yields. Also, the disbursements of projects that require the acquisition of

furniture, equipment, vehicles and construction, as appropriate, as well as the financing of intangibles required for institutional strengthening are incorporated.

This same accounting treatment is applicable to operations related to the "Funds" managed by PROFONANPE and come from transfers of financial resources made by the Ministry of Energy and Mines and the Agency for Environmental Assessment and Control, in compliance with laws and legal regulations. The resources received for each trustee equity and the disbursements for the payment of obligations are recorded in asset and liability accounts, while the commissions for the administration of the trusts are shown in the institutional income statements.

k) Employee' benefits

The entity has short-term obligations for employee's benefits that include salaries, social contributions, bonuses, employee severance indemnities. These obligations are normally recorded with a charge to the statement of comprehensive income as they accrue.

l) Provisions

Provisions are recognized when the entity has a present legal or constructive obligation, resulting from past events that are likely to require the delivery of a flow of resources involving economic benefits for settlement and its amount can be estimated reliably.

m) Recognition of revenues

Revenues generated by way of contribution (overhead) to the institutional development for the management of projects financed by international technical cooperation are recorded when received. In this category, the funds received by the entity arising from cash donations from international sources cooperating are not recorded, because they are controlled through of assets and liabilities accounts.

n) Recognition of expenses

Expenses are recognized as they accrue and in the period to which they relate, regardless of when they are paid. Funds applied by project executing entities from cooperating international sources, whose expense receipts are issued in the name of PROFONANPE (project management entity) are not recorded in the statement of comprehensive income, but are controlled through the heading Funds in Administration.

o) Financial income and expenses

Financial income and expenses are recognized in the income statement in the periods to which they are related and are recognized when earned, regardless when it is received or disbursed.

3. CASH AND CASH EQUIVALENTS

It comprises:

	In U.S. Dollars	
	2024	2023
Current accounts (a)	337,772	218,996
Current accounts for specific purposes (b)	6,816,760	6,639,423
Saving accounts (c)	240,461	1,814,766
Fixed-term deposits (d)	2,1912,063	2,193,252
Total	9,587,056	10,866,437

- (a) Current accounts are held in banks and are denominated in Soles and U.S. Dollars, whose balances correspond individually to the availability of funds in projects financed by International Technical Cooperation Organizations. These funds are freely available and do not generate interest at market rates.
- (b) The balances in savings in financial system entities in Soles, U.S. Dollars and Euros are available free and generate interest.
- (c) Balances in savings accounts in financial system entities in Soles, US Dollars and Euros are freely available and generate financial interest.
- (d) Deposits in term accounts in Soles are not freely available, and their recovery is conditional upon the end of the term agreed with the financial entity and corresponds to PY-94.

4. ACCOUNTS RECEIVABLE

It comprises:

	In U.S. Dollars	
	2024	2023
Invoices receivable, national currency	4,701	20,321
Total	4,701	20,321

5. OTHER ACCOUNTS RECEIVABLE

It comprises:

	In U.S. Dollars	
	2024	2023
Current:		
Advances to staff and accountability	7,112	50,873
Claims to third parties	41,526	8,469
Deliveries to account	50,330	449,938
Other miscellaneous accounts receivable – third parties	387,728	559,888
Deposits in guarantee	2,980	8,343
Centro Conservación e Investigación y Manejo de ANP – Cordillera Azul	1,080,000	
Asociación Ecosistemas Andinos	49,885	
Inter-project loans and others	253,698	-
	1,873,259	1,077,511
Non current:		
Accountability funds	-	233,923
Total	1,873,259	1,311,434

6. EXPENSES CONTRACTED IN ADVANCE

It comprises:

	In U.S. Dollars	
	2024	2023
Supplier advances	50,862	68,527
Services and others contracted in advance	36,361	118
	87,223	68,645

7. FINANCIAL INVESTMENTS

It includes funds from Grant Agreements signed with International Technical Cooperation Agencies and Debt Swap Agreements held with the Governments and private sector companies. Management of these resources is entrusted to financial institutions for investment in portfolio securities to generate returns and a sustainable source of funding for projects.

Los fideicomisos PY-095 – FONAM II; PY-FONAM III; y, PY-101, Remediación de Áreas Ambientales son financiados con recursos del Ministerio de Energía y Minas y el Organismo de Evaluación y Fiscalización Ambiental – OEFA.

The PY-095 – FONAM II; PY-105 FONAM III; Y, PY-101, Remediation of Environmental Areas trusts are financed with resources from the Ministry of Energy and Mines and the Environmental Assessment and Oversight Agency – OEFA.

At December 31, 2024 and 2023, the balances of investment portfolios and mutual funds are as follows:

	In U.S. Dollars	
	2024	2023
i) Investment portfolio:		
PY-015 Fondo Paracas – PLUS PETROL (a)	6,306,442	5,863,147
PY-035 Fondo PRONANP – GEF/KfW (b)	11,313,862	10,685,437
PY-089 MEF – Reconversión Deuda Alemana: SINANPE III (c)	2,127,801	1,978,914
PY-046 Reconversión de Deuda Alemana – Proy. Morona (d)	2,416,969	2,988,507
PY-056 Fondo Puntas e Islas Guaneras – Banco Mundial (e)	2,030,758	1,987,360
PY-156 Canje de deuda (f)	4,043,539	-
PY-064 Vilcanota Polylepis (g)	1,061,087	981,631
PY-080 Fondo FONANPE (h)	13,489,787	13,288,128
PY-085 Fortalecimiento SINANPE (i)	1,207,579	978,309
PY- 139 Trust Fund Cordillera Azul (j)	52,805,781	50,103,386
PY-016 Contingencias PROFONANPE (k)	335,464	520,167
PY-135 NORAD (l)	7,347,034	10,041,980
PY-159 RNTAM PNBS (m)	7,158,922	7,020,680
	111,645,025	106,437,646
ii) Trust:		
PY-095 FONAM II (n)	5,893,397	6,179,252
PY-101 Remediación de Pasivos Ambientales (o)	1,148,453	1,187,532
PY-105 FONAM III (p)	112,299,561	105,322,194
UNIDO (q)	57,207	15,540
	119,398,618	112,704,518
iii) Portfolio:		
PY – 090 PDP (r)	10,903,440	13,106,862
	241,947,083	232,249,026
Financial Investment: Current and Non current		
Current:		
PDP - <i>Andes Amazon Fund</i>	33,265	77,502
PDP- <i>World Wildlife Fund</i>	9,442,453	10,678,887
PDP - <i>General Environment Fund</i>	1,427,722	2,350,473
	10,903,440	13,106,862
Non current:		
Fideicomisos:		
FONAM II	5,893,397	6,179,252
Remediación de Pasivos Ambientales - ScotiaBank	1,148,453	1,187,532
FONAM III	112,299,561	105,322,194
UNIDO	57,207	15,540
		20

	In U.S. Dollars	
	2024	2023
	119,398,618	112,704,518
Portfolios:		
Pluspetrol – Donación – Fondo Paracas	6,306,442	5,863,147
Donación Banco Mundial- KfW - PRONANP	11,313,862	10,685,437
MEF – Reconversión Deuda Alemania – Morona	2,127,801	1,978,914
MEF- Reconversión Deuda Alemania SINANPE III	2,416,969	2,988,507
BM – Donación – Fondo Puntas e Islas Guaneras	2,030,758	1,987,360
Donación – GEF – Proyecto Vilcanota Polylepis	1,061,087	981,631
FONANPE	13,489,787	13,288,128
Canje de deuda - ACBT	4,043,539	-
NORAD	7,347,034	10,041,980
PY-159 RNTAM PNBS	7,158,922	7,020,680
Fortalecimiento SINANPE	1,207,579	978,309
Contingencias PROFONANPE	335,464	520,167
Trust Fund Cordillera Azul	52,805,781	50,103,386
	111,645,025	106,437,646
	231,043,643	219,142,164
	241,947,083	232,249,026

Management policies for Portfolio resources.

The conditions and guidelines established for the management of investment portfolios are the following:

i) Investment Portfolio

- (a) PY-015 "Project for the Establishment of the Fund for the Management and Recovery of the Paracas National Reserve": Plus Petrol Peru Corporación S.A.

The Tripartite Agreement signed between PLUSPETROL, SERNANP and PROFONANPE establishes a Fund for the Management and Recovery of the Paracas National Reserve for up to US\$ 7 million.

The net amount of the investment portfolio as of December 31, 2024, was US\$ 6,306,442.

- (b) PY-016 "Contingencias PROFONANPE"

This portfolio was created to seek superior options for making cash balances profitable compared to current account deposits; it is aimed at financing institutional current spending. In this sense, a series of withdrawals have been established for the year 2024. Given the nature of the expense and origin of the funds, it is not considered within the portfolio of projects under approval of the Board of Directors regarding resource management.

The net amount as of December 31, 2024 of the investment portfolio amounted to US\$ 335,464.

- (c) PY-035 "PRONANP Heritage Fund Project": International Bank for Reconstruction and Development – IBRD / KfW Germany

On August 16, 2010, the International Bank for Reconstruction and Development – IBRD, in its capacity as implementing agency of the Global Environment Facility – GEF signed the Grant Agreement TF097155 with PROFONANPE to finance the execution of the project "Strengthening Biodiversity Conservation through the National Program for Protected Areas -

PRONANP" for up to US\$ 8.8 million. Of this amount, it was agreed to manage and invest US\$ 3.0 million to create a heritage fund for the financial sustainability of the protected areas within the selected Ecological Corridors. Additionally, in August 2013, a portfolio contribution of EUR 5.0 million (US\$ 6'621,936) was made for the expansion of the contract signed with KfW Germany as of December 31, 2012. In August 2020, the Board of Directors ratified the selection of UBP Swiss Bank as the administrator of the PRONANP Portfolio. In August 2020, the Board of Directors, following the recommendation made by KfW Germany, agreed to transfer the funds of the PRONANP portfolio, included in the FONANPE heritage fund, to the UBP Swiss Bank. Later, in December 2021, the Board of Directors decided to transfer this fund to J.P. Morgan in New York.

The net amount of the portfolio as of December 31, 2024, was US \$ 11,313,862.

- (d) PY – 046 “Natural Resources Management Project in the Morona and Pastaza River Basins”: Foreign Debt Swap with the Government of Germany

The Peruvian-German Intergovernmental Debt Restructuring Agreement between the Government of Peru and the Government of Germany allocated Deutsche Mark 14.7 million to this project.

The net amount of the investment portfolio as of December 31, 2024, was US\$ 2,416,969.

- (e) PY-056 “Project Heritage Fund “Strengthening the Sustainable Management of the National Reserve System of Islands, Islets and Puntas Guaneras”.

On February 11, 2014, a Grant Agreement was signed between the World Bank, in its capacity as the implementing agency of the Global Environment Facility – GEF and PROFONANPE, to finance project activities for up to US\$ 8.9 million. The establishment of a heritage fund for US\$ 2.0 million.

The net amount of the portfolio as of December 31, 2024, was US\$ 2,030,758.

- (f) PY-064 “Vilcanota Reserve Network, Polylepis Forest Conservation in Peru”.

On September 09 and 25, 2017, Global Conservation Fund and PROFONANPE signed a Grant Agreement for the establishment of the Vilcanota Polylepis Heritage Fund for US\$ 938,908.09. The purpose of the Fund is to finance the administrative costs of conserving the biological diversity of the Vilcanota Polylepis Reserve in accordance with the terms and conditions set forth in the operations manual and in each operational plan. In this context, the State Natural Protected Areas Service – SERNANP must ensure that expenditures are used exclusively to finance the costs of biodiversity conservation in the Reserve Areas.

The net amount of the portfolio as of December 31, 2024, was US\$ 1,061,087.

- (g) PY- 080 “National Environmental Fund – FONANPE”.

At the December 14, 2020 meeting, the Board of Directors approved the integration of the investment portfolios corresponding to the following projects: PRONANP (PY-035); FINLANDIA II (PY-025); GPAN (PY-020); GEF (PY-002); SINANPE III (PY-036); Alto Mayo (PY-005); and Canada (PY-026), transferring the funds from these portfolios to constitute FONANPE (PY-80). The entity has signed a contract for the administration of FONAFE funds with an international bank.

The net amount of the portfolio as of December 31, 2024, was US\$ 13,489,787.

(h) PY-085 "SINANPE Strengthening Project"

This is an extinguishable portfolio that has its origin in FONANPE's portfolio and has been established by agreement of the Board of Directors for up to US\$1.33 million to finance SINANPE and SERNANP activities and institutions, as well as to finance the organization of PROFONANPE's first project competition.

The net amount of the portfolio as of December 31, 2024, was US\$ 1,207,579.

(i) PY-089 Reconversión Deuda alemana – SINANPE III

It is related to the Debt Swap operation with the Government of Germany signed on June 30, 2011 for EUR 7,998,907 (approximately US \$ 8.2 million), to support the project. Of this amount, project financing amounted to EUR 5.7 million.

The net amount as of December 31, 2024, of the investment portfolio amounted to US\$ 2,127,801.

(j) PY-139 "Joint Declaration of Intent for the reduction of greenhouse gas emissions from deforestation and forest degradation"

On September 23, 2014, the Government of the Republic of Peru, the Norwegian Government and the Government of the Republic of Germany signed a Joint Declaration of Interest – DCI, whose objective is to contribute significantly to the reduction of greenhouse gas emissions. (GHG) from deforestation and forest degradation in Peru and contribute to the sustainable development of the country.

In 2021, the Ministers of Environment of the Government of the Republic of Peru, the Government of Norway, the Government of the United Kingdom of Great Britain and Northern Ireland signed an Addendum reaffirming and extending the DCI until 2025.

In this context, the Norwegian Ministry of Climate and Environment decided to contribute US\$10 million to Peru through the Norwegian Development Cooperation Agency (NORAD) for the milestones achieved in phase 1 and phase 2 under the DCI.

The net amount as of December 31, 2024, of the investment portfolio amounted to US\$ 7,347,034.

(k) PY-139 "Project REDD Cordillera Azul – II"

This Portfolio generated by the sale of CIMA carbon credits to Total Energies Nature-Based Solutions (TENBS). There remain US\$30 million that are certified by Verra and will be incorporated into the portfolio, the result of marketing to TENBS. In addition, there are 5.3 million VCUs (Verified Carbon Unas) that are verified and ready to market.

The net amount as of December 31, 2024 of the investment portfolio amounted to US\$ 52,805,781.

(l) PY-156 Debt Exchange Countervalue Fund for Tropical Forest Conservation – ACBT

In the context of the “Tropical Forest and Coral Reef Conservation, 1998 law”, the Government of the United States of America declared the Government of Peru eligible to access a debt management operation in its Debt Exchange modality, agreeing to enter into a Debt Exchange operation for the outstanding payment obligations corresponding to the debt. Likewise, on September 7, 2023, the Government of Peru and the Non-Governmental Organizations: The Nature Conservancy; Conservation International Foundation; World Wildlife Fund Inc. and Wildlife Conservation Society signed the Tropical Forest Conservation Agreement, in order to establish the governance and guidelines to operationalize the Debt Exchange, with the participation of PROFONANPE. Therefore, by Supreme Decree No. 193-2023-EF, the Government of Peru approved the Debt Management operation, under the Debt Exchange modality for up to US \$ 19,577,440.87, as well as the constitution of the "Fund for the Conservation of Tropical Forests".

The net amount as of December 31, 2024 of the investment portfolio amounted to US \$ 4,043,539.

(m) PY-159 “Administration over the protected natural area Tambopata National Reserve and the Bahuaja Sonene National Park in the Department of Madre de Dios”.

On October 27, 2023, the former INRENA (Today, The National Service of Natural Areas Protected by the State – SERNANP) and AIDER signed the Administration Contract over the protected natural area Tambopata National Reserve and Bahuaja Sonene National Park in the department of Madre de Dios, for the execution of the management and administration operations of the biological monitoring and research components.

Through letter No. 193-2023-AIDER dated July 5, 2023, AIDER informed SERNANP that the Tambopata National Reserve and the Bahuaja Sonene National Park could be part of the carbon credits by allowing them to generate income that exceeds the budget approved in the 2023; Therefore, it was considered pertinent to have US\$ 7 million in American dollars for the creation of a financial mechanism for the benefit of both protected natural areas, in order to contribute to their sustainability over time.

Subsequently, with letter No. 608-2023-SERNANP-GG dated July 31, 2023, SERNANP gave its approval to the management proposal prepared by PROFONANPE for the creation and administration of a fund for financial and investment management with balances of the carbon credits of the REDD+ project that AIDER has within the framework of the Administration Contract on the protected natural area in the Tambopata National Reserve and the Bahuaja Sonene National Park in the Department of Madre de Dios. Subsequently, in October 2023, the SERNANP -AIDER - PROFONANPE agreement was signed to entrust the administration of financial resources, with the purpose of preserving the value of the net capital of the withdrawals made (profitability and capital) and generating returns for contribute to the financial sustainability of the Tambopata National Reserve Protected Areas and the Bahuaja Sonene National Park.

The net amount as of December 31, 2024 of the investment portfolio amounted to US\$ 7,158,922.

ii) Trusts

(n) PY-95 Trust FONAM II

Article 23 of the regulations on mining environmental liabilities published as an annex to Supreme Decree N° 059-2005-EM, stipulates that mining environmental liabilities will be remediated through trusts entered by the National Environmental Fund – FONAM. Subsequently, Law N° 30321 was enacted and published on May 07, 2005, creating the Contingency Fund for Environmental Remediation to finance environmental remediation actions at sites impacted by hydrocarbon activities. Article 2° of the law assigns the Fund the sum of fifty million soles as initial capital (30 million soles contributed by the Ministry of Energy and Mines and 20 million soles contributed by the Environmental Evaluation and Control Agency – OEFA) to finance actions in the geographical area of the Pastaza, Tigre, Corrientes and Marañon river basins in the Loreto Region. Subsequently, on September 25, 2015, FONAM entered into an investment and payment trust agreement with Development Finance Corporation – COFIDE for up to fifty million soles.

Finally, on August 17, 2020, COFIDE and PROFONANPE signed Addendum N° 1 to the investment and payment trust agreement, the latter assuming the contractual position, rights and obligations of the former FONAM.

The net amount as of December 31, 2024 of the investment portfolio of the FONAM II trust was US\$ 5,893,397.

(o) PY-101 Environmental Liability Remediation Fund

Based on Law N° 28271 which regulates environmental liabilities in mining activities and provides that the former FONAM is in charge of raising resources to address and settle environmental liabilities, as well as article 23 of the environmental liabilities regulation published on December 09, 2005 as an annex to Supreme Decree N° 059-2005-EM, which establishes that environmental liabilities will be remediated through trusts entered into by FONAM for such purpose, On December 27, 2006, the Ministry of Energy and Mines – MEM and FONAM signed an inter-institutional cooperation agreement for the latter to select, hire and supervise a trust entity to manage the trust assets to remediate environmental liabilities from mining activities in the department of Cajamarca. For such purpose, the Ministry of Energy and Mines transferred the amount of ten million soles as a trust. Subsequently, the former FONAM and SCOTIABANK PERÚ signed a trust fund management agreement on February 21, 2007, for the aforementioned amount.

Finally, on February 21, 2007, the former FONAM signed a trust fund management agreement with SCOTIABANK PERU SAA, which remained in force until the issuance of Emergency Decree N° 022-2020, which stipulated that PROFONANPE should merge with the former FONAM and, subsequently, on December 15, 2020, the trust bank stated that all references to the former FONAM are understood to correspond to PROFONANPE.

The net amount as of December 31, 2024, of the Fund was US\$ 1,148,453.

(p) PY-105 Trust – FONAM III

Law N° 30887 authorized the Ministry of Energy and Mines – MEM to use balance sheet balances of up to 274 million soles to finance the execution of environmental remediation actions in the mining and hydrocarbon sub-sectors, having been approved by Ministerial Resolution N° 376-2019-MINEM/DM for sites impacted by hydrocarbon activities in the

Corrientes, Pastaza and Tigre river basins. On December 14, 2019, the Ministry of Energy and Mines entered into a financial resource transfer agreement with the former FONAM, whereby the latter undertook to set up a trust with the resources from the financial transfer through the selection, contracting and supervision of the trust entity in charge of managing the trust assets for up to S/ 183'422,001. In this context, on December 18 and 27, 2019, Development Finance Corporation – COFIDE and the former FONAM signed the investment and fund management trust agreement for the constitution of the trust assets and management, with the ordinary contribution amounting to the aforementioned amount for a term of five years, as well as the remuneration agreement regulating the commissions that the trustee is entitled to receive.

Additionally, the First Addendum (February 15, 2021) was implemented through Ministerial Resolution No. 399-2020-MINEM/DM of December 27, 2020. The amount of 88,268,335 soles was incorporated into the contract as Ordinary Contributions. These contributions will form part of the Trust Assets, pursuant to Ministerial Resolution No. 399-2020-MINEM/SM.

Similarly, through the Second Addendum to the Trust Agreement signed between PROFONANPE and the Development Finance Corporation S.A. -COFIDE on May 6, 2021, the amount of S/ 98 million soles is incorporated into the contract, as Ordinary Contributions, which will be part of the Trust Assets, by virtue of Ministerial Resolution No. 133-2021-MINEM/DM. Finally, on October 3, 2022, through the Third Addendum to the Trust agreement, signed between PROFONANPE and Cooperación Financiera de Desarrollo S.A.-COFIDE, the sum of 12 Million soles is incorporated into the Contract, as Ordinary Contributions, which will be part of the Trust Assets, in virtual Ministerial Resolution No. 358-2022-MINEM / DM, intended to finance the execution of environmental remediation actions at sites impacted by hydrocarbon activities. In December 2024, addenda 3 and 4 were signed between PROFONANPE and COFIDE S.A. for the same purpose.

The net amount as of December 31, 2024, of the trust was US\$ 112,299,561.

(q) Portafolio United Nations Industrial Development Organization – UNIDO.

On August 18, 2022, the United Nations Industrial Development Organization, which is a specialized agency of the United Nations, signed contract No. 3000103703 with PROFONANPE for the provision of services related to the administration of a trust fund to co-finance investment projects on clean and low-carbon technologies in the industrial zone of Callao. To co-finance the project requests, UNIDO will allocate up to US\$ 2 million to establish a trust fund to finance clean and low-carbon technology projects in selected companies. The trust fund will be deposited in tranches, according to UNIDO's instructions, based on the volumes of resources approved for the beneficiary companies. UNIDO may audit the trust fund and its use by the contractor during the execution of the contract, whenever it deems it necessary.

The net amount as of December 31, 2024, of the trust was US\$ 57,207.

iii) Portfolio

(r) PY-090 "Fondo de Transición Patrimonio del Perú"

Mediante Resolución Presidencial Nº 254-2015-SERNANP, el SERNANP aprobó la iniciativa de Sostenibilidad Financiera de las Áreas Naturales Protegidas del SINANPE, denominada "Asegurando el Futuro de las Áreas Naturales del Perú. Parques Nacionales: Patrimonio del Perú (Iniciativa PdP). El propósito de la Iniciativa PdP es generar las condiciones habilitantes para las ANP a fin de que, mediante la implementación de una estrategia de recaudación de fondos articulada y extraordinaria, se consolide la gestión del SINANPE y de las ANP, asegurando su sostenibilidad financiera en un plazo de 20 años (SSERNANP, 2015).

La meta del Fondo es consolidar la gestión efectiva en 38 Áreas Naturales Protegidas del bioma amazónico, que representan aproximadamente 17 millones de hectáreas conservadas en el Perú, generando las condiciones habilitantes para dicha gestión (2019-2029) y se asegure su sostenibilidad financiera o perpetuidad.

El importe neto al 31 de diciembre de 2024 del portafolio ascendió a US \$ 10,903,440.

Annual performance of investments in the Portfolio

At the end of 2024, eight (8) equity investment portfolios were managed; seven (7) extinguishable portfolios; and four (4) trusts, with a total value of US\$ 242 million as of December 31, 2024. This represents a growth of 4.18% compared to the end of 2023 (US\$ 9.69 million).

The increase in funds is due in part to the creation of the new extinguishable portfolio: Debt Exchange (US\$ 4.03 million dollars).

The gross return of the PROFONANPE Investment Portfolio as of December 31, 2024, amounted to US\$ 16,525,646 the details of which are shown below:

	<u>In U.S. Dollars</u>
- Initial balance	232,249,026
- Contributions/Transfer	6,488,198
- Commissions and management	(717,735)
- Gross performance	16,525,646
- Withdrawal	(14,461,530)
- Settings difference change	1,863,478g
	<u>241,947,083</u>

The movements of the investment portfolio as of December 31, 2024, and its structure made up of fixed interest, variable interest, and alternative interest securities, are shown in Annex's 1 and 2 of supplementary information.

8. FURNITURE AND EQUIPMENT

The variation of the account and its related accumulated depreciation for the years ended December 31, 2024, and 2023, is as follows:

	Furniture	Transport Unit	Computer equipment	Other equipment	Final balance
Year 2024:					
Opening balance	9,990	-	16,234	7,569	33,793
Additions	-	-	4,473	-	4,473
Sales/Withdrawals	(8,562)	-	(27,993)	(8,231)	(44,786)
Depreciation charge	5,871	-	23,052	6,744	35,667
Net cost at 31/12/2024	7,299	-	15,766	6,082	29,147
Cost	46,893	-	125,616	52,313	225,022
Depreciation Accumulate	(45,465)	-	(109,851)	(46,431)	(195,875)
	<u>7,299</u>	<u>-</u>	<u>15,768</u>	<u>6,082</u>	<u>29,147</u>
Year 2023:					
Opening balance	12,519	-	19,019	9,605	41,143
Additions	344	-	3,384	-	3,728
Depreciation charge	(2,873)	-	(6,169)	(2,036)	(11,078)
Net cost at 31/12/2023	9,990	-	16,234	7,569	33,793
Cost	55,455	-	149,137	60,744	265,336
Depreciation Accumulate	(45,465)	-	(132,903)	(53,175)	(231,543)
	<u>9,990</u>	<u>-</u>	<u>16,234</u>	<u>7,569</u>	<u>33,793</u>

9. INTANGIBLES, NET

It comprises:

	In U.S. Dollars		
	Balance at 01.01.2024	Additions	Balance at 12.31.2024
Cost:			
Software	415,475	-	415,475
	<u>415,475</u>	<u>-</u>	<u>415,475</u>
Amortization:			
Software	(336,531)	(13,340)	(349,871)
	<u>(336,531)</u>	<u>(13,340)</u>	<u>(349,871)</u>
Net value	<u>78,944</u>	<u>(13,340)</u>	<u>65,604</u>

10. OTHER ACCOUNTS PAYABLE

It comprises:

	In U.S. Dollars	
	2024	2023
Current:		
Salaries, vacations and social benefits	299,978	265,616
Taxes and contributions	137,115	78,576
Inter-project loans	248,591	-
Other accounts payable – current part	325,080	802,261
	<u>1,010,764</u>	<u>1,146,453</u>
Non Current:		
Other accounts payable	628,000	233,923
	<u>1,638,764</u>	<u>1,380,375</u>

11. DEFERRED LIABILITIES

It comprises:

	In U.S. Dollars	
	2024	2023
Other income	83,554	185,594
	83,554	185,594

12. MANAGEMENT FUNDS

It comprises:

Project N°	Project name	In U.S. Dollars	
		2024	2023
PY-007	Proyecto Morona Pastaza	395	234,324
PY-008	Protección de Áreas Naturales Protegidas – Fase II	(5)	(5)
PY-015	Fondo Paracas – PLUS PETROL	6,349,998	5,888,507
PY-016	Desarrollo Institucional PROFONANPE	64,470	64,470
PY-020	Fondo Patrimonial Portafolio GPAN	611	621
PY-024	Programa Premios Carlos F. Ponce	25,186	34,532
PY-026	Conversión de Deuda Canada	(1)	(1)
PY-030	Fondo Editorial	2	2
PY-035	Fondo Patrimonial PRONANP-GEF-KfW	11,313,862	10,685,437
PY-036	Proyecto de Gestión Efectiva de ANP – SINANPE III	79,705	107,956
PY-045	Varios	5,163	19
PY-046	Proyecto Morona – Pastaza, Fase II	2,417,020	2,988,515
PY-056	Fondo Patrimonial Puntas Guaneras e Islas	2,061,109	2,010,456
PY-058	Proyecto FIDA - MERESE	20	19
PY-060	Proyecto Adaptación Fondo Marino	47,224	47,255
PY-062	Proyecto Humedales del Datem del Maraón	38,953	172,614
PY-064	Vilcanota Polylepis	1,116,972	1,037,518
PY-065	Portafolio FIDA-MRESE	-	(1)
PY-066	PAN III	48,165	28,415
PY-067	FORASAN	34,928	81,340
PY-068	US Forest	19	19
PY-069	Protocolo de Nagoya	(18,602)	1,466
PY-071	Gestión Parque Nacional Yaguas	1,160	1,170
PY-074	Asegurando el Futuro de las ANP del Perú	(25,327)	106,168
PY-077	Consolidado del PFP para SINANPE: Patrimonio Natural	58	58
PY-078	USFS Forest – Fase II	1,602	2,344
PY-079	Proyecto SIPAM	(284,326)	236,609
PY-080	FONANPE	13,489,787	13,288,127
PY-082	III Congreso de ANP	(49)	(49)
PY-083	READINES II – GREEN CLIMATE FUND	(4,363)	(4,368)
PY-084	Fortalecimiento Moore – Fundación Gordon & Betty Moore	134,418	167,664
PY-085	Fortalecimiento SINANPE	1,207,579	978,307
PY-087	HUMEDALES PNIPA I	-	1,779
PY-088	USFS FOREST – FASE III	2,633	7,220
PY-089	Portafolio PAN III	2,225,956	2,126,045
PY-090	Iniciativa PDP	11,663,168	13,556,843

Project N°	Project name	In U.S. Dollars	
		2024	2023
PY-091	Gestión Efectiva del Parque Nacional de Yaguas, Fase II	(38)	38
PY-092	Fortalecimiento de la Gestión PN Sierra del Divisor- Fase II	229	232
PY-093	REDINESS III	(1,815)	(1,815)
PY-094	APORTE -PMR	2,289,624	3,620,780
PY-095	Fondo de Contingencias para Remedición Ambiental	5,894,413	6,184,250
PY-096	Apoyo a Centros de Cría y Rescate de Fauna Silvestre	8,031	8,146
PY-097	Apoyo a SERNANP	115,691	15,837
PY-099	PROCOCES	15,473	214,170
PY-100	FOREST IV	140	142
PY-101	Fideicomiso Remediación Pasivos Ambientales	1,148,453	1,187,533
PY-103	Inversiones Inmobiliarias	79	1,279
PY-105	Proyecto FONAM III	112,299,869	105,322,509
PY-106	Perú BAR	1,798	(151)
PY-107	Plan Maestro de la Reserva Paisajista Sub cuenca Cotahuasi	36,455	36,855
PY-108	Sierra del Divisor IV	1,388	1,461
PY-109	PROCOCES	10,884	10,886
PY-110	Forest V	5,800	(40,889)
PY-111	Campaña CI-NFT	908	921
PY-112	Rio FOREST	270	274
PY-113	Acuerdo CPF III	6,174	25,399
PY-114	Campañas	(127)	(127)
PY-115	Fortalecimiento Capacidades Nativas Remed. Ambiental	11,793	144,789
PY-116	Fortalecimiento Capacidades Entidades Públicas Remediación. Ambiental	85	101,895
PY-117	Gestión Programa de Pasivos Ambientales	16	13
PY-118	Fondo de Contingencia para Remediación Ambiental	12,230	1,409
PY-119	ZR Cordillera Huayhuash	(3,429)	(3,329)
PY-121	Coordinando la respuesta de las ONG	698	3,238
PY-122	Bosques	-	416
PY-123	ZR Cordillera Huayhuash	-	42,666
PY-124	Pequeñas Donaciones CEPF III	(2,524)	54,175
PY-125	Fortalecimiento Gestión Reserva Nacional Illescas	31,274	68,237
PY-126	ANP Amazonía	2,425	4,221
PY-127	Campaña Asegurando	254	2,565
PY-128	Unidad Callao	57,285	15,681
PY-129	PHD PNIPA Sinchi Roca	(23)	(23)
PY-130	GEF7 ASL2	1,050,755	(70,732)
PY-131	Bosques Seco FAO	337,280	32,978
PY-132	Forest V	79,519	184,580
PY-133	Participa ANP	294,297	388,671
PY-134	RAINFOREST	12,204	1,888
PY-135	NORAD	7,406,651	10,398,275
PY-136	Condestable	115,248	90,823
PY-137	Forest and fire – Comp. Fire	26,676	146,843
PY-138	Fortalecimiento Alto Mayo – PT Jordania	16,915	17,169
PY-139	REDD Cordillera Azul II	53,885,988	50,103,386
PY-140	Forest and fire – Comp. Forest	25,531	341,963
PY-141	RED LAC	356	283

Project N°	Project name	In U.S. Dollars	
		2024	2023
PY-142	Merese – Cuenca del Rio Quilca-Chili-Rnsab	25,252	-
PY-143	Comunidad Infierno	22,382	(29,738)
PY-144	AVES	345,169	239,954
PY-145	EBBF	42,862	585,978
PY-146	BRIDGE 2	-	873
PY-147	Learning Grant FA	7,273	120,042
PY-148	Yunkawasi	-	234
PY-149	Projet Formulation Gran-PFG-AF	7	45,000
PY-150	GGF -CI	-	262,348
PY-151	Fdo. Apoyo ext. Temporal SERNANP	18,943	13,502
PY-152	READINES IV	60,460	135,679
PY-153	COP28-MINAM	99	60,828
PY-154	PRONANP II	14,664	61,049
PY-155	RENAMI - NORAD	469,798	571,735
PY-156	Fondo Conservación Bosques Tropicales	4,859,338	1,474,337
PY-157	Forest and Fire Management IN South America II- Comp Forest	198,544	-
PY-158	Restauración de Ecosistema con Medidas de ABe - Samanga -FFFLA	(790)	-
PY-159	Portafolio Convenio SERNANP-AIDER-PROFONANPE	7,158,922	7,020,680
PY-160	Merese Seda Loreto - Cuenca Rio Nanay	14,027	-
PY-161	Puna Resiliente	32,888	-
PY-162	Merese RPNYC Emapa Cañete	17,512	-
PY-163	Rendimiento Portafolio NORAD	9,760	-
PY-164	Fondo para la Adaptación Innovadora en Ecosistemas Vulnerables Norte del Perú	684,448	-
PY-165	Polillac	477,784	-
PY-166	Cop 16 Cali	21,311	-
PY-167	Atención incendios forestales	12,475	-
PY-168	Mar tropical de Grau	(32,598)	-
PY-169	Dorsal de Nazca	(22,034)	-
PY-170	Forest and Fire Management in South América III- Comp Forest	237,724	-
		<u>251,868,992</u>	<u>243,073,706</u>

The balance of movements for each project in the period is included in Annex No. 3, attached to the supplementary information that is part of this report.

13. ACCUMULATED RESULTS

They include the results obtained at the end of the fiscal year and that are accumulated with other financial contributions obtained by PROFONANPE that are destined to the realization of its corporate purpose.

As of December 31, 2024, this item amounted to US\$ 2,763. As of December 31, 2023 it amounted to US\$ (11,076).

14. ORDER ACCOUNTS

It comprises:

	In U.S. Dollars	
	2024	2023
Goods and securities received	183	183
Debtor and creditor accounts against	1,730,229	2,105,665
Accounts owed by the other party - guarantee letters	904,309	574,898
	<u>2,634,721</u>	<u>2,680,746</u>

15. SALES

Its comprises:

	In U.S. Dollars	
	2024	2023
Agreement with EPS Sedaloretto	2,246	-
Consulting service for articulation – EMAPA Cañete	6,662	61,187
Administrative management and execution service - SEDAPAR	24,470	98,967
	<u>33,378</u>	<u>160,154</u>

16. INSTITUTIONAL DEVELOPMENT CONTRIBUTION

It comprises:

		In U.S. Dollars	
		2024	2023
PY-015	Fondo Paracas – PLUS PETROL	8,000	13,400
PY-024	Programa Premios Carlos F. Ponce	581	1,188
PY-056	Fondo Patrimonial Puntas Guaneras e Islas	10,000	10,000
PY-058	Proyecto FIDA - MERESE	-	-
PY-062	Proyecto Humedales del Datem del Marañón	101,821	-
PY-066	PAN III	38,791	189,600
PY-067	FORASAN	1,860	813
PY-069	Protocolo de Nagoya	2,698	-
PY-073	Adaptación de los Impactos del Cambio ambiental	-	68,062
PY-074	Asegurando el Futuro de las ANP del Perú	127,450	40,004
PY-079	Proyecto SIPAM	16,902	46,370
PY-090	Iniciativa PDP	126,220	299,224
PY-093	GCF-OVH READINESS III	-	-
PY-095	Fondo de Contingencias para Remedición Ambiental	-	86,467
PY-097	Apoyo al SERNANP	28,343	71,441
PY-098	INNOVA	-	-
PY-105	FONAM III	-	1,516,503
PY-108	Proyecto SDD IV	-	-
PY-110	Proyecto FOREST V	-	-
PY-112	RIO FOREST	-	-
PY-113	Proyecto acuerdo CEPF III	10,837	11,314
PY-117	FONAM II Y FONAM III	1,019,933	1,060,621
PY-123	Cordillera Huayhuash	1,347	543
PY-125	Reserva Illescas	-	1,909
PY-130	GEF7 ASL2	53,329	39,957
PY-131	Bosques Seco FAO	6,557	3,278
PY-133	Participa ANP	8,478	-

		In U.S. Dollars	
		2024	2023
PY-135	NORAD	126,436	-
PY-136	Condestable	53,406	42,466
PY-137	Forest and fire – Comp. Fire	18,457	-
PY-138	Fortalecimiento Alto Mayo – PT Jordania	-	6,457
PY-137/140	Forest and fire – Comp. Fire / Comp. Forest	-	129,522
PY-144	Conserva Aves Implementation Phase	31,913	-
PY-145	EBBF	-	48,897
PY-146	BRIDGE 2	4,180	4,338
PY-147	Learning grant FA	11,751	-
PY-150	GGF-CI	54	-
PY-152	READINESS 4	4,755	-
PY-154	PRONANP II	15,605	-
PY-155	RENAMI – NORAD	4,449	-
PY-156	Conservación de Bosques	8,334	-
PY-157	Forest and Fire Management in South America – COMP FOREST	71,500	-
PY-158	Restauración de ecosistemas con medidas de AbE – Samanga FFLA	616	-
PY-161	Puna Resiliente	1,114	-
PY-162	MERESE RPNYC EMAPA CANETE	20,000	-
Py-117	CONTINGENCIA	1,594,469	-
	Deferred income	182,513	224,299
		<u>3,712,699</u>	<u>3,916,872</u>

17. PORTFOLIO MANAGEMENT

Its comprises:

		En Dólares Estadounidenses	
		2024	2023
PY-015	Fondo Paracas – PLUS PETROL	70,388	78,797
PY-035	Fondo Patrimonial -PRONANP	129,649	113,820
PY-046	PASTAZA MORONA FASE II	36,157	39,125
PY-056	Fondo Patrimonial Puntas Guaneras e Islas	23,971	25,782
PY-064	Fondo Vilcanota POLYLEPIS	11,756	13,125
PY-080	Fondo Nacional del Ambiente – FONANPE	159,638	175,392
PY-084	Portafolio Datem del Marañón	-	231
PY-085	Fortalecimiento SINANPE	12,502	21,209
PY-089	Portafolio PAN III	23,828	25,668
PY-094	BAN BIF	12,822	12,758
PY-101	Fideicomiso REM-ScotiaBank	11,017	11,050
PY-139	REDD Cordillera Azul	317,635	10,243
PY-159	Portafolio convenio SERNANP-AIDER-PROFONANPE	3,909	-
		<u>813,272</u>	<u>527,200</u>

18. OTHER MANAGEMENT INCOME

Its comprises:

		En Dólares Estadounidenses	
		2024	2023
Insurance reimbursment, projects		48,409	-
Health subsidy		21,602	5,353
Other management income		1,812	3,069
Project closure		-	42,435
		<u>71,823</u>	<u>50,857</u>

19. ADMINISTRATIVE EXPENSES

It comprises:

	In U.S. Dollars	
	2024	2023
Personnel expenses (Nota 20)	2,491,885	2,157,219
Services provided by third parties (Nota 21)	512,919	781,185
Taxes (Nota 22)	6,636	1,976
Other management expenses (Nota 23)	1,846,314	1,717,223
Provisions (Nota 24)	22,017	27,496
	<u>4,879,771</u>	<u>4,685,099</u>

20. PERSONNEL EXPENSES

It comprises:

	In U.S. Dollars	
	2024	2023
Remuneration	1,919,827	1,836,842
Other remuneration	9,947	6,410
Staff compensation	46,803	
Training	4,720	9,012
Attention to staff	23,544	476
Social security and other contributions	145,472	132,230
Social benefits of workers	341,572	172,249
	<u>2,491,885</u>	<u>2,157,219</u>

In the 2024 period, the entity had 118 servers on the payroll (In 2023, it was 116 servers).

21. SERVICES PROVIDED BY THIRD PARTIES

It comprises:

	In U.S. Dollars	
	2024	2023
Transport, mail and travel expenses	63,866	131,975
Advice and consultancy	155,876	281,818
Maintenance and repairs	17,008	20,645
Rentals	31,267	35,411
Basic services	14,982	17,995
Advertising publications and public relations	2,327	2,929
Contractor service	51,440	5,247
Other services	176,153	285,165
	<u>512,919</u>	<u>781,185</u>

22. TAXES

Comprises:

	En Dólares Estadounidenses	
	2024	2023
Taxes, property and others	6,636	1,976
	<u>6,636</u>	<u>1,976</u>

23. OTHER MANAGEMENT EXPENSES

It comprises:

	In U.S. Dollars	
	2024	2023
Insurance	64,244	97,693
Subscriptions and quotes	5,461	16,780
Licenses and validity rights	7,613	47,770
Supplies	4,955	2,113
Other management fees	1,764,041	1,552,867
	<u>1,846,314</u>	<u>1,717,223</u>

24. PROVISIONS

It comprises:

	In U.S. Dollars	
	2024	2023
Depreciation of furniture and various equipment	8,677	11,078
Amortization of intangibles	13,340	16,418
	<u>22,017</u>	<u>27,496</u>

25. OTHER INCOME AND EXPENSES

It comprises:

	In U.S. Dollars	
	2024	2023
Financial income	1,145,770	1,583,995
Financial expenses	(897,497)	(1,557,276)
	<u>248,273</u>	<u>26,719</u>

26. TAXES STATUS

According to Article 19 of the Consolidated Text (TUO) of the Income Tax Law, approved by Legislative Decree 774 and its regulations approved by Supreme Decree 179-2004-EF, amended by Legislative Decree 1312, which modifies the Income Tax Law, non-profit associations in Peru are not subject to the tax. Likewise, Emergency Decree 025-2019 approved extending until December 31, 2020, the exemption from paying income tax for non-profit foundations and associations. Later, by Law 31106 of December 31, 2020, the exemption from paying Income Tax was extended until December 31, 2023. Additionally, by Legislative Decree 1549 of April 22, 2023, the same exemption was extended until December 31, 2026.

The Income Tax affidavits submitted for the years 2020 to 2024 are pending for review by the National Customs and Tax Administration Superintendence – SUNAT which have authority to carry out this procedure, including the unaffected taxpayers within the following 4 years after submitting the affidavit. Considering the possible interpretations that tax authorities may provide on current tax regulations, it is not possible to determine to date, if the revisions to be performed could be liabilities or not for the institution.

In the opinion of the Executive Director of PROFONANPE, any eventual additional tax settlement would not be important for the financial statements, as of December 31, 2024.

27. FINANCIAL RISK MANAGEMENT

The risk management structure is based on the Board of Directors and the Executive Director of the entity, who are responsible for identifying and controlling the risks to which the entity is exposed, as explained below:

i. Board of directors.

It is the body responsible for establishing the general approach to risk management and the approval of current policies and strategies. The Board of Directors is responsible for providing the principles for risk management, as well as the policies prepared for specific areas, such as exchange rate risks and interest rate risk.

ii. Executive Director.

It is responsible for supervising the entity's risk management. Likewise, it provides security over the procedures and financial risks identified, measured and managed in accordance with the guidelines approved by the Board of Directors. The Executive Director reviews and approves the risk management policies as described below.

iii. Administration and Finance Management

The Executive Director is supported by the Administrative Manager, being responsible for managing the entity's flow of funds on a daily basis, taking into consideration the policies, procedures and limits set by both the Board of Directors and the Executive Director.

Financial Risks

PROFONANPE's activities are exposed to a set of financial risks, the potential adverse effects of which are permanently evaluated by the Executive Director, in order to minimize them. Likewise, the Executive Director approves and reviews the policies to manage the risks indicated below:

a) Market Risk

It is the risk that fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices. In the case of the entity, market risks comprise two types of risk: foreign exchange risk and interest rate risk.

i) Exchange rate risk

This risk determines that the fair value of future cash flows of a financial instrument will fluctuate due to variations in exchange rates. The Executive Directorate is responsible for identifying, measuring, controlling, and reporting on the entity's exposure to exchange risk. The exchange risk arises when the entity presents mismatches between its asset, liability, and off-balance sheet positions in the currencies in which it operates, which are mainly Soles (functional currency) and US dollars. The Executive Directorate monitors this risk through the analysis of the country's macroeconomic variables, if they are applicable.

Operations in foreign currency are carried out at market exchange rates published by the Superintendency of Banking and Insurance and Pension Fund Administrators. As of December 31, 2024, the weighted average market exchange rates for transactions in US dollars were S/ 3.770, for purchase and S/ 3.758, for sale (S/ 3.713 for purchase and S/ 3.705 for sale as of December 31, 2023).

As of December 31, 2024 and 2023, the entity has the following assets and liabilities in foreign currency that are summarized below:

	In U.S. Dollars	
	2024 US \$	2023 US \$
Assets:		
Cash and cash equivalents	5,141,788	5,117,769
Accounts Receivable	-	20,321
Other accounts receivable	1,427,274	591,214
Advances from suppliers	29,951	35,604
	6,599,013	5,764,908
Liabilities:		
Other accounts payable	(216,271)	(578,072)
	6,815,284	5,186,836

ii) Interest rate risk

Interest rate risk arises from the possibility that changes in interest rates affect future cash flows or the fair values of the entity's financial instruments. As of December 31, 2024, PROFONANPE does not maintain financing with banking entities, nor assets or liabilities that accrue variable interest rates, so the Executive Directorate considers that it is not exposed to this risk.

b) Liquidity risk

It is the risk that the entity will not be able to meet its payment obligations related to financial liabilities at maturity. The consequence would be default in the payment of its obligations towards third parties. As of December 31, 2024, financial liabilities are supported by income flows from cash and cash equivalents and accounts receivable in general. Liquidity is controlled by matching the maturities of its assets and liabilities; obtaining credit lines and maintaining surplus liquidity, which guarantees the entity to carry out its activities without financial difficulties.

Liquidity risk management involves maintaining sufficient cash and availability of funding. The Executive Director guide its efforts to maintain the sources of funding provided by donors for the implementation of its activities in the execution of projects.

c) Credit risk

The credit risk or the risk of default of the counterparties with which the entity has carried out operations is controlled through the approval of limits and monitoring procedures. As of December 31, 2024, PROFONANPE does not carry out credit operations with third parties, for which reason the Executive Director considers that it is not exposed to this risk.

d) Fair value

Fair value is defined as the amount for which an asset could be exchanged or a liability settled between knowledgeable and willing parties in a current transaction on the assumption that the entity is a going concern.

Fair value is a market-based measurement, so a financial instrument traded in an actual transaction in an active liquid market has a price that supports its fair value. When the price for a financial instrument is not observable, fair value should be measured using another valuation technique, seeking to maximize the use of relevant observable variables and minimize the use of unobservable variables.

The assumptions and calculations used to determine the fair value of financial assets and financial liabilities are as follows:

- (i) Financial instruments recorded at fair value. Within this category, the entity considers investments in fixed income and variable income financial assets that make up its Investment Portfolio (included in the "Financial Investments" heading of the statement of financial position).
- (ii) Instruments whose fair value is similar to the book value. Within this category, the entity considers cash and cash equivalents, other accounts receivable and liabilities in general.

On this basis, at December 31, 2024, there are no differences between the carrying amounts and fair values of the entity's financial instruments presented in the statement of financial position.

28. CONTINGENCIES

In the opinion of PROFONANPE's Management and its legal advisor, there are no important trials or lawsuits pending resolution or other contingencies against the institution as of December 31, 2024.

29. SUBSEQUENT EVENTS

From December 31, 2024 and up to the date of this report, no other significant event has occurred that could have an impact on the financial statements prepared for that institution.

PROFONANPE

SUPPLEMENTARY INFORMATION TO THE FINANCIAL STATEMENTS
AS OF DECEMBER 31, 2024

CONTENED

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N° 2 Structure of Investment Portfolio.	42
N° 3 Project Balance.	43

INDEPENDENT AUDITOR'S OPINION ON COMPLEMENTARY INFORMATION

To the members of the Board of Directors and Executive Director

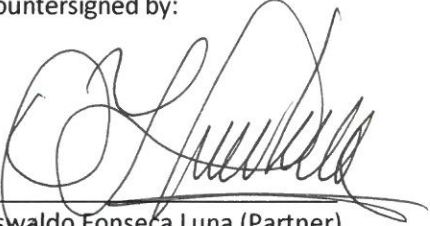
PROFONANPE

Lima - Peru.-

1. In regard to the audit of financial statements of **PROFONANPE** as of December 31, 2024, on which we have issued our report on February 27, 2025, we have also reviewed the additional financial information required by that entity included in Annexes N° 1 "Movement of Investments Portfolio"; N° 2 "Structure of Investment Portfolio"; and N° 3 "Project Balance". These annexes have been prepared by PROFONANPE in compliance to its records, according to accounting principles described in Note 2 to the financial statements.
2. Our review was conducted in order to express an opinion on the financial statements taken as a whole. The accompanying additional financial information is submitted pursuant to the requirements established by **PROFONANPE** and is not necessary for a fair presentation of the financial statements at that date. This additional information has been subject to audit procedures applied to the financial statements and therefore, included selective tests of the accounting and implementing other audit procedures as we consider necessary in the circumstances, therefore, in our opinion is fairly presented, in its important respects in relation to the financial statements taken as a whole.

Lima, Peru
February 27, 2025

Countersigned by:



Oswaldo Fonseca Luna (Partner)
Collegiate Public Accountant
Registration N° 8095

Fonseca, Camargo y Asociados

PROFONANPE

MOVEMENT OF INVESTMENT PORTFOLIO

AS OF DECEMBER 31, 2024

(In American Dollars)

Donor	Project N°	Balance as of 31.12.2023	Adjustment for exchange rate difference	Contribution	Commissions of management	Gross yield	Withdrawals	Balance as of 31.12.2024
Assets Portfolios:								
Paracas – Donación PLUSPETROL	PY - 015	5,863,147	-	-	(22,080)	535,763	(70,388)	6,306,442
Donación BM-GEF-KfW – PRONANP	PY - 035	10,685,437	-	-	(40,077)	971,255	(302,753)	11,313,862
MEF – Conversión de deuda Alemania Morona	PY - 046	2,988,507	-	250,000	(9,455)	238,137	(1,050,220)	2,416,969
Banco Mundial-Donación -Puntas e Islas Guaneras	PY - 056	1,987,360	-	-	(6,514)	173,883	(123,971)	2,030,758
Donación GEF-Vilcanota Polylepis	PY - 064	981,631	-	-	(3,400)	94,612	(11,756)	1,061,087
Fondo Nacional de Áreas Naturales Protegidas por el Estado - FONANPE	PY - 080	13,288,128	-	-	(49,779)	1,211,076	(959,638)	13,489,787
Portfolio PAN III	PY - 089	1,978,914	-	-	(7,494)	180,209	(23,828)	2,127,801
Trust Fund Cordillera Azul	PY - 139	50,103,386	-	-	(167,498)	4,270,608	(1,400,715)	52,805,781
Total portfolios		87,876,510	-	250,000	(306,297)	7,675,543	(3,943,269)	91,552,487
Extinguishable Portfolio:								
Portfolio Contingencias PROFONANPE	PY - 016	520,167	-	790,868	(2,343)	93,530	(1,066,758)	335,464
Fortalecimiento SINANPE	PY - 085	978,309	-	800,000	(1,327)	71,918	(641,321)	1,207,579
Patrimonio del Perú – PDP	PY - 090	13,106,862	-	-	-	635,572	(2,838,994)	10,903,440
NORAD	PY - 135	10,041,980	-	-	(12,131)	337,185	(3,020,000)	7,347,034
Canje de Deuda	PY - 156	-	-	4,031,024	-	61,515	(49,000)	4,043,539
RNTAM - Parque Nacional Bahuaja Sonene	PY - 159	7,020,680	-	-	(10,197)	252,348	(103,909)	7,158,922
Total portfolios		31,667,998	-	5,621,892	(25,998)	1,452,068	(7,719,982)	30,995,978
Trust:								
UNIDO	PY -128	15,540	-	616,306	(101)	-	(574,538)	57,207
Total Trust		15,540	-	616,306	(101)	-	(574,538)	57,207
Total Trust		119,560,048	-	6,488,198	332,396	9,127,611	(12,237,789)	122,605,672
Government of Peru								
Fideicomiso - FONAM II	PY - 095	6,179,252	(304,025)	-	(33,475)	350,373	(298,728)	5,893,397
Fideicomiso - Remediación de Pasivos Ambientales Scotiabank	PY - 101	1,187,532	(45,217)	-	(6,563))	26,208	(13,507)	1,148,453
Fideicomiso - FONAM III	PY - 105	105,322,194	2,212,720	-	(345,301)	7,021,454	(1,911,506)	112,299,561
Total Trust		112,688,978	1,863,478	-	(385,339)	7,398,035	(2,223,741)	119,341,411
Total		232,249,026	1,863,478	6,488,198	(717,735)	16,525,646	(14,461,530)	241,947,083

PROFONANPE
STRUCTURE OF INVESTMENT PORTFOLIO
AS OF DECEMBER 31,2024
(In American Dollars)

				Fixed Rent			Variable Income	Alternatives	Total Fixe Income, Vaiable Income and Alternative
Portafolio	Descripticon	Gestor	Projects	Total Fixed Income	Funds	Cash	Total Variable Income	Total Alternatives	
Assets portfolios:									
PARACAS	Paracas – Donación PLUSPETROL	J.P. Morgan	PY - 015	3,130,118	3,107,817	22,301	2,533,124	643,200	6,306,442
PRONANP	Donación BM-GEF-KfW - PRONANP	J.P. Morgan	PY - 035	5,597,167	5,547,252	49,915	4,547,469	1,169,226	11,313,862
MORONA	MEF – Conversión de deuda Alemania Morona	J.P. Morgan	PY - 046	1,231,344	1,221,087	10,257	895,381	290,244	2,416,969
PUNTAS E ISLAS	Banco Mundial-Donación -Puntas e Islas	J.P. Morgan	PY - 056	1,071,425	1,062,729	8,696	850,253	109,080	2,030,758
VILCANOTA POLYLEPIS	Donación GEF-Vilcanota Polylepis	J.P. Morgan	PY - 064	416,478	411,951	4,527	644,610	-	1,061,088
FONANPE	FONANPE	J.P. Morgan	PY - 080	6,732,432	6,668,090	64,342	5,358,902	1,398,452	13,489,786
PAN III	Portfolio PAN III	J.P. Morgan	PY - 089	1,055,462	1,047,942	7,520	852,911	219,428	2,127,801
TRUST FUND CORDILLERA AZUL	Proyecto REDD Cordillera Azul - II	J.P. Morgan	PY - 139	30,982,950	30,723,672	259,278	21,822,831	-	52,805,781
Total portfolios				50,217,376	49,790,540	426,836	37,505,481	3,829,630	91,552,487
Extinguishable Portfolio:									
CONTINGENCIAS PROFONANPE	Portfolio Contingencias Profonanpe	J.P. Morgan	PY - 016	98,353	96,249	2,104	237,111	-	335,464
FORTALECIMIENTO SINANPE	Fortalecimiento SINANPE	Credicorp Capital	PY - 085	1,207,579	399,810	807,769	-	-	1,207,579
Patrimonio del Perú – PDP	Proyecto Iniciativa Patrimonio Natural del Perú	J.P. Morgan	PY - 090	10,903,440	-	10,903,440	-	-	10,903,440
NORAD	NORAD	J.P. Morgan	PY - 135	7,347,034	7,332,141	14,893	-	-	7,347,034
Canje de Deuda	Canje de Deuda - Perú y EE.UU.	J.P. Morgan	PY - 156	4,043,539	4,043,539	-	-	-	4,043,539
RNTAM PNBS	RNTAM Parque Nacional Bahuaja Sonene	J.P. Morgan	PY - 159	7,158,922	7,140,108	18,814	-	-	7,158,922
Total portfolios				30,758,867	19,011,847	11,747,020	237,111	-	30,995,978
TOTAL GENERAL				80,976,243	68,802,387	12,173,856	37,742,592	3,829,630	122,548,465

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	001	002	003	004	005	006	007	008	009	010	011	012
INGRESOS		-99,687.66	-6,541,004.01	-16,337,890.89	-2,786,883.31	-2,020,613.54	-2,311,599.18	-10,461,847.17	-9,656,429.99	-3,028,589.29	-58,043.96	-3,327,838.99	-72,264.00
		-99,687.66	-	-11,796,030.02	-	-	-	233,923.00	-9,656,429.99	-3,028,589.29	-58,043.96	-3,327,838.99	-72,264.00
	434101 FONDOS DIRECTOS S/.	-11,015.80	-	-	-	-	-	-	276.04	-	-	-	-
	434102 FONDOS DIRECTOS US\$	-88,671.86	-	-11,041,654.73	-	-	-	233,923.00	-8,955,819.79	-3,028,589.29	-58,043.96	-3,327,838.99	-72,264.00
	434103 FONDOS DIRECTOS - APORTE NO DINERARIO	-	-	-754,375.29	-	-	-	-	-700,886.24	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-
		-	-6,541,004.01	-4,541,860.87	-2,786,883.31	-2,020,613.54	-2,311,599.18	-10,695,770.17	-	-	-	-	-
	434202 HABILITACIONES	-	-2,900,841.04	-2,999,999.66	-2,860,917.29	-1,368,438.20	-1,196,370.55	-4,746,839.23	-	-	-	-	-
	434203 RENDIMIENTO	-	-5,165,969.11	-1,692,893.95	-804,585.10	-1,163,766.89	-1,815,528.53	-6,711,529.12	-	-	-	-	-
	434204 FLUCTUACIÓN	-	964,356.07	-	845,176.76	390,921.95	516,882.39	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	561,444.07	151,032.74	33,442.32	120,669.60	183,417.51	762,598.18	-	-	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	6.00	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-	-	-	-	-	-	-	-	-	-
GASTOS		99,687.66	6,541,004.01	16,337,890.89	2,786,883.31	2,020,613.54	2,311,599.18	10,461,451.75	9,656,434.55	3,028,589.29	58,043.96	3,327,838.99	72,264.00
		-	1,305.63	661,213.54	18,203.56	41,636.26	25,862.19	386,623.46	2,979,619.31	464,345.10	-	594,440.89	0.00
	434331 TERRENOS	-	-	-	-	-	-	-	64,026.91	-	-	-	-
	434332 EDIFICACIONES	-	-	77,681.02	-	554.66	-	-	278,566.79	28,002.24	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	-	82,990.89	17,965.32	147.58	17,253.41	31,449.77	168,690.30	10,309.51	-	89,511.74	-
	434334 EQUIPO DE TRANSPORTE	-	-	103,377.48	-	28,650.00	-	116,541.14	429,954.05	160,691.22	-	120,757.46	-
	434335 MUEBLES Y ENSERES	-	508.64	39,678.41	102.07	-	2,502.11	4,139.64	27,230.02	4,895.07	-	8,372.31	-
	434336 EQUIPOS DIVERSOS	-	796.99	167,299.80	136.17	2,284.02	6,106.67	231,687.23	713,119.94	93,284.48	-	250,510.35	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	11,247.65	-	-	-	2,560.23	30,579.43	-	-	24,930.84	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	178,938.29	-	-	-	245.45	1,267,451.87	167,162.58	-	100,358.19	-
		-	-	107,348.16	30,000.00	-	6,610.91	70,193.33	88,218.37	25,667.36	-	169,570.78	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	-	-	4,019.82	-	93.28	5,795.72	-	12.58	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	107,348.16	25,980.18	-	6,517.63	57,048.50	9,400.00	9,996.00	-	159,149.30	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	1,274.69	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	7,349.11	78,818.37	15,658.78	-	9,146.79	-
		-	800,454.82	2,417,308.62	1,693,490.90	160,210.52	781,132.32	1,490,275.00	362,445.81	448,274.13	-	289,063.32	-
	434621 REMUNERACIONES	-	602,303.99	2,012,352.75	597,970.64	26,980.44	613,818.25	1,221,037.85	295,039.41	374,344.87	-	240,187.83	-
	434622 OTRAS REMUNERACIONES	-	107,063.72	189,846.90	962,991.11	128,764.34	73,333.28	68,344.49	25,125.47	18,861.31	-	8,925.31	-
	434623 INDEMNIZACIONES AL PERSONAL	-	-	591.28	-	-	20,000.00	1,193.31	1,223.85	151.12	-	-	-
	434624 CAPACITACIÓN	-	-	333.20	-	-	-	10,573.31	3,107.06	2,786.43	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	49,931.04	177,036.66	33,203.44	4,465.74	51,510.12	129,892.99	28,933.53	30,878.55	-	26,518.99	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	41,156.07	37,147.83	99,325.71	-	22,470.67	59,233.05	9,016.49	21,251.85	-	13,431.19	-
		84,483.61	154,281.42	3,919,386.74	626,246.19	337,663.09	905,478.11	4,377,027.93	3,715,463.48	1,384,975.85	39,432.65	1,054,799.00	72,493.13

	CUENTA CONTABLE/DESCRIPCION	001	002	003	004	005	006	007	008	009	010	011	012
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	56,775.82	18,030.48	726,994.31	112,960.27	62,649.77	145,696.79	585,452.51	513,615.22	314,419.29	12,091.32	198,821.05	39.53
	434632 HONORARIOS, COMISIONES Y CORRETAJES	5,427.71	25,442.11	1,873,303.24	323,658.72	60,364.47	500,599.19	1,089,581.26	1,392,108.39	551,317.27	23,721.96	382,571.18	72,248.85
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	5,800.00	17,974.13	765,829.02	14,742.61	41,336.02	892.25	1,031,726.71	593,664.88	46,631.46	-	12,745.19	-
	434634 MANTENIMIENTO Y REPARACIONES	-	-	4,776.41	-	-	1,476.64	14,570.85	3,268.04	54,519.45	64.50	17,817.20	-
	434635 ALQUILERES	-	58,653.09	135,316.34	77,974.19	11,464.19	12,226.61	152,850.56	111,637.13	11,294.69	333.34	19,689.99	-
	434636 Servicios Basicos	-	29,924.30	90,396.62	47,953.36	1,688.79	12,872.14	63,460.29	37,371.60	8,168.96	-	10,529.96	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	13,738.17	1,064.04	221,269.48	7,209.50	2,667.45	88,046.58	97,545.75	202,241.30	60,434.68	-	24,368.83	-
	434638 SERVICIOS DE CONTRATISTAS	-	-	12,915.80	-	290.33	54,109.16	1,217,695.41	719,251.22	141,845.80	-	254,220.53	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	2,741.91	3,193.27	88,585.52	41,747.54	157,202.07	89,558.75	124,144.59	142,305.70	196,344.25	3,221.53	134,035.07	204.75
		97.25	15,585.01	18,967.01	5,762.45	2,823.47	4,567.36	8,877.60	29,350.81	6,866.74	221.19	5,721.09	0.00
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	97.25	575.51	12,594.62	36.84	768.76	1,093.39	8,051.75	10,385.10	2,137.84	221.19	3,556.71	-
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	2,864.59	1,577.70	3,685.29	924.74	-	195.93	18,895.49	4,728.90	-	1,988.69	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTO	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	12,144.91	4,794.69	2,040.32	1,129.97	3,473.97	629.92	70.22	-	-	175.69	-
		16,263.95	5,590,444.47	9,340,533.44	479,619.95	1,522,803.50	595,576.78	4,187,292.18	2,514,823.37	698,152.05	18,316.21	1,217,107.24	53.88
	434651 SEGUROS	-	13,345.34	57,667.65	11,465.90	2,736.38	3,405.97	73,419.06	234,729.29	50,631.07	-	34,579.90	-
	434653 SUSCRIPCIONES Y COTIZACIONES	-	4,781.46	778.76	350.57	244.30	800.71	463.95	606.48	461.25	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	-	-	4,396.94	-	46.17	-	-	-	-
	434656 SUMINISTROS	14,482.13	20,655.48	214,231.08	67,841.54	68,046.21	72,979.07	688,272.95	437,694.65	383,216.70	213.37	208,154.07	-
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	1,556.76	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	1,781.82	5,551,662.19	9,067,855.95	399,961.94	1,451,776.61	513,994.09	3,425,136.22	1,841,746.78	262,286.27	18,102.84	974,373.27	53.88
		1,626.45	1,713.82	14,974.89	3,721.50	16,491.45	21,640.02	20,051.11	45,607.21	11,659.42	288.89	6,070.31	195.11
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	6.80	1.92	6.12	1,671.77	237.67	-	0.56	21.96	-	-	9.79	-
	434676 DIFERENCIA DE CAMBIO	1,619.65	1,711.90	14,968.77	2,049.73	16,253.78	21,640.02	20,050.55	45,585.25	11,659.42	288.89	6,060.52	195.11
		-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-
		-2,783.60	-22,781.16	-141,841.51	-70,161.24	-61,014.75	-29,268.51	-78,888.86	-79,093.81	-11,351.36	-214.98	-8,933.64	-478.12
	434759 OTROS INGRESOS DE GESTIÓN	-2,208.56	-18,755.15	-7,688.84	-4,821.76	-588.33	-1.16	-7.76	-22,060.78	-12.76	-	-2,943.96	-406.71
	434772 RENDIMIENTOS GANADOS	-184.69	-0.81	-	-23.24	-	-2.78	-	-	-	-	-	-
	434776 DIFERENCIA DE CAMBIO	-390.35	-4,025.20	-134,152.67	-65,316.24	-60,426.42	-29,264.57	-78,881.10	-57,033.03	-11,338.60	-214.98	-5,989.68	-71.41
	Total general	-	-	-	-	-	-	-395.42	4.56	-	-	-	-

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	013	014	015	016	017	018	019	020	021	022	023	024
INGRESOS		-2,196,713.19	-10,888,892.13	-9,666,248.74	-	-12,000.00	-864,658.80	-3,765.00	-1,829,606.38	-4,016,781.17	-230,478.44	-58,501.83	-222,916.77
		-	-10,888,892.13	-1,366,169.66	-	-12,000.00	-864,658.80	-3,765.00	-997,609.83	-4,016,781.17	-230,478.44	-58,501.83	-222,916.77
	434101 FONDOS DIRECTOS S/.	-	-10,888,892.13	-20,497.84	-	-	-425,185.31	-	-166,183.90	-	-135,258.44	-	-107,815.04
	434102 FONDOS DIRECTOS US\$	-	-	-1,345,671.82	-	-12,000.00	-439,473.49	-3,765.00	-831,425.93	-4,016,781.17	-95,220.00	-58,501.83	-115,101.73
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-
		-2,196,713.19	-	-8,300,079.08	-	-	-	-	-831,996.55	-	-	-	-
	434202 HABILITACIONES	-	-	-6,000,000.00	-	-	-	-	-519,954.43	-	-	-	-
	434203 RENDIMIENTO	-2,230,790.16	-	-2,726,341.16	-	-	-	-	-467,859.59	-	-	-	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	34,076.97	-	426,951.78	-	-	-	-	155,811.47	-	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	6.00	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-689.70	-	-	-	-	-	-	-	-	-
GASTOS		2,196,713.19	10,888,892.13	3,316,250.67	-64,469.73	12,000.00	864,658.85	3,765.00	1,828,994.62	4,016,781.17	230,478.44	58,501.83	197,730.30
		25,825.40	29,502.47	476,031.53	-	-	27,659.73	-	30,959.09	521,373.64	-	20,956.32	-
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	79.44	-	-	-19.77	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	1,898.00	8,047.60	13,513.02	-	-	1,389.89	-	-	36,592.03	-	1,166.20	-
	434334 EQUIPO DE TRANSPORTE	1,360.00		266,275.24	-	-	8,133.44	-	-	184,667.37	-	3,941.57	-
	434335 MUEBLES Y ENSERES	-	6,520.22	14,421.50	-	-		-	2,054.04	12,581.02	-	-	-
	434336 EQUIPOS DIVERSOS	12,292.40	3,495.58	181,742.33	-	-	18,156.02	-	28,905.05	216,798.59	-	15,848.55	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-		-	-	12.37	-	-	-
	434338 UNIDADES POR RECIBIR	10,275.00	-	-	-	-		-	-	70,722.26	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	11,439.07	-	-	-	0.15	-	-	-	-	-	-
		-	1,060.27	7,909.32	-	-	498.99	-	104.94	63,660.48	-	1,000.07	1,041.40
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	995.73	-	-	-	-	-	104.94	59,630.72	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	28.95	-	-	1,041.40
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	2,331.97	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	64.54	5,577.35	-	-	498.99	-	-	4,000.81	-	1,000.07	-
		6,351.00	727,417.18	133,668.50	-	-	-	-	106,762.21	497,855.47	-	-	-
	434621 REMUNERACIONES	6,351.00	587,671.90	113,287.95	-	-	-	-	4,370.56	399,522.47	-	-	-
	434622 OTRAS REMUNERACIONES	-	35,262.81	8,536.94	-	-	-	-	93,252.46	13,570.34	-	-	-
	434623 INDEMNIZACIONES AL PERSONAL	-	4,442.11	-	-	-	-	-	-	91.03	-	-	-
	434624 CAPACITACIÓN	-	1,114.56	-	-	-	-	-	-	14,700.00	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	58,996.33	9,976.04	-	-	-	-	9,139.19	37,461.77	-	-	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	39,929.47	1,867.57	-	-	-	-	-	32,509.86	-	-	-
		314,707.09	4,679,243.38	1,593,619.31	-9.51	10,788.25	201,023.26	1,762.05	1,314,078.26	1,219,975.34	1,204.56	13,240.71	14,962.22

	CUENTA CONTABLE/DESCRIPCION	013	014	015	016	017	018	019	020	021	022	023	024
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	22,389.70	168,969.58	142,485.47	-6.19	126.93	54,325.76	1,125.68	284,563.72	346,470.79	-	3,573.41	109.63
	434632 HONORARIOS, COMISIONES Y CORRETAJES	167,790.47	2,450,765.72	378,129.18	-	9,800.00	84,502.32	-	578,562.00	388,427.79	1,194.96	2,271.09	415.17
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	924.33	1,808,409.31	63,247.57	-	-	-	-	78.07	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	217.53	12,625.26	325,767.37	-	176.18	4,695.25	-	24,964.45	45,474.80	-	17.85	-
	434635 ALQUILERES	1,739.16	61,176.13	147,706.98	-	322.14	4,219.54	-	187,086.75	31,009.52	-	321.31	-
	434636 Servicios Basicos	1,159.24	8,974.56	27,808.35	-	-	2,312.44	-	72,694.39	5,412.68	-	48.98	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	982.12	85,746.90	103,708.47	-	-	-	-	63,103.89	20,550.15	-	-	153.93
	434638 SERVICIOS DE CONTRATISTAS	-	17,654.17	67,986.99	-	-	37,765.33	-	16,210.06	250,205.72	-	-	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	119,504.54	64,921.75	336,778.93	-3.32	363.00	13,202.62	636.37	86,814.93	132,423.89	9.60	7,008.07	14,283.49
		827.93	9,795.74	6,805.30	-	-	4,073.40	8.17	18,486.34	1,670.19	-	54.19	24.48
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	827.93	9,795.74	4,412.38	-	-	-	8.17	1,411.98	699.04	-	52.93	24.48
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	-	1,779.28	-	-	4,073.40	-	16,691.03	971.15	-	1.26	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTO	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	-	613.64	-	-	-	-	383.33	-	-	-	-
		1,854,285.20	5,529,190.58	1,091,196.19	-6.88	1,201.02	628,423.27	1,897.57	360,247.76	1,712,327.29	228,400.65	23,128.52	171,950.75
	434651 SEGUROS	210.61	8,692.90	48,507.82	-	-	-	-	119,485.77	33,213.87	-	-	-
	434653 SUSCRIPCIONES Y COTIZACIONES	-	153.51	21.35	-	-	-	-	62.67	0.89	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	584.15	-	-	-	-	-	-	-	-	-	-
	434656 SUMINISTROS	36,984.87	28,695.86	269,154.13	-	-	57,861.47	-	106,934.39	195,582.12	-	15,683.66	223.09
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	710.36	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	1,817,089.72	5,491,064.16	773,512.89	-6.88	1,201.02	570,561.80	1,897.57	133,054.57	1,483,530.41	228,400.65	7,444.86	171,727.66
		15,276.94	676,024.43	116,576.51	-64,260.57	24.73	7,015.98	123.74	16,071.88	126.74	2,432.13	233.25	131,104.71
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	0.41	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	15,276.94	676,024.43	116,576.10	-64,260.57	24.73	7,015.98	123.74	16,071.88	126.74	2,432.13	233.25	131,104.71
		-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-
		-20,560.37	-763,341.92	-109,555.99	-192.77	-14.00	-4,035.78	-26.53	-17,715.86	-207.98	-1,558.90	-111.23	-121,353.26
	434759 OTROS INGRESOS DE GESTIÓN	-6.21	-21,633.22	-28.94	-0.05	-	-0.66	-0.29	-21.83	-6.34	-0.02	-0.04	7,351.30
	434772 RENDIMIENTOS GANADOS	-	-259,822.53	-969.31	-	-	-	-	-	-	-	-	-16,437.98
	434776 DIFERENCIA DE CAMBIO	-20,554.16	-481,886.17	-108,557.74	-192.72	-14.00	-4,035.12	-26.24	-17,694.03	-201.64	-1,558.88	-111.19	-112,266.58
	Total general	-	-	-6,349,998.07	-64,469.73	-	0.05	-	-611.76	-	-	-	-25,186.47

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	025	026	027	028	029	030	031	032	033	034	035	036	037
INGRESOS		-3,492,607.30	-330,265.84	-29,251.14	-67,284.00	-386,249.00	-	-	-23,541,507.23	-315,361.10	-122,054.67	-12,189,847.63	-8,017,490.72	-81,226.63
		-	-	-29,251.14	-67,284.00	-386,249.00	-	-	-23,541,507.23	-315,361.10	-122,054.67	-	-	-81,226.63
	434101 FONDOS DIRECTOS S/.	-	-	-	-	-	-	-	-611,647.48	-315,361.10	-122,054.67	-	-	-81,226.63
	434102 FONDOS DIRECTOS US\$	-	-	-29,251.14	-67,284.00	-386,249.00	-	-	-22,929,859.75	-	-	-	-	-
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-
		-3,492,607.30	-330,265.84	-	-	-	-	-	-	-	-	-12,189,847.63	-8,017,490.72	-
	434202 HABILITACIONES	-1,570,481.52	-23,168.95	-	-	-	-	-	-	-	-	-9,543,243.30	-7,486,454.96	-
	434203 RENDIMIENTO	-3,075,226.75	-439,650.91	-	-	-	-	-	-	-	-	-2,689,870.01	-885,701.46	-
	434204 FLUCTUACIÓN	501,053.87	78,697.41	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	652,047.10	53,856.61	-	-	-	-	-	-	-	-	48,140.70	354,665.70	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-	-	-	-	-	-	-	-	-4,875.02	-	-
GASTOS		3,492,607.30	330,266.36	29,251.14	67,284.00	386,249.00	-1.85	-	23,541,507.16	315,361.10	122,054.67	875,985.63	7,937,786.20	81,226.63
		939,452.31	-	-	-	6,640.01	-	480.43	258,462.88	24,668.19	18,719.04	-	3,068,216.67	-
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	195,628.04	-
	434332 EDIFICACIONES	355,794.47	-	-	-	-	-	-	18,293.52	-	-	-	1,718,927.66	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	34,591.15	-	-	-	2,452.10	-	480.09	34,904.03	5,838.99	970.23	-	36,076.12	-
	434334 EQUIPO DE TRANSPORTE	-	-	-	-	-	-	-	97,755.75	5,216.89	7,357.19	-	208,454.77	-
	434335 MUEBLES Y ENSERES	16,285.09	-	-	-	-	-	-	3,578.78	-	-	-	24,412.51	-
	434336 EQUIPOS DIVERSOS	7,058.70	-	-	-	4,187.91	-	0.34	103,902.60	12,615.20	10,391.62	-	696,239.81	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	525,722.90	-	-	-	-	-	-	28.20	997.11	-	-	188,477.76	-
		128,331.97	-	-	-	-	-	-	29,520.02	-	-	-	349,061.69	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	5,950.00	-	-	-	-	-	-	15,534.59	-	-	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	122,381.97	-	-	-	-	-	-	802.14	-	-	-	289,391.26	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	4,797.01	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	8,386.28	-	-	-	427.26	-
		342,811.80	-	-	-	-	-	-	2,930,213.05	-	-	-	726,792.91	10,407.01
	434621 REMUNERACIONES	51,448.96	-	-	-	-	-	-	2,367,119.03	-	-	-	591,328.51	9,469.45
	434622 OTRAS REMUNERACIONES	238,306.27	-	-	-	-	-	-	81,931.71	-	-	-	11,025.60	78.31
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	34,045.55	-	-	-	-	-
	434624 CAPACITACIÓN	-	-	-	-	-	-	-	1,274.85	-	-	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	25,329.16	-	-	-	-	-	-	246,800.66	-	-	-	76,244.49	859.25
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	27,727.41	-	-	-	-	-	-	199,041.25	-	-	-	48,194.31	-

	CUENTA CONTABLE/DESCRIPCION	025	026	027	028	029	030	031	032	033	034	035	036	037
		1,090,041.10	251,577.07	17,404.55	47,528.55	132,481.93	9,498.89	6,485.99	5,380,485.28	125,913.91	80,691.05	1,000.00	2,467,782.18	55,954.89
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	108,678.23	892.14	11,590.65	12,325.88	25,003.04	226.59	2,779.73	1,059,438.27	15,258.03	26,981.25	-	516,571.49	9,282.21
	434632 HONORARIOS, COMISIONES Y CORRETAJES	443,802.76	71,042.75	4,519.45	35,277.67	56,546.19	-	678.21	3,477,090.93	55,458.01	51,977.95	1,000.00	924,184.55	30,986.80
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	344,770.12	32,512.89	-	-	-	-	-	-	179.61	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	-	6,957.82	-	-	7,951.41	-	-	25,623.41	40,349.62	-	-	71,220.65	-
	434635 ALQUILERES	29,335.14	-	-	-	1,942.16	-	-	108,095.36	219.90	538.65	-	29,824.99	1,618.17
	434636 Servicios Basicos	18,964.44	-	-	-	820.67	-	-	28,228.88	-	-	-	1,247.12	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	127,057.10	113,023.24	263.98	-	-	8,218.77	-	108,409.34	218.82	-	-	96,566.51	3,219.68
	434638 SERVICIOS DE CONTRATISTAS	-	-	-	-	1,826.00	-	1,359.49	19,717.66	-	-	-	238,265.39	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	17,433.31	27,148.23	1,030.47	-75.00	38,392.46	1,053.53	1,668.56	553,881.43	14,229.92	1,193.20	-	589,901.48	10,848.03
		6,398.60	-	37.72	-	0.55	16.09	10.24	3,876.60	27.75	-	-	12,049.05	17.51
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	3.38	-	37.72	-	0.55	16.09	10.24	3,323.56	27.75	-	-	304.63	17.51
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	-	-	-	-	-	-	7.49	-	-	-	11,726.90	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	6,395.22	-	-	-	-	-	-	545.55	-	-	-	17.52	-
		1,227,633.59	78,764.12	12,910.49	19,730.49	257,626.91	27,875.20	3,161.53	14,950,696.93	160,134.26	22,201.23	874,985.63	1,314,642.74	14,848.45
	434651 SEGUROS	9,242.54	-	-	-	-	-	-	19,462.24	-	-	-	13,654.64	-
	434653 SUSCRIPCIONES Y COTIZACIONES	1,706.17	-	-	-	-	-	-	82.60	70.80	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	-	-	-	-	270.22	-	-	-	-	-
	434656 SUMINISTROS	33,352.47	11,889.94	4,047.18	-	6,863.21	727.53	1,556.53	125,641.24	132,545.46	9,659.56	-	551,521.67	2,116.05
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	1,183,332.41	66,874.18	8,863.31	19,730.49	250,763.70	27,147.67	1,605.00	14,805,240.63	27,518.00	12,541.67	874,985.63	749,466.43	12,732.40
		3,675.30	934.56	16.46	2,158.96	16,873.28	37,653.20	95.42	457.02	12,960.08	2,828.13	1.70	4,712.90	47.25
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	6.00	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	3,669.30	934.56	16.46	2,158.96	16,873.28	37,653.20	95.42	457.02	12,960.08	2,828.13	1.70	4,712.90	47.25
		-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-
		-245,737.37	-1,009.39	-1,118.08	-2,134.00	-27,373.68	-75,045.23	-10,233.61	-12,204.62	-8,343.09	-2,384.78	-1.70	-5,471.94	-48.48
	434759 OTROS INGRESOS DE GESTIÓN	-219,991.87	-393.48	-10.70	-0.02	-0.26	-44,400.43	-10,224.16	-12,001.69	-0.31	-0.62	-1.12	-9.43	-0.27
	434772 RENDIMIENTOS GANADOS	-204.77	-	-	-	-13,178.10	-5,372.50	-	-	-458.11	-	-	-1,746.08	-
	434776 DIFERENCIA DE CAMBIO	-25,540.73	-615.91	-1,107.38	-2,133.98	-14,195.32	-25,272.30	-9.45	-202.93	-7,884.67	-2,384.16	-0.58	-3,716.43	-48.21
	Total general	0.00	0.52	-	-	-	-1.85	-	-0.07	-	-	-11,313,862.00	-79,704.52	-

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	038	039	040	041	042	043	044	045	046	047	048	049	050	051
INGRESOS		-83,000.00	-1,487,236.80	-19,994.00	-260,195.00	-168,271.00	-363,583.91	-148,585.97	-121,193.21	-6,677,456.00	-718,311.00	-3,934.00	-292,565.53	-48,084.26	-112,243.00
		-83,000.00	-1,487,236.80	-19,994.00	-260,195.00	-168,271.00	-363,583.91	-148,585.97	-121,193.21	-1,275,137.53	-718,311.00	-3,934.00	-292,565.53	-48,084.26	-112,243.00
	434101 FONDOS DIRECTOS S/.	-	-	-	-	-	-	-148,585.97	-4,343.21	-218,107.53	-	-	-10,327.53	-	-
	434102 FONDOS DIRECTOS US\$	-83,000.00	-1,487,236.80	-19,994.00	-260,195.00	-168,271.00	-363,583.91	-	-116,850.00	-1,057,030.00	-718,311.00	-3,934.00	-282,238.00	-48,084.26	-112,243.00
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-5,402,318.47	-	-	-	-	-
	434202 HABILITACIONES	-	-	-	-	-	-	-	-	-4,389,097.80	-	-	-	-	-
	434203 RENDIMIENTO	-	-	-	-	-	-	-	-	-1,111,016.51	-	-	-	-	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	-	-	-	-	-	-	-	98,725.84	-	-	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-	-	-	-	-	-	-930.00	-	-	-	-	-
GASTOS		83,000.00	1,487,236.80	19,994.00	260,195.00	168,271.00	363,583.91	148,585.97	116,029.72	4,260,436.41	718,311.00	3,934.00	292,565.05	48,084.26	112,243.00
		226.75	42,543.77	-	-	5,780.16	37,867.79	-	-	21,522.37	3,837.20	-	-	-	-
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	226.75	-	-	-	5,780.16	11,658.27	-	-	2,832.42	-	-	-	-	-
	434334 EQUIPO DE TRANSPORTE	-	32,964.00	-	-	-	-	-	-	-	-	-	-	-	-
	434335 MUEBLES Y ENSERES	-	1,849.58	-	-	-	-	-	-	-	-	-	-	-	-
	434336 EQUIPOS DIVERSOS	-	7,730.19	-	-	-	26,209.52	-	-	18,527.30	3,837.20	-	-	-	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	162.65	-	-	-	-	-
		-	488.15	-	-	12.58	-	-	-	231.01	27.14	-	1,000.00	-	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	26.55	-	-	12.58	-	-	-	231.01	27.14	-	1,000.00	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	461.60	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	210,252.50	-	9,567.13	-	-	-	-	275,455.86	-	-	8,796.15	-	18,961.56
	434621 REMUNERACIONES	-	168,508.68	-	-	-	-	-	-	225,497.00	-	-	7,119.87	-	16,033.44
	434622 OTRAS REMUNERACIONES	-	3,215.80	-	-	-	-	-	-	3,114.28	-	-	-	-	355.74
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434624 CAPACITACIÓN	-	-	-	1,200.00	-	-	-	-	-	-	-	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	24,219.15	-	8,367.13	-	-	-	-	28,652.92	-	-	640.78	-	2,115.96
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	14,308.87	-	-	-	-	-	-	18,191.66	-	-	1,035.50	-	456.42
		74,989.33	701,286.15	8,662.27	238,760.26	162,125.31	281,448.46	90,277.93	101,524.70	438,392.87	696,510.61	-	113,179.30	-	685.46

	CUENTA CONTABLE/DESCRIPCION	038	039	040	041	042	043	044	045	046	047	048	049	050	051
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	9,454.48	143,285.08	3,849.32	66,415.61	40,305.39	155,207.88	34,096.17	22,518.15	110,582.10	111,080.11	-	42,724.44	-	-
	434632 HONORARIOS, COMISIONES Y CORRETAJES	63,616.20	298,610.24	690.36	91,307.28	108,626.53	6,551.81	33,425.55	71,385.51	206,320.25	300,278.23	-	66,417.66	-	-
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	-	5,728.31	-	11,309.00	212.58	919.82	778.87	-	3,506.20	-	-	-5.56	-	-
	434635 ALQUILERES	-	70,047.42	719.80	28,564.00	1,386.81	21,056.35	246.12	-	58,251.26	10,511.01	-	-	-	-
	434636 Servicios Basicos	-	45.31	-	5,975.18	7,184.55	-	-	-	7,739.02	1,569.37	-	-	-	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	12,067.13	503.36	13,060.79	2,023.24	39,409.40	13,266.18	-	2,519.08	14,116.67	-	-	-	-
	434638 SERVICIOS DE CONTRATISTAS	-	105,908.99	-	7,894.66	-	-	-	-	-	211,563.48	-	500.00	-	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	1,918.65	65,593.67	2,899.43	14,233.74	2,386.21	58,303.20	8,465.04	7,621.04	49,474.96	47,391.74	-	3,542.76	-	685.46
		0.00	370.40	-	10.27	13.48	41.25	19.63	-	161.59	74.69	-	17.97	-	-
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	-	88.07	-	10.27	13.48	41.25	19.63	-	60.55	74.69	-	17.97	-	-
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	282.33	-	-	-	-	-	-	-	-	-	-	-	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	-	-	-	-	-	-	-	101.04	-	-	-	-	-
		7,781.05	532,295.84	11,207.30	11,842.42	339.68	44,198.15	55,246.55	13,837.02	3,521,078.53	18,942.02	3,934.00	169,032.63	48,084.26	92,761.73
	434651 SEGUROS	-	7,968.82	-	-	-	-	-	310.80	2,131.86	-	-	-	-	352.73
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	36.38	-	-	3,540.00	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	159.24	-	4,808.79	-	-	35.39	1,204.91	-	-	-	-
	434656 SUMINISTROS	3,927.89	30,421.85	1,490.02	7,563.91	318.27	1,830.11	8,626.39	118.05	102,458.16	1,448.93	-	-	-	-
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	36.08	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	3,853.16	493,905.17	9,681.20	4,119.27	21.41	37,559.25	46,620.16	13,408.17	3,416,416.74	16,288.18	3,934.00	165,492.63	48,084.26	92,409.00
		6.91	-	175.28	64.60	0.17	58.46	4,074.81	1,057.63	6,517.90	0.04	0.00	634.91	-	0.00
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	6.91	-	175.28	64.60	0.17	58.46	4,074.81	1,057.63	6,517.90	0.04	-	634.91	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-4.04	-0.01	-50.85	-49.68	-0.38	-30.20	-1,032.95	-389.63	-2,923.72	-1,080.70	-	-95.91	-	-165.75
	434759 OTROS INGRESOS DE GESTIÓN	-0.10	-0.02	-	-0.74	-0.21	-1.71	-0.57	-1.26	-216.43	-125.29	-	-0.16	-	-0.04
	434772 RENDIMIENTOS GANADOS	-	-	-	-	-	-	-	-	-2,139.22	-955.34	-	-	-	-165.71
	434776 DIFERENCIA DE CAMBIO	-3.94	0.01	-50.85	-48.94	-0.17	-28.49	-1,032.38	-388.37	-568.07	-0.07	-	-95.75	-	-
	Total general	-	-	-	-	-	-	-	-5,163.49	-2,417,019.59	-	-	-0.48	-	-

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	052	053	054	055	056	057	058	059	060	061	062	063	064
INGRESOS		-13,910,590.77	-177,222.00	-400,346.80	-1,636,616.04	-2,674,513.66	-66,283.44	-6,205,754.72	-120,938.01	-6,405,645.00	-273,377.00	-9,176,428.91	-200,000.00	-1,165,064.40
		-13,910,590.77	-177,222.00	-400,346.80	-1,636,616.04	-100,000.00	-66,283.44	-6,205,762.97	-120,938.01	-6,405,645.00	-273,377.00	-8,410,352.43	-200,000.00	-175.03
	434101 FONDOS DIRECTOS S/.	-	-	-	-60,816.04	-	-66,283.44	-467,030.15	-	-	-	-131,615.63	-	-
	434102 FONDOS DIRECTOS US\$	-13,910,590.77	-177,222.00	-400,346.80	-1,575,800.00	-100,000.00	-	-5,546,869.66	-120,938.01	-6,405,645.00	-273,377.00	-7,670,013.00	-200,000.00	-175.03
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-191,863.16	-	-	-	-608,723.80	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-2,574,513.66	-	-	-	-	-	-766,076.48	-	-1,164,889.37
	434202 HABILITACIONES	-	-	-	-	-2,000,000.00	-	-	-	-	-	-751,150.69	-	-938,733.04
	434203 RENDIMIENTO	-	-	-	-	-670,685.47	-	-	-	-	-	-18,994.33	-	-254,522.70
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	-	-	-	96,644.06	-	-	-	-	-	4,068.54	-	28,712.28
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	120.00	-	8.25	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-	-	-592.25	-	-	-	-	-	-	-	-345.91
GASTOS		13,910,590.77	177,222.00	400,346.80	1,636,616.01	613,404.38	66,283.44	6,205,735.05	120,938.01	6,358,420.98	273,377.00	9,137,476.30	199,999.99	48,092.40
		1,595,182.13	18,275.98	383,722.69	81,809.36	100,000.86	0.00	31,265.37	2,310.44	1,646,364.20	44,494.64	296,180.51	1,984.00	0.00
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	300,000.00	-	-	-	-	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	87,063.75	-	-	9,146.00	-	-	-	1,817.20	382,614.32	-	-183.51	1,684.99	-
	434334 EQUIPO DE TRANSPORTE	647,502.95	-	11,489.15	43,899.00	27,499.99	-	6,046.18	-	31,623.73	8,446.74	64,274.68	-	-
	434335 MUEBLES Y ENSERES	40,868.29	-	-	374.17	4,620.58	-	-	-	8,656.56	-	-	-	-
	434336 EQUIPOS DIVERSOS	814,496.52	17,847.79	72,233.54	28,390.19	67,880.29	-	25,148.42	493.24	1,223,469.59	35,922.90	231,915.84	299.01	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	10.43	428.19	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	5,237.81	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	2.38	-	-	-	-	-	70.77	-	-	125.00	173.50	-	-
		2,261.20	-	-	5,843.12	0.00	0.00	6,900.00	41.16	3,674.24	-	1,992.03	-	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	1,907.20	-	-	5,843.12	-	-	-	41.16	3,674.24	-	134.30	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	354.00	-	-	-	-	-	6,900.00	-	-	-	1,857.73	-	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-
		922,250.42	-	-	360,012.56	-	-	616,179.37	79,950.67	699,627.74	-	2,284,915.01	489.98	-
	434621 REMUNERACIONES	748,241.44	-	-	299,185.15	-	-	514,828.24	62,316.23	562,865.42	-	1,797,091.40	-	-
	434622 OTRAS REMUNERACIONES	15,066.47	-	-	5,766.04	-	-	14,189.08	1,911.65	1,281.88	-	94,472.11	-	-
	434623 INDEMNIZACIONES AL PERSONAL	1,346.68	-	-	1,399.43	-	-	83.25	32.20	-	-	586.25	-	-
	434624 CAPACITACIÓN	-	-	-	-	-	-	-	-	370.56	-	3,483.57	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	97,349.43	-	-	28,952.60	-	-	44,024.71	10,282.31	43,658.97	-	155,334.49	489.98	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	60,246.40	-	-	24,709.34	-	-	43,054.09	5,408.28	91,450.91	-	233,947.19	-	-
		7,122,927.03	49,800.14	4,169.45	1,023,113.93	354,863.32	50,089.85	730,157.63	22,570.13	3,426,807.36	179,601.08	4,709,773.61	189,899.71	243.13

	CUENTA CONTABLE/DESCRIPCION	052	053	054	055	056	057	058	059	060	061	062	063	064
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	527,095.97	18,774.18	820.19	161,695.10	106,006.37	20,387.88	124,399.64	11,607.69	238,091.69	27,440.01	811,222.08	28,147.15	-
	434632 HONORARIOS, COMISIONES Y CORRETAJES	4,018,869.42	7,918.14	869.30	411,477.24	162,622.06	18,827.10	506,509.21	1,180.00	681,841.42	40,631.83	1,692,426.69	130,095.31	-
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	38,261.19	4,242.30	-	7,236.40	31,925.21	-	3,281.36	-	1,258.75	15,699.69	40,774.93	-	-
	434635 ALQUILERES	106,513.63	149.52	-	31,397.11	16,114.89	-	2,089.25	3,600.00	7,274.93	10,256.33	183,198.92	-	-
	434636 Servicios Basicos	17,422.95	37.26	-	11,662.23	670.61	-	3,209.57	1,213.52	1,024.24	24.91	19,292.47	-	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	85,609.75	1,132.75	-	29,831.70	-	2,051.37	6,280.36	602.73	16,456.18	195.31	15,354.48	5,128.26	-
	434638 SERVICIOS DE CONTRATISTAS	213,175.21	-	-	174,944.25	-	-	42,154.25	-	1,749,244.90	15.50	1,058,473.90	20,888.96	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	2,115,978.91	17,545.99	2,479.96	194,869.90	37,524.18	8,823.50	42,233.99	4,366.19	731,615.25	85,337.50	889,030.14	5,640.03	243.13
		11,674.07	-	-	952.11	-622.76	4.65	279.81	10.55	13,694.32	42.25	861.94	-	46.90
	434641 IMPUESTO GENERAL A LAS VENTAS	6,452.12	-	-	-	-	-	-	-	2,924.63	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	788.34	-	-	-	-673.24	4.65	279.81	10.55	139.88	42.25	400.60	-	46.90
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	4,433.61	-	-	952.11	50.48	-	-	-	10,629.81	-	461.34	-	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-
		4,235,024.05	107,057.82	12,234.84	151,638.06	154,519.45	15,824.28	4,798,112.99	12,114.69	617,028.96	49,242.83	1,837,503.07	7,623.35	47,802.37
	434651 SEGUROS	16,860.65	-	-	14,055.03	6,861.70	-	11,824.52	70.00	9,967.05	-	64,717.12	-	-
	434653 SUSCRIPCIONES Y COTIZACIONES	224.20	-	-	-	-	-	-	-	-	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	1,097.40	-	-	365.80	-	-	1,221.30	-	1,192.45	-	3,536.70	-	-
	434656 SUMINISTROS	137,357.34	10,240.92	4,460.13	50,492.92	21,006.95	33.25	11,422.98	2,114.89	69,054.47	26,399.57	369,859.22	6,538.78	-
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	148,641.08	-	-	-	-	-	-	-	129.53	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	3,930,843.38	96,816.90	7,774.71	86,724.31	126,650.80	15,791.03	4,773,644.19	9,929.80	536,685.46	22,843.26	1,399,390.03	1,084.57	47,802.37
		84,578.25	2,796.98	228.49	36,271.68	58,945.59	2,425.57	219,267.29	3,167.03	232,553.40	528.30	810,403.71	599.73	-
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	84,578.25	2,796.98	228.49	36,271.68	58,945.59	2,425.57	219,267.29	3,167.03	232,553.40	528.30	810,403.71	599.73	-
		13,268.27	-	-	9,048.26	-	-	5,949.48	3,176.77	-	-	31,048.87	-	-
	434686 PROVISIONES	13,268.27	-	-	9,048.26	-	-	5,949.48	3,176.77	-	-	31,048.87	-	-
		-76,574.65	-708.92	-8.67	-32,073.07	-54,302.08	-2,060.91	-202,376.89	-2,403.43	-281,329.24	-532.10	-835,202.45	-596.78	0.00
	434759 OTROS INGRESOS DE GESTIÓN	-672.65	-0.33	-	-328.88	-8.19	-0.17	-8,394.84	-0.52	-17,808.73	-1.07	-34.83	-0.32	-
	434772 RENDIMIENTOS GANADOS	-	-	-	-	-	-	-	-	-	-	-231.60	-	-
	434776 DIFERENCIA DE CAMBIO	-75,902.00	-708.59	-8.67	-31,744.19	-54,293.89	-2,060.74	-193,982.05	-2,402.91	-263,520.51	-531.03	-834,936.02	-596.46	-
	Total general	-	-	-	-0.03	-2,061,109.28	0.00	-19.67	-	-47,224.02	-	-38,952.61	-0.01	-1,116,972.00

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	065	066	067	068	069	070	071	072	073	074	075	076	077	078
INGRESOS		1,036.81	-11,087,472.79	-129,044.61	-599,070.91	-2,126,960.00	-64,134.07	-532,500.00	-600,000.00	-544,384.00	-8,846,043.27	-313,168.90	-325,298.00	-513,000.00	-1,715,119.74
		-	-11,087,472.79	-129,044.61	-599,070.91	-2,126,960.00	-64,134.07	-532,500.00	-600,000.00	-544,384.00	-8,846,043.27	-313,168.90	-325,298.00	-513,000.00	-1,715,119.74
	434101 FONDOS DIRECTOS S/.	-	-	-69,729.04	149.93	-	-	-	-	-	-	-	-	-	-149.93
	434102 FONDOS DIRECTOS US\$	-	-	-	-599,220.84	-2,126,960.00	-64,134.07	-532,500.00	-600,000.00	-544,384.00	-3,846,043.27	-313,168.90	-325,298.00	-513,000.00	-1,714,969.81
	434103 FONDOS DIRECTOS - APORTE NO DINERARIO	-	-5,366,010.11	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-5,721,462.68	-59,315.57	-	-	-	-	-	-	-	-	-	-	-
		1,036.81	-	-	-	-	-	-	-	-	-	-	-	-	-
	434202 HABILITACIONES	151,180.01	-	-	-	-	-	-	-	-	-	-	-	-	-
	434203 RENDIMIENTO	-196,591.88	-	-	-	-	-	-	-	-	-	-	-	-	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	45,575.83	-	-	-	-	-	-	-	-	-	-	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	127.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	745.85	-	-	-	-	-	-	-	-	-	-	-	-	-
GASTOS		-1,036.81	11,039,307.50	94,116.55	599,051.59	2,145,561.64	64,134.07	531,339.99	600,000.00	544,384.00	8,871,370.32	313,168.90	325,298.00	512,942.01	1,713,517.66
		-	2,043,084.86	2,077.64	2,495.03	7,792.01	9,435.87	52,464.71	46,133.03	-	13,946.20	-	13,384.88	30,979.01	12,360.13
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	948,803.86	-	-	-	-	-	-	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	142,394.83	-	-	1,171.52	-	-	-	-	-	-	955.36	-	2,014.04
	434334 EQUIPO DE TRANSPORTE	-	859,532.77	-	-	-	-	30,692.58	46,133.03	-	-	-	5,337.43	-	-
	434335 MUEBLES Y ENSERES	-	25,981.01	-	144.19	-	-	-	-	-	6,760.27	-	725.73	961.28	7,607.53
	434336 EQUIPOS DIVERSOS	-	66,372.39	2,077.64	2,350.84	6,620.49	9,435.87	21,772.13	-	-	7,185.93	-	6,366.36	30,017.73	2,738.56
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	263.26	-	2,879.20	117,131.07	1,156.40	-	-	-	166,464.59	30,178.62	-	5,219.99	14,168.12
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	263.26	-	-	74,979.93	1,156.40	-	-	-	1,151.80	-	-	1,669.69	609.77
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	2,879.20	42,151.14	-	-	-	-	165,312.79	30,178.62	-	3,550.30	13,558.35
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	677,032.32	-	-	613,004.27	12,975.28	27,595.04	-	-	1,741,955.87	8,000.00	14,984.73	106,535.80	-
	434621 REMUNERACIONES	-	568,263.95	-	-	488,020.43	12,535.57	23,880.78	-	-	1,385,534.18	-	13,031.98	92,030.43	-
	434622 OTRAS REMUNERACIONES	-	2,600.63	-	-	489.08	-	139.59	-	-	3,148.12	-	-	440.57	-
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	1,213.49	-	-	-	-
	434624 CAPACITACIÓN	-	-	-	-	6,281.08	-	-	-	-	49,245.79	8,000.00	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	43,830.07	-	-	37,543.55	439.71	1,856.76	-	-	106,361.33	-	1,004.85	7,169.72	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	62,337.67	-	-	80,670.13	-	1,717.91	-	-	196,452.96	-	947.90	6,895.08	-
		-	6,948,993.96	51,745.87	457,596.75	1,272,889.12	39,651.76	152,246.68	439,638.47	99.00	1,571,052.24	245,235.55	200,237.11	303,592.12	1,419,007.23

	CUENTA CONTABLE/DESCRIPCION	065	066	067	068	069	070	071	072	073	074	075	076	077	078
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	-	188,116.78	1,387.63	218,480.33	192,990.30	29,047.48	58,745.21	3,373.32	-	346,080.53	14,916.12	37,143.65	77,773.15	446,324.23
	434632 HONORARIOS, COMISIONES Y CORRETAJES	-	799,888.53	21,236.11	151,718.25	812,899.60	897.83	82,946.03	1,265.84	-	674,876.94	119,349.12	51,165.00	133,016.62	503,260.11
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	7,565.53	-
	434634 MANTENIMIENTO Y REPARACIONES	-	122,475.93	-	413.53	23.47	-	1,798.09	-	-	8,827.60	-	1,721.09	11,492.45	13,365.64
	434635 ALQUILERES	-	7,266.48	-	13,431.62	9,609.13	1,072.23	4,906.12	-	-	14,782.03	5,810.66	-	4,640.82	109,965.44
	434636 Servicios Basicos	-	-	-	8,262.88	791.62	-	88.76	-	-	26,203.10	-	20.96	11,695.34	10,115.06
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	50,414.21	34.56	16,369.40	15,163.42	4,471.92	-	-	-	48,047.92	5,021.20	-	25,214.78	38,900.29
	434638 SERVICIOS DE CONTRATISTAS	-	5,116,162.10	3,196.25	2,355.28	104,274.40	-	-	32,450.43	-	290,475.06	43,191.51	17,755.68	10,309.77	171,347.25
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	-	664,669.93	25,891.32	46,565.46	137,137.18	4,162.30	3,762.47	402,548.88	99.00	161,759.06	56,946.94	92,430.73	21,883.66	125,729.21
		-	21,097.57	0.91	38,828.54	2,699.54	13.86	1,349.81	54.92	-	197.61	9.77	118.48	307.82	6,143.23
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	-	234.57	0.91	214.19	108.82	13.86	80.78	54.92	-	130.84	9.77	118.48	26.05	156.25
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	6,371.44	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	7,066.83	-	38,614.35	2,591.18	-	-	-	-	61.88	-	-	281.77	5,986.98
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	7,424.73	-	-	-0.46	-	1,269.03	-	-	4.89	-	-	-	-
		19.53	941,313.60	28,258.49	97,251.64	173,946.26	900.97	289,617.29	113,072.35	544,285.00	5,443,216.57	27,037.46	91,461.15	64,008.75	245,949.93
	434651 SEGUROS	-	53,577.68	-	509.00	3,667.58	-	1,402.80	-	-	62,833.41	99.00	332.44	2,187.56	442.83
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	300.00	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	1,702.09	-	-	1,309.46	-	-	-	-	449.51	-	-	1,682.68	28.00
	434656 SUMINISTROS	-	134,266.48	6,655.62	6,765.78	1,956.92	900.93	67,575.04	17,476.90	-	13,113.54	964.35	38,880.25	14,303.07	51,575.15
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	5,426.59	4,731.21
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	19.53	751,767.35	21,602.87	89,976.86	167,012.30	0.04	220,639.45	95,595.45	544,285.00	5,366,820.11	25,674.11	52,248.46	40,408.85	189,172.74
		25,002.93	2,413,430.04	65,809.32	1,891.81	148,799.77	679.37	39,254.73	23,278.39	-	421,331.13	19,349.66	31,340.48	30,741.32	103,378.90
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	25,002.93	2,413,430.04	65,809.32	1,891.81	148,799.77	679.37	39,254.73	23,278.39		421,331.13	19,349.66	31,340.48	30,741.32	103,378.90
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-26,059.27	-2,005,908.11	-53,775.68	-1,891.38	-190,700.40	-679.44	-31,188.27	-22,177.16	-	-486,793.89	-16,642.16	-26,228.83	-28,442.80	-87,489.88
	434759 OTROS INGRESOS DE GESTIÓN	-	-28,323.43	-0.10	-1.02	-13,788.89	-0.09	-80.17	-0.09		-8.75	-1.04	-23.46	-3,614.22	-2.36
	434772 RENDIMIENTOS GANADOS	-1,563.76	-	-	-	-	-	-	-	-	-	-	-	-	-
	434776 DIFERENCIA DE CAMBIO	-24,495.51	-1,977,584.68	-53,775.58	-1,890.36	-176,911.51	-679.35	-31,108.10	-22,177.07		-486,785.14	-16,641.12	-26,205.37	-24,828.58	-87,487.52
	Total general	-	-48,165.29	-34,928.06	-19.32	18,601.64	-	-1,160.01	-	-	25,327.05	-	-	-57.99	-1,602.08

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	079	080	081	082	083	084	085	086	087	088	089	090	091
INGRESOS		-9,167,344.19	-18,903,522.11	-597,726.09	-	-289,368.00	-920,000.00	-4,950,545.62	-	-36,721.89	-1,873,178.96	-2,850,487.97	-25,530,029.08	-467,500.00
		-9,167,344.19	-	-597,726.09	-	-289,368.00	-920,000.00	-800,000.00	-	-36,721.89	-1,873,178.96	-	-24,131,175.00	-467,500.00
	434101 FONDOS DIRECTOS S/.	-9,167,344.19	-	-	-	-	-	-	-	-36,721.89	-7,761.80	-	-	-
	434102 FONDOS DIRECTOS US\$	-	-	-597,726.09	-	-289,368.00	-920,000.00	-800,000.00	-	-	-1,865,417.16	-	-24,131,175.00	-467,500.00
	434103 FONDOS DIRECTOS - APORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-18,903,522.11	-	-	-	-	-4,150,545.62	-	-	-	-2,850,487.97	-1,398,854.08	-
	434202 HABILITACIONES	-	-15,976,545.21	-	-	-	-	-3,945,729.97	-	-	-	-2,533,062.01	-	-
	434203 RENDIMIENTO	-	-3,612,181.69	-	-	-	-	-237,059.29	-	-	-	-368,732.01	-1,398,854.08	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	366,901.98	-	-	-	-	32,243.64	-	-	-	51,942.11	5.94	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	318,302.81	-	-	-	-	-	-	-	-	-636.06	-5.94	-
GASTOS		9,451,669.74	5,413,735.11	597,726.09	49.28	293,730.53	785,582.16	3,742,966.80	-0.01	36,721.89	1,870,545.62	624,532.08	13,866,860.71	467,461.47
		165,984.24	-	2,417.96	-	11,662.40	7,813.36	-	-	4,556.63	21,423.80	-	1,836,274.76	33,331.40
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	720,000.00	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	19,870.08	-	-	-	-	-	-	-	-	463.24	-	249,051.36	-
	434334 EQUIPO DE TRANSPORTE	11.73	-	-	-	-	-	-	-	-	-	-	444,805.59	1,835.80
	434335 MUEBLES Y ENSERES	17,373.05	-	-	-	-	-	-	-	-	-	-	11,597.96	-
	434336 EQUIPOS DIVERSOS	125,171.91	-	2,417.96	-	11,662.40	7,813.36	-	-	4,556.63	20,651.98	-	410,819.85	31,495.60
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	3,557.47	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	308.58	-	-	-
		19,328.86	-	4,318.12	-	2,278.86	2,999.57	-	-	-	90,135.81	-	157,789.64	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	253.50	-	1,625.15	-	708.88	1,736.12	-	-	-	86,389.21	-	148,763.37	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	19,075.36	-	2,692.97	-	1,569.98	1,263.45	-	-	-	3,746.60	-	9,026.27	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-
		2,399,585.37	-	193,419.22	-	71,623.94	332,269.88	-	-	-	4,194.63	89,757.35	1,354,272.68	55,596.21
	434621 REMUNERACIONES	1,929,585.84	-	165,602.55	-	12,993.00	293,981.57	-	-	-	-	70,481.12	1,078,374.03	44,855.73
	434622 OTRAS REMUNERACIONES	30,345.98	-	676.49	-	-	-	-	-	-	-	374.49	1,602.23	63.96
	434623 INDEMNIZACIONES AL PERSONAL	-	-	1,060.58	-	-	-	-	-	-	-	-	-	584.98
	434624 CAPACITACIÓN	3,769.90	-	-	-	58,630.94	-	-	-	-	4,194.63	-	5,205.76	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	149,117.91	-	12,901.33	-	-	20,256.29	-	-	-	-	5,070.33	81,140.63	3,449.33
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	286,765.74	-	13,178.27	-	-	18,032.02	-	-	-	-	13,831.41	187,950.03	6,642.21
		5,322,810.67	-	51,211.64	197,241.00	184,031.72	374,048.96	-	136.55	21,361.75	1,546,547.98	478,326.09	6,804,051.35	119,486.84

	CUENTA CONTABLE/DESCRIPCION	079	080	081	082	083	084	085	086	087	088	089	090	091
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	670,590.54	-	13,894.30	22,359.58	80.92	38,194.59	-	-	2,759.35	261,521.68	-	530,108.62	41,555.09
	434632 HONORARIOS, COMISIONES Y CORRETAJES	2,055,977.98	-	11,870.39	1,422.98	56,824.50	282,520.69	-	-	16,469.67	846,098.88	-413,571.21	2,800,810.69	27,963.15
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	11,926.15	-	-	-	-	-	-	-	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	9,611.75	-	-	-	2,100.00	2,762.99	-	-	-	40,824.77	-	91,932.83	3,072.81
	434635 ALQUILERES	51,775.22	-	2,686.30	-	-	7,173.19	-	-	-	70,872.42	-	189,520.22	-
	434636 Servicios Basicos	11,872.09	-	1,389.23	-	-	-	-	-	-	15,816.91	-	16,772.47	1,971.81
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	9,663.50	-	10,819.22	2,311.47	3,465.84	202.96	-	-	-	13,956.93	-	26,615.17	-
	434638 SERVICIOS DE CONTRATISTAS	1,030,161.83	-	1,500.00	33,809.45	18,711.88	26,532.24	-	-	-	124,586.20	891,205.72	1,443,802.60	2,628.38
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	1,471,231.61	-	9,052.20	137,337.52	102,848.58	16,662.30	-	136.55	2,132.73	172,870.19	691.58	1,704,488.75	42,295.60
		7,940.12	-	20.71	6.60	12.67	104.52	-	0.32	2.15	860.98	-	25,730.45	56.17
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	318.52	-	20.71	6.60	12.67	66.16	-	0.32	2.15	158.39	-	1,290.62	49.27
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	21,181.28	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	6,927.86	-	-	-	-	38.36	-	-	-	702.59	-	3,258.55	6.90
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	693.74	-	-	-	-	-	-	-	-	-	-	-	-
		1,634,615.93	5,413,735.11	337,033.10	340,626.34	23,692.40	57,474.80	3,742,966.80	2,757.18	10,006.00	204,095.91	62,146.95	3,727,090.00	258,039.70
	434651 SEGUROS	22,792.31	-	9,020.59	-	-	2,018.64	-	-	-	-	1,944.85	58,109.38	3,273.36
	434653 SUSCRIPCIONES Y COTIZACIONES	113.90	-	206.02	-	-	5,000.00	-	-	-	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	2,041.55	-	219.48	-	39.18	2,875.26	-	-	-	-	-	976.52	-
	434656 SUMINISTROS	401,019.31	-	237.37	19,164.00	-	798.81	-	-	9,043.55	23,477.98	-	414,119.83	99,628.75
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	1,208,648.86	5,413,735.11	327,349.64	321,462.34	23,653.22	46,782.09	3,742,966.80	2,757.18	962.45	180,617.93	60,202.10	3,253,884.27	155,137.59
		1,633,859.31	-	28,656.19	21,434.45	30,133.05	76,792.58	49,727.19	288.96	7,969.94	105,146.23	70,343.25	1,801,325.37	77,830.80
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	1,633,859.31	-	28,656.19	21,434.45	30,133.05	76,792.58	49,727.19	288.96	7,969.94	105,146.23	70,343.25	1,801,325.37	77,830.80
		-	-	2,905.27	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	2,905.27	-	-	-	-	-	-	-	-	-	-
		-1,732,454.76	-	-22,256.12	-559,259.11	-29,704.51	-65,921.51	-49,727.19	-3,183.02	-7,174.58	-101,859.72	-76,041.56	-1,839,673.54	-76,879.65
	434759 OTROS INGRESOS DE GESTIÓN	-64.51	-	2,399.53	-541,786.50	-0.07	-1.30	-	-2,988.24	-12.24	-1.44	-0.12	-4,215.04	-0.61
	434772 RENDIMIENTOS GANADOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434776 DIFERENCIA DE CAMBIO	-1,732,390.25	-	-24,655.65	-17,472.61	-29,704.44	-65,920.21	-49,727.19	-194.78	-7,162.34	-101,858.28	-76,041.44	-1,835,458.50	-76,879.04
	Total general	284,325.55	-13,489,787.00	-	49.28	4,362.53	-134,417.84	-1,207,578.82	-0.01	-	-2,633.34	-2,225,955.89	-11,663,168.37	-38.53

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	092	093	094	095	096	097	098	099	100	101	102	103	105
INGRESOS		-292,000.00	-821,111.10	-5,355,751.10	-9,202,007.23	-	-1,590,138.70	-376,280.85	-1,140,000.00	-1,372,344.90	-1,254,203.04	-	-1,331,000.00	-118,925,375.46
		-292,000.00	-821,111.10	-5,355,751.10	-8,206,915.06	-	-1,590,138.70	-376,280.85	-1,140,000.00	-1,371,303.58	-1,207,324.21	-	-1,331,000.00	-99,457,053.15
	434101 FONDOS DIRECTOS S/.	-	-	-5,355,751.10	-8,206,915.06	-	-1,954.51	-5,186.57	-1,000,000.00	-6,928.26	-1,207,324.21	-	-	-99,457,053.15
	434102 FONDOS DIRECTOS US\$	-292,000.00	-821,111.10	-	-	-	-1,588,184.19	-371,094.28	-140,000.00	-1,364,375.32	-	-	-1,331,000.00	-
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-995,092.17	-	-	-	-	-1,041.32	-46,878.83	-	-	-19,468,322.31
	434202 HABILITACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-
	434203 RENDIMIENTO	-	-	-	-1,114,377.82	-	-	-	-	-1,041.32	-74,386.12	-	-	-20,562,024.87
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	-	-	119,285.65	-	-	-	-	-	27,507.29	-	-	1,093,702.56
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-	-	-	-	-	-	-	-	-	-	-
GASTOS		291,771.46	822,925.63	3,066,127.21	3,307,594.46	-8,030.73	1,474,448.04	376,280.85	1,124,526.96	1,372,204.85	105,750.00	0.00	1,330,921.05	6,625,505.97
		21,875.59	5,227.13	-	21,029.34	-	112,423.11	5,849.70	1,884.67	28,989.17	-	-	1,316,894.19	-
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	1,316,894.19	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	5,413.89	-	-	19,493.30	-	8,775.06	-	-	-	-	-	-	-
	434334 EQUIPO DE TRANSPORTE	4,980.00	-	-	-	-	-	-	-	-	-	-	-	-
	434335 MUEBLES Y ENSERES	-	-	-	-	-	-	-	1,884.67	-	-	-	-	-
	434336 EQUIPOS DIVERSOS	11,481.70	5,227.13	-	1,536.04	-	103,648.05	5,849.70	-	28,989.17	-	-	-	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	3,503.00	-	-	-	72,570.00	-	-	-	-	-	-	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	318.00	-	-	-	-	-	-	-	-	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	3,185.00	-	-	-	72,570.00	-	-	-	-	-	-	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-
		21,644.46	72,440.89	-	488,157.58	-	190,079.74	199,605.87	-	30,362.70	-	-	-	-
	434621 REMUNERACIONES	18,794.56	28,703.86	-	394,547.56	-	144,587.14	156,602.44	-	-	-	-	-	-
	434622 OTRAS REMUNERACIONES	47.40	117.19	-	6,457.29	-	551.86	116.76	-	-	-	-	-	-
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-
	434624 CAPACITACIÓN	-	39,734.31	-	-	-	-	-	-	30,362.70	-	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	1,454.37	2,252.56	-	30,482.49	-	11,318.26	12,046.10	-	-	-	-	-	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	1,348.13	1,632.97	-	56,670.24	-	33,622.48	30,840.57	-	-	-	-	-	-
		154,979.72	664,726.60	3,406,552.37	974,029.88	1,044.68	477,532.65	136,865.96	31,817.99	1,126,288.94	21,945.51	372.48	12,674.64	119,050.76

	CUENTA CONTABLE/DESCRIPCION	092	093	094	095	096	097	098	099	100	101	102	103	105
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	9,891.31	284.25	-	98,938.92	-	191,378.59	6,573.73	7,067.62	29,968.93		-	-	34,034.77
	434632 HONORARIOS, COMISIONES Y CORRETAJES	43,713.04	231,780.02	820.36	326,193.53	-	116,784.63	84,021.53	19,805.44	781,546.75	2,278.97	-	7,858.63	61,494.68
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	31,874.15	-	-	-	-	-	177.00	-	11,932.44	-	-	2,229.08	-
	434635 ALQUILERES	-	10,220.59	-	2,258.03	-	1,958.55	694.76	959.28	62,029.42	-	-	-	-
	434636 Servicios Basicos	-	-	-	-	-	111.44	-	-	6,930.45	-	-	-	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	12,154.20	-	9,044.67	-	3,092.55	21,838.90	-	12,613.20	-	-	-	-
	434638 SERVICIOS DE CONTRATISTAS	38,060.98	367,563.46	3,105,637.12	463,625.01	-	17,960.45	-	-	116,562.38	2,116.15	-	-	14,798.58
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	31,440.24	42,724.08	300,094.89	73,969.72	1,044.68	146,246.44	23,560.04	3,985.65	104,705.37	17,550.39	372.48	2,586.93	8,722.73
		48.78	171.63	4.23	61.85	-	5,996.88	0.08	2.28	1,820.99	-	0.77	-	-
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	42.77	19.24	4.23	4.03	-	-	0.08	1.94	78.57	-	0.77	-	-
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	5,996.88	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	152.39	-	57.82	-	-	-	0.34	1,538.95	-	-	-	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	6.01	-	-	-	-	-	-	-	203.47	-	-	-	-
		89,004.03	73,363.90	75,797.20	1,561,306.25	10,263.14	629,296.96	52,229.60	1,083,229.22	179,368.83	40,211.24	17,037.38	-	8,779,360.50
	434651 SEGUROS	680.90	878.88	-	11,239.36	-	6,250.95	4,417.28	68.79	-	-	-	-	-
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	4,318.79	-	-	-	-	1,588.82	45.96	-	-	-	-	-
	434656 SUMINISTROS	14,076.49	219.44	-	1,050.89	9,703.31	47,666.31	124.61	135.87	5,137.88	-	-	-	3,313.14
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	74,246.64	67,946.79	75,797.20	1,549,016.00	559.83	575,379.70	46,098.89	1,082,978.60	174,230.95	40,211.24	17,037.38	-	8,776,047.36
		42,953.90	42,593.11	5,871,906.13	901,502.32	9,282.85	117,932.28	41,492.70	320,075.96	330,784.65	97,699.55	3,165.79	10,654.31	10,176,914.52
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	42,953.90	42,593.11	5,871,906.13	901,502.32	9,282.85	117,932.28	41,492.70	320,075.96	330,784.65	97,699.55	3,165.79	10,654.31	10,176,914.52
		-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-
		-38,735.02	-39,100.63	-6,288,132.72	-638,492.76	-28,621.40	-131,383.58	-59,763.06	-312,483.16	-325,410.43	-54,106.30	-20,576.42	-9,302.09	-12,449,819.81
	434759 OTROS INGRESOS DE GESTIÓN	-0.22	-0.81	-3,115.97	-1.20	-21,531.16	-0.88	-0.42	-0.09	-0.51	-	-17,893.56	-0.01	-0.39
	434772 RENDIMIENTOS GANADOS	-	-	-600,806.53	-	-	-	-	-1,553.14	-1,177.74	-	-	-	-16,977.55
	434776 DIFERENCIA DE CAMBIO	-38,734.80	-39,099.82	-5,684,210.22	-638,491.56	-7,090.24	-131,382.70	-59,762.64	-310,929.93	-324,232.18	-54,106.30	-2,682.86	-9,302.08	-12,432,841.87
	Total general	-228.54	1,814.53	-2,289,623.89	-5,894,412.77	-8,030.73	-115,690.66	-	-15,473.04	-140.05	-1,148,453.04	-	-78.95	-112,299,869.49

PROFONANPE

BALANCE OF INVESTMENT PROJECT
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	CUENTA CONTABLE/DESCRIPCION	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120
INGRESOS		-1,936.28	-120,000.00	-109,325.00	-41,000.00	-591,083.56	-1,009.47	-1,983.11	-624,035.40	-	-1,168,871.77	-101,030.05	-	-3,530,927.25	-	-
		-1,936.28	-120,000.00	-109,325.00	-41,000.00	-591,083.56	-1,009.47	-1,983.11	-624,035.40	-	-1,168,871.77	-101,030.05	-	-3,530,927.25	-	-
	434101 FONDOS DIRECTOS S/.	-1,936.28	-	-	-	-1,188.04	-1,009.47	-1,983.11	-	-	-1,168,871.77	-101,030.05	-	-3,525,240.77	-	-
	434102 FONDOS DIRECTOS US\$	-	-120,000.00	-109,325.00	-41,000.00	-589,895.52	-	-	-624,035.40	-	-	-	-	-5,686.48	-	-
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434202 HABILITACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434203 RENDIMIENTO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 OTROS GASTOS BANCAROS AL PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GASTOS		138.40	83,544.97	107,937.58	30,115.92	585,283.49	101.00	1,712.76	617,861.02	126.74	1,157,078.51	100,944.90	-16.27	3,518,697.08	3,429.28	-
		-	2,310.76	1,930.02	-	-	-	-	1,811.65	-	-	-	-	12,538.70	11,983.84	53,200.00
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	9,616.04	-	-
	434334 EQUIPO DE TRANSPORTE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434335 MUEBLES Y ENSERES	-	-	-	-	-	-	-	-	-	-	-	-	-	1,248.67	-
	434336 EQUIPOS DIVERSOS	-	2,310.76	1,930.02	-	-	-	-	1,811.65	-	-	-	-	2,922.66	10,735.17	53,200.00
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	12,420.49	-	-	-	-	200,394.74	-	4,819.28	-	-	-	-	-
	434621 REMUNERACIONES	-	-	9,613.74	-	-	-	-	163,352.25	-	-	-	-	-	-	-
	434622 OTRAS REMUNERACIONES	-	-	11.86	-	-	-	-	909.20	-	-	-	-	-	-	-
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434624 CAPACITACIÓN	-	-	-	-	-	-	-	-	-	4,819.28	-	-	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	-	743.06	-	-	-	-	12,019.66	-	-	-	-	-	-	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	-	2,051.83	-	-	-	-	24,113.63	-	-	-	-	-	-	-
		142.50	28,420.87	48,783.22	26,859.76	486,148.63	84.60	-	57,070.28	37.04	1,052,628.18	83,330.23	-16.20	3,380,192.70	26,259.32	142,887.86

	CUENTA CONTABLE/DESCRIPCION	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	-	4,016.48	5,160.73	9,359.76	137,527.42	-	-	8,326.52	-	608,450.81	5,878.85	-0.49	83,735.11	5,627.08	643.07
	434632 HONORARIOS, COMISIONES Y CORRETAJES	-	5,600.00	20,136.78	17,500.00	169,906.45	-	-	39,934.12	-	105,697.76	75,355.15	-3.04	226,971.22	10,487.88	17,000.00
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	4.21	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	-	-	15,035.40	-	3,315.66	-	-	150.00	-	-	-	-	-	-	-
	434635 ALQUILERES	-	148.64	247.52	-	41,630.78	-	-	600.00	-	4,941.82	-	-	8,040.96	943.50	-
	434636 Servicios Basicos	-	-	81.97	-	8,477.61	-	-	1,769.13	-	-	-	-	-	-	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	273.72	-	-	2,936.37	-	-	-	-	-	-	-	-	-	-
	434638 SERVICIOS DE CONTRATISTAS	-	3,264.01	1,960.78	-	3,536.54	-	-	-	-	181,704.68	-	-	2,636,274.30	-	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	142.50	15,118.02	6,160.04	-	118,817.80	84.60	-	6,290.51	37.04	151,828.90	2,096.23	-12.67	425,171.11	9,200.86	125,244.79
		-	2.00	2,822.35	-	3,019.99	-	-	-	-	-	-	-	2.62	-	-
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	-	2.00	-	-	-	-	-	-	-	-	-	-	-	-	-
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	-	2,822.35	-	3,020.50	-	-	-	-	-	-	-	2.62	-	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	-	-	-	-0.51	-	-	-	-	-	-	-	-	-	-
		-	52,775.94	43,078.61	3,000.20	93,798.39	0.00	1,831.41	369,120.32	276.81	96,768.06	18,493.93	-0.04	124,309.18	24,377.74	3,617.62
	434651 SEGUROS	-	-	329.24	-	-	-	-	5,861.88	-	-	-	-	380.85	-	-
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	-	-	-	-	1,199.02	-	-	-	-	-	-	-
	434656 SUMINISTROS	-	7,379.81	3,321.86	-	4,778.95	-	-	120.00	-	170.31	-	-	225.15	4,893.35	74.66
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	1,205.06	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	-	45,396.13	39,427.51	3,000.20	87,814.38	-	1,831.41	361,939.42	276.81	96,597.75	18,493.93	-0.04	123,703.18	19,484.39	3,542.96
		3,880.11	2,450.77	19,345.86	1,612.47	80,984.75	287.74	542.83	25,398.47	98.74	247,858.19	57,937.91	0.02	438,872.72	22,611.60	29,962.39
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	3,880.11	2,450.77	19,345.86	1,612.47	80,984.75	287.74	542.83	25,398.47	98.74	247,858.19	57,937.91	0.02	438,872.72	22,611.60	29,962.39
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-3,884.21	-2,415.37	-20,442.97	-1,356.51	-78,668.27	-271.34	-661.48	-35,934.44	-285.85	-244,995.20	-58,817.17	-0.05	-437,218.84	-81,803.22	-229,667.87
	434759 OTROS INGRESOS DE GESTIÓN	-0.01	-0.11	-0.13	-0.04	2,491.98	-	-	-0.68	-185.60	-1.27	-0.10	-0.04	-0.45	-59,040.26	-200,000.00
	434772 RENDIMIENTOS GANADOS	-	-	-	-	0.19	-	-	-	-	-	-	-0.01	-	-	-
	434776 DIFERENCIA DE CAMBIO	-3,884.20	-2,415.26	-20,442.84	-1,356.47	-81,160.44	-271.34	-661.48	-35,933.76	-100.25	-244,993.93	-58,817.07		-437,218.39	-22,762.96	-29,667.87
	Total general	-1,797.88	-36,455.03	-1,387.42	-10,884.08	-5,800.07	-908.47	-270.35	-6,174.38	126.74	-11,793.26	-85.15	-16.27	-12,230.17	3,429.28	0.00

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BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	121	122	123	124	125	126	--127	128	129	130	131	132	133	134
INGRESOS		-10,000.00	-1,046,412.50	-78,500.00	-974,553.75	-218,039.00	-	-	-800,201.97	-	-2,348,422.66	-1,286,544.65	-668,313.81	-400,000.00	-
		-10,000.00	-1,046,412.50	-78,500.00	-974,553.75	-218,039.00	-	-	-800,302.98	-	-2,348,422.66	-1,286,544.65	-668,313.81	-400,000.00	-
	434101 FONDOS DIRECTOS S/.	-	-	-	-	-	-	-	-130,535.44	-	-	-	-93,750.43	-	-
	434102 FONDOS DIRECTOS US\$	-10,000.00	-1,046,412.50	-78,500.00	-974,553.75	-218,039.00	-	-	-669,767.54	-	-2,348,422.66	-1,286,544.65	-574,563.38	-400,000.00	-
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434202 HABILITACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434203 RENDIMIENTO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	-	-	-	-	-	-	101.01	-	-	-	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GASTOS		9,301.90	1,046,412.50	78,499.98	977,078.17	186,765.26	-2,424.53	-254.03	742,916.82	22.82	1,297,667.68	949,264.48	588,794.42	105,702.93	-12,204.08
		8,382.61	14,794.25	-	-	6,005.41	-	-	226,332.09	-	25,785.01	31,474.73	1,403.81	8,539.04	-
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	1,539.43	7,199.99	-	-	-	-	-	-	-	15,720.01	12,680.13	-	-	-
	434334 EQUIPO DE TRANSPORTE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434335 MUEBLES Y ENSERES	-	-	-	-	6,005.41	-	-	-	-	-	3,346.58	-	-	-
	434336 EQUIPOS DIVERSOS	6,843.18	7,594.26	-	-	-	-	-	226,332.09	-	7,611.00	15,448.02	1,403.81	8,539.04	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	2,454.00	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	101.86	1,499.49	-	-	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	-	-	-	-	-	-	-	-	101.86	1,499.49	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	78,109.15	-	-	-	-	-	-	-	691,418.58	395,903.56	-	-	-
	434621 REMUNERACIONES		75,475.56	-	-	-	-	-	-	-	564,297.50	317,095.35	-	-	-
	434622 OTRAS REMUNERACIONES		17.66	-	-	-	-	-	-	-	762.26	248.52	-	-	-
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434624 CAPACITACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	769.58	-	-	-	-	-	-	-	42,374.89	23,671.80	-	-	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	1,846.35	-	-	-	-	-	-	-	83,983.93	54,887.89	-	-	-
		89,288.50	865,471.79	68,574.46	2,136.26	56,840.84	1,356.15	2,006.80	428,612.82	22.34	453,764.88	475,026.11	272,054.06	84,975.59	353.83

	CUENTA CONTABLE/DESCRIPCION	121	122	123	124	125	126	--127	128	129	130	131	132	133	134
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	15,854.99	-	2,175.75	-	8,916.21	-	-	-	-	139,301.15	70,318.55	100,657.47	29,087.11	-
	434632 HONORARIOS, COMISIONES Y CORRETAJES	71,462.85	281,842.90	39,057.80	-	34,665.86	568.59	-	-	-	164,139.47	244,945.06	97,621.02	23,834.00	-
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	-	-	-	-	5,298.49	-	-	-	-	-	-	1,396.15	-	-
	434635 ALQUILERES	-	-	-	-	-	-	-	-	-	46,947.88	16,081.83	20,395.99	24,985.50	-
	434636 Servicios Basicos	-	-	-	-	1,815.93	-	-	-	-	-	296.86	4,984.51	-	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	-	-	-	-	-	-	-	-	4,905.86	415.60	778.41	-	-
	434638 SERVICIOS DE CONTRATISTAS	-	376,728.68	18,884.48	-	-	-	-	-	-	80,499.57	117,593.54	1,879.98	-	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	1,970.66	206,900.21	8,456.43	2,136.26	6,144.35	787.56	2,006.80	428,612.82	22.34	17,970.95	25,374.67	44,340.53	7,068.98	353.83
		-	-	-	-	-	-	-	-	-	-	-	18,272.00	-	-
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	-	-	-	-	-	-	-	-	-	-	16,824.39	-	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	1,447.61	-	-
	434649 OTROS TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		983.86	87,106.37	9,582.88	973,708.26	123,149.23	628.35	0.07	87,969.00	-	157,156.42	65,588.14	296,141.16	11,973.02	0.03
	434651 SEGUROS	-	25.29	-	-	-	-	-	-	-	40,724.96	22,807.52	7,767.67	-	-
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	2,899.47	561.93	-	-	-	-	-	-	1,046.40	507.64	-	-	-
	434656 SUMINISTROS	-	230.10	314.16	-	4,454.95	-	-	-	-	14,671.39	17,858.74	14,803.47	2,578.04	-
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	983.86	83,951.51	8,706.79	973,708.26	118,694.28	628.35	0.07	87,969.00	-	100,713.67	24,414.24	273,570.02	9,394.98	0.03
		5,598.39	24,627.17	8,584.35	10,613.02	12,112.37	1,114.62	371.06	12.29	38.32	97,419.46	64,134.31	61,688.66	5,365.98	20.33
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	5,598.39	24,627.17	8,584.35	10,613.02	12,112.37	1,114.62	371.06	12.29	38.32	97,419.46	64,134.31	61,688.66	5,365.98	20.33
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-94,951.46	-23,696.23	-8,241.71	-9,379.37	-11,342.59	-5,523.65	-2,631.96	-9.38	-37.84	-127,978.53	-84,361.86	-60,765.27	-5,150.70	-12,578.27
	434759 OTROS INGRESOS DE GESTIÓN	-90,002.51	-0.04	-0.02	-	-0.25	-4,350.20	-2,224.92	-	-	-1.85	-1.27	-1.06	-0.54	-12,556.29
	434772 RENDIMIENTOS GANADOS	-2.25	-	-	-	-	-	-0.66	-	-	-	-	-	-	-
	434776 DIFERENCIA DE CAMBIO	-4,946.70	-23,696.19	-8,241.69	-9,379.37	-11,342.34	-1,173.45	-406.38	-9.38	-37.84	-127,976.68	-84,360.59	-60,764.21	-5,150.16	-19.39
	Total general	-698.10	-	-0.02	2,524.42	-31,273.74	-2,424.53	-254.03	-57,285.15	22.82	-1,050,754.98	-337,280.17	-79,519.39	-294,297.07	-12,204.08

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	135	136	137	138	139	140	141	142	143	144	145	146	147	148
INGRESOS		-10,795,036.96	-628,493.00	-462,927.60	-145,229.32	-54,216,738.51	-947,804.80	-290,707.76	-874,022.69	-261,991.62	-920,000.00	-748,599.02	-104,496.22	-150,000.00	0.00
		-10,097,856.97	-628,493.00	-462,927.60	-145,229.32	-20,000,100.00	-947,804.80	-290,707.76	-874,022.69	-261,991.62	-920,000.00	-748,599.02	-104,496.22	-150,000.00	0.00
	434101 FONDOS DIRECTOS S/.	-	-	-	-145,229.32	-	-	-85,012.76	-874,022.69	-261,991.62	-	-	-	-	-
	434102 FONDOS DIRECTOS US\$	-10,097,856.97	-628,493.00	-462,927.60	-	-20,000,100.00	-947,804.80	-205,695.00	-	-	-920,000.00	-728,028.12	-104,496.22	-150,000.00	-
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-20,570.90	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-697,179.99	-	-	-	-34,216,638.51	-	-	-	-	-	-	-	-	-
	434202 HABILITACIONES	-	-	-	-	-27,200,000.00	-	-	-	-	-	-	-	-	-
	434203 RENDIMIENTO	-709,333.25	-	-	-	-7,232,256.51	-	-	-	-	-	-	-	-	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	12,131.00	-	-	-	215,618.00	-	-	-	-	-	-	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 Otros Gastos Bancaros Al Portafolio	22.26	-	-	-	-	-	-	-	-	-	-	-	-	-
GASTOS		3,388,385.85	513,245.29	436,251.78	128,313.94	330,750.19	922,274.17	290,351.72	848,770.93	239,609.94	574,831.12	705,737.36	104,496.22	142,727.34	0.02
		418,529.15	20,189.46	0.00	38,964.15	0.00	4,210.96	0.00	0.00	7,340.67	51,919.74	9,326.21	-	-	-
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	3,555.20	-	-	-	-	1,728.95	-	-	-	5,355.08	1,907.67	-	-	-
	434334 EQUIPO DE TRANSPORTE	98,860.49	-	-	-	-	-	-	-	-	-	-	-	-	-
	434335 MUEBLES Y ENSERES	-	2,849.29	-	38,964.15	-	-	-	-	-	-	-	-	-	-
	434336 EQUIPOS DIVERSOS	316,113.46	17,340.17	-	-	-	2,482.01	-	-	7,340.67	46,564.66	2,518.47	-	-	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	4,900.07	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		367,096.66	151,844.92	-	-	-	-	-	-	-	2,175.12	238,340.78	81,105.93	-	-
	434621 REMUNERACIONES	290,929.44	125,244.69	-	-	-	-	-	-	-	1,848.60	190,624.75	69,131.88	-	-
	434622 OTRAS REMUNERACIONES	1,862.32	112.58	-	-	-	-	-	-	-	23.32	1,808.04	700.49	-	-
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434624 CAPACITACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	21,215.04	8,808.57	-	-	-	-	-	-	-	143.96	15,256.72	5,291.46	-	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	53,089.86	17,679.08	-	-	-	-	-	-	-	159.24	30,651.27	5,982.10	-	-
		1,482,110.57	193,674.56	154,889.61	85,646.30	2,830.49	789,123.64	317,686.61	367,352.92	220,348.40	7,787.52	390,702.83	12,993.27	129,953.59	335.48

	CUENTA CONTABLE/DESCRIPCION	135	136	137	138	139	140	141	142	143	144	145	146	147	148
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	373,244.09	9,330.82	103,178.37	-	-	260,206.24	71,121.57	17,946.11	2,754.98	6,081.87	15,930.51	1,068.20	3,689.16	-
	434632 HONORARIOS, COMISIONES Y CORRETAJES	860,366.52	147,517.92	17,969.13	6,456.76	2,735.49	352,276.99	56,599.98	78,671.49	215,198.58	931.84	205,955.51	8,750.00	79,457.82	-
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	7,139.30	125.49	367.57	-	-	2,440.28	-	2,098.64	223.74	-	-	-	-	-
	434635 ALQUILERES	31,744.82	18,402.22	5,639.83	-	-	62,484.82	59,343.80	235,507.83	-	-	2,825.39	-	503.61	-
	434636 Servicios Basicos	718.85	1,299.90	-	-	-	9,990.59	-	-	-	-	-	-	-	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	121.31	-	-	-	980.07	-	1,614.51	-	-	-	-	1,349.92	-
	434638 SERVICIOS DE CONTRATISTAS	24,679.50	1,498.90	-	79,177.85	-	9,099.99	-	-	-	-	108,685.93	-	26,249.43	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	184,217.49	15,378.00	27,734.71	11.69	95.00	91,644.66	130,621.26	31,514.34	2,171.10	773.81	57,305.49	3,175.07	18,703.65	335.48
		-	81.01	-	-	-	837.05	-	62,668.63	-	-	-	-	-	-
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	81.01	-	-	-	837.05	-	62,668.63	-	-	-	-	-	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,135,324.79	156,742.37	279,228.69	6,399.87	327,877.51	123,994.89	44,467.11	419,629.37	15,282.86	511,270.69	81,781.84	9,718.87	11,778.45	722.60
	434651 SEGUROS	22,944.11	6,825.94	48.27	-	-	1,100.70	360.64	2,369.72	-	1,324.33	9,745.33	1,166.08	-	-
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	1,500.00	1,524.78	-	-	-	-	-	-	-	45.68	2,446.73	35.16	-	-
	434656 SUMINISTROS	216,005.39	15,152.88	9,194.04	-	-	6,719.15	310.81	46,782.23	-	73,306.19	54.83	-	27.16	-
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	222.87	-	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	894,875.29	133,015.90	269,986.38	6,399.87	327,877.51	116,175.04	43,795.66	370,477.42	15,282.86	436,594.49	69,534.95	8,517.63	11,751.29	722.60
		139,887.79	26,021.88	16,990.46	21,538.67	351.56	44,180.64	18,700.24	89,184.93	41,272.02	4,105.15	33,522.46	9,829.26	6,570.54	129.22
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	139,887.79	26,021.88	16,990.46	21,538.67	351.56	44,180.64	18,700.24	89,184.93	41,272.02	4,105.15	33,522.46	9,829.26	6,570.54	129.22
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-154,563.11	-35,308.91	-14,856.98	-24,235.05	-309.37	-40,073.01	-90,502.24	-90,064.92	-44,634.01	-2,427.10	-47,936.76	-9,151.11	-5,575.24	-1,187.28
	434759 OTROS INGRESOS DE GESTIÓN	-8,661.01	-3,846.89	-0.41	-	-	-1.92	-75,909.00	-0.31	-0.13	-0.07	-112.18	-0.20	-0.05	-1,054.79
	434772 RENDIMIENTOS GANADOS	-	-	-	-	-	-	-	-	-	-	-576.49	-	-	-
	434776 DIFERENCIA DE CAMBIO	-145,902.10	-31,462.02	-14,856.57	-24,235.05	-309.37	-40,071.09	-14,593.24	-90,064.61	-44,633.88	-2,427.03	-47,248.09	-9,150.91	-5,575.19	-132.49
	Total general	-7,406,651.11	-115,247.71	-26,675.82	-16,915.38	-53,885,988.32	-25,530.63	-356.04	-25,251.76	-22,381.68	-345,168.88	-42,861.66	-	-7,272.66	0.02

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	149	150	151	152	153	154	155	156	157	158	159	160	161	162
INGRESOS		-45,000.00	-9,441.09	-50,000.00	-142,524.70	-82,500.00	-258,104.00	-579,450.59	-4,963,683.13	-856,743.67	-15,000.00	-7,262,830.73	-45,616.45	-124,245.40	-82,885.25
		-45,000.00	-9,441.09	-50,000.00	-142,524.70	-82,500.00	-258,104.00	-579,450.59	-4,902,167.75	-856,743.67	-15,000.00	-7,000,000.00	-45,616.45	-124,245.40	-82,885.25
	434101 FONDOS DIRECTOS S/.	-	-9,441.09	-	-	-	-	-	-2,894,722.11	-	-	-	-45,616.45	-124,245.40	-82,885.25
	434102 FONDOS DIRECTOS US\$	-45,000.00	-	-50,000.00	-142,524.70	-82,500.00	-258,104.00	-579,450.59	-2,007,445.64	-856,743.67	-15,000.00	-7,000,000.00	-	-	-
	434103 FONDOS DIRECTOS - APORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-61,515.38	-	-	-262,830.73	-	-	-
	434202 HABILITACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434203 RENDIMIENTO								-61,515.38	-	-	-273,027.73	-	-	-
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434205 COMISIÓN Y MANEJO	-	-	-	-	-	-	-	-	-	-	10,197.00	-	-	-
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434209 OTROS GASTOS BANCAROS AL PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GASTOS		44,993.38	9,440.85	31,056.91	82,065.08	82,401.39	243,440.46	109,652.36	104,344.70	658,199.71	15,789.97	103,908.73	31,589.47	91,357.52	65,373.65
		-	-	-	-	-	5,567.07	-	9,532.31	372.72	-	-	411.58	12,604.17	0.00
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434334 EQUIPO DE TRANSPORTE	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434335 MUEBLES Y ENSERES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434336 EQUIPOS DIVERSOS	-	-	-	-	-	5,567.07	-	9,532.31	372.72	-	-	411.58	12,604.17	-
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	2,520.03	-	-	-	-	-	-	-	-	-	-
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS				2,520.03	-	-	-	-	-	-	-	-	-	-
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	4,435.72	-	122,483.31	10,520.31	64,386.93	-	-	-	-	76,365.59	-
	434621 REMUNERACIONES				3,811.37	-	97,934.53	8,317.30	52,272.65	-	-	-	-	60,926.56	-
	434622 OTRAS REMUNERACIONES				97.23		268.80	57.07	341.02	-	-	-	-	203.04	-
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434624 CAPACITACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	-	-	302.89	-	7,355.28	610.32	4,029.80	-	-	-	-	4,587.61	-
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	-	-	224.23	-	16,924.70	1,535.62	7,743.46	-	-	-	-	10,648.38	-
		43,817.40	541.13	1,885.69	67,368.54	69,216.25	91,461.37	93,470.13	23,005.19	562,307.63	14,261.84	-	9,886.07	3,158.33	30,913.85

	CUENTA CONTABLE/DESCRIPCION	149	150	151	152	153	154	155	156	157	158	159	160	161	162
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	4,948.76	-	-	10,044.49	7,783.72	26,886.67	16,874.28	1,420.00	217,748.16	3,644.53	-	764.69	496.10	3,517.70
	434632 HONORARIOS, COMISIONES Y CORRETAJES	14,014.33	541.13	-	16,660.59	21,671.79	19,888.55	18,251.09	3,000.79	234,404.57	7,817.60	-	-	-	12,747.84
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434634 MANTENIMIENTO Y REPARACIONES	-	-	-	6,399.20	-	-	-	-	3,106.68	-	-	-	-	-
	434635 ALQUILERES	331.13	-	-	1,870.32	-	10,145.48	15,674.95	3,917.99	45,417.33	120.77	-	-	2,112.67	-
	434636 Servicios Basicos	-	-	-	-	-	-	-	-	9,772.91	-	-	-	-	-
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	-	-	-	-	-	-	-	219.18	61.78	-	-	-	-
	434638 SERVICIOS DE CONTRATISTAS	-	-	-	3,106.67	35,378.74	16,873.98	-	12,900.00	5,393.76	-	-	-	-	-
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	24,523.18	-	1,885.69	29,287.27	4,382.00	17,666.69	42,669.81	1,766.41	46,245.04	2,617.16	-	9,121.38	549.56	14,648.31
		-	-	-	-	-	-	-	-	-	-	-	1,671.09	-	-
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434643 TRIBUTOS AL GOBIERNO CENTRAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	-	-	-	-	-	-	-	-	-	-	1,671.09	-	-
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434649 OTROS TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		1,002.44	53.02	28,869.15	7,484.59	20,140.95	31,392.78	5,815.71	14,712.77	92,666.65	1,345.23	103,908.73	19,439.50	7,264.36	33,467.04
	434651 SEGUROS	-	-	-	17.98	-	5,744.25	1,352.05	5,921.94	1,524.00	-	-	-	5,137.45	-
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	2,456.66	-	2,000.01	-	-	-	-	-	-	-	-
	434656 SUMINISTROS	246.64	-	-	254.70	-	3,636.85	-	456.92	8,666.43	500.80	-	14,425.07	1,005.57	24,273.10
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434659 OTROS GASTOS DE GESTIÓN	755.80	53.02	28,869.15	4,755.25	20,140.95	20,011.67	4,463.66	8,333.91	82,476.22	844.43	103,908.73	5,014.43	1,121.34	9,193.94
		1,378.68	43,609.79	2,389.14	2,838.97	5,892.74	14,208.01	6,555.28	113,200.51	26,935.46	1,096.07	-	2,063.16	3,529.50	5,877.87
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434676 DIFERENCIA DE CAMBIO	1,378.68	43,609.79	2,389.14	2,838.97	5,892.74	14,208.01	6,555.28	113,200.51	26,935.46	1,096.07	-	2,063.16	3,529.50	5,877.87
		-	-	-	-	-	-	-	-	-	-	-	-	-	-
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-1,205.14	-34,763.09	-2,087.07	-2,582.77	-12,848.55	-21,672.08	-6,709.07	-120,493.01	-24,082.75	-913.17	-	-1,881.93	-11,564.43	-4,885.11
	434759 OTROS INGRESOS DE GESTIÓN	-	-	-	-93.22	-7,500.00	-0.29	-0.04	-0.12	-0.81	-0.10	-	-0.19	-0.10	-0.10
	434772 RENDIMIENTOS GANADOS	-	-	-	-128.76	-	-	-	-	-	-	-	-	-	-
	434776 DIFERENCIA DE CAMBIO	-1,205.14	-34,763.09	-2,087.07	-2,360.79	-5,348.55	-21,671.79	-6,709.03	-120,492.89	-24,081.94	-913.07	-	-1,881.74	-11,564.33	-4,885.01
	Total general	-6.62	-0.24	-18,943.09	-60,459.62	-98.61	-14,663.54	-469,798.23	-4,859,338.43	-198,543.96	789.97	-7,158,922.00	-14,026.98	-32,887.88	-17,511.60

PROFONANPE

BALANCE OF INVESTMENT PROJECT
AS OF DECEMBER 31, 2024
(In American Dollars)

	CUENTA CONTABLE/DESCRIPCION	163	164	165	166	167	168	169	170	171	173	Total general
INGRESOS		-20,000.00	-709,807.00	-479,877.95	-	-	-	-	-250,000.00	-	-	-523,471,577.59
		-20,000.00	-709,807.00	-479,877.95	-	-	-	-	-250,000.00	-	-	-366,255,285.27
	434101 FONDOS DIRECTOS S/.	-	-	-479,877.95	-	-	-	-	-	-	-	-148,543,231.58
	434102 FONDOS DIRECTOS US\$	-20,000.00	-709,807.00	-	-	-	-	-	-250,000.00	-	-	-199,288,845.94
	434103 FONDOS DIRECTOS - APOORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-12,642,429.50
	434104 FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-5,780,778.25
		-	-	-	-	-	-	-	-	-	-	-157,216,292.32
	434202 HABILITACIONES	-	-	-	-	-	-	-	-	-	-	-98,799,847.84
	434203 RENDIMIENTO	-	-	-	-	-	-	-	-	-	-	-67,766,313.70
	434204 FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	3,297,088.45
	434205 COMISIÓN Y MANEJO	-	-	-	-	-	-	-	-	-	-	5,741,517.48
	434206 GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	267.25
	434209 Otros Gastos Bancaros Al Portafolio	-	-	-	-	-	-	-	-	-	-	310,996.04
GASTOS		10,239.55	25,359.25	2,094.43	-21,311.17	-12,474.52	32,598.17	22,033.55	12,276.31	-0.08	-0.08	271,602,585.99
		-	-	-	-	-	32,566.00	17,260.00	-	-	-	21,802,642.80
	434331 TERRENOS	-	-	-	-	-	-	-	-	-	-	259,654.95
	434332 EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	5,763,578.08
	434333 MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	-	-	-	-	-	-	-	-	-	1,607,783.50
	434334 EQUIPO DE TRANSPORTE	-	-	-	-	-	10,760.00	-	-	-	-	4,119,829.41
	434335 MUEBLES Y ENSERES	-	-	-	-	-	-	-	-	-	-	349,100.40
	434336 EQUIPOS DIVERSOS	-	-	-	-	-	21,806.00	17,260.00	-	-	-	7,094,116.26
	434337 HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	11,362.53
	434338 UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	155,553.22
	434339 CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	2,441,664.45
		-	-	-	-	-	-	-	-	-	-	1,796,775.18
	434341 CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	-	-	-	-	-	-	-	-	-	488,024.31
	434343 PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	-	-	1,168,957.25
	434345 FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	8,865.27
	434349 OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	130,928.35
		-	25,248.37	-	-	-	-	-	-	-	-	30,643,556.79
	434621 REMUNERACIONES	-	20,428.20	-	-	-	-	-	-	-	-	23,490,003.82
	434622 OTRAS REMUNERACIONES	-	66.18	-	-	-	-	-	-	-	-	2,259,254.65
	434623 INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	68,045.11
	434624 CAPACITACIÓN	-	-	-	-	-	-	-	-	-	-	249,187.93
	434627 SEGURIDAD Y PREVISIÓN SOCIAL	-	1,529.04	-	-	-	-	-	-	-	-	2,117,671.65
	434629 BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	3,224.95	-	-	-	-	-	-	-	-	2,459,393.63
		9,939.55	751.20	-	139,677.68	1,857.01	-	1,991.55	12,153.98	-	-	105,270,566.72

	CUENTA CONTABLE/DESCRIPCION	163	164	165	166	167	168	169	170	171	173	Total general
	434631 TRANSPORTE, CORREOS Y GASTOS DE VIAJE	9,809.55	751.20	-	58,577.84	1,652.26	-	528.78	8,010.78	-	-	14,422,544.55
	434632 HONORARIOS, COMISIONES Y CORRETAJES	-	-	-	-	-	-	-	663.52	-	-	39,179,744.64
	434633 PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	4,800,960.06
	434634 MANTENIMIENTO Y REPARACIONES	-	-	-	-	-	-	-	-	-	-	1,231,395.96
	434635 ALQUILERES	-	-	-	-	-	-	-	3,296.51	-	-	2,983,909.78
	434636 Servicios Basicos	-	-	-	-	-	-	-	-	-	-	698,359.34
	434637 PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	-	-	-	-	-	-	-	-	-	2,052,490.46
	434638 SERVICIOS DE CONTRATISTAS	-	-	-	-	-	-	-	-	-	-	23,872,234.63
	434639 OTROS SERVICIOS PRESTADOS POR TERCEROS	130.00	-	-	81,099.84	204.75	-	1,462.77	183.17	-	-	16,028,927.30
		-	-	-	-	-	-	-	-	-	-	393,713.93
	434641 IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	9,376.75
	434643 TRIBUTOS AL GOBIERNO CENTRAL	-	-	-	-	-	-	-	-	-	-	65,087.17
	434644 TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	33,549.60
	434645 TRIBUTOS A GOBIERNOS LOCALES	-	-	-	-	-	-	-	-	-	-	242,135.91
	434646 COTIZACIONES CON CARÁCTER DE TRIBUTOS	-	-	-	-	-	-	-	-	-	-	1,447.61
	434649 OTROS TRIBUTOS	-	-	-	-	-	-	-	-	-	-	42,116.89
		300.00	885.31	-	-	112,863.37	-	2,692.72	0.01	-	-	116,043,795.11
	434651 SEGUROS	300.00	885.29	-	-	-	-	-	-	-	-	1,259,984.31
	434653 SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	20,005.97
	434654 LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	-	-	-	-	-	-	-	52,420.24
	434656 SUMINISTROS	-	-	-	-	112,863.36	-	2,692.71	-	-	-	6,649,814.02
	434657 GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	161,949.18
	434658 GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	710.36
	434659 OTROS GASTOS DE GESTIÓN	-	0.02	-	-	0.01	-	0.01	0.01	-	-	107,898,911.03
		-	785.70	3,331.95	380.07	4,487.10	37.28	200.26	150.29	0.37	0.17	29,701,092.97
	434673 INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	1,963.00
	434676 DIFERENCIA DE CAMBIO	-	785.70	3,331.95	380.07	4,487.10	37.28	200.26	150.29	0.37	0.17	29,699,129.97
		-	-	-	-	-	-	-	-	-	-	65,396.92
	434686 PROVISIONES	-	-	-	-	-	-	-	-	-	-	65,396.92
		-	-2,311.33	-1,237.52	-161,368.92	-131,682.00	-5.11	-110.98	-27.97	-0.45	-0.25	-34,114,954.43
	434759 OTROS INGRESOS DE GESTIÓN	-	-0.02	-	-161,000.02	-128,001.43	-	-	-0.03	-	-	-1,775,591.96
	434772 RENDIMIENTOS GANADOS	-	-	-	-	-13.65	-	-	-	-	-	-924,695.71
	434776 DIFERENCIA DE CAMBIO	-	-2,311.31	-1,237.52	-368.90	-3,666.92	-5.11	-110.98	-27.94	-0.45	-0.25	-31,414,666.76
	Total general	-9,760.45	-684,447.75	-477,783.52	-21,311.17	-12,474.52	32,598.17	22,033.55	-237,723.69	-0.08	-0.08	-251,868,991.60

Fonseca, Camargo y Asociados
Jr. Joaquín Bernal N° 272 Of. 101
Lima 14 - Perú
Teléfono: (51 1) 472-4162
Teléfono: (51 1) 472-4169
www.fonseccamargo.com

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