

PROFONANPE

Financial statements audit report as of
December 31, 2021

PROFONANPE

INDEPENDENT AUDITOR'S OPINION

FINANCIAL STATEMENTS AS OF DECEMBER 31, 2021, AND 2020

CONTENT

	<u>Page</u>
Independent auditor's opinion	02
Statement of financial position	04
Statement of comprehensive income	05
Statement of changes in equity	06
Statement of cash flows	07
Notes to the financial statements	08
Independent auditor's opinion on supplementary information	35
Annexes:	
N° 1 Movement of Investment Portfolio	36
N° 2 Structure of Investment Portfolio	37
N° 3 Balance of Projects	38

INDEPENDENT AUDITOR'S OPINION

To the members of the Board of Directors and Executive Director

June 10, 2022

1. We have audited the accompanying financial statements of **PROFONANPE** which comprise the statements of financial position as of December 31, 2021 the statement of comprehensive income, changes in equity and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes from 1 to 24. The financial statements of the institution as of December 31, 2020 were examined by other independent auditors, who on October 29, 2021 issued an unqualified opinion.

Management's responsibility for the financial statements -

2. Management is responsible for the preparation and fair presentation of these financial statements in accordance with general accepted accounting principles in Peru. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility -

3. Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audits in accordance with international standards on auditing approved in Peru by the Board of Deans of Colleges of Public Accountants of Peru. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the **PROFONANPE** preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as the overall presentation of the financial statements.

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

PROFONANPE

Opinion -

5. In our opinion, the financial statements above indicated present fairly, in all material respects, the financial position of **PROFONANPE** as of December 31, 2021, as well as its financial performance and its cash flows for the year then ended, in accordance with accounting principles described in Note 2 to the audited financial statements.

Emphasis of a matter -

6. As indicated in Note 1, by Emergency Decree No. 022-2020 of January 24, 2020, PROFONANPE was ordered to assume the assets, liabilities and equity of the National Environment Fund - FONAM through the merger by absorption modality. From the merger by absorption conducted by PROFONANPE and approved by its Board of Directors in the extraordinary session of June 15, 2020, this institution assumed the contractual position, rights and obligations related to the trusts that were under the administration of FONAM. These trusts are administered by financial institutions in Peru and come from transfers of financial resources made by the Ministry of Energy and Mines - MEM and the Agency for Environmental Assessment and Control (FONAM II for 50 million soles); FONAM III for S/ 369, 7 million soles); and (MEM-FONAM Fund for the Remediation of Environmental Liabilities for 50 million soles), based on the authorizations made through laws and other legal regulations that gave rise to the creation of these trusts with specific destinations.

Matter of importance -

7. According to the principles and practices used by **PROFONANPE** for the accounting registration of funds from Agreements financed by International Cooperation Agencies, in which it acts as manager of donated financial resources and in other cases derive these to other Government entities or non-profit associations 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.

Lima, Peru
June 10, 2022

Countersigned by



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

Fonseca, Camargo & Associates

PROFONANPE

STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021, AND 2020
(In American Dollars)

ASSETS				LIABILITIES AND EQUITY			
	Notes	2021	2020		Notes	2021	2020
CURRENT ASSETS				CURRENT LIABILITIES			
Cash and cash equivalents	3	16,576,104	41,695,856	Accounts payable		305	2,105
Other accounts receivable, current	4	1,079,436	713,395	Other accounts payable, current	9	1,113,278	1,148,177
Prepaid expenses	5	173,602	218,160	Total Current Liabilities		1,113,583	1,150,282
Financial investments, current	6	8,707,988	-				
Total Current Assets		26,537,130	42,627,411	NON-CURRENT LIABILITIES			
NON-CURRENT ASSETS				Accounts payable, non-current	9	233,923	374,805
Other accounts receivable Non-current	4	233,923	233,923	Deferred liabilities	10	214,880	-
Financial investments, Non-current	6	149,295,519	46,930,026	Total Non-Current Liabilities	11	174,650,077	88,499,756
Furniture and equipment, net	7	36,073	41,604	Total Liabilities		175,098,880	88,874,561
Intangibles, net	8	198,744	78,379			176,212,463	90,024,843
Total Non-Current Assets		149,764,259	47,283,932	EQUITY			
				Retained Earnings			
					12	88,926	(113,500)
				Total Equity		88,926	(113,500)
Total Assets		176,301,389	89,911,343	Total Liabilities and Equity		176,301,389	89,911,343
Off-Balance sheet accounts	13	474,452	1,061,832	Off-Balance sheet accounts	13	474,452	1,061,832

The accompanying notes from page 8 to 34 are part of the financial statements.

PROFONANPE

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In American Dollars)

	<u>Nota</u>	<u>2021</u>	<u>2020</u>
REVENUES			
Other income	14	<u>1,774,384</u>	<u>1,280,726</u>
Total revenues		<u>1,774,384</u>	<u>1,280,726</u>
EXPENSES			
Administrative expenses	15-18	<u>(1,789,158)</u>	<u>(1,205,873)</u>
Provisions	19	<u>(51,561)</u>	<u>(22,525)</u>
Total expenses		<u>(66,335)</u>	<u>52,328</u>
OTHER INCOME (EXPENSES)			
Financial income and expenses, net	20	<u>30,511</u>	<u>(52,328)</u>
		<u>30,511</u>	<u>(52,328)</u>
Integral Result		<u>(35,824)</u>	<u>-</u>

The accompanying notes from page 8 to 34 are part of the financial statements.

PROFONANPE

STATEMENT OF CHANGES IN EQUITY
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In American Dollars)

	Net income	Retained earnings	Total
Balance at January 01, 2019	(143,121)	30,422	(112,699)
Previous years adjustments	-	(801)	(801)
Balance at December 31, 2020	(143,121)	29,621	(113,500)
Previous years adjustments	-	238,250	238,250
Results of the year	(35,824)	-	(35,824)
Balance at December 31, 2021	(178,945)	267,871	88,926

The accompanying notes from page 8 to 34 are part of the financial statements.

PROFONANPE

STATEMENT OF CASH FLOW
FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020
(In American Dollars)

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Income by investment funds and portfolio	75,487,561	28,809,836
Income by contributions of institutional development	1,419,520	1,270,717
Financial income	153,173	-
Other collections related to activity	258,364	25,299,688
	<u>77,318,618</u>	<u>55,380,241</u>
Less:		
Suppliers	(10,949,878)	(7,257,868)
Wages	(2,956,519)	(2,678,153)
Taxes	(791,673)	(713,026)
Project transfers	(4,605,767)	(7,879,099)
Other accounts payable related to activity	(28,800,032)	(3,100,166)
Cash and cash equivalents provided by operating activities	<u>(48,103,869)</u>	<u>(21,628,312)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Increase of fixed asset by purchases	(1,110)	-
Increase in intangible assets of purchases	(81,692)	-
Increase (decrease) of financial investments	(54,251,699)	-
Cash from investing activities	<u>(54,334,501)</u>	<u>-</u>
Increase (decrease) in assets and cash equivalents in the year, net	(25,119,752)	33,751,929
Cash and cash equivalent at the beginning of the year	<u>41,695,856</u>	<u>7,943,927</u>
Cash and cash equivalents at the end of the year (Note 3)	<u><u>16,576,104</u></u>	<u><u>41,695,856</u></u>

The accompanying notes from page 8 to 34 are part of the financial statements.

PROFONANPE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 AND 2020

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 Parque Gonzales Prada Avenue No. 396 and Jirón Félix 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 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.

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, 2021, 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, as well as private sector entities.

The detail of projects managed by PROFONANPE at December 31, 2021, is shown below:

Project Nº	Project description	Financian Agency
PY – 015	Paracas National Reserve	GEF-BIRF / PLUS PETROL
PY - 046	Morona, Pastaza Project	Alemania Government
PY – 056	Tips and Islands Heritage Funds	GEF-BIRF
PY – 060	Adaptation of the Impacts of Climate Change on the Coastal Marine Ecosystem of Peru	Adaptation Fund
PY – 062	Humedales of Datem	Green Climate Fund
PY – 064	Vilcanota Polylepis	CI
PY – 065	Patrimonial Fund FIDA - MRESE	FIDA
PY – 066	PAN III	Alemania – KFW
PY – 067	FORASAN	Junta Usuarios Bajo Piura
PY – 069	Nagoya protocol	PNUMA
PY – 072	Creation of Bioneering Model Base don Energy	KOICA
PY – 073	Adaptation to the impacts of climate change	Adaptation Fund
PY – 074	Ensuring the future of the ANP of Peru	GEF WWF
PY – 079	SIPAM Project	FAO
PY – 081	Acuerdo CEPF	CEPF
PY- 083	READINESS II	Green Climate Fund
PY- 084	Strengthening Moore	Fund Gordon & Betty Moore
PY- 085	Strengthening of SINANPE	Alemania – KFW
PY- 087	HUMEDALES PNIPA I	PROFONANPE
PY- 088	USFS FOREST Fase III	US Forest Service
PY- 090	Initiative PDP	GEF – WWF, Moores Foundation and Andes Amazon Fund
PY- 091	Effective Management of Parque Nacional de Yaguas, Phase III	New Venture Fund
PY- 092	Management Strengthening PN Sierra del Divisor, Phase III	New Venture Fund
PY- 093	READINESS III	Green Climate Fund
PY-094	APORTE -PMR	KFW
PY-095	Contingency Fund for Environmental Remedation	MINEM/OEFA
PY-096	CORIAS	PROFONANPE
PY-097	SERNANP Support	PROFONANPE
PY-098	INNOVA	Moore Foundation
PY-099	PROCOCES	PROFONANPE
PY-100	FOREST IV	USAID/Servicio Forestal de EEUU.
PY-101	Trust SCOTIA BANK	Ministerio del Ambiente
PY-102	Taricaya	PROFONANPE
PY-103	Investment property	FONDO MORONA
PY-105	FONAM III	Ministerio del Ambiente
PY-106	Perú BAR	Minera PERÚ BAR
PY-107	Cotahuasi	Minera ARES
PY-108	Sierra del Divisor IV	New Venture Fund
PY-110	Forest V	USAID/Servicio Forestal de EEUU.

1.4 New general guidelines for the investment Portfolio

In the extraordinary session held on August 06, 2018, the Board of Directors approve the new general guidelines of PROFONANPE's investment portfolio, setting the ranges from 40% to 100% in fixed income financial assets; from 0% to 40% in variable income financial assets; and from 0% to 20% in alternative income financial assets.

In addition, the board of directors agreed to ratify the selection of the Swiss UBP Bank as administrator of the PRONANP portfolio, included in the FONANPE patrimonial fund.

1.5 Merger by absorption of the National Environmental Fund – FONAM

Emergency Decree N° 022-2020 provided that PROFONANPE through a merger by absorption, assumes the assets, liabilities and equity of the National Environmental Fund, formerly known as FONAM, which is a non-profit institution of private law. In addition, the aforementioned decree authorizes PROFONANPE to manage the resources collected from the National Fund

for Natural Areas Protected by the State (FONAMPE) and entrusts it with the performance of the Technical and Financial Secretariat of the Board of Directors of the Contingency Fund for Environmental Remediation

The Sixth Supplementary Provision for Emergency Decree N° 022-2020, dated January 24, 2020 provides for the merger by absorption of FONAM and entrust PRFONANPE with execution of the respective actions in order to conduct and complete the merger process within ninety workings days. This procedure was approved by its Board of Directors in the extraordinary session of June 15, 2020, under the chairmanship of the Minister of the Environment.

As of the effective date of the merger by absorption, FONAM presented the following financial information, as of to April 30, 2020:

	<u>In Soles</u>
Assets	
Current assets:	
Cash and cash equivalents	19,277,811
Trade accounts receivable	219,473,942
Other assets	14,820
	<u>238,766,573</u>
Non-current assets:	
Furniture and equipment, net	64,981
Intangibles, net	1,873,166
Total non current assets	<u>1,938,147</u>
Total assets	<u>240,704,720</u>
Liabilities:	
Current liabilities:	
Trade accounts payable	51,875
	<u>51,875</u>
Non-current liabilities:	
Miscellaneous accounts payable	238,720,208
Total liabilities, Non-current	<u>238,720,208</u>
Total liabilities	<u>238,772,083</u>
Equity:	
Period results	39,601
Retained earnings	1,893,036
Total equity	<u>1,932,637</u>
Total liabilities and equity	<u>240,704,720</u>

According to the Seventh Complementary and Final Provision of Legislative Decree No. 022-2020, once the merger by absorption between both entities has been completed, the Ministry of the Environment must approve by Supreme Decree the internal regulations of PROFONANPE, specifying this legal norm that any reference made to FONAM or to the attributions that it had been exercising are understood as performed by the absorbing entity, one of them being the Technical and Financial Secretariat of the Board of Directors of the Contingency Fund for Environmental Remediation created by Law N° 30321 and its regulations, approved by Supreme Decree No. 039-2016-EM.

Subsequently, by Ministerial Resolution No. 399-2020-MINEM of December 25, 2020, the financial transfer from the Ministry of Energy and Mines to PROFONANPE of S/ 88,268,335 was authorized for the environmental remediation activities of sites impacted by hydrocarbon

activities. In this context, in the extraordinary session of the Board of Directors of PROFONANPE, under the presidency of the Minister of the Environment, on June 15, 2020, it was agreed to terminate the merger of the former FONAM with PROFONANPE, with the effective date of the merger on June 15, 2020, as well as it was arranged that the Executive Director notarize the adopted agreements to a public deed.

1.6 Constitution of Trusts

Upon completion of the merger by absorption process carried out by PROFONANPE on the assets, liabilities and equity of 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 1 and 2 to the investment and administration trust agreement of December 27, 2019, signed on February 12 and May 5, 2021, between PROFONANPE and COFIDE, the administration of the trust assets was established. This equity comprises S/ 183,422,001 (Law No. 30887) and S/ 88,268,335 (Ministerial Resolution No. 399-2020-MINEM) and S/ 98,000,000 (Ministerial Resolution No. 133-2021-MINEM).

b) Trust FONAM II:

In accordance with the investment and payments trust agreement entered into 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, whose amount as of December 31, 2021 amounted to 24 million soles.

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.

1.7 Impact of the COVID-19 Pandemic

In Peru, the improvement in the health situation related to COVID-19 allowed the reduction of restrictive measures regarding mobility, which was favored by the important advance in vaccination against the virus, compared to what happened in Peru, the previous period in which the Government declared a state of emergency, initiating a quarantine protocol throughout the Nation, including mandatory social isolation measures, with the exception of the health, finance and essential goods and services industries. During fiscal year 2021, the institution has continued to monitor prevention and control measures, in order to guarantee the normal cycle of its operations.

1.8 Approval of financial statements

The financial statements for the year ended December 31, 2021 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 the Executive Management, the accompanying financial statements as of December 31, 2021, 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 on the basis of 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 on the basis of 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 in order to show the impact of foreign currency in local currency, on the basis of 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, 2021 for transactions of purchase and sale for American dollar, were S/. 3.975 and S/. 3.998, respectively. (S/ 3.618 and S/ 3.624 for transaction of purchase and sale at December 31, 2020).

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 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 are 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 and 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 held for trading; ii) financial assets mandatorily required to be measured at fair value.

As of December 31,2021, 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, 2021, 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 in Switzerland, 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, whose detail is as follows:

	<u>Years</u>
Furniture and facilities	10
Computer equipment	04
Transport units and equipment	05
Other equipment	10

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 on the basis of 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 equipment and vehicles, 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	
	2021	2020
Current accounts for specific purposes (a)	11,696,044	41,668,878
Saving accounts (b)	4,875,378	26,978
Fixed-term deposits	4,682	-
Total	<u>16,576,104</u>	<u>41,695,856</u>

- (a) Current accounts are held in banks and are denominated in Soles, U.S. Dollars and Euros, 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.

4. OTHER ACCOUNTS RECEIVABLE

It comprises:

	In U.S. Dollars	
	2021	2020
Current:		
Advances to staff and accountability	235,604	215,304
Claims to third parties	8,103	177,877
Deliveries to account	619,207	116,645
Other sundry accounts receivable – third parties	214,231	188,049
Deposits in guarantee	1,696	14,865
Public and other related services	595	655
	<u>1,079,436</u>	<u>713,395</u>
Non current:		
Accountability funds	<u>233,923</u>	<u>233,923</u>
	<u>233,923</u>	<u>233,923</u>
Total	<u>1,313,359</u>	<u>947,318</u>

5. EXPENSES CONTRACTED IN ADVANCE

It comprises:

	In U.S. Dollars	
	2021	2020
Supplier advances	<u>173,602</u>	<u>218,160</u>
	<u>173,602</u>	<u>218,160</u>

6. 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 in order to generate returns and a sustainable source of funding for projects.

At December 31, 2021 and 2020, the balances of investment portfolios are as follows:

	In U.S. Dollars	
	2021	2020
a) Investment portfolio:		
PY- 015 Paracas National Reserve – Pluspetrol (a)	6,433,599	6,563,257
PY- 035 Equity Fund PRONANP – GEF /KfW (b)	11,256,119	10,990,683
PY- 046 Germany, Debt Conversion, Morona Project (c)	3,239,628	4,439,867
PY- 056 Islands and Guaneras Points Heritage Funds – BIRF (d)	2,126,108	2,310,033
PY- 062 Humedales of Datem del Marañon – Green Climate Fund (e)	200,765	392,405
PY- 064 Vilcanota Polylepis (f)	1,122,748	1,098,211
PY- 065 Patrimonial Fund- FIDA – MERESE (g)	2,423,264	2,342,763
PY- 080 FONANPE (h)	15,725,334	15,131,916
PY- 085 Strengthening of SINANPE – KfW (i)	736,554	1,482,683
PY- 089 Germany, Debt Conversion – SINANPE II (j)l	2,141,070	2,466,536
	<u>45,405,189</u>	<u>47,218,354</u>
b) Trusts:		
PY- 95 FONAM II (k)	6,733,295	(288,328)
PY- 101 Remediation of Environmental Liabilities (l)	1,182,498	-
PY- 105 FONAM III (m)	95,974,537	-
	<u>103,890,330</u>	<u>(288,328)</u>
	<u>149,295,519</u>	<u>46,930,026</u>

Financial investments classified as current and non-current as of December 31, 2021, are described below:

	In U.S. Dollars	
	2021	2020
Current:		
Mutual Funds:		
Natural Heritage Initiative of Peru -PDP, Andes Amazon Fund	1,229,477	-
PDP - World Wildlife Fund	2,960,526	-
Peru Natural Heritage Initiative - PDP General Environment Fund	4,447,730	-
Forest Project (recovery of IGV-APCI)	70,255	-
	<u>8,707,988</u>	<u>-</u>
Non Current:		
Trusts:		
SCOTIABANK	1,182,498	-
FONAM I	6,733,295	-
FONAM II	95,974,537	-
	<u>103,890,330</u>	<u>-</u>
Portfolio:		
MEF-Debt restructuring Germany, Morona 046001	3,239,628	4,439,867
Pluspetrol – Donation – Fund Paracas 015006	6,433,599	6,563,257
PRONANP Fund (UBP-Switzerland) 035022	11,256,119	10,990,683
MEF- Debt Reconversion Germany SINANPE III 089001	2,141,070	2,466,536
WB – Donation – Puntas and Guaneras Islands Fund 056002	2,126,108	2,310,033
DATem del Marañon – Green Climate Fund 062001	200,765	392,405
Donation – GEF – Vilcanota Polylepis Project – Conservation	1,122,748	1,098,211
Grant – GEF – MERESE Project – FIDA 065033	2,423,264	2,342,763
Donation PROFONANPE - Fund FONANPE 080008	15,725,334	15,131,916
SINANPE Strengthening 085008	736,554	1,482,683
Contingency Fund for Environmental Remediation	-	(288,328)
	<u>45,405,189</u>	<u>46,930,026</u>
	<u>149,295,519</u>	<u>46,930,026</u>

Management policies for Portfolio resources.

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

- a) *PY-015 Project "Establishment of Fund for Managing and Recovering Paracas National Reserve" Pluspetrol Peru Corporation SA*

The Tripartite Agreement signed between PLUSPETROL, SERNANP and PROFONANPE establish a Fund for Managing and Recovering Paracas National Reserve up to US\$ 7.0 million, having signed the trust commission contract with the local bank on September 30, 2009.

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 6,433,599.

- b) *PY-035 "Project PRONANP Equity Fund", International Bank for Reconstruction and Development – BIRF / KfW of Germany*

On August 16, 2010, the International Bank for Reconstruction and Development – BIRF, as implementing agency of the *Global Environment Facility* – GEF signed with PROFONANPE the Grant Agreement TF097155 to finance the implementation of the project *"Strengthening the Conservation of Biodiversity through the National Protected Areas Program"*– PRONANP up to US\$8.8 million. From this amount, it was agreed to entrust the management and investment of US\$ 3.0 million to establish an equity fund for the financial sustainability of protected areas within the selected Ecological Corridors. Additionally, on August 19, 2013 was made an additional contribution to this portfolio for EUR 5.0 million (US\$ 6'621,936) from the Expansion Contract signed with KfW of Germany at December 31, 2012.

In August 2018, the Board of Directors ratified the selection of Banco Suizo UBP as administrator of the PRONANP Portfolio. In August 2020, the board of directors, following the recommendation made by KfW of Germany, agreed to transfer the funds from the PRONANP portfolio, included in the FONANPE Patrimonial Fund, to the UBP Bank of Switzerland

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 11,256,118.

- c) *PY-046 "Project Management of Natural Resources in Rivers Morona and Pastaza" External Debt Swap with the Government of Germany"*

The Intergovernmental Peruvian – German Agreement for debt restructuring held between the Government of Peru and the Government of Germany, this project was assigned to Deutsche Mark 14.7 million. The trust commission contract with the local bank was signed on September 01, 2003 with yearly validity and renewable for equal periods.

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 3,239,629.

- d) *PY-056 Patrimonial Fund of the Project "Strengthening the Sustainable Management of the National Reserve System of Islands, Islets and Guaneras Points."* On February 11, 2014, the Donation Agreement was signed between the World Bank, in its capacity implementation agency of the Global Environment Facility - GEF, and PROFONANPE, to finance the activities in the project for up to US \$ 8.9 million. Also, the Endowment Fund was established for US \$ 2.0 million, having signed the trust commission contract on December 19, 2014 and is valid for one year, renewable for equal periods.

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 2,126,108.

e) *PY-062 Project "Building Resilience in the Wetlands of Datem Province of Marañón, Peru"*

On July 19, 2016, the Green Climate Fund signed the Master Accreditation Agreement with PROFONANPE to finance the project "Building Resilience in the Wetlands of Datem Province of Marañón, Peru", which was approved in November 2015 and started its activities in June 2017. This project aims to improve the resilience capabilities (the ability of humans to adapt positively to adverse situations) of indigenous communities living in carbon-rich wetland ecosystems in Datem Province of Marañón in the Loreto Region.

On December 15, 2016, the Green Climate Fund and PROFONANPE signed the Financed Activity Agreement for the execution of the project. According to the budget approved by the Agreement, the amount financed amounts to US\$ 9'110,000, of which US\$ 6'240,000 is contributed by the Green Climate Fund; US\$ 1'800,000 is contributed by the Government of South Korea and US\$ 1'070,000 corresponds to the counterpart provided by PROFONANPE. The implementation period for the Agreement is five years, i.e. from March 2016 to February 2021.

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 200,765.

f) *PY-064 "Vilcanota Reserves Network, Conservation of Polylepis Forests of Peru".* On September 09 and 25, 2017, the Global Conservation Fund and PROFONANPE signed a Donation Agreement for the establishment of the Vilcanota Polylepis Equity Fund, up to an amount of 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 established in the operations manual and in each operational plan. In this regard, the Government Natural Protected Areas Service – SERNANP should ensure that expenses are used exclusively to finance the costs of biodiversity conservation in the Reserve Areas. On February 16, 2018, PROFONANPE signed a trust commission contract with a local bank to invest funds received from Conservation International Foundation.

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 1,122,748.

g) *PY-065 Project "Conservation and sustainable use of the high Andean ecosystems through payment for environmental services for rural poverty alleviation and social inclusion".* On June 12 and October 06, 2015, the International Fund for Agricultural Development (IFAD) (acting as the Implementing Agency of the Global Environment Facility – GEF) and Ministry of Environment - MINAM, respectively, signed the Financing Agreement for the implementation of the project entitled "Conservation and sustainable use of the high Andean ecosystems through payment for environmental services for rural poverty alleviation and social inclusion", which establishes a non-reimbursable contribution from IFAD, for a total amount of US\$ 5'354,545.00, which would be disbursed on the agreed opportunities, amounts and terms. According to the established agreement, the amount to be destined to the establishment of the Investment Portfolio amounts to a total of US\$ 2.0 million. The trust commission agreement signed between PROFONANPE and a Peruvian bank was signed on October 12, 2017 is valid for one year and is renewable for equal periods.

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 2,423,264.

- h) PY- 080 *"National Fund of Natural Areas Protected by the Government– FONANPE"* On December 14, 2018, PROFONANPE'S Board of Directors adopted agreement to integrate the investment portfolios correspondent to projects as follows: PRONANP (PY-036); ALTO MAYO (PY-035); FINLANDIA (PY-025); GPAN (PY-020); GEF (PY-002); SINANPE III (PY-036) and, Canada (PY-026), transferring the funds from these portfolios to constitute the FONANPE. The entity has signed a trust commission contract with a local bank for the administration of FONANPE funds.

The net amount as of December 31, 2021 of the investment portfolio amounted to US \$ 15,725,334.

- i) PY - 085 "SINAPE Strengthening Project"

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

The net amount as of December 31, 2021, of the investment portfolio amounted to US \$736,554

- j) PY-089 *"Project Effective Management of Protected Natural Areas – SINANPE III": Government of Germany*

It is related to the Exchange Debt operation with the Government of Germany signed on June 30, 2011 by EUR 7,998,907 (approximately US\$ 8.2 million) to support the project. From this amount, the project financing amounted to EUR 5.7 million. On December 12, 2011, it was signed the trust commission contract with a local bank, valid for one year and renewable for equal periods.

The net amount as of December 31,2021 of the investment portfolio amounted to US \$ 2,141,070.

Trusts

- k) PY-95 FONAM II

Article 23 of the regulation of environmental liabilities of mining activity published as an annex to Supreme Decree No. 059-2005-EM, stipulates that mining environmental liabilities will be remedied through trusts administered by the National Environment Fund - FONAM. Subsequently, Law No. 30321, published on May 7, 2005, was enacted, creating the Contingency Fund for Environmental Remediation to finance environmental remediation actions at sites impacted as a result of hydrocarbon activities. Article 2 of the law assigns to the Fund the amount 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 Agency for Environmental Assessment and Control - OEFA) , to finance actions in the geographical area of the Pastaza, Tigre, Corrientes and Marañón river basins, in the Loreto Region. Subsequently, FONAM signed on September 25, 2015 the investment trust agreement and payments with the Development Finance Corporation - COFIDE, up to the amount of fifty million soles.

Finally, on August 17, 2020, COFIDE and PROFONANPE signed addendum No. 1 to the investment and payment trust agreement, the second assuming the contractual position, rights and obligations of FONAM derived from the contract.

The net amount as of December 31, 2021 of the Fund amounted to S/ 24,405,054.

l) PY-101 *Environmental Liability Remediation Fund*

Based on the provisions of Law N° 28271, which regulates environmental liabilities in mining activity and provides that FONAM is in charge of raising resources in order to meet environmental liabilities, as well as article 23 of the regulation of environmental liabilities published on December 9, 2005 as an annex to Supreme Decree No. 059-2005-EM, which establishes that environmental liabilities will be remedied through trusts managed by FONAM for that purpose, dated December 27, 2006, the Ministry of Energy and Mines – MEM and FONAM signed an inter-institutional cooperation agreement to select, contract and supervise a trust entity that is in charge of managing the trust assets, destined to remedy the environmental liabilities of the mining activity in the department of Cajamarca. For this purpose, the MEM will transfer as a trust the amount of ten million soles. Subsequently, FONAM and SCOTIABANK PERU signed a fund management trust agreement on February 21, 2007 for up to the aforementioned amount.

Finally, on February 21, 2007, FONAM signed a fund administration trust agreement with SCOTIA BANK PERU SAA, which was in force until the issuance of Emergency Decree No. 022-2020, which ordered PROFONANPE to carry out the merger by absorption of that entity and, subsequently, on December 15, 2020, the trustee bank stated that any reference to FONAM is understood to correspond to PROFONANPE.

The net amount as of December 31, 2021 of the Fund amounted to S/ 4,274,818.

m) PY-105 *Trusts – FONAM III*

The Final Complementary Provision of Law No. 30887 authorized the Ministry of Energy and Mines – MEM to use the balances of up to 274 million soles, to finance the execution of environmental remediation actions in the mining and hydrocarbon subsectors, to which were approved by Ministerial Resolution No. 376-2019-MINEM/DM the sites impacted by hydrocarbon activities in the basins of the Corrientes, Pastaza and Tigre rivers. On December 14, 2019, the MEM signed an agreement for the transfer of financial resources with FONAM, through which it is obliged to establish a trust with the resources from the financial transfer, through the selection, hiring and supervision of the fiduciary entity that is in charge of managing the trust assets for up to S/ 183,422,001. In this context, on December 18 and 27, 2019, the Development Finance Corporation - COFIDE and FONAM, signed the investment trust and fund management contract, for the constitution of the trust fund and management by the trustee, raising the ordinary contribution to the amount indicated above, for a term of five years, as well as the corresponding remuneration agreement that regulates the commissions to which the trustee is entitled to receive.

Through Ministerial Resolution No. 399-2020-MINEM of December 25, 2020, the Ministry of Energy and Mines authorized the financial transfer of the determined resource source to PROFONANPE the amount of S/ 88,268,335 in favor of PROFONANPE, to finance the execution of environmental remediation actions of the sites impacted by hydrocarbon activities. Finally, on February 15 and May 6, 2021, COFIDE and PROFONANPE signed Addendums 1 and 2 to the trust agreement, assuming that when the agreement and the addenda refer to FONAM, it will be understood that it is PROFONANPE.

The net amount as of December 31, 2021 of the trust amounted to S/ 369,955,057.

Annual behavior of Portfolio Investment

At the end of 2021, the market value of the investment portfolios managed by PROFONANPE-Credicorp Capital was US\$34.1 million, with a rated drop of US\$2.1 million compared to the end of 2020, and a return annualized rate of 3.49%.

With the advent of vaccines in the first half of 2021, the market began its recovery faster than previous recessions, with a marked improvement in global GDP growth. In addition, 2021 meant a great year for global equities, with prices at all-time highs and returns that managed to double and even triple the historical averages of stock market indices. The S&P500 managed to end the year with up to 70 all-time highs and that is because consumer spending increased excessively, regardless of higher prices or delays in the supply chain, directly benefiting corporations.

In the US market, the main indices and their performance were: Dow Jones (+18.7%), S&P 500 (+26.9%), Nasdaq (+21.4%). While in Europe: Stoxx Europe 600 (+22.2%), DAX (+15.8%), FTSE 100 (+14.3%). Finally, in the Asian market: Nikkei 225 (+4.9%) and Shanghai Composite (+4.8%).

Meanwhile, in the Peruvian market, the Stock Exchange performed poorly, affected by political factors and the loss of opportunities despite the rise in international mineral prices. The S&P/BVL General Peru index had an increase of 1.39%, reflecting the poor expectations for the Peruvian market in 2021. Finally, the sectors that gained the most in the year were construction (36%) and industrial (35%)

In the Peruvian market, the main indices and their performance were: S&P/BVL Peru General (+1.4%), Peru Select (+2.2%), LIMA 25 (20.1%) and Peru General ESG (-2.8%).

PROFONANPE is not governed by the General Law of the Financial System and of the Insurance and Organic System of the Superintendence of Banking and Insurance, Law N° 26702. For this reason, the provisions of Resolution N° 7033-2012 of the Superintendence of Banking, Insurance and Pension Fund Administrators regarding the classification and valuation of investments are only applicable to companies in the financial system. Article 10 of these regulations establishes that debt instruments must be restated to amortized cost, applying the effective interest rate methodology and, based on the amortized cost obtained, gains and losses from changes in fair value must be recognized. In the case of PROFONANPE, total investments are recorded at market value, which is provided by the asset manager.

According to the Regulation on the Classification and Valuation of Investments of Financial System Companies, the fluctuation in the value of investments is obtained by comparing the fair value with the accounting value, obtaining a gain by fluctuation if the fair value is higher, otherwise it would be a loss. For PROFONANPE, the unrealized gain or loss (fluctuation of values) is presented in the reports sent by the Asset Manager, in which the market value is compared with the average purchase value, but for accounting purposes this is not considered. It is important to highlight that the accumulated net yield of US\$ 1,588,385 resulting from the comparison of the quota values of the investment portfolios or from the variation of the final and initial balance of the portfolios is accounted for in their financial statements.

At the end of 2021, the market value of the investment portfolios managed by UBP Switzerland were US \$. 11,256,118, registering a nominal increase of US \$ 265,435 compared to the opening amount, dated December 31, 2020, of US \$ 10,990,683. This increase is explained by the good performance of the equity market in the United States and Europe.

The overall performance of PROFONANPE investment portfolio as of December 31, 2019 amounted as US\$ 149,295,519 and the summary is as follows:

	In U.S. Dollars
- Initial balance	46,930,026
- Trusts FONAM	59,687,760
- Contributions	45,573,049
- Commissions and management	(404,703)
- Gross performance	2,308,528
- Withdrawal	(4,799,141)
	<u>149,295,519</u>

The movements of the investment portfolio as of December 31, 2021 and its structure made up of fixed interest, variable interest and alternative interest securities, are shown in Annex's 1, 2 and 3 of supplementary information.

7. FURNITURE AND EQUIPMENT

The variation of the account and its related accumulated depreciation for the years ended December 31, 2021 and 2020, is as follows:

	Building, Improvement In leased properties	Furniture	Transport Unit	Computer equipment	Other equipment	Final balance
Year 2021:						
Opening balance	2,397	16,489	-	14,943	7,775	41,604
Additions	-	12,027	-	74,267	35,464	121,758
Sales and withdrawals	(62,301)	-	(29,240)	-	(2,488)	(94,029)
Depreciation adjustments	-	(9,554)	29,240	(71,183)	(30,493)	(81,990)
Depreciation charge	59,904	(3,168)	-	(6,863)	(1,143)	48,730
Net cost at 31/12/2021	-	15,794	-	11,164	9,115	36,073
Cost	-	55,110	-	130,547	58,074	243,731
Depreciation Accumulate	-	(39,316)	-	(119,383)	(48,959)	(207,658)
	<u>-</u>	<u>15,794</u>	<u>-</u>	<u>11,164</u>	<u>9,115</u>	<u>36,073</u>
	Building, Improvement In leased properties	Furniture	Transport Unit	Computer equipment	Other equipment	Final balance
Year 2020:						
Opening balance	2,780	19,261	-	23,069	9,379	54,489
Depreciation adjustments	-	-	-	(1,188)		(1,188)
Depreciation charge	(383)	(2,773)	-	(6,937)	(1,604)	(11,697)
Net cost at 31/12/2020	2,397	16,488	-	14,944	7,775	41,604
Cost	62,300	43,084	29,240	56,280	25,098	216,002
Depreciation Accumulate	(59,903)	(26,595)	(29,240)	(41,337)	(17,323)	(174,398)
	<u>2,397</u>	<u>16,489</u>	<u>-</u>	<u>14,943</u>	<u>7,775</u>	<u>41,604</u>

8. INTANGIBLES, NET

It comprises:

	In U.S. Dollars		
	Balance at 01.01.2021	Additions	Balance at 31.12.2019
Cost:			
Software	147,254	342,786	490,040
	147,254	342,786	490,040
Amortization:			
Software	(68,875)	(222,421)	(291,296)
	(68,875)	(222,421)	(291,296)
Net value	78,379	120,365	198,744

9. OTHER ACCOUNTS PAYABLE

It comprises:

	In U.S. Dollars	
	2021	2020
Current:		
Salaries, vacations and social benefits	239,063	174,318
Taxes and contributions	75,991	98,018
Other accounts payable – current part	798,224	875,841
	1,113,278	1,148,177
Non Current:		
Other accounts payable	233,923	374,805
	1,347,201	1,522,982

10. DEFERRED LIABILITIES

It comprises:

	In U.S. Dollars	
	2021	2020
Commission for managing projects	214,880	-
	214,880	-

11. MANAGEMENT FUNDS

It comprises:

Project N°	Project's name	In U.S. Dollars	
		2021	2020
PY-008	Protection Naturals Areas - Phase II	-	(4)
PY-010	Agreement KfW, Study PRONANP	59	65
PY-015	Paracas Fund – PLUS PETROL	6,872,105	6,967,360
PY-016	Development Institution - PROFONANPE	64,455	64,453
PY-020	Portfolio Equity Fund GPAN	756	811
PY-024	Program Awards Carlos F. Ponce	51,769	66,896
PY-026	Debt Conversion Canada	-	(1)
PY-030	Editorial Fund	24,546	27,040
PY-033	Support to the Strengthening in RN Pacaya Samiria	-	73
PY-035	Equity Fund PRONANP-GEF-KfW	11,256,118	10,990,682
PY-036	Project Effective Management ANP – SINANPE III	242,961	327,639
PY-045	Other	18	18
PY-046	Morona – Pastaza Project, Phase II (a)	3,473,762	4,674,077

Project N°	Project's name	In U.S. Dollars	
		2021	2020
PY-049	Development of Institutional Capacity SINANPE II	-	1
PY-050	REDD Cordillera Azul	120,811	120,811
PY-052	Strengthening Sustainable Management of Islands Reserve	7	1
PY-053	Implementation of the Communal Reserve Master Plan Amarakaeri – Phase II	205	227
PY-055	Mitigation of deforestation in the Chesnutt Grants of Madre de Dios	(17)	74
PY-056	Equity Fund Bits and Islands	2,305,536	2,335,618
PY-058	Project FIDA - MERESE	4,891	195,614
PY-059	FUNDESANP Agreement	280	308
PY-060	Adaptation of the Impacts of Climate Change on the Coastal Marine Ecosystem of Peru	2,136,205	521,532
PY-062	Humedales of Datem	1,043,920	681,529
PY-064	Vilcanota Polylepis	1,128,751	1,104,212
PY-065	Portfolio FIDA-MERESSE	2,423,264	2,342,763
PY-066	PAN III Project	213,580	724,829
PY-067	FORASAN	39,034	36,139
PY-068	US Forest	20	19
PY-069	Nagoya Protocol	150,452	410,289
PY-071	Yaguas National Park Management	1,043	8,615
PY-072	Creating an Energy-Based Bio Business Model	5,182	322,967
PY-074	Securing the Future of Peru's ANPs	117,275	(81,257)
PY-075	READINES Project	(1)	(28,854)
PY-076	Strengthening Divider Management	51	16,330
PY-077	Consolidated PFP for SINANPE: Natural Heritage	55	10,977
PY-078	USFS Forest - Phase II	2,860	3,147
PY-079	SIPAM Project	325,319	734,437
PY-080	FONANPE	15,725,334	15,131,916
PY-081	Agreement CEPF	1	52,883
PY-082	III Congress of ANP	(49)	85
PY-083	READINES II - GREEN CLIMATE FUND	(4,343)	73,358
PY-084	Strengthening Moore - Foundation Gordon & Betty Moore	339,088	450,253
PY-085	Strengthening SINANPE	861,553	1,482,682
PY-086	SOS AMAZONIA	-	(16)
PY-087	HUMEDALES PNIPA I	1,643	4,895
PY-088	USFS FOREST - PHASE III	7,748	256,278
PY-089	Portfolio PAN III	2,431,078	2,469,442
PY-090	Initiative PDP	13,696,747	10,310,897
PY-091	Effective Management of the Yaguas National Park, Phase II	48,459	325,284
PY-092	Strengthening of Sierra del Divisor National Park Management-Phase II	216	171,523
PY-093	REDINESS III	(157,079)	499,618
PY-094	CONTRIBUTION -PMR	4,678,570	-
PY-095	Contingency Fund for Environmental Remediation	6,664,165	(288,523)
PY-096	Support for Wildlife Breeding and Rescue Centers	10,996	20,115
PY-097	Support to SERNANP	29,173	109,450
PY-098	INNOVA	293,088	299,896
PY-099	PROCOCODES	435,724	198,618
PY-100	FOREST IV	143,178	10,296
PY-101	Environmental Liabilities Remediation Trust	1,182,497	(15,236)
PY-103	Investment Property	1,189	-
PY-104	Support ZR COMAINA	78,500	-
PY-105	FONAM III Project	95,929,139	24,356,605
PY-106	Perú BAR	(140)	-
PY-107	Master Plan for the Cotahuasi Sub-basin Landscape Reserve	25,199	-
PY-108	Divider Saw IV	78,330	-
PY-109	PROCOCODES	(4,478)	-
PY-110	Forest V	147,150	-
PY-111	Campaña CI-NFT	(40)	-
PY-112	Rio – FOREST	2,008	-
PY-114	Campañas	161	-
	Total	174,650,077	88,499,756

(a) Includes the balance of US\$ 234,296 of PY-007 as of December 31, 2021.

The detail of the movements for each project in the period is included in Annex No. 1, attached to the complementary information that is part of this report.

12. 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 carry out its corporate purpose.

As of December 31, 2021, this item amounted to US\$88,926 (as of December 31, 2020 it amounted to (US\$113,500).

13. ORDER ACCOUNTS

It comprises:

	In U.S. Dollars	
	2021	2020
Assets on loan, non-capitalizable custody	183	962,096
Accounts receivable, on the contrary	171,944	99,736
Deliveries to render - sub donations	302,325	-
	<u>474,452</u>	<u>1,061,832</u>

14. MANAGEMENT INCOME

It comprises:

		In U.S. Dollars	
		2021	2020
PY-015	Paracas Fund – PLUS PETROL	37,610	14,815
PY-024	Program Awards Carlos F. Ponce	-	752
PY-056	Equity Fund Bits and Islands	10,448	-
PY-058	Project FIDA - MERESE	1,727	33,732
PY-062	Humedales of Datem	192,763	-
PY-064	Vilcanota Polylepis	16,800	-
PY-066	PAN III Project	48,649	45,426
PY-069	Nagoya Protocol	25,000	25,000
PY-071	Yaguas National Park Management	-	10,009
PY-072	Creating an Energy-Based Bio Business Model	-	30,000
PY-073	Adaptation of the Impacts of Environmental Change	272,145	-
PY-074	Securing the Future of Peru's ANPs	16,931	-
PY-075	READINES Project	11,021	-
PY-077	Consolidated PFP for SINANPE: Natural Heritage	-	5,875
PY-079	SIPAM Project	113,313	161,630
PY-081	Agreement CEPF	10,857	5,125
PY-083	READINES II - GREEN CLIMATE FUND	-	11,797
PY-084	Strengthening Moore - Foundation Gordon & Betty Moore	-	42,525
PY-085	Strengthening SINANPE	635,678	389,001
PY-088	USFS FOREST - PHASE III	-	154,710
PY-090	Initiative PDP	121,984	229,888
PY-091	Effective Management of the Yaguas National Park, Phase II	29,228	13,272
PY-092	Strengthening of Sierra del Divisor National Park Management-Phase II	5,295	21,250
PY-094	CONTRIBUTION -PMR	36,078	-
PY-095	Contingency Fund for Environmental Remediation	22,979	41,879
PY-097	Support to SERNANP	22,516	-
PY-100	FOREST IV	93,975	44,040
PY-101	Environmental Liabilities Remediation Trust	5,386	-
PY-105	FONAM III	17,578	-
	Other income	26,423	10,009
		<u>1,774,384</u>	<u>1,280,726</u>

15. ADMINISTRATIVE EXPENSES

It comprises:

	In U.S. Dollars	
	2021	2020
Personnel expenses (Note 16)	1,326,986	923,651
Services provided by third parties (Note 17)	333,342	262,114
Other management expenses (Note 18)	128,830	20,108
	<u>1,789,158</u>	<u>1,205,873</u>

16. PERSONNEL EXPENSES

It comprises:

	In U.S. Dollars	
	2021	2020
Remuneration	1,008,380	791,176
Other remuneration	27,326	17,992
Staff compensation	12,528	1,089
Coaching	-	(517)
Social security and other contributions	75,583	59,530
Social benefits of workers	203,169	54,381
	<u>1,326,986</u>	<u>923,651</u>

In the 2021 period, the entity had 116 servers on the payroll (In 2020, it was 106 servers).

17. SERVICES PROVIDED BY THIRD PARTIES

It comprises:

	In U.S. Dollars	
	2021	2020
Transport, mail and travel expenses	17,804	16,406
Advice and consultancy	90,001	100,203
Maintenance and repairs	3,363	2,608
Rentals	42,039	79,525
Basic services	13,379	21,680
Advertising publications and public relations	312	1,303
Contractor service	91,873	21,871
Other services	74,571	18,518
	<u>333,342</u>	<u>262,114</u>

18. OTHER MANAGEMENT EXPENSES

It comprises:

	In U.S. Dollars	
	2021	2020
Insurance	42,157	3,552
Subscriptions and quotes	10,476	4,912
Licenses and validity rights	1,337	2,039
Supplies	1,486	3,980
Tributes	2,785	-
Other management fees	70,589	5,625
	<u>128,830</u>	<u>20,108</u>

19. PROVISIONS

It comprises:

	In U.S. Dollars	
	2021	2020
Depreciation of furniture and various equipment	13,068	11,697
Amortization of intangibles	38,493	10,828
	<u>51,561</u>	<u>22,525</u>

20. OTHER INCOME AND EXPENSES

It comprises:

	In U.S. Dollars	
	2021	2020
Financial income	9,877,396	281,764
Financial expenses	(9,846,885)	(334,092)
	<u>30,511</u>	<u>(52,328)</u>

21. TAXES STATUS

According to article 19 of the Single Ordered Text (TUO) of the law on income tax, issued by legislative decree No. 774 and its regulations approved by supreme decree N° 179-2004-EF, modified by legislative decree N° 1312 that modifies Income tax law, non-profit associations in Peru are not subject to the tax. Law N° 30404 extended the exemptions included in article 19 of the TUO of the income tax law until December 31, 2018 and Law N° 30898 extended the exemption until December 31, 2019. Subsequently, the emergency decree N° 025-2019, ordered to extend until December 31, 2020, the exemption from the payment of income tax to foundations and non-profit associations, whose constitution instrument includes the following purposes: charity, social assistance, education, cultural, scientific, artistic, literary, sports, political, union and / or housing. Subsequently, through Law No. 31106 of December 31, 2020, the exemption in the payment of Income Tax was extended until December 31, 2023.

The Income Tax affidavits submitted for the years 2017 to 2021 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, 2021.

22. 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. Administrative Manager

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

The entity is exposed to fluctuations in the foreign exchange rates prevailing in its financial position and cash flows. Transactions in foreign currency are carried out at the exchange rates of the free market. The Executive Director is responsible for identifying, measuring, controlling and reporting on exposure to foreign exchange risk. Exchange risk arises when the entity presents mismatches between its active, passive and off-balance sheet positions in the different currencies in which it operates, which are mainly Soles (functional currency) and U.S. Dollars. The Executive Director monitors this risk through the analysis of variables that are applicable.

Transactions in foreign currency are carried out at market exchange rates published by the Superintendence of Banking and Insurance and Pension Fund Administrators. As of December 31, 2021, the weighted average market exchange rates for transactions in U.S. Dollars were S/ 3,975 for purchase and S/ 3,3998 for sale (S/ 3,168 for purchase and S/ 3,624 for sale as of December 31, 2021).

As of December 31, 2021, the institution has the following foreign currency assets and liabilities, which are summarized as follows:

		December, 31	
		2021	2020
		US \$	US \$
Assets:			
Cash and cash equivalents		10,697,166	15,572,086
Other accounts receivable		399,464	383,631
Advances from suppliers		58,783	49,934
		11,155,413	16,005,651
Liabilities:			
Other accounts payable		(691,646)	(1,020,226)
		(691,646)	(1,020,226)
Asset position, net		10,463,767	14,985,425

ii) Interest rate risk

Interest rate risk arises from the possibility that changes in interest rates will affect future cash flows or the fair values of financial instruments. As of December 31, 2021, PROFONANPE does not have financing with banking entities, nor assets or liabilities that accrue variable interest rates; therefore, the Executive Director 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, 2021, 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, 2021, 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, 2021, there are no differences between the carrying amounts and fair values of the entity's financial instruments presented in the statement of financial position.

23. 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, 2021

24. SUBSEQUENT EVENTS

Through Supreme Decree No. 003-2022-SA, it was ordered as of January 22, 2022 to extend the declaration of a health emergency due to the presence of COVID-19 for a period of one hundred and eighty calendar days, counted from March 2. of 2022. This is the sixth extension of the state of social emergency initially decreed in March 2020, which was extended until December 2021.

At the date of issuance of the financial statements, the situation has not changed significantly on the financial statements of the institution as of December 31, 2021. Therefore, Management considers that, during the year 2022, the situation and the measures implemented as a consequence of the state of social emergency will not have a significant effect on the financial and operational performance of the institution

From December 31, 2021 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, 2021

CONTENT

	<u>Page</u>
Independent auditor's opinion complementary information	35
Annexes:	
N° 1 Movement of Investment Portfolio	36
N° 2 Structure of Investment Portfolio	37
N° 3 Project Balance	38

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, 2021, on which we have issued our report on June 10, 2022, 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 Executive Director, 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
June 10, 2022

Countersigned by:



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

Fonseca, Camargo & Associates

Annex 1

PROFONANPE

MOVEMENT OF INVESTMENT PORTFOLIO
AS OF DECEMBER 31, 2021
(In American Dollars)

Donor	Project	Balance as of 31.12.2020	Balances Trusts FONAM 01.01.2021	Contributions	Commissions and management	Gross yield	Withdrawals	Balance as of 1.12.2021
Paracas – Donación PLUSPETROL	PY - 015	6,563,259	-	-	47,497	360,737	442,900	6,433,599
Donación BM-GEF-KfW - PRONANP	PY - 035	-	-	-	-	-	-	-
MEF – Reconversión Deuda Alem SINANPE III	PY - 036	2,466,537	-	-	21,507	103,540	407,500	2,141,070
MEF – Conversión de deuda Alemania Morona	PY - 046	4,439,867	-	-	33,156	163,917	1,331,000	3,239,628
BM-Donación -Puntas e Islas	PY - 056	2,310,032	-	-	18,797	93,573	258,700	2,126,108
Datem del Marañón	PY - 062	392,406	-	-	1,080	2,184	192,746	200,764
Donación GEF-Vilcanota Polylepis	PY - 064	1,098,212	-	-	10,740	52,077	16,800	1,122,748
FIDA-MERSE	PY - 065	2,342,762	-	-	21,966	102,469	-	2,423,264
FONANPE	PY - 080	15,131,916	-	-	146,217	739,636	-	15,725,334
Fortalecimiento SINANPE	PY - 085	1,482,683	-	-	6,839	10,709	750,000	736,553
Donación BM-GEF-KfW – PRONANP (UBP, Suiza)	PY - 035	10,990,680	-	-	60,755	326,193	-	11,256,118
Fideicomisos - FONAM II	PY - 095	(288,328)	7,611,508	-	15,039	31,919	606,765	6,733,295
Fideicomisos - Remediación de Pasivos Ambientales Scotiabank	PY - 101	-	1,207,324	-	7,778	3,872	20,920	1,182,498
Fideicomisos - FONAM III	PY - 105	-	50,868,928	45,573,049	13,333	317,703	771,810	95,974,537
Total		46,930,026	59,687,760	45,573,049	404,704	2,308,529	4,799,141	149,295,519

ANNEX 2

PROFONANPE

STRUCTURE OF INVESTMENT PORTFOLIO

AS OF DECEMBER 31,2021

(In American Dollars)

Portfolio	Description	Project	Fixed Rent				Variable Income		Total Current Value
			Total Fixed Income	Funds	Savings – checking accounts	Net Accounts receivable	Total Variable Income	Funds	
a) Credicorp Capital									
PARACAS	Proyecto Paracas - Donación Pluspetrol	PY -015	3,156,590	3,063,481	99,579	(6,470)	3,277,009	3,277,009	6,433,599
SINANPE III	Ministerio de Economía y Finanzas - MEF - Conversión de Deuda Alemania	PY - 036	1,638,436	1,599,575	43,664	(4,803)	502,634	502,634	2,141,070
MORONA	Ministerio de Economía y Finanzas - MEF - Conversión de Deuda Alemania	PY- 046	2,477,520	2,427,180	57,604	(7,264)	762,109	762,109	3,239,629
PUNTAS E ISLAS	Global Environment Fund - GEF	PY- 052	1,663,744	1,628,875	39,612	(4,743)	462,364	462,364	2,126,108
DATEM MARAÑON	Fondo Verde del Clima	PY - 062	200,765	199,247	1,550	(32)	-	-	200,765
VILCANOTA POLYLEPIS	Global Environment Fund - GEF	PY- 064	853,907	848,706	7,750	(2,549)	268,840	268,840	1,122,747
MERESE FIDA	Global Environment Fund - GEF	PY- 065	1,872,028	1,831,254	46,177	(5,403)	551,237	551,237	2,423,265
G FONANPE	FONANPE INTEGRACIÓN	PY- 080	12,015,355	11,764,166	286,330	(35,141)	3,709,979	3,709,979	15,725,334
Fortalecimiento SINANPE	FONANPE	PY- 085	736,554	729,735	6,938	(119)	-	-	736,554
MORONA	FIDA - Ajuste	PY - 039	-	-	-	-	-	-	-
			24,614,899	24,092,219	589,204	(66,524)	9,534,172	9,534,172	34,149,071
n) Banco UBP Suiza									
PRONANP	KFW de Alemania	PY - 035	9,285,077	9,245,917	39,110	50	1,971,041	1,971,041	11,256,118
TOTAL GENERAL			33,899,976	33,338,136	628,314	(66,474)	11,505,213	11,505,213	45,405,189

PROFONANPE
BALANCE OF PROJECTS
AS OF DECEMBER 31, 2021
(In American Dollars)

TIPO	DESCRIPCIÓN	Py - 007	Py - 008	Py - 010	Py - 015	Py - 016	Py - 018	Py - 020	Py - 024	Py - 026	Py - 030	Py - 032	Py - 035	Py - 036	Py - 045	Py - 046	Py - 049
1. INGRESOS		-10,695,770	-9,656,430	-58,044	-9,305,651	-	-864,659	-1,829,606	-222,917	-330,266	-	-23,541,507	-11,517,315	-8,017,491	-96,000	-292,566	-292,566
		-	-9,656,430	-58,044	-1,166,168	-	-864,659	-997,610	-222,917	-	-	-23,541,507	-	-	-96,000	-292,566	-292,566
	FONDOS DIRECTOS S/.	-	276	-	-20,497	-	-425,185	-166,184	-107,815	-	-	-611,647	-	-	-	-10,328	-10,328
	FONDOS DIRECTOS US\$	-	-8,955,820	-58,044	-1,145,671	-	-439,474	-831,426	-115,102	-	-	-22,929,860	-	-	-96,000	-282,238	-282,238
	FONDOS DIRECTOS - APORTE NO DINERARIO	-	-700,886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-10,695,770	-	-	-8,139,483	-	-	-831,996	-	-330,266	-	-	-11,517,315	-8,017,491	-	-	-
	HABILITACIONES	-4,746,839	-	-	-6,000,000	-	-	-519,954	-	-23,169	-	-	-9,543,243	-7,486,455	-	-	-
	RENDIMIENTO	-6,711,529	-	-	-2,525,105	-	-	-467,859	-	-439,651	-	-	-1,915,746	-885,701	-	-	-
	FLUCTUACIÓN	-	-	-	-	-	-	-	-	78,697	-	-	-	-	-	-	-
	COMISIÓN Y MANEJO	762,598	-	-	385,622	-	-	155,811	-	53,857	-	-	-58,326	354,665	-	-	-
	GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	6	-	-	-	-	-	-	-	-	-
2. GASTOS		10,461,472	9,656,430	57,985	2,433,546	-64,455	864,658	1,828,851	171,148	330,266	-24,546	23,541,507	261,197	7,774,530	95,982	292,566	292,566
		386,623	2,979,619	-	414,867	-	27,660	30,959	-	-	-	258,462	-	3,068,217	-	21,522	-
	TERRENOS	-	64,027	-	-	-	-	-	-	-	-	-	-	195,628	-	-	-
	EDIFICACIONES	-	278,567	-	79	-	-20	-	-	-	-	18,294	-	1,718,928	-	-	-
	MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	31,450	168,690	-	13,513	-	1,390	-	-	-	-	34,904	-	36,076	-	2,832	-
	EQUIPO DE TRANSPORTE	116,541	429,954	-	261,167	-	8,133	-	-	-	-	97,756	-	208,455	-	-	-
	MUEBLES Y ENSERES	4,140	27,230	-	14,422	-	-	2,054	-	-	-	3,578	-	24,413	-	-	-
	EQUIPOS DIVERSOS	231,687	713,120	-	125,686	-	18,157	28,905	-	-	-	103,902	-	696,239	-	18,527	-
	HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	UNIDADES POR RECIBIR	2,560	30,579	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CONSTRUCCIONES Y OBRAS EN CURSO	245	1,267,452	-	-	-	-	-	-	-	-	28	-	188,478	-	163	-
		70,193	88,218	-	7,909	-	499	105	1,041	-	-	29,521	-	349,063	-	231	1,000
	CONCESIONES, LICENCIAS Y OTROS DERECHOS	5,796	-	-	-	-	-	105	-	-	-	15,535	-	59,243	-	231	1,000
	PROGRAMAS DE COMPUTADORA (SOFTWARE)	57,049	9,400	-	-	-	-	-	1,041	-	-	802	-	289,391	-	-	-
	FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	2,332	-	-	-	-	-	-	4,797	-	-	-	-	-
	OTROS ACTIVOS INTANGIBLES	7,348	78,818	-	5,577	-	499	-	-	-	-	8,387	-	429	-	-	-
		1,490,274	362,445	-	133,669	-	-	106,762	-	-	-	2,930,214	-	726,792	-	275,456	8,797
	REMUNERACIONES	1,221,038	295,039	-	113,288	-	-	4,371	-	-	-	2,367,119	-	591,329	-	225,497	7,120
	OTRAS REMUNERACIONES	68,344	25,125	-	8,537	-	-	93,252	-	-	-	81,932	-	11,025	-	3,114	-
	INDEMNIZACIONES AL PERSONAL	1,193	1,224	-	-	-	-	-	-	-	-	34,046	-	-	-	-	-
	CAPACITACIÓN	10,573	3,107	-	-	-	-	-	-	-	-	1,275	-	-	-	-	-
	SEGURIDAD Y PREVISIÓN SOCIAL	129,893	28,934	-	9,976	-	-	9,139	-	-	-	246,801	-	76,244	-	28,653	641
	BENEFICIOS SOCIALES DE LOS TRABAJADORES	59,233	9,016	-	1,868	-	-	-	-	-	-	199,041	-	48,194	-	18,192	1,036
		4,377,028	3,715,463	39,433	1,112,888	-1	201,023	1,314,078	13,335	251,577	9,481	5,380,484	1,000	2,304,653	83,368	438,392	113,179
	TRANSPORTE, CORREOS Y GASTOS DE VIAJE	585,453	513,615	12,091	124,899	-	54,326	284,564	110	892	227	1,059,438	-	516,571	6,778	110,582	42,724
	HONORARIOS, COMISIONES Y CORRETAJES	1,089,581	1,392,108	23,722	250,548	-	84,502	578,562	415	71,043	-	3,477,091	1,000	924,185	70,400	206,320	66,418
	PRODUCCIÓN ENCARGADA A TERCEROS	1,031,727	593,665	-	63,248	-	-	78	-	32,513	-	-	-	-	-	-	-
	MANTENIMIENTO Y REPARACIONES	14,571	3,268	65	224,586	-	4,695	24,964	-	6,958	-	25,623	-	71,221	-	3,506	-6
	ALQUILERES	152,850	111,637	333	123,394	-	4,220	187,087	-	-	-	108,095	-	29,825	-	58,251	-
	SERVICIOS BASICOS	63,460	37,372	-	27,429	-	2,312	72,694	-	-	-	28,229	-	1,247	-	7,739	-
	PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	97,546	202,241	-	65,811	-	-	63,104	-	113,023	8,219	108,409	-	96,567	-	2,519	-
	SERVICIOS DE CONTRATISTAS	1,217,695	719,251	-	66,142	-	37,765	16,210	-	-	-	19,718	-	97,636	-	-	500
	OTROS SERVICIOS PRESTADOS POR TERCEROS	124,145	142,306	3,222	166,831	-1	13,203	86,815	12,810	27,148	1,035	553,881	-	567,401	6,190	49,475	3,543
		8,878	29,350	221	6,769	-	4,073	18,486	24	-	16	3,877	-	12,050	-	162	18
	IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRIBUTOS AL GOBIERNO CENTRAL	8,052	10,385	221	4,412	-	-	1,412	24	-	16	3,324	-	305	-	61	18
	TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRIBUTOS A GOBIERNOS LOCALES	196	18,895	-	1,743	-	4,073	16,691	-	-	-	7	-	11,727	-	-	-
	OTROS TRIBUTOS	630	70	-	614	-	-	383	-	-	-	546	-	18	-	101	-
		4,187,292	2,514,823	18,256	754,360	-	628,423	360,072	141,541	78,764	1,934	14,950,697	260,195	1,314,643	11,980	2,430,255	169,033
	SEGUROS	73,419	234,729	-	48,508	-	-	119,486	-	-	-	19,462	-	13,655	-	2,132	-
	SUSCRIPCIONES Y COTIZACIONES	464	606	-	21	-	-	63	-	-	-	83	-	-	-	36	3,540
	LICENCIAS Y DERECHOS DE VIGENCIA	-	46	-	-	-	-	-	-	-	-	270	-	-	-	35	-
	SUMINISTROS	688,273	437,695	213	262,045	-	57,861	106,934	223	11,890	727	125,641	-	551,522	118	102,458	-
	GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	710	-	-	-	-	-	-	-	-	-
	OTROS GASTOS DE GESTIÓN	3,425,136	1,841,747	18,043	443,786	-	570,562	132,879	141,318	66,874	1,207	14,805,241	260,195	749,466	11,862	2,325,594	165,493
		19,937	45,605	278	60,138	-64,261	7,016	15,895	80,317	934	29,962	457	2	2,445	843	6,426	635
	INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	1	22	-	1	-	-	-	-	-	-	-	-	-	-	-	-
	DIFERENCIA DE CAMBIO	19,936	45,583	278	60,137	-64,261	7,016	15,895	80,317	934	29,962	457	2	2,445	843	6,426	635
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-78,753	-79,093	-203	-57,054	-193	-4,036	-17,506	-65,110	-1,009	-65,939	-12,205	-	-3,333	-209	-518	-96
	OTROS INGRESOS DE GESTIÓN	-8	-22,061	-	-29	-	-1	-22	9,351	-393	-44,326	-12,002	-	-9	-1	-75	-
	RENDIMIENTOS GANADOS	-	-	-	-969	-	-	-	-15,509	-	-5,373	-	-	-1,746	-	-	-
	DIFERENCIA DE CAMBIO	-78,745	-57,032	-203	-56,056	-193	-4,035	-17,484	-58,952	-616	-16,240	-203	-	-1,578	-208	-443	-96
3. TOTAL GENERAL		-234,298	-	-59	-6,872,105	-64,455	-1	-755	-51,769	-	-24,546	-	-11,256,118	-242,961	-18	-3,239,464	-

PROFONANPE
BALANCE OF PROJECTS
AS OF DECEMBER 31, 2021
(In American Dollars)

TIPO	DESCRIPCIÓN	Py - 050	Py - 052	Py - 053	Py - 055	Py - 056	Py - 058	Py - 059	Py - 060	Py - 062	Py - 063	Py - 064	Py - 065	Py - 066	Py - 067	Py - 068	Py - 069
1. INGRESOS		-168,895	-13,910,591	-177,222	-1,636,616	-2,506,997	-6,199,142	-120,938	-5,548,114	-5,766,267	-200,000	-1,145,725	-2,423,264	-5,225,368	-59,766	-599,071	-1,633,243
		-168,895	-13,910,591	-177,222	-1,636,616	-	-6,199,150	-120,938	-5,548,114	-5,002,437	-200,000	-175	-	-5,225,368	-59,766	-599,071	-1,633,243
	FONDOS DIRECTOS S/.	-	-	-	-60,816	-	-467,030	-	-	-	-	-	-	-	-59,766	150	-
	FONDOS DIRECTOS US\$	-168,895	-13,910,591	-177,222	-1,575,800	-	-5,540,257	-120,938	-5,548,114	-4,679,748	-200,000	-175	-	-	-	-599,221	-1,633,243
	FONDOS DIRECTOS – APORTE NO DINERARIO	-	-	-	-	-	-191,863	-	-	-322,689	-	-	-	-588,400	-	-	-
	FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-4,636,968	-	-	-
		-	-	-	-	-2,506,997	8	-	-	-763,830	-	-1,145,550	-2,423,264	-	-	-	-
	HABILITACIONES	-	-	-	-	-2,000,000	-	-	-	-751,151	-	-938,733	-2,000,000	-	-	-	-
	RENDIMIENTO	-	-	-	-	-589,646	-	-	-	-16,583	-	-227,944	-465,731	-	-	-	-
	FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	COMISIÓN Y MANEJO	-	-	-	-	82,529	-	-	-	3,904	-	21,127	42,340	-	-	-	-
	GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	120	8	-	-	-	-	-	127	-	-	-	-
2. GASTOS		48,084	13,910,584	177,017	1,636,633	201,461	6,194,251	120,658	3,411,909	4,722,347	199,999	16,975	0	5,011,788	20,732	599,051	1,482,791
		-	1,595,182	18,277	81,809	40,112	31,265	2,310	1,506,710	125,455	1,984	-	-	1,887,764	-	2,495	6,620
	TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	948,804	-	-	-
	MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	87,064	-	9,146	-	-	1,817	383,466	615	1,685	-	-	142,395	-	-	-
	EQUIPO DE TRANSPORTE	-	647,503	-	43,899	-	6,046	-	6,544	31,826	-	-	-	766,231	-	-	-
	MUEBLES Y ENSERES	-	40,868	-	374	-	-	-	8,657	-	-	-	-	11,851	-	144	-
	EQUIPOS DIVERSOS	-	814,497	17,848	28,390	40,112	25,148	493	1,108,043	92,840	299	-	-	18,483	-	2,351	6,620
	HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	10	429	-	-	-	-	-	-	-	-	-	-	-	-	-
	UNIDADES POR RECIBIR	-	5,238	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CONSTRUCCIONES Y OBRAS EN CURSO	-	2	-	-	-	71	-	-	174	-	-	-	-	-	-	-
		-	2,261	-	5,843	-	6,900	41	3,674	1,992	-	-	-	263	-	2,879	89,318
	CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	1,907	-	5,843	-	-	41	3,674	134	-	-	-	263	-	-	47,167
	PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	354	-	-	-	6,900	-	-	1,858	-	-	-	-	-	2,879	42,151
	FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	922,249	-	360,012	-	616,179	79,950	458,637	1,474,227	490	-	-	582,982	-	-	442,544
	REMUNERACIONES	-	748,241	-	299,185	-	514,828	62,316	381,884	1,231,334	-	-	-	498,488	-	-	365,756
	OTRAS REMUNERACIONES	-	15,066	-	5,766	-	14,189	1,912	843	7,933	-	-	-	2,302	-	-	361
	INDEMNIZACIONES AL PERSONAL	-	1,347	-	1,399	-	83	32	-	586	-	-	-	-	-	-	-
	CAPACITACIÓN	-	-	-	-	-	-	-	371	3,484	-	-	-	-	-	-	6,281
	SEGURIDAD Y PREVISIÓN SOCIAL	-	97,349	-	28,953	-	44,025	10,282	29,457	111,008	490	-	-	38,149	-	-	27,565
	BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	60,246	-	24,709	-	43,054	5,408	46,082	119,882	-	-	-	44,043	-	-	42,581
		-	7,122,927	49,800	1,023,135	133,969	721,239	22,571	1,379,239	2,062,721	189,899	128	-	1,723,386	8,397	457,596	834,339
	TRANSPORTE, CORREOS Y GASTOS DE VIAJE	-	527,096	18,774	161,695	34,309	124,322	11,608	88,320	410,649	28,147	-	-	154,721	19	218,480	144,899
	HONORARIOS, COMISIONES Y CORRETAJES	-	4,018,869	7,918	411,477	38,724	499,908	1,180	432,017	863,879	130,095	-	-	586,339	-	151,718	501,027
	PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MANTENIMIENTO Y REPARACIONES	-	38,261	4,242	7,236	23,799	3,281	-	-	26,127	-	-	-	114,816	-	414	-
	ALQUILERES	-	106,514	150	31,397	9,129	2,089	3,600	370	92,647	-	-	-	5,990	-	13,432	7,256
	SERVICIOS BASICOS	-	17,423	37	11,662	645	3,210	1,214	-	17,052	-	-	-	-	-	8,263	792
	PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	85,610	1,133	29,832	-	6,280	603	9,127	12,461	5,128	-	-	49,924	-	16,369	15,163
	SERVICIOS DE CONTRATISTAS	-	213,175	-	174,944	-	42,154	-	759,398	190,617	20,889	-	-	399,376	-	2,355	81,524
	OTROS SERVICIOS PRESTADOS POR TERCEROS	-	2,115,979	17,546	194,892	27,363	39,995	4,366	90,007	449,289	5,640	128	-	412,220	8,378	46,565	83,678
		-	11,674	-	952	25	280	11	9,904	819	-	48	-	20,612	1	38,828	177
	IMPUESTO GENERAL A LAS VENTAS	-	6,452	-	-	-	-	-	2,925	-	-	-	-	-	-	-	-
	TRIBUTOS AL GOBIERNO CENTRAL	-	788	-	-	9	280	11	140	421	-	48	-	235	1	214	109
	TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	6,371	-	-	-
	TRIBUTOS A GOBIERNOS LOCALES	-	4,434	-	9-52	16	-	-	6,839	398	-	-	-	6,581	-	38,614	68
	OTROS TRIBUTOS	-	-	-	-	-	-	-	-	-	-	-	-	7,425	-	-	-
		48,084	4,235,023	106,844	151,638	23,792	4,794,182	11,824	56,357	1,017,424	7,623	16,800	-	457,143	5,995	97,252	109,458
	SEGUROS	-	16,861	-	14,055	3,558	11,825	70	1,629	33,126	-	-	-	17,724	-	509	3,649
	SUSCRIPCIONES Y COTIZACIONES	-	224	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	LICENCIAS Y DERECHOS DE VIGENCIA	-	1,097	-	366	-	1,221	-	-	537	-	-	-	-	-	-	-
	SUMINISTROS	-	137,357	10,241	50,493	992	11,423	2,115	50,469	321,418	6,539	-	-	110,583	3,578	6,766	1,210
	GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	148,641	-	-	-	-	-	129	-	-	-	-	-	-	-	-
	GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTROS GASTOS DE GESTIÓN	48,084	3,930,843	96,603	86,724	19,242	4,769,713	9,639	4,130	662,343	1,084	16,800	-	328,836	2,417	89,977	104,599
		-	84,570	2,760	36,267	16,514	219,396	3,116	93,174	333,736	600	-	-	1,483,831	11,345	1,892	91,044
	INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIFERENCIA DE CAMBIO	-	84,570	2,760	36,267	16,514	219,396	3,116	93,174	333,736	600	-	-	1,483,831	11,345	1,892	91,044
		-	13,268	-	9,048	-	5,949	3,177	-	31,049	-	-	-	-	-	-	-
	PROVISIONES	-	13,268	-	9,048	-	5,949	3,177	-	31,049	-	-	-	-	-	-	-
		-	-76,570	-664	-32,071	-12,951	-201,139	-2,342	-95,786	-325,076	-597	-	-	-1,144,193	-5,006	-1,891	-90,709
	OTROS INGRESOS DE GESTIÓN	-	-673	-	-329	-1	-8,394	-1	-1	-7	-	-	-	-20	-	-1	-2
	RENDIMIENTOS GANADOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIFERENCIA DE CAMBIO	-	-75,897	-664	-31,742	-12,950	-192,745	-2,341	-95,785	-325,069	-597	-	-	-1,144,173	-5,006	-1,890	-90,707
3. TOTAL GENERAL		-120,811	-7	-205	17	-2,305,536	-4,891	-280	-2,136,205	-1,043,920	-1	-1,128,751	-2,423,264	-213,580	-39,034	-20	-150,452

PROFONANPE
BALANCE OF PROJECTS
AS OF DECEMBER 31, 2021
(In American Dollars)

TIPO	DESCRIPCIÓN	Py - 071	Py - 072	Py - 074	Py - 075	Py - 076	Py - 077	Py - 078	Py - 079	Py - 080	Py - 081	Py - 082	Py - 083	Py - 084	Py - 085	Py - 086	Py - 087
1. INGRESOS		-532,500	-600,000	-6,856,293	-313,169	-325,298	-513,000	-1,715,120	-4,243,370	-18,718,627	-597,726	0	-289,368	-920,000	-2,816,553	-	-36,722
		-532,500	-600,000	-6,856,293	-313,169	-325,298	-513,000	-1,715,120	-4,243,370	-	-597,726	-	-289,368	-920,000	-	-	-36,722
	FONDOS DIRECTOS S/.	-	-	-	-	-	-	-150	-4,243,370	-	-	-	-	-	-	-	-36,722
	FONDOS DIRECTOS US\$	-532,500	-600,000	-1,856,293	-313,169	-325,298	-513,000	-1,714,970	-	-	-597,726	-	-289,368	-920,000	-	-	-
	FONDOS DIRECTOS - APORTE NO DINERARIO	-	-	-5,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-
	FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-18,718,627	-	-	-	-	-2,816,553	-	-
	HABILITACIONES	-	-	-	-	-	-	-	-	-15,976,545	-	-	-	-	-2,750,000	-	-
	RENDIMIENTO	-	-	-	-	-	-	-	-	-3,010,898	-	-	-	-	-92,445	-	-
	FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	COMISIÓN Y MANEJO	-	-	-	-	-	-	-	-	268,816	-	-	-	-	25,892	-	-
	GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. GASTOS		531,457	594,818	6,739,018	313,170	325,247	512,945	1,712,260	3,918,051	2,993,293	597,725	49	293,711	580,912	1,955,000	-	35,079
		52,465	46,133	2,272	-	13,384	30,979	12,361	116,013	-	2,418	-	11,662	7,813	-	-	4,557
	TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	-	-	-	955	-	2,014	19,870	-	-	-	-	-	-	-	-
	EQUIPO DE TRANSPORTE	30,693	46,133	-	-	5,338	-	-	11	-	-	-	-	-	-	-	-
	MUEBLES Y ENSERES	-	-	-	-	725	961	7,608	16,842	-	-	-	-	-	-	-	-
	EQUIPOS DIVERSOS	21,772	-	2,272	-	6,366	30,018	2,739	79,290	-	2,418	-	11,662	7,813	-	-	4,557
	HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	151,152	30,179	-	5,220	14,168	14,998	-	4,318	-	2,279	2,999	-	-	-
	CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	-	1,152	-	-	1,670	610	254	-	1,625	-	709	1,736	-	-	-
	PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	150,000	30,179	-	3,550	13,558	14,744	-	2,693	-	1,570	1,263	-	-	-
	FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		27,596	-	929,226	8,000	14,985	106,536	-	1,422,155	-	193,419	-	71,624	324,061	-	-	-
	REMUNERACIONES	23,881	-	740,186	-	13,032	92,030	-	1,163,167	-	165,603	-	12,993	285,773	-	-	-
	OTRAS REMUNERACIONES	140	-	1,648	-	-	441	-	27,730	-	676	-	-	-	-	-	-
	INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	1,061	-	-	-	-	-	-
	CAPACITACIÓN	-	-	49,246	8,000	-	-	-	3,770	-	-	-	58,631	-	-	-	-
	SEGURIDAD Y PREVISIÓN SOCIAL	1,857	-	55,606	-	1,005	7,170	-	88,274	-	12,901	-	-	20,256	-	-	-
	BENEFICIOS SOCIALES DE LOS TRABAJADORES	1,718	-	82,540	-	948	6,895	-	139,214	-	13,178	-	-	18,032	-	-	-
		164,594	437,523	573,002	245,236	200,237	303,594	1,417,527	1,663,002	-	51,210	197,241	184,033	186,773	-	137	20,187
	TRANSPORTE, CORREOS Y GASTOS DE VIAJE	58,745	3,373	153,602	14,916	37,144	77,774	445,460	250,538	-	13,894	22,360	81	30,660	-	-	2,215
	HONORARIOS, COMISIONES Y CORRETAJES	95,294	1,266	228,150	119,349	51,164	133,017	503,260	846,947	-	11,870	1,423	56,825	140,752	-	-	16,470
	PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	7,566	-	2,350	-	-	-	-	-	-	-	-
	MANTENIMIENTO Y REPARACIONES	1,798	-	4,403	-	1,721	11,492	13,366	235	-	-	-	2,100	-	-	-	-
	ALQUILERES	4,906	-	6,901	5,811	-	4,641	109,965	10,429	-	2,686	-	-	-	-	-	-
	SERVICIOS BASICOS	89	-	20,320	-	21	11,695	9,500	7,673	-	1,389	-	-	-	-	-	-
	PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	-	29,024	5,021	-	25,215	38,900	4,926	-	10,819	2,311	3,466	-	-	-	-
	SERVICIOS DE CONTRATISTAS	-	32,450	106,689	43,192	17,756	10,310	171,347	371,359	-	1,500	33,809	18,712	13,159	-	-	-
	OTROS SERVICIOS PRESTADOS POR TERCEROS	3,762	400,434	23,913	56,947	92,431	21,884	125,729	168,545	-	9,052	137,338	102,849	2,202	-	137	1,502
		1,350	55	131	10	118	308	6,143	1,364	-	21	7	13	66	-	-	2
	IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRIBUTOS AL GOBIERNO CENTRAL	81	55	131	10	118	26	156	319	-	21	7	13	66	-	-	2
	TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRIBUTOS A GOBIERNOS LOCALES	-	-	-	-	-	282	5,987	313	-	-	-	-	-	-	-	-
	OTROS TRIBUTOS	1,269	-	-	-	-	-	-	732	-	-	-	-	-	-	-	-
		277,269	109,987	5,108,703	27,037	91,388	64,009	245,950	744,752	2,993,293	337,033	340,626	23,692	49,534	1,955,000	2,757	9,319
	SEGUROS	1,403	-	22,164	99	332	2,188	443	13,556	-	9,021	-	-	1,411	-	-	-
	SUSCRIPCIONES Y COTIZACIONES	-	-	-	300	-	-	-	-	-	206	-	-	5,000	-	-	-
	LICENCIAS Y DERECHOS DE VIGENCIA	-	-	449	-	-	1,683	28	-	-	219	-	39	-	-	-	-
	SUMINISTROS	67,574	17,477	9,160	964	38,880	14,302	51,575	288,649	-	237	19,164	-	598	-	-	9,044
	GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	5,427	4,731	-	-	-	-	-	-	-	-	-
	GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTROS GASTOS DE GESTIÓN	208,292	92,510	5,076,930	25,674	52,176	40,409	189,173	442,547	2,993,293	327,350	321,462	23,653	42,525	1,955,000	2,757	275
		39,052	23,063	154,773	19,350	31,290	30,740	102,451	613,262	-	28,656	21,132	30,006	52,598	-	289	7,358
	INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIFERENCIA DE CAMBIO	39,052	23,063	154,773	19,350	31,290	30,740	102,451	613,262	-	28,656	21,132	30,006	52,598	-	289	7,358
		-	-	-	-	-	-	-	-	-	2,906	-	-	-	-	-	-
	PROVISIONES	-	-	-	-	-	-	-	-	-	2,906	-	-	-	-	-	-
		-30,869	-21,943	-180,241	-16,642	-26,155	-28,441	-86,340	-657,495	-	-22,256	-558,957	-29,598	-42,932	-	-3,183	-6,344
	OTROS INGRESOS DE GESTIÓN	-	-	-2	-1	-1	-3,614	-2	-4	-	2,400	-541,787	-	-1	-	-2,988	-
	RENDIMIENTOS GANADOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIFERENCIA DE CAMBIO	-30,869	-21,943	-180,239	-16,641	-26,154	-24,827	-86,338	-657,491	-	-24,656	-17,170	-29,598	-42,931	-	-195	-6,344
3. TOTAL GENERAL		-1,043	-5,182	-117,275	1	-51	-55	-2,860	-325,319	-15,725,334	-1	49	4,343	-339,088	-861,553	-	-1,643

PROFONANPE
BALANCE OF PROJECTS
AS OF DECEMBER 31, 2021
(In American Dollars)

TIPO	DESCRIPCIÓN	Py - 088	Py - 089	Py - 090	Py - 091	Py - 092	Py - 093	Py - 094	Py - 095	Py - 096	Py - 097	Py - 098	Py - 099	Py - 100	Py - 101	Py - 102	Py - 103
1. INGRESOS		-1,873,179	-2,803,652	-18,110,416	-467,500	-292,000	-665,646	-5,355,751	-8,195,436	-	-600,139	-350,000	-600,000	-1,414,917	-1,203,418	-	-1,331,000
		-1,873,179	-	-18,081,175	-467,500	-292,000	-665,646	-5,355,751	-8,178,556	-	-600,139	-350,000	-600,000	-1,414,820	-1,207,325	-	-1,331,000
	FONDOS DIRECTOS S/.	-7,762	-	-	-	-	-	-5,355,751	-8,178,556	-	-1,955	-	-600,000	6,750	-1,207,325	-	-
	FONDOS DIRECTOS US\$	-1,865,417	-	-18,081,175	-467,500	-292,000	-665,646	-	-	-	-598,184	-350,000	-	-1,421,570	-	-	-1,331,000
	FONDOS DIRECTOS - APORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-2,803,652	-29,241	-	-	-	-	-16,880	-	-	-	-	-97	3,907	-	-
	HABILITACIONES	-	-2,533,063	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	RENDIMIENTO	-	-307,406	-29,241	-	-	-	-	-31,920	-	-	-	-	-97	-3,872	-	-
	FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	COMISIÓN Y MANEJO	-	36,817	-	-	-	-	-	15,040	-	-	-	-	-	7,779	-	-
	GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2. GASTOS		1,865,431	372,574	4,413,669	419,041	291,784	822,725	677,181	1,531,271	-10,996	570,966	56,912	164,276	1,271,739	20,921	-	1,329,811
		21,423	-	631,525	19,918	21,876	5,227	-	21,030	-	1,004	5,850	-	28,575	-	-	1,316,894
	TERRENOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,316,894
	MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	463	-	230,618	-	5,414	-	-	19,494	-	-	-	-	-	-	-	-
	EQUIPO DE TRANSPORTE	-	-	237,096	1,835	4,980	-	-	-	-	-	-	-	-	-	-	-
	MUEBLES Y ENSERES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	EQUIPOS DIVERSOS	20,652	-	163,811	18,083	11,482	5,227	-	1,536	-	1,004	5,850	-	28,575	-	-	-
	HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CONSTRUCCIONES Y OBRAS EN CURSO	308	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		90,136	-	149,371	-	-	3,503	-	-	-	72,570	-	-	-	-	-	-
	CONCESIONES, LICENCIAS Y OTROS DERECHOS	86,389	-	148,764	-	-	318	-	-	-	-	-	-	-	-	-	-
	PROGRAMAS DE COMPUTADORA (SOFTWARE)	3,747	-	607	-	-	3,185	-	-	-	72,570	-	-	-	-	-	-
	FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		4,194	-	426,866	48,303	21,644	72,441	-	512,362	-	154,851	48,238	-	30,363	-	-	-
	REMUNERACIONES	-	-	349,351	40,091	18,795	28,704	-	413,281	-	120,894	37,785	-	-	-	-	-
	OTRAS REMUNERACIONES	-	-	134	-	47	118	-	6,458	-	-	-	-	-	-	-	-
	INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	CAPACITACIÓN	4,194	-	5,206	-	-	39,733	-	-	-	-	-	-	30,363	-	-	-
	SEGURIDAD Y PREVISIÓN SOCIAL	-	-	25,929	2,919	1,454	2,253	-	30,482	-	9,137	2,888	-	-	-	-	-
	BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	-	46,246	5,293	1,348	1,633	-	62,141	-	24,820	7,565	-	-	-	-	-
		1,541,329	370,142	2,566,285	139,248	183,173	664,622	311,467	964,214	1,045	133,789	6,522	111	1,041,943	17,463	372	11,506
	TRANSPORTE, CORREOS Y GASTOS DE VIAJE	258,060	-	58,349	35,590	9,891	284	-	89,328	-	22,014	-	-	29,970	-	-	-
	HONORARIOS, COMISIONES Y CORRETAJES	845,497	-326,372	1,285,906	61,262	71,907	231,780	820	326,194	-	4,189	1,125	-	699,674	-	-	7,859
	PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	MANTENIMIENTO Y REPARACIONES	40,825	-	1,662	1,775	31,874	-	-	-	-	-	-	-	11,932	-	-	2,229
	ALQUILERES	69,072	-	65,600	-	-	10,221	-	2,258	-	-	-	-	62,030	-	-	-
	SERVICIOS BASICOS	16,301	-	6,582	1,285	-	-	-	-	-	-	-	-	6,931	-	-	-
	PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	13,957	-	4,794	-	-	12,154	-	9,045	-	-	-	-	12,613	-	-	-
	SERVICIOS DE CONTRATISTAS	124,586	696,379	100,303	2,628	38,061	367,563	100,191	463,625	-	3,938	1,500	-	116,563	2,116	-	-
	OTROS SERVICIOS PRESTADOS POR TERCEROS	173,031	135	1,043,089	36,708	31,440	42,620	210,456	73,764	1,045	103,648	3,897	111	102,230	15,347	372	1,418
		861	-	3,230	56	49	171	4	4	-	5,997	-	2	1,821	-	1	-
	IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TRIBUTOS AL GOBIERNO CENTRAL	158	-	1,262	49	43	19	4	4	-	-	-	2	79	-	1	-
	TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	5,997	-	-	-	-	-	-
	TRIBUTOS A GOBIERNOS LOCALES	703	-	1,968	7	-	152	-	-	-	-	-	-	1,539	-	-	-
	OTROS TRIBUTOS	-	-	-	-	6	-	-	-	-	-	-	-	203	-	-	-
		204,096	-	622,076	209,374	60,810	73,217	36,078	75,269	6,346	211,285	-	141,174	163,486	5,386	17,037	-
	SEGUROS	-	-	5,510	2,654	681	732	-	5,096	-	480	-	-	-	-	-	-
	SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	-	-	4,319	-	-	-	-	-	-	-	-	-	-
	SUMINISTROS	23,478	-	167,288	97,232	14,076	219	-	750	6,081	23,011	-	-	5,139	-	-	-
	GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	OTROS GASTOS DE GESTIÓN	180,618	-	449,278	109,488	46,053	67,947	36,078	69,423	265	187,794	-	141,174	158,347	5,386	17,037	-
		104,310	43,311	383,891	62,014	42,720	41,307	1,480,564	242,967	6,086	61,632	4,143	87,028	196,770	692	3,166	10,225
	INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	DIFERENCIA DE CAMBIO	104,310	43,311	383,891	62,014	42,720	41,307	1,480,564	242,967	6,086	61,632	4,143	87,028	196,770	692	3,166	10,225
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	PROVISIONES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-100,918	-40,879	-369,575	-59,872	-38,488	-37,763	-1,150,932	-284,575	-24,473	-70,162	-7,841	-64,039	-191,219	-2,620	-20,576	-8,814
	OTROS INGRESOS DE GESTIÓN	-1	-	-1	-1	-	-1	-66	-1	-21,531	-	-	-	-1	-	-17,894	-
	RENDIMIENTOS GANADOS	-	-	-	-	-	-	-153,173	-	-	-	-	-	-	-	-	-
	DIFERENCIA DE CAMBIO	-100,917	-40,879	-369,574	-59,871	-38,488	-37,762	-997,693	-284,574	-2,942	-70,162	-7,841	-64,039	-191,218	-2,620	-2,682	-8,814
3. TOTAL GENERAL		-7,748	-2,431,078	-13,696,747	-48,459	-216	157,079	-4,678,570	-6,664,165	-10,996	-29,173	-293,088	-435,724	-143,178	-1,182,497	-	-1,189

PROFONANPE
BALANCE OF PROJECTS
AS OF DECEMBER 31, 2021
(In American Dollars)

TIPO	DESCRIPCIÓN	Py - 104	Py - 105	Py - 106	Py - 107	Py - 108	Py - 109	Py - 110	Py - 111	Py - 112	Py - 114	Total General
1. INGRESOS		-78,500	-96,746,345	-	-40,000	-109,325	-10,000	-234,520	-	-1,984	-	-309,122,305
		-78,500	-96,441,977	-	-40,000	-109,325	-10,000	-234,520	-	-1,984	-	-232,694,665
	FONDOS DIRECTOS S/.	-	-96,441,977	-	-	-	-	-	-	-1,984	-	-118,215,752
	FONDOS DIRECTOS US\$	-78,500	-	-	-40,000	-109,325	-10,000	-234,520	-	-	-	-103,038,107
	FONDOS DIRECTOS - APORTE NO DINERARIO	-	-	-	-	-	-	-	-	-	-	-6,803,838
	FONDOS DIRECTOS EUR	-	-	-	-	-	-	-	-	-	-	-4,636,968
		-	-304,368	-	-	-	-	-	-	-	-	-76,427,640
	HABILITACIONES	-	-	-	-	-	-	-	-	-	-	-59,658,250
	RENDIMIENTO	-	-317,701	-	-	-	-	-	-	-	-	-19,098,362
	FLUCTUACIÓN	-	-	-	-	-	-	-	-	-	-	78,697
	COMISIÓN Y MANEJO	-	13,333	-	-	-	-	-	-	-	-	2,250,014
	GASTO BANCARIO DIRECTO A PORTAFOLIO	-	-	-	-	-	-	-	-	-	-	261
2. GASTOS		-	817,206	140	14,801	30,995	14,478	87,370	40	-24	-161	134,472,228
		-	-	-	-	-	-	-	-	-	-	14,861,291
	TERRENOS	-	-	-	-	-	-	-	-	-	-	259,655
	EDIFICACIONES	-	-	-	-	-	-	-	-	-	-	4,281,546
	MAQUINARIAS Y EQUIPOS DE EXPLOTACIÓN	-	-	-	-	-	-	-	-	-	-	1,193,871
	EQUIPO DE TRANSPORTE	-	-	-	-	-	-	-	-	-	-	2,950,141
	MUEBLES Y ENSERES	-	-	-	-	-	-	-	-	-	-	163,867
	EQUIPOS DIVERSOS	-	-	-	-	-	-	-	-	-	-	4,516,474
	HERRAMIENTAS Y UNIDADES DE REEMPLAZO	-	-	-	-	-	-	-	-	-	-	439
	UNIDADES POR RECIBIR	-	-	-	-	-	-	-	-	-	-	38,377
	CONSTRUCCIONES Y OBRAS EN CURSO	-	-	-	-	-	-	-	-	-	-	1,456,921
		-	-	-	-	-	-	-	-	-	-	1,201,844
	CONCESIONES, LICENCIAS Y OTROS DERECHOS	-	-	-	-	-	-	-	-	-	-	384,166
	PROGRAMAS DE COMPUTADORA (SOFTWARE)	-	-	-	-	-	-	-	-	-	-	709,491
	FÓRMULAS, DISEÑOS Y PROTOTIPOS	-	-	-	-	-	-	-	-	-	-	7,129
	OTROS ACTIVOS INTANGIBLES	-	-	-	-	-	-	-	-	-	-	101,058
		-	-	-	-	3,099	-	-	-	-	-	15,391,642
	REMUNERACIONES	-	-	-	-	2,602	-	-	-	-	-	12,435,001
	OTRAS REMUNERACIONES	-	-	-	-	-	-	-	-	-	-	377,093
	INDEMNIZACIONES AL PERSONAL	-	-	-	-	-	-	-	-	-	-	40,971
	CAPACITACIÓN	-	-	-	-	-	-	-	-	-	-	224,234
	SEGURIDAD Y PREVISIÓN SOCIAL	-	-	-	-	185	-	-	-	-	-	1,179,875
	BENEFICIOS SOCIALES DE LOS TRABAJADORES	-	-	-	-	312	-	-	-	-	-	1,134,468
		-	117,561	143	14,247	26,694	11,443	86,550	40	-	22	48,938,954
	TRANSPORTE, CORREOS Y GASTOS DE VIAJE	-	32,544	-	1,227	33	7,943	36,057	-	-	-	6,927,361
	HONORARIOS, COMISIONES Y CORRETAJES	-	61,495	-	-	4,825	3,500	6,467	-	-	-	21,370,961
	PRODUCCIÓN ENCARGADA A TERCEROS	-	-	-	-	-	-	-	-	-	-	1,731,147
	MANTENIMIENTO Y REPARACIONES	-	-	-	-	-	-	-	-	-	-	723,039
	ALQUILERES	-	-	-	-	-	-	20,248	-	-	-	1,423,034
	SERVICIOS BASICOS	-	-	-	-	-	-	414	-	-	-	382,980
	PUBLICIDAD, PUBLICACIONES, RELACIONES PÚBLICAS	-	-	-	275	-	-	663	-	-	-	1,162,252
	SERVICIOS DE CONTRATISTAS	-	14,799	-	3,265	1,962	-	613	-	-	-	6,917,724
	OTROS SERVICIOS PRESTADOS POR TERCEROS	-	8,723	143	9,480	19,874	-	22,088	40	-	22	8,300,456
		-	-	-	2	-	-	-	-	-	-	189,040
	IMPUESTO GENERAL A LAS VENTAS	-	-	-	-	-	-	-	-	-	-	9,377
	TRIBUTOS AL GOBIERNO CENTRAL	-	-	-	2	-	-	-	-	-	-	33,113
	TRIBUTOS A GOBIERNOS REGIONALES	-	-	-	-	-	-	-	-	-	-	12,368
	TRIBUTOS A GOBIERNOS LOCALES	-	-	-	-	-	-	-	-	-	-	122,185
	OTROS TRIBUTOS	-	-	-	-	-	-	-	-	-	-	11,997
		-	700,223	-	517	986	3,000	759	-	-	-	53,873,175
	SEGUROS	-	-	-	-	-	-	-	-	-	-	680,167
	SUSCRIPCIONES Y COTIZACIONES	-	-	-	-	-	-	-	-	-	-	10,543
	LICENCIAS Y DERECHOS DE VIGENCIA	-	-	-	-	-	-	-	-	-	-	10,309
	SUMINISTROS	-	3,275	-	452	986	-	516	-	-	-	3,918,911
	GASTOS DE INVESTIGACIÓN Y DESARROLLO	-	-	-	-	-	-	-	-	-	-	158,928
	GESTIÓN MEDIOAMBIENTAL	-	-	-	-	-	-	-	-	-	-	710
	OTROS GASTOS DE GESTIÓN	-	696,948	-	65	-	3,000	243	-	-	-	49,093,607
		-	3,622,174	2,689	141	1,626	68	2,355	-	11	-	10,138,784
	INTERESES POR PRÉSTAMOS Y OTRAS OBLIGACIONES	-	-	-	-	-	-	-	-	-	-	24
	DIFERENCIA DE CAMBIO	-	3,622,174	2,689	141	1,626	68	2,355	-	11	-	10,138,760
		-	-	-	-	-	-	-	-	-	-	65,397
	PROVISIONES	-	-	-	-	-	-	-	-	-	-	65,397
		-	-3,622,752	-2,692	-106	-1,410	-33	-2,294	-	-35	-183	-10,187,899
	OTROS INGRESOS DE GESTIÓN	-	-	-	-	-	-	-1	-	-	-182	-664,685
	RENDIMIENTOS GANADOS	-	-	-	-	-	-	-	-	-	-	-176,770
	DIFERENCIA DE CAMBIO	-	-3,622,752	-2,692	-106	-1,410	-33	-2,293	-	-35	-1	-9,346,444
3. TOTAL GENERAL		-78,500	-95,929,139	140	-25,199	-78,330	4,478	-147,150	40	-2,008	-161	-174,650,077

Annex 3 A

N°	Projects description -Annex N° 3:
007	- PROYECTO MORONA PASTAZA
008	- PROTECCIÓN DE AREAS NATURALES PROTEGIDAS - FASE II
010	- CONVENIO PROFONANPE-KFW ESTUDIO PRONANP
015	- FONDO PARACAS
016	- DESARROLLO INSTITUCIONAL PROFONANPE
018	- CORREDOR BIOLOGICO NANAY PUCACURO
020	- RENDIMIENTO PORTAFOLIO - GPAN
024	- PROGRAMA PREMIOS CARLOS F. PONCE
026	- CONVERSION DE DEUDA CANADA
030	- FONDO EDITORIAL
035	- FONDO PATRIMONIAL PRONANP
036	- PROYECTO DE GESTION EFECTIVA DE ANPS - SINANPE III
045	- VARIOS
046	- PASTAZA MORONA FASE II
049	- DESARROLLO DE LA CAPACIDAD INSTITUCIONAL DEL SINANPE II FASE 2- SINANPE II FASE 2
050	- REDD CORDILLERA AZUL
052	- FORTALECIMIENTO DE LA GESTIÓN SOSTENIBLE DE LA RN SISTEMA DE ISLAS, ISLOTES Y PUNTAS GUANERAS
053	- IMPLEMENTACIÓN DEL PLAN MAESTRO DE LA RESERVA COMUNAL AMARAKAERI - FASE II
055	- MITIGACIÓN DE LA DEFORESTACIÓN EN LAS CONCESIONES CASTAÑERAS EN MADRE DE DIOS
056	- FONDO PATRIMONIAL PUNTAS E ISLAS
058	- PROYECTO FIDA MERESE
059	- ACUERDO FUNDESNAF
060	- ADAPTACIÓN A LOS IMPACTOS DEL CAMBIO CLIMÁTICO EN EL ECOSISTEMA MARINO COSTERO DEL PERU Y SUS PESQUE
062	- HUMEDALES DEL DATEM
063	- BANANO CARBONO NEUTRAL
064	- FONDO VILCANOTA POLYLEPIS
065	- PORTAFOLIO MERESE FIDA
066	- PAN III
067	- FORASAN
068	- USFS FOREST
069	- IMPLEMENTACION DE ACCESOS BENEFICIOS PROTOCOLO DE NAGOYA
071	- GESTIÓN EFECTIVA DEL PARQUE NACIONAL DE YAGUAS
072	- CREACIÓN DE UN MODELO DE BONEGOCIOS BASADO EN ENERGÍA SOLAR PARA UNA MAYOR PRODUCTIVIDAD EN LA
074	- ASEGURANDO EL FUTURO DE LAS ANP DEL PERU
075	- READINESS
076	- FORTALECIMIENTO DE LA GESTIÓN PN SIERRA DEL DIVISOR - FASE II
077	- CONSOLIDACIÓN DEL PFP PARA SINANPE: PATRIMONIO NATURAL DEL PERÚ
078	- USFS FOREST - FASE II
079	- SIPAM
080	- FONANPE
081	- ACUERDO CEPF
082	- III CONGRESO ANP
083	- READINESS II
084	- FORTALECIMIENTO MOORE
085	- FORTALECIMIENTO SINANPE
086	- SOS AMAZONIA
087	- HUMEDALES PNIPA I
088	- USFS FOREST - FASE III
089	- PORTAFOLIO PAN III
090	- INICIATIVA PDP
091	- GESTIÓN EFECTIVA DEL PARQUE NACIONAL DE YAGUAS FASE II
092	- FORTALECIMIENTO DE LA GESTIÓN PN SIERRA DEL DIVISOR - FASE III
093	- REDINESS III
094	- PROGRAMA APOORTE PMRI II Y OTRAS EPS
095	- FONDO DE CONTINGENCIA PARA REMEDICION AMBIENTAL
096	- APOYO A CENTROS DE CRÍA Y RESCATE DE FAUNA SILVESTRE
097	- APOYO AL SERNANP
098	- INNOVA
099	- PROCODES
100	- FOREST IV
101	- FIDEICOMISO REMEDIACION PASIVOS AMBIENTALES - SCOTIA
102	- TARICAYAS
103	- INVERSIONES INMOBILIARIAS
104	- APOYO ZR COMAINA
105	- FONAM III
106	- PERU BAR
107	- PLAN MAESTRO DE LA RESERVA PAISAJÍSTICA SUB CUENCA COTAHUASI
108	- FORTALECIMIENTO DE LA GESTIÓN PN SIERRA DEL DIVISOR - FASE IV
109	- PLAN DE ACCION FORTALECIMIENTO DE PLATAFORMAS - MDA
110	- FOREST V
111	- CAMPANA CI-NFT
112	- RIO - FOREST
114	- CAMPANAS