

CORPORACIÓN PUELO PATAGONIA

Financial Statements under IFRS for SMEs

As of December 31, 2023 and 2022

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Ch\$ Chilean pesos

Report of the Independent Auditor (Translation of a report originally issued in Spanish – See Note 2b))

To the
Director
Corporación Puelo Patagonia

Opinion

We have audited the financial statements of Corporación Puelo Patagonia, which comprise the statements of financial position as of December 31, 2023 and 2022 and the related statements of comprehensive income, changes in equity and cash flows for the years then ended and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Corporación Puelo Patagonia, as of December 31, 2023 and 2022 and the results of its operations and cash flows for the years then ended in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities.

Basis for the Opinion

We conducted our audits in accordance with auditing standards generally accepted in Chile. Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our report. We are independent of Corporación Puelo Patagonia in accordance with ethical requirements that are relevant to our audits of the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence that we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are events or circumstances, which considered as a whole, raise substantial doubt about the capacity of Corporación Puelo Patagonia to continue as a going concern at least for the twelve months following the reporting period, but not limited to that period.

Responsibilities of the Auditor for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance that the separate financial statements as a whole, are free from material misstatement, whether due to fraud or error. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with Generally Accepted Auditing Standards in Chile will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, concealment, misrepresentation or the override of controls by management. A misstatement is considered significant if, individually or in the aggregate, it could

influence the judgment of a reasonable user of these financial statements.

As part of an audit conducted in accordance with Generally Accepted Auditing Standards in Chile, we:

- Exercise our professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Those procedures include examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of Puelo Patagonia. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as the overall presentation of the financial statements.
- Conclude whether, in our opinion there are events or conditions that, considered in the aggregate, raise substantial doubt about the ability of Corporación Puelo Patagonia, to continue as a going concern for a reasonable period of time.

We are required to communicate to Corporate Governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including, any significant deficiencies and material weaknesses in internal control that we identified during our audit.


José Paredes F.

Forvis Mazars Auditores Consultores Ltda.

Santiago, October 1, 2024.

CORPORACIÓN PUELO PATAGONIA

Financial Statements

As of December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

CORPORACIÓN PUELO PATAGONIA

Financial Statements

As of December 31, 2023 and 2022

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CORPORACIÓN PUELO PATAGONIA

Statements of Financial Position

As of December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

	Note	12-31-2023	12-31-2022
		Ch\$	Ch\$
ASSETS			
Current assets			
Cash and cash equivalents	4	235,970,696	49,413,176
Inventory		-	116,560
Total current assets		235,970,696	49,529,736
Non-current Assets			
Property, plant and equipment	5	505,556	735,839
Total non-current assets		505,556	735,839
Total assets		236,476,252	50,265,575
LIABILITIES			
Current liabilities			
Trade and other accounts payable	6	322,862,005	68,331,387
Provision for employee benefits	7	4,099,267	-
Tax liabilities	8	-	1,654,108
Total current liabilities		326,961,272	69,985,495
Total liabilities		326,961,272	69,985,495
EQUITY			
Contributions	9	100,000	100,000
Accumulated surplus (deficit)	9	(90,585,020)	(19,819,920)
Total equity		(90,485,020)	(19,719,920)
Total liabilities and equity		236,476,252	50,265,575

CORPORACIÓN PUELO PATAGONIA

Statements of Comprehensive Income

For the years ended as of December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

	Note	12-31-2023	12-31-2022
		Ch\$	Ch\$
Donations	10	175,802,214	75,358,017
Personnel expenses	11.a	(84,461,372)	(69,877,048)
Depreciation	5	(108,333)	(36,111)
Fees	11.b	(118,172,433)	(53,661,993)
Lease expenses and operating expenses	11.c	(38,988,012)	(18,845,301)
Other disbursements	11.d	(2,581,975)	(14,102,651)
Finance costs	11.e	(2,255,189)	(1,408,578)
Surplus (deficit) for the year		(70,765,100)	(82,573,665)

CORPORACIÓN PUELO PATAGONIA

Statements of Changes in Equity

For the years ended as of December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

	Contributions	Accumulated surplus (deficit)	Total equity
	Ch\$	Ch\$	Ch\$
Beginning balance as of 01.01.2023	100,000	(19,819,920)	(19,719,920)
Surplus (deficit) for the year	-	151,999,783	151,999,783
Prior year adjustments	-	(222,764,883)	(222,764,883)
Adjusted surplus (deficit) for the year	-	(70,765,100)	(70,765,100)
Ending balance as of 12.31.2023	100,000	(90,585,020)	(90,485,020)
Beginning balance as of 01.01.2022	-	62,853,745	62,853,745
Surplus (deficit) for the year	-	(63,007,465)	(62,007,465)
Prior year adjustments	100,000	(19,666,200)	(19,566,200)
Adjusted surplus (deficit) for the year	-	(82,673,665)	(82,673,665)
Ending balance as of 12.31.2022	100,000	(19,819,920)	(19,719,920)

CORPORACIÓN PUELO PATAGONIA

Statements of Cash Flows – Direct Method

For the years ended as of December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

	12-31-2023	12-31-2022
	Ch\$	Ch\$
Cash flows provided by (used in)		
operating activities		
Donations received	479,117,541	116,569,686
Recognition of USD balance - Banco Chile	(68,434,566)	34,217,283
Project expenses	(127,827,817)	(84,485,395)
Payments to and on account of employees	(76,363,983)	(67,020,943)
Current monthly tax payment	(15,998,466)	(7,083,548)
Interest paid on operating activities	(2,255,189)	(1,408,578)
Leases paid	(1,680,000)	(740,000)
Net cash flows provided by operating activities	186,557,520	(9,951,495)
 Cash flows provided by (used in)		
Investing activities		
Additions to property, plant and equipment	-	(650,000)
Net cash flows used in investing activities	-	(650,000)
 Net increase in cash and cash equivalents	186,557,520	(10,601,495)
Cash and cash equivalents at beginning of year	49,413,176	60,014,671
Cash and cash equivalents at end of year	235,970,696	49,413,176

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 1 – Corporate Information

Corporación Puelo Patagonia is a non-profit private corporation, incorporated on May 7, 2013, whose mission is to contribute to the conservation of the natural and cultural heritage and the landscape of the Cochamó community, encouraging the responsible and comprehensive development of its community. It is presided over by a board that is currently composed as follows: José Claro (Chairman), Rodrigo Condeza (Treasurer), Andrés Amengual (Secretary) and Klaus Kosiel (Vice-president).

The main objectives of the Corporation are conservation of the ecosystems and protection of the territory from activities that represent threats, planned and responsible social development and social and cultural strengthening of the Cochamó Community.

The strategies and methods to achieve the objectives consist in the implementation of projects and programs that increase the standards of protection of the land in the community of Cochamó, protect the beauty of the landscape, the biological diversity and cultural values and contribute to scientific research and environmental education. Additionally, to promote local development through the image of a responsible tourist destination, that supports local microentrepreneurs dedicated to low-scale economic activities.

On the other hand, the corporation seeks to develop collaborations and alliances that empower work in the territory. First with local organizations, to promote a survey of the requirements of the communities and also with other national and international organizations which share the great objective of conserving this type of territory for current and future generations.

Note 2 – Preparation and Accounting Policies

a) Accounting period covered

The financial statements have been prepared as of the following dates and/or comprise the following periods:

- Statements of Financial Position: As of December 31, 2023 and 2022.
- Statements of Changes in Equity, Statements of Comprehensive Income and Statements of Cash Flows for the years ended December 31, 2023 and 2022.

b) Declaration of compliance

These financial statements have been prepared in accordance with International Financial Reporting Standards for Small and Medium-Sized Entities (IFRS for SMEs) issued by the International Accounting Standards Board (IASB) and represent the full, explicit and unreserved adoption of the mentioned standards.

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 2 – Corporate Information, continued

b) Declaration of compliance (continued)

The financial statements of Corporación Puelo Patagonia were approved by the Corporation's management on September 30, 2024.

For the convenience of the reader, the financial statements and their accompanying notes have been translated from Spanish into English.

c) Functional and presentation currency

The financial statements are presented in Chilean pesos, which is the Corporation's functional and presentation currency.

d) Responsibility for the information and estimates made

The management of Corporación Puelo Patagonia is responsible for the information contained in these financial statements. The preparation of these financial statements in conformity with IFRS for SMEs requires that management use estimates and assumptions. These estimates are based on management's best knowledge of the reported amounts, events or actions.

These estimates mainly refer to:

- The useful lives of property, plant and equipment.
- The need to establish provisions and if required, their value.
- Estimating the proportion of revenue (donations) from the donations received for specific projects which are underway as of each period closing date.

These estimates have been made based on the best information available on the date of issuance of these financial statements, however, it is possible that events that may take place in the future will require them to be modified (upward or downward) in future periods, which would be carried out as established in Section 10.18 in a prospective manner, recognizing the effects of the change in estimate in the corresponding future financial statements.

e) Transactions in foreign currency and indexation units

e.1) Presentation currency and functional currency

The items included in the financial statements of the Corporation are valued using the currency of the main economic environment in which the entity operates (functional currency). The financial statements of Corporación Puelo Patagonia are presented in Chilean pesos, which is the functional and presentation currency of the Corporation.

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 2 – Corporate Information, continued

e.2) Transactions and balances in foreign currency

Transactions in foreign currencies other than the functional currency (Chilean peso), are converted to the functional currency using the exchange rates on the date of the transaction. Profits and losses in foreign currencies, resulting from settlement of these transactions are recognized in the statement of income.

e.3) Basis of conversion

Assets and liabilities in foreign currencies or indexation units are presented in the functional currency translated at the respective exchange rate current as of the closing date of each reported accounting period.

Indexation unit/currency	12.31.2023	12.31.2022
	Ch\$	Ch\$
Unidad de Fomento (UF)	36,789.36	35,110.98
Observed US dollar	877.12	855.86

f) Cash and cash equivalents

This heading includes cash and cash equivalents, cash balances, bank current accounts, time deposits with financial entities, investments in mutual funds and other financial investments (easily settled marketable securities), maturing in less than 90 days and not subject to restrictions. This item also includes cash management investments such as repurchase and resale agreements maturing as defined above.

Interest and other valuation effects are recognized in income for the corresponding year.

g) Property, plant and equipment

Property, plant and equipment is recorded at the historical cost of acquisition or construction, less accumulated depreciation and impairment losses. The cost includes disbursements that are directly attributable to the acquisition or construction of the asset.

The useful lives of assets is reviewed and adjusted, if necessary, at each balance sheet close date.

When the carrying amount of an asset exceeds its estimated recoverable amount, its value is immediately reduced to its recoverable amount.

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 2 – Corporate Information, continued

g) Property, plant and equipment, continued

Profits and losses on the sale of property, plant and equipment are calculated by comparing the proceeds to the carrying amount and are included in the statement of income.

The estimated useful life of computer equipment is 6 years.

h) Depreciation of property, plant and equipment

Depreciation of property, plant and equipment is calculated using the straight-line method. The useful lives of assets are reviewed and adjusted if necessary, at each financial statement closing date, in order to have a remaining useful life that is in accordance with the expectations of use of the assets, through recognition of impairment losses.

The Corporation depreciates property, plant and equipment elements from the time at which the goods are in a condition to be used, distributing the cost of the assets in a straight line over their estimated useful lives.

As of the reported year-ends, the Corporation has not defined a residual value for its assets, since their policy is to use them during the maximum possible time.

Useful lives are estimated for groups of assets, based on their nature and destination in the Corporation's activities.

i) Trade and Other Accounts Payable

The Corporation has an account called "Projects to the implemented", which corresponds to revenue from donations for specific projects, but whose contracts include a refund clause if the deadlines are not fulfilled or the project itself is not implemented.

That account is credited at the time the money is received and debited as the project is being implemented.

j) Provisions for employee benefits

This provision includes the provision for employee vacations. The Corporation records the cost associated to employee vacations on an accrual basis.

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

k) Revenue recognition

Revenue is recognized when it is probable that the economic benefits will flow to the Corporation and can be reliably measured. Revenue is measured at the fair value of the economic benefits received or to be received and is presented net of taxes, refunds or other discounts (Section 23 of IFRS for SMEs).

The concept of revenue comprises both revenue from ordinary activities and profit.

In the Corporation's case, revenue is received in 3 ways:

- Donations from members: these are received monthly and are recorded in the Donations account when they are received
- Sporadic donations: these are received occasionally and are recorded in the Donations account when they are received
- Donations for projects: revenue stipulated through contracts and which is destined to specific projects. Most have a refund clause in case it is not implemented.
They are recorded as unearned income (current trade and other accounts payable) when they are received and are recognized as Revenue during the execution of the project (Donations in the statement of income)

l) Costs and Expenses

Costs and expenses for the activities carried out by the Corporation are recognized on an accrual basis and include, among other things:

- Fees and/or remuneration paid for management services, and for work performed in the development of the different projects.
- Office lease.
- Expenses associated to projects, such as transportation, accommodations, food, printing services, supplies purchased, among other things.

m) Reclassifications

Certain reclassifications have been made to allow adequate comparison of the financial statements.

n) Taxes

The Corporation is a non-profit organization therefore it is exempt from income tax on the operations it carries out as such.

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 3 – Accounting Changes

There have been no accounting changes during the years ended as of December 31, 2023 and 2022, that might significantly affect the interpretation of these financial statements.

Note 4 – Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash in current bank accounts.

- a) As of December 31, 2023 and 2022, cash and cash equivalents are detailed as follows:

	<u>12-31-2023</u>	<u>12-31-2022</u>
	<u>Ch\$</u>	<u>Ch\$</u>
Banco Chile in Chilean pesos	182,475,978	15,195,893
Banco Chile in US dollars	53,494,718	34,217,283
Total	<u>235,970,696</u>	<u>49,413,176</u>

- b) As of December 31, 2023 and 202, there is no variation between cash and cash equivalents presented in the statement of financial position and in the statement of cash flows.
- c) As of the date of these financial statements, there are no items with restricted use to be reported.
- d) The composition of the balance by type of currency is as follows:

		<u>12-31-2023</u>	<u>12-31-2022</u>
	Currency	Ch\$	Ch\$
Amount of cash and cash equivalents	Ch\$	182,475,978	15,195,893
Amount of cash and cash equivalents	US\$	53,494,718	34,217,283
Total		<u>235,970,696</u>	<u>49,413,176</u>

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 5 – Property, Plant and Equipment

- a) Property, plant and equipment items and their corresponding accumulated depreciation are detailed as follows:

Description	Computer equipment	Other	Total
	ThCh\$	ThCh\$	ThCh\$
Gross amount 01-01-2023	650,000	121,950	771,950
Write-offs	-	(121,950)	(121,950)
Subtotal as of 12-31-2023	650,000	-	650,000
Beginning depreciation 01-01-2023	(36,111)	-	(36,111)
Depreciation for the 2023 period	(108,333)	-	(108,333)
Accumulated depreciation (less)	(144,444)	-	(144,444)
Net amount as of 12-31-2023	505,556	-	505,556
Description	Computer equipment	Other	Total
	ThCh\$	ThCh\$	ThCh\$
Gross amount 01-01-2022	-	121,950	121,950
Additions	650,000	-	650,000
Subtotal as of 12-31-2022	650,000	-	771,950
Beginning depreciation 01-01-2022	-	-	-
Depreciation for the 2022 period	(36,111)	-	(36,111)
Accumulated depreciation (less)	(36,111)	-	(36,111)
Net amount as of 12-31-2022	613,889	121,950	735,839

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 6 - Trade and Other Accounts Payable

a) As of December 31, 2023 and 2022, trade and other accounts payable are detailed as follows:

	12-31-2023	12-31-2022
	Ch\$	Ch\$
Contributions for specific projects:		
Contributions received	444,970,405	100,016,081
Implemented projects	(151,872,564)	(46,168,709)
Other accounts payable:		
Salaries payable	1,617,173	(2,928)
Fees payable	23,354,805	12,034,038
Employee withholdings	4,792,339	2,452,905
Total	322,862,005	68,331,387

b) Projects to be implemented:

	Implemented		Project expenses			Projects t/b implemented Ch\$
	Contributions received Ch\$	projects (Note 10) Ch\$	Project expenses Ch\$	Fees (*) Ch\$	Total project expenses Ch\$	
	WYSS Project	180,941,175	49,861,914	14,397,738	35,464,176	
MARISLA Project	52,767,716	10,567,743	10,378,023	189,720	10,567,743	42,199,973
WEEDEN Project	16,520,000	3,055,831	2,023,804	1,032,027	3,055,831	13,464,169
PEW5 Project	120,200,956	88,387,076	25,257,574	63,129,502	88,387,076	31,813,880
Other	74,540,405		-		-	74,540,405
	444,970,252	151,872,564	52,057,139	99,815,425	151,872,564	293,097,688

(*) Balance included in Note 11 b) Fees

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 7 - Provisions for Employee Benefits

a) As of December 31, 2023 and 2022, provisions for employee benefits are detailed as follows:

	<u>12-31-2023</u> Ch\$	<u>12-31-2022</u> Ch\$
Provision for vacations	4,099,267	-
Total	<u><u>4,099,267</u></u>	<u><u>-</u></u>

Note 8 – Tax Liabilities

a) As of December 31, 2023 and 2022, tax liabilities are detailed as follows:

	<u>12-31-2023</u> Ch\$	<u>12-31-2022</u> Ch\$
Tax on donations (*)	-	1,654,108
Total	<u><u>-</u></u>	<u><u>1,654,108</u></u>

(*) The amount was recognized in income since there was no supporting documentation.

Note 9 – Equity

Changes in equity during 2023 and 2022, are detailed in the Statement of Changes in Net Equity. Variances experienced due to the accumulated surplus (deficit) during 2023 and 2022 are detailed as follows:

	<u>12-31-2023</u> Ch\$	<u>12-31-2022</u> Ch\$
Beginning balance	(19,819,920)	62,853,745
Surplus (deficit) for the year before the audit	151,999,783	(63,007,465)
Prior year adjustments	(222,764,883)	(19,666,200)
Adjusted surplus (deficit) for the year	(70,765,100)	(82,673,665)
Ending balance	<u><u>(90,585,020)</u></u>	<u><u>(19,819,920)</u></u>

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 10 – Donations Received

a) Donations received are detailed as follows:

	<u>12-31-2023</u> Ch\$	<u>12-31-2022</u> Ch\$
Proceeds from member contributions	22,932,238	26,385,602
Donations - implemented projects (Note 6)	151,872,564	46,168,709
Donations - sporadic	997,412	2,803,706
Total	<u>175,802,214</u>	<u>75,358,017</u>

Note 11- Detail of Costs and Expenses

	<u>12-31-2023</u> Ch\$	<u>12-31-2022</u> Ch\$
a) Personnel expenses		
Remunerations	(80,900,720)	(66,458,206)
Employer's contribution	(3,560,652)	(3,418,842)
Total	<u>(84,461,372)</u>	<u>(69,877,048)</u>
b) Fees		
Puelo Team	(58,057,538)	(6,909,475)
Advertising and Communications	(7,589,640)	(14,745,664)
Legal counsel	(24,789,856)	(13,501,381)
Consulting	(14,781,612)	(9,572,652)
On-site support	(7,057,732)	(4,050,342)
Accounting services	(1,008,880)	(957,264)
Other	(4,887,175)	(3,925,215)
Total	<u>(118,172,433)</u>	<u>(53,661,993)</u>
c) Lease and operating expenses		
Leases	(1,680,000)	(740,000)
Miscellaneous project expenses	(37,308,012)	(18,105,301)
Total	<u>(38,988,012)</u>	<u>(18,845,301)</u>

CORPORACIÓN PUELO PATAGONIA

Notes to the Financial Statements

December 31, 2023 and 2022

(Translation of financial statements originally issued in Spanish – See Note 2b))

Note 11- Detail of Costs and Expenses, continued

d) Other expenses	12-31-2023	12-31-2022
	Ch\$	Ch\$
Petty cash minor expenses	<u>(2,581,975)</u>	<u>(14,102,651)</u>
Total	<u>(2,581,975)</u>	<u>(14,102,651)</u>
d) Finance costs		
Current account bank charges	<u>(2,255,189)</u>	<u>(1,408,578)</u>
Total	<u>(2,255,189)</u>	<u>(1,408,578)</u>

Note 12 - Contingencies and Restrictions

As of December 31, 2023 and 2022, the Corporation has no direct or indirect commitments. There are no lawsuits or legal actions filed against it that could significantly affect the financial statements.

Note 13 – Sanctions

During 2023 and 2022, there have been no sanctions imposed by administrative authorities on the Corporation, its members or administrators.

Note 14 -Environment

Corporación Puelo Patagonia works on the conservation of the natural and cultural wealth and the landscape of the community of Cochamó, promoting responsible and comprehensive development for its communities.

Note 15 – Subsequent Events

Between December 31, 2023 and the date of issuance of these financial statements, there have been no subsequent events that may significantly affect their economic financial position and/or interpretation.