

Audit Report

March 2nd 2018

TO Non profit Organisation Médecins du Monde Japon
Mr. Gaël Austin, President

Limited Liability audit corporation Tomatsu Deloitte
Mr. Hiroshi Suzuki,
Certified public accountant
Limited partner, Managing member

< Audit of Financial Statements >

We conducted our audit on the Balance Sheet, the Net Asset Increase/Decrease Statement and its supplementary statements and the Notes to the Financial Statements, along with the Breakdown of the Balance sheet and the Breakdown of the Net Asset Increase / Decrease statements (hereinafter the documents subject to be referred to as “the Financial Statements”) of the Non-Profit Organization Médecins du Monde Japon for its 18th business year from January 1st to December 31st 2017.

Board of Directors’ responsibility for the Financial Statements

The responsibility of the directors is to prepare the Financial Statements appropriately in accordance with the Public Interest Corporation Accounting Standards and other accounting standards generally accepted as fair and reasonable in Japan, also to display properly, and to judge whether the standards of accounting to be applied in making the Financial Statements are acceptable in light of the circumstances. The responsibilities of the directors include the development and operation of internal controls that the Board of Directors deems necessary to prepare and properly display the Financial Statements without significant misstatement due to fraud or error.

Auditor’s responsibility

Our firm’s responsibility is to express an opinion on the Financial Statements from an independent standpoint based on our audit. We conducted our audit in accordance with auditing standards generally accepted in Japan. Those standards require that we plan and prepare audit plans in order to obtain reasonable assurance about whether the Financial Statements are free of significance misstatement.

In the audit, procedures for obtaining audit evidence about the amounts and disclosures of financial statements are implemented. At our discretion, audit procedures are selected and applied based on the assessment of the risk of significant misstatements due to fraud or error. The purpose of the audit of the Financial Statements is not to express an opinion on the effectiveness of the internal control. However, when implementing risk assessment, our firm reviews the internal control related to the preparation and

proper display of the Financial Statements in order to plan appropriate audit procedures according to circumstances. The audit also includes consideration on the accounting policy adopted by the Board of Directors and its application method as well as evaluation of estimates made by the Board of Directors, then evaluates the Financial Statements as a whole.

We trust that we have obtained sufficient and reasonable audit evidence as the basis for our opinion.

Audit opinion

We acknowledge that the Financial Statements comply with the standards of the Public Interest Corporation Accounting Standards and other accounting standards that can be deemed generally fair and reasonable in Japan, and display properly all important points of the state of property and net asset increase / decrease for the period stated above.

Foundation of preparation of the Financial Statements.

As described in Note 11, the Financial Statements are prepared in accordance with the Public Interest Corporation Accounting Standards and other accounting standards generally accepted in Japan. Such matters will not affect our opinion.

<Opinion on the List of Assets>

We conducted our audit on the List of Assets (only for the balance sheet subject, amount, and purpose of use) of the Non-Profit Organization Médecins du Monde Japon for its 18th business year from January 1st to December 31st 2017.

The Board of Directors' responsibilities for the List of Assets.

The responsibility of the directors is to prepare the List of Assets appropriately in accordance with the Public Interest Corporation Accounting Standards and other accounting standards generally accepted as fair and reasonable in Japan, also to display properly, and to judge whether the standards of accounting to be applied in making the Financial Statements are acceptable in light of the circumstances.

Auditor's responsibility

Our firm's responsibility is to express an opinion on whether the List of Assets is prepared in accordance with the Public Interest Corporation Accounting Standards and other accounting standards generally accepted as fair and reasonable in Japan

Audit opinion on the List of Assets

We acknowledge that the List of Assets was prepared in accordance with the Public Interest Corporation Accounting Standards and other accounting standards generally accepted as fair and reasonable in Japan.

Foundation of preparation of the List of Assets

As described in Note 1, the List of Assets is prepared in accordance with the Public Interest Corporation Accounting Standards and other accounting standards generally accepted in Japan. Such matters will not affect our opinion.

Distribution and usage restrictions

Only Non-profit Organization Médecins du Monde Japon, Médecins du Monde France, public office and corporate and individual donors are assumed as this report's user. The report shouldn't be neither distributed nor used for others.

Interests

There is no interests to be stated in accordance to regulations of the Public Interest Corporation Accounting Standards with the between Non-profit Organization Médecins du Monde Japon and our farm and our Managing member