Médecins Sans Frontières, Japon President: Takashi Kurumiya

In accordance with the Act on Promotion of Specified Non-profit Activities, Article 18, I have conducted the assessment of Médecins Sans Frontières, Japon (hereinafter MSFJ) for the business year started 1st January 2021 and ended 31st December 2021.

I. Summary of the methods used in the assessment:

(1) Financial Assessment

I attended the regular Board Meetings and got treasurer's report regarding the financial statements of MSFJ for 2021 discussed at Finance Committee as well as other important finance-related meetings. Furthermore, I obtained the explanation from the external auditors about the results of audit implemented for the Financial Statements for the above-mentioned period, in order to monitor and check the appropriateness of the method and process of the audit.

(2) Operational Assessment

I have monitored the appropriateness of the activities of the board members and operations of the MSFJ board for 2021, by obtaining explanation and opinions from the board members and office staff by attending the important meetings including regular board meetings.

II. Results of the Audit

(1) Financial Assessment

I believe that the methods and the results of audit implemented by the external auditors are appropriate. In my opinion, the financial statements referred to above are prepared without material misstatement, whether due to fraud or error, in accordance with the accounting standards generally accepted in Japan.

(2) Operational Assessment

In my opinion, the board members had engaged in proper activities in their execution of duties and there has been no serious violation of NPO Law of Japan as well as the Articles of Associations etc.

Independent Auditor's Report

March 11, 2022

Médecins Sans Frontières Japon

To: Takashi Kurumiya, President

KPMG AZSA LLC, Tokyo Office

Designated Limited Liability Partner

Managing Partner

Tetsuaki Nomura, Certified Public Accountant

<Audit of Financial Statements>

Audit Opinion

We have audited the accompanying balance sheet of Médecins Sans Frontières Sans Frontières, a non-profit organization, as of January 1, 2021 through December 31, 2021, and the related statements of changes in net assets, notes to the financial statements, and an inventory of property (collectively, the audited (The documents are referred to as the "financial statements, etc."). We have audited the financial statements, etc. (the "Financial Statements, etc.") of the Company. In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations (changes in net assets) of the Company for the period, for which the financial statements were prepared, in conformity with accounting principles for public benefit corporations generally accepted in Japan.

Basis for Audit Opinion

We conducted our audit in accordance with auditing standards generally accepted in Japan.

Our responsibility is to express an opinion on these financial statements based on our audit. We are independent of the corporation and fulfill our other ethical responsibilities as auditors in accordance with the provisions of the Code of Professional Ethics in Japan. We believe that we have obtained sufficient and appropriate audit evidence to provide a basis for our opinion.

Responsibility of Board Members and Controller for Financial Statements, etc.

The board members are responsible for the preparation and proper presentation of financial statements, etc., in conformity with accounting standards for public interest corporations generally accepted in Japan. This includes the establishment and operation of such internal control as the board members determine is necessary to enable the preparation and fair presentation of the financial statements and other financial information that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board members are responsible for evaluating whether it is appropriate to prepare the financial statements based on the going concern assumption, and for disclosing matters relating to the going concern if such disclosure is required under generally accepted accounting principles in Japan for public interest corporations. The following is a summary of the terms and conditions of the agreement.

The responsibility of the controller is to monitor the board members' performance of their duties in the development and

operation of the financial reporting process.

Auditor's Responsibility for the Audit of Financial Statements

The auditor's responsibility is to obtain reasonable assurance about whether the financial statements, taken as a whole, are free from material misstatement, whether due to fraud or error, based on the audit performed by the auditor, and to express an opinion on the financial statements from an independent perspective in the auditor's report. A misstatement is considered to be material if it could have been caused by fraud or error and, individually or in the aggregate, could reasonably be expected to influence the decisions of users of the financial statements.

The auditor shall, in accordance with auditing standards generally accepted as fair and reasonable in Japan and throughout the course of the audit exercise professional judgement and maintain professional skepticism in doing the following

- Design and perform audit procedures that address the risks of material misstatement. The selection and application of audit procedures shall be at the auditor's discretion. In addition, obtain sufficient appropriate audit evidence to provide a basis for expressing an opinion.
- The purpose of an audit of financial statements is not to express an opinion on the effectiveness of internal control. However, in making those risk assessments, the auditor considers internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of the accounting policies and methods of application thereof adopted by the board members and the reasonableness of the accounting estimates made by the Director and the related notes.
- The board members concludes whether it is appropriate to prepare the financial statements on the going concern basis and, based on the audit evidence obtained, whether there is a material uncertainty about events or conditions that would cast significant doubt on the going concern basis. If a material uncertainty regarding the going concern assumption is recognized, the auditor is required to draw attention in the auditor's report to the notes to the financial statements or, if the notes to the financial statements are not appropriate with respect to the material uncertainty, to express an opinions with qualifications on the financial statements. The auditor's conclusion is based on audit evidence obtained up to the date of the auditor's report, but future events or circumstances may cause the corporation to cease to exist as a going concern.
- Evaluate whether the presentation and notes to the financial statements conform to generally accepted accounting
 principles for public benefit corporations in Japan, and whether the financial statements, including the related notes,
 present fairly the underlying transactions and accounting events, as well as the presentation, organization, and details
 of the financial statements and related notes.

The auditor shall report to the controller on the planned scope and timing of the audit, significant audit findings, including significant deficiencies in internal control, identified during the course of the audit, and other matters required by the audit standards.

Stake

We have no interest in or relationship with the Company which is required to be disclosed pursuant to the provisions of the Certified Public Accountants Act.

Statement of Financial Activities

For the year ended December 31, 2021

(Unit : JPY)

	2021		2020		(Unit : JPY) Changes	
	Amount	Ratio	Amount	Ratio	Amount	Ratio
I. Non-earmarked Net Assets Changes	7 1110 4111		7		7 1110 1111	
1. Changes in Operating Item						
(1) Operating Revenues						
① Donations	11,170,418,816	100.0%	13,050,103,455	100.0%	(1,879,684,639)	-14.4%
Donations from private individuals	10,434,880,219	93.4%	11,539,600,859	88.4%	(1,104,720,640)	-9.6%
Donations from private companies	656,981,839	6.2%	1,424,682,326	6.2%	(767,700,487)	-53.9%
Donations from other organizations	78,556,758	0.7%	85,820,270	0.7%	· · · · · · · · · · · · · · · · · · ·	-8.5%
② Public institutional funds etc.	750,732,410		806,586,772		(55,854,362)	-6.9%
Contributions to multilateral institutions	-		279,527,952		(279,527,952)	-
Grants from MSF Korea	750,732,410		527,058,820		223,673,590	42.4%
3 Other Revenues	6,361,028		13,234,340		(6,873,312)	-51.9%
Association membership fee	536,931		758,400		(221,469)	-29.2%
Interest income and revaluation gains etc.	5,824,097		12,475,940		(6,651,843)	-53.3%
Total Operating Revenues	11,927,512,254		13,869,924,567		(1,942,412,313)	-14.0%
(2) Operating Expenditures						
Social Mission Expenditures (①+②+③+④+⑤)	9,485,403,525	82.7%	11,078,389,799	83.5%	(1,592,986,274)	-14.4%
① Program & Program Support	8,855,453,542	77.2%	10,521,763,892	79.3%	(1,666,310,350)	-15.8%
Financial contribution to operational centers (Grants)	8,855,453,542		10,515,859,451		(1,660,405,909)	-15.8%
Other Program Support etc.	-		5,904,441		(5,904,441)	-100.0%
② Operational Support Project	81,064,702	0.7%	70,016,073	0.5%	11,048,629	15.8%
Personnel expenses	44,178,118		49,283,467		(5,105,349)	-10.4%
Others (Office rent, travel & depreciation etc.)	36,886,584		20,732,606		16,153,978	77.9%
3 Field HR management	132,215,878	1.2%	136,664,757	1.0%	(4,448,879)	-3.3%
Personnel expenses	83,318,528		80,533,955		2,784,573	3.5%
Others (Office rent, travel & depreciation etc.)	48,897,350		56,130,802		(7,233,452)	-12.9%
Advocacy activity	29,321,904	0.3%	19,335,706	0.1%	9,986,198	51.6%
Personnel expenses etc.	29,321,904		19,335,706		9,986,198	51.6%
⑤ Awareness-raising	387,347,499	3.4%	330,609,371	2.5%	56,738,128	17.2%
Personnel expenses	109,598,695		85,059,772		24,538,923	28.8%
Newsletter/Website related expenses	181,883,120		165,438,874		16,444,246	9.9%
Agent service fee	59,298,173		47,302,397		11,995,776	25.4%
Others (Office rent, travel & depreciation etc.)	36,567,511		32,808,328		3,759,183	11.5%
Fundraising	1,781,002,410	15.5%	1,966,949,938	14.8%	(185,947,528)	-9.5%
Personnel expenses	176,405,827		171,224,327		5,181,500	3.0%
Fundraising campaign expenses	1,176,611,224		1,346,362,480		(169,751,256)	-12.6%
Agency service fees and system-related costs	243,831,501		226,111,155		17,720,346	7.8%
Agent service fee	71,103,979		79,691,377		(8,587,398)	-10.8%
Printing fee	23,475,436		25,086,417		(1,610,981)	-6.4%
Others (Office rent, travel & depreciation etc.)	89,574,443	4.00/	118,474,182	4 70/	(28,899,739)	-24.4%
Management & General Administration	207,851,775	1.8%	225,477,099	1.7%	(17,625,324)	-7.8% -9.5%
Personnel expenses Association related expenses (except personnel)	136,613,296		151,029,582		(14,416,286) (3,199,342)	
Others (Office rent, travel & depreciation etc.)	4,784,948		7,984,290		, , , , ,	-40.1% 0.0%
Other International Contributions etc.	66,453,531		66,463,227		(9,696)	6.4%
Contribution to DNDi	441,367,989		28 004 850		26,601,103	6.3%
Contribution to Campaign for Access to Essential Medicines	29,873,256 36,008,365		28,094,859 32,780,212		1,778,397 3,228,153	9.8%
Contributions to MSF International Office	184,026,918		157,565,381		26,461,537	16.8%
Financial support to MSF Korea	191,459,450		196,326,434		(4,866,984)	-2.5%
Total Operating Expenditures	11,915,625,699	100.0%	13,685,583,722	100.0%	(1,769,958,023)	-12.9%
Total Operating Experiences	11,313,023,033	100.070	13,003,303,722	100.070	(1,703,330,023)	-12.370
Increase in Non-earmarked Net Assets	11,886,555		184,340,845		(172,454,290)	_
Non-earmarked Net Assets at Beginning of Year	1,175,478,320		991,137,475		184,340,845	
Non-earmarked Net Assets at End of Year	1,187,364,875		1,175,478,320		11,886,555	_
II. Earmarked Net Assets Changes	.,,		.,,		,555,556	
Accepted Earmarked Donations	279,210,576		3,087,992,427		(2,808,781,851)	_
Transfer to Non-earmarked Net Assets	279,210,576		3,120,765,784		(2,841,555,208)	_
Changes in Earmarked Net Assets	-,,		(32,773,357)		32,773,357	-
Earmarked Net Assets at Beginning of Year	_		32,773,357		(32,773,357)	-
Earmarked Net Assets at End of Year			- , ,		-	-
III. Net Assets at End of Year to be carried forward	1,187,364,875		1,175,478,320		11,886,555	1.0%

Not-for-Profit Organization Médecins Sans Frontières Japon

Balance Sheet

As of December 31, 2020

(Unit : JPY)

	2021	2022	Changes		
	2021	2022	Amount	%	
I Assets					
1. Current Assets					
Cash and deposit with banks	2,998,662,913	3,551,329,306	(552,666,393)	-15.6%	
Accounts receivable	367,281,098	344,035,419	23,245,679	6.8%	
Prepaid expenses	13,235,882	10,477,275	2,758,607	26.3%	
Advances	-	1,125,398	(1,125,398)	-100.0%	
Other current assets	1,244,316	31,533,949	(30,289,633)	-96.1%	
Total Current Assets	3,380,424,209	3,938,501,347	(558,077,138)	-14.2%	
2. Non Current Assets					
Building structures	-	8,952,589	(8,952,589)	-100.0%	
Office equipment and fixtures	23,996,851	33,645,255	(9,648,404)	-28.7%	
Software	43,026,623	14,208,491	28,818,132	202.8%	
Long-term deposit	41,689,540	41,589,540	100,000	0.2%	
Total Non Current Assets	108,713,014	98,395,875	10,317,139	10.5%	
Total Assets	3,489,137,223	4,036,897,222	(547,759,999)	-13.6%	
II Liabilities					
1. Current Liabilities					
Accounts payable	2,250,998,631	2,802,255,324	(551,256,693)	-19.7%	
Deposits received etc.	387,717	9,554,778	(9,167,061)	-95.9%	
Total Current Liabilities	2,251,386,348	2,811,810,102	(560,423,754)	-19.9%	
2. Non Current Liabilities					
Provisions for retirement benefits	50,386,000	49,608,800	777,200	1.6%	
Total Non Current Liabilities	50,386,000	49,608,800	777,200	1.6%	
Total Liabilities	2,301,772,348	2,861,418,902	(559,646,554)	-19.6%	
III Net Assets					
Earmarked Net Assets	-	-			
Non-earmarked Net Assets	1,187,364,875	1,175,478,320	11,886,555	1.0%	
Total Net Assets	1,187,364,875	1,175,478,320	11,886,555	1.0%	
Total Liabilities and Net Assets	3,489,137,223	4,036,897,222	(547,759,999)	-13.6%	

Not-for-profit Organization Médecins Sans Frontières Japon

Summary of Assets

As of December 31, 2021

(Unit: JPY)

1. Current Liabilities Accounts payable (Grants etc.) Grants for MSF France Grants for MSF Spain Grants for MSF Switzerland Grants for MSF Holland Grants for MSF Belgium Grants for MSF Belgium Grants for WACA Accounts payable (Other national expenses) Deposits received etc. Others Total Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities Total Liabilities Earmarked Net Assets Earmarked Net Assets Line MSF France 1,911,960,149 2,414,845,507 (502,885,358) (243,391,965) (243,391,965) (243,391,965) (342,600,000 91,250,000 (91,250,000 91,250,000 (91,250,000 (11,650,000) 91,250,000 (11,650,000) 91,250,000 (11,650,000) 91,250,000 (215,00,000) (215,00,000) (215,00,000) (215,00,000) (215,00,000) (215,00,000) (3660,000) 91,250,000 (364,100,000 (21,500,000) (364,100,000 (21,500,000) (364,100,000 (21,500,000) (364,100,000 (21,500,000) (364,100,000 (21,500,000) (364,100,000 (21,500,000) (36,500,000) 91,250,000 (21,500,000) (364,100,000 (21,500,000) (364,100,000 (21,500,000) (364,100,000 (21,500,000) (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (364,100,000 (36,500,000) (349,608,800 (349,608	·		ı	(Unit: JPY)
1. Current Assets 2,986,862,713 3,551,329,306 (552,686,393) Cosh and cash equivalents 2,996,682,71 12,230 2,863,100 Cosh any account (MulFor Bank,Lid.) 673,881,267 1,244,356,96 (590,741,426) Cosh any account (MulFor Bank,Lid.) 77,166,064 22,247,86 49,809,160 Cosh any account (MulFor Bank,Lid.) 11,164,716 18,102,701 (6,948,075,786,099) Cosh any account (MulFor Inst Relam,Lid.) 11,164,716 18,102,701 (6,948,075,786,099) Cosh any account (Sell Sumishin Relam,Lid.) 3,880,045 2,245,726 2,245		2021	2020	Changes
Cash and cash equivalents	I. Assets			
Pelly cash	1. Current Assets			
Cordinary account (MICHG Bank, Ltd.)	Cash and cash equivalents	2,998,662,913	3,551,329,306	(552,666,393)
Crismary account (Mizuho Bank Ltd.)	Petty cash	2,995,527	132,369	2,863,158
Cridinary account (Mazino Bank Ltd.) 72,156,664 22,247,858 48,808,196 Transfer Saving Account (Japan Post Bank Co., Ltd.) 1,235,548,058 1,588,334,757 (352,788,699) Cridinary account (Rabuten Bank Ltd.) 1,1154,716 18,102,791 (6,948,075) (6,948	Ordinary account (MUFG Bank,Ltd.)	673,654,267	1,264,395,695	(590,741,428)
Transfer Saving Account (Rapure Post Bank Co., Ltd.) Ordinary account (Raburen Bank Ltd.) Ordinary account (Rismitten Bank Banking Co Ltd.) Fixed depost (Sumitten Banking Ltd.) Fixed depost (Sumitten Misus Banking Corp.) PayPal 817,124 Accounts receivable Dendinor neceivable (Sumitten Misus Banking Corp.) PayPal 817,124 Accounts receivable (Sumitten Misus Banking Corp.) PayPal 817,124 Donation receivable (Sumitten Misus Banking Corp.) PayPal 817,124 Donation receivable (Sumitten Misus Banking Corp.) PayPal 817,124 Accounts receivable (Sumitten Misus Banking Corp.) PayPal 91,125 Donation receivable (Sumitten Misus Banking Corp.) PayPal 91,125 Donation receivable (Sumitten Misus Banking Corp.) MSF Korea 115,433,444 MSF International Office etc. 38,007,972 Other MSF Office etc. 38,007,972 Other MSF Offices (Expatriates related expenses etc.) 1,124,4,316 3,156,378 3,393,591,347 2,2718,880 Other current assets 1,244,316 3,158,338,24 3,383,384,323 3,383,389,39,39,39,39,39,39,39,39,39,39,39,39,39	Ordinary account (Sumitomo Mitsui Banking Corp.)	856,735,920	529,912,295	326,823,625
Ordinary account (Rabuten Bank Ltd.) Ordinary account (SBI Sumishin Net Bank.Ltd.) Ordinary account (SBI Sumishin Net Bank.Ltd.) Ordinary account (WURG Trust and Banking Co Ltd) Ordinary account (WURG Trust and Banking Cop.) PlayPal Prized deposed (Sumishin Net Banking Cop.) PayPal Accounts receivable Danation receivable from outsourced vendor MISF Korea 100,590,000 071,642,45 073,718,44 107,164,245 0,379,189 MSF France 79,740,536 0,312,224,747 MSF International Office etc. 0800,7972 081,453,937 08	Ordinary account (Mizuho Bank Ltd.)	72,156,054	22,347,858	49,808,196
Ordinary account (SulFishmishin Net BankList)	Transfer Saving Account (Japan Post Bank Co., Ltd.)	1,235,546,058	1,588,334,757	(352,788,699)
Ordinary account (Sumitomo Trust and Banking Co Ltd) Ordinary account (MUFG Trust and Banking Ltd) Ordinary account (MUFG Trust and Banking Ltd) Pixed deposed (Sumitomo Misul Banking Corp) PayPal Bit 1,124 Bit 1,12	Ordinary account (Rakuten Bank Ltd.)	11,154,716	18,102,791	(6,948,075)
Ordinary account (MUHG Total and Banking Lib.)	Ordinary account (SBI Sumishin Net Bank,Ltd.)	8,880,645	2,645,763	6,234,882
Fixed deposit Sumitomo Mitsul Banking Corp.) 100,000,000 100,000,000 125,900	Ordinary account (Sumitomo Trust and Banking Co Ltd)	27,705,343	18,687,129	9,018,214
PayPal	Ordinary account (MUFG Trust and Banking Ltd.)	9,017,259	6,679,523	2,337,736
Accounts receivable from outsourced vendor	Fixed deposit (Sumitomo Mitsui Banking Corp.)	100,000,000	100,000,000	-
Donation receivable from outsourced vendor MSF Korea	PayPal	817,124	91,126	725,998
MSF Korea	Accounts receivable	367,281,098	344,035,419	23,245,679
MSF France MSF International Office etc. MSF International Office etc. Other MSF offices (Expatriates related expenses etc.) Other MSF offices (Expatriates related expenses etc.) Others Others 1,224,2472 0,948,486 2,229,392 2,718,588 Prepald expenses 13,235,892 11,477,2775 2,758,807 Advances Other current assets I,244,316 Supplies Suspense payment Total Current Assets 1,59c,616 Supplies Total Current Assets 1,59c,616 Seever Lunds for grant to emergency program 2) Other Non Current Assets Building structures Leasehold Improvements Office equipment and fixtures Supplied Sup	Donation receivable from outsourced vendor	115,543,434	107,164,245	8,379,189
MSF International Office etc. Other MSF Offices (Expatriates related expenses etc.) 13.234,2478 13.235,882 10.477,275 13.238,882 10.477,2538 (11.25,388 (11.25,388) (11.25,388) Other current assets 1,244,316 277,860 966,456 33.80,424,209 3,938,501,347 (558,077,138) 2. Non Current Assets 1) Specific purpose funds Reserve funds for grant to emergency program 2. Office of grant to emergency program 2. Office of grant to emergency program 2. Office of grant of fixtures 23,996,851 33,845,256 0,952,589 0,9	MSF Korea	100,590,000	76,907,849	23,682,151
Other MSF offices (Expatriates related expenses etc.) 32,242,478 29,948,486 2,233,992 2,716,566 438,092 2,716,566 7,7765 7,7765 2,7765,607 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,567 438,092 2,716,578 2,716,5	MSF France	79,740,536	93,122,810	(13,382,274)
Others	MSF International Office etc.	36,007,972	36,453,937	(445,965)
Prepaid expenses	Other MSF offices (Expatriates related expenses etc.)	32,242,478	29,948,486	2,293,992
Advances Other current assets Other current assets Gold ingot Supplies Suspense payment Total Current Assets 1, 244,316 31,533,949 31,256,089; 31,256,089 3,380,424,209 3,383,501,347 (558,077,138) 2. Non Current Assets 1) Specific purpose funds Reserve funds for grant to emergency program 2) Other Non Current Assets Building structures Leasehold improvements Office equipment and fixtures 23,396,851 Furniture 1, 867,553 1,899,597 (122,044) Equipment and fixtures 22,129,298 3,3655,658 (9,526,380) Video equipment 3,026,623 14,208,941 28,181,332 Long-term deposit Office rent and others Total Non Current Assets 108,713,014 93,395,875 10,317,139 11,141,860,149 2,414,845,507 (502,885,386) Grants for MSF Spain Grants for MSF Spain Grants for MSF Spaic Grants for MSF Beiglum Grant	Others	3,156,678	438,092	2,718,586
Other current assets 1,244,316 31,533,949 (30,289,833) Gold Ingot 31,256,089 (31,256,089) (31,256,138) (52,258) (45,257) (52,258) (45,257) (45,258) (45,255,259) <td>Prepaid expenses</td> <td>13,235,882</td> <td>10,477,275</td> <td>2,758,607</td>	Prepaid expenses	13,235,882	10,477,275	2,758,607
Gold ingot Supplies Suspense payment 1.244,316 277,860 96,456	Advances	-	1,125,398	(1,125,398)
Supplies 1,244,316 277,860 966,456 9	Other current assets	1,244,316	31,533,949	(30,289,633)
1,244,316 277,860 966,456	Gold ingot	-	31,256,089	(31,256,089)
Company Comp	Supplies	-	-	-
2. Non Current Assets 1) Specific purpose funds Reserve funds for grant to emergency program 2) Other Non Current Assets Building structures Leasehold Improvements Office equipment and fixtures Equipment and fixtures 23,996,851 33,645,255 (9,684,8404) Equipment and fixtures 22,129,298 31,855,658 (9,526,360) Video equipment 22,129,298 31,655,658 (9,526,360) Video equipment 30,500,400 Video equipment 41,689,540 41,68	Suspense payment	1,244,316	277,860	966,456
1) Specific purpose funds Reserve funds for grant to emergency program - - - - - -	Total Current Assets	3,380,424,209	3,938,501,347	(558,077,138)
Reserve funds for grant to emergency program 2	2. Non Current Assets			
2 Other Non Current Assets Building structures - 8,952,589 (8,952,589) Leasehold Improvements - 8,952,589 (8,952,589) Office equipment and fixtures 23,996,851 33,645,255 (9,648,404) Furniture 1,867,553 1,999,997 (122,044) Equipment and fixtures 22,129,298 31,655,658 (9,526,360) Video equipment	1) Specific purpose funds			
Building structures	Reserve funds for grant to emergency program	-	-	-
Leasehold Improvements	2) Other Non Current Assets			
Office equipment and fixtures	Building structures	-	8,952,589	(8,952,589)
Furniture Equipment and fixtures Video equipment Software Software Software Adaptate	Leasehold Improvements	-	8,952,589	(8,952,589)
Equipment and fixtures	Office equipment and fixtures	23,996,851	33,645,255	(9,648,404)
Video equipment	Furniture	1,867,553	1,989,597	(122,044)
Software 43,026,623 14,208,491 28,818,132 Long-term deposit 41,689,540 41,589,540 100,000 Office rent and others Total Non Current Assets Total Assets 108,713,014 98,395,875 10,317,139 II. Liabilities Total Assets Total A	Equipment and fixtures	22,129,298	31,655,658	(9,526,360)
Long-term deposit	Video equipment	-	-	-
A1,689,540	Software	43,026,623	14,208,491	28,818,132
Total Non Current Assets 108,713,014 98,395,875 10,317,139 10,317,139 3,489,137,222 (547,759,999) 11. Liabilities 1. Current Liabilities 1. Second	Long-term deposit	41,689,540	41,589,540	100,000
Total Assets 3,489,137,223 4,036,897,222 (547,759,999) II. Liabilities	Office rent and others	41,689,540	41,589,540	100,000
I. Liabilities	Total Non Current Assets	108,713,014	98,395,875	10,317,139
1. Current Liabilities Accounts payable (Grants etc.) Grants for MSF France Grants for MSF Spain Grants for MSF Switzerland Grants for MSF Holland Grants for MSF Belgium Grants for MSF Belgium Grants for WaCA Accounts payable (Other national expenses) Deposits received etc. Others Total Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Earmarked Net Assets Earmarked Net Assets Earmarked Net Assets 1,911,960,149 2,414,845,507 (502,885,358) (243,391,965) (243,391,96) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (21,500,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00) (215,00,00)	Total Assets	3,489,137,223	4,036,897,222	(547,759,999)
Accounts payable (Grants etc.) Grants for MSF France Grants for MSF Spain Grants for MSF Spain Grants for MSF Switzerland Grants for MSF Witzerland Grants for MSF Belgium Grants for MSF Belgium Grants for WaCA Accounts payable (Other national expenses) Deposits received etc. Others Total Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities For MSF Assets Earmarked Net Assets 1,911,960,149 2,414,845,507 (502,885,358) 1,911,960,149 2,414,845,507 (502,885,358) (502,885,358) (502,885,358) (502,885,358) (502,885,358) (502,885,358) (502,885,358) (502,885,358) (243,391,965) (243,391,965) (243,391,965) (243,391,965) (243,391,965) (365,600,000) 91,250,000 91,250,000 (11,650,000) (5,650,000) 91,250,000 (215,043,393) (48,371,335) (48,371,335) (48,371,335) (48,371,335) (48,371,335) (48,371,335) (48,371,335) (502,885,358) (502,885,358) (502,885,358) (243,391,965) (5,650,000) (5,650,000) (715,000,00) (715,000,	II. Liabilities			
Crants for MSF France	1. Current Liabilities			
Grants for MSF Spain 342,600,000 364,100,000 (21,500,000) Grants for MSF Switzerland 85,600,000 91,250,000 (5,650,000) Grants for MSF Holland 85,600,000 97,250,000 (11,650,000) Grants for MSF Belgium 85,600,000 91,250,000 (5,650,000) Grants for WaCA 156,607 215,200,000 (215,043,393) Accounts payable (Other national expenses) 339,038,482 387,409,817 (48,371,335) Deposits received etc. 387,717 9,554,778 (9,167,061) Others 387,717 9,554,778 (9,167,061) Total Current Liabilities 2,251,386,348 2,811,810,102 (560,423,754) 2. Non Current Liabilities 50,386,000 49,608,800 777,200 Total Non Current Liabilities 50,386,000 49,608,800 777,200 Total Liabilities 2,301,772,348 2,861,418,902 (559,646,554) III. Net Assets Earmarked Net Assets	Accounts payable (Grants etc.)	1,911,960,149	2,414,845,507	(502,885,358)
Grants for MSF Switzerland Grants for MSF Holland Grants for MSF Holland Grants for MSF Belgium Grants for MSF Belgium B5,600,000 Grants for WaCA Grants for WaCA Accounts payable (Other national expenses) Deposits received etc. Others Total Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities Formarked Net Assets Earmarked Net Assets Earmarked Net Assets B 185,600,000 91,250,000 97,250,000 (11,650,000) 97,250,000 (215,043,393) (215,043	Grants for MSF France	1,312,403,542	1,555,795,507	(243,391,965)
Grants for MSF Holland Grants for MSF Belgium Grants for MSF Belgium B5,600,000 Grants for WaCA Accounts payable (Other national expenses) Deposits received etc. Others Total Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities Formarked Net Assets Earmarked Net Assets Earmarked Net Assets B 15,600,000 97,250,000 91,250,	Grants for MSF Spain	342,600,000	364,100,000	(21,500,000)
Grants for MSF Belgium Grants for WaCA Accounts payable (Other national expenses) Deposits received etc. Others Total Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities Formarked Net Assets Earmarked Net Assets Earmarked Net Assets Sassian Sassia	Grants for MSF Switzerland	85,600,000	91,250,000	(5,650,000)
Carats for WaCA	Grants for MSF Holland	85,600,000	97,250,000	(11,650,000)
Accounts payable (Other national expenses) Deposits received etc. Others Total Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities	Grants for MSF Belgium	85,600,000	91,250,000	(5,650,000)
Deposits received etc. 387,717 9,554,778 (9,167,061)	Grants for WaCA	156,607	215,200,000	(215,043,393)
Others 387,717 9,554,778 (9,167,061) Total Current Liabilities 2,251,386,348 2,811,810,102 (560,423,754) 2. Non Current Liabilities 50,386,000 49,608,800 777,200 Total Non Current Liabilities 50,386,000 49,608,800 777,200 Total Liabilities 2,301,772,348 2,861,418,902 (559,646,554) III. Net Assets Earmarked Net Assets	Accounts payable (Other national expenses)	339,038,482	387,409,817	(48,371,335)
Total Current Liabilities 2,251,386,348 2,811,810,102 (560,423,754) 2. Non Current Liabilities 50,386,000 49,608,800 777,200 Total Non Current Liabilities 50,386,000 49,608,800 777,200 Total Liabilities 2,301,772,348 2,861,418,902 (559,646,554) III. Net Assets Earmarked Net Assets	Deposits received etc.	387,717	9,554,778	(9,167,061)
2. Non Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities Total Liabilities Total Liabilities Total Liabilities Earmarked Net Assets Total Liabilities Total	Others	387,717	9,554,778	(9,167,061)
2. Non Current Liabilities Provisions for retirement benefits Total Non Current Liabilities Total Liabilities Total Liabilities Total Liabilities Earmarked Net Assets		-	-	-
Provisions for retirement benefits 50,386,000 49,608,800 777,200	Total Current Liabilities	2,251,386,348	2,811,810,102	(560,423,754)
Total Non Current Liabilities 50,386,000 49,608,800 777,200 Total Liabilities 2,301,772,348 2,861,418,902 (559,646,554) III. Net Assets Earmarked Net Assets	2. Non Current Liabilities			
Total Liabilities 2,301,772,348 2,861,418,902 (559,646,554) III. Net Assets Earmarked Net Assets	Provisions for retirement benefits	50,386,000	49,608,800	777,200
III. Net Assets Earmarked Net Assets	Total Non Current Liabilities	50,386,000	49,608,800	777,200
Earmarked Net Assets	Total Liabilities	2,301,772,348	2,861,418,902	(559,646,554)
	III. Net Assets			
Non-Farmarked Not Assats 1 187 364 875 1 175 478 320 11 886 555	Earmarked Net Assets	-	-	-
1,10,004,070	Non-Earmarked Net Assets	1,187,364,875	1,175,478,320	11,886,555
Total Net Assets 1,187,364,875 1,175,478,320 11,886,555	Total Net Assets	1,187,364,875	1,175,478,320	11,886,555
Total Liabilities and Net Assets 3,489,137,223 4,036,897,222 (547,759,999)	Total Liabilities and Net Assets	3,489,137,223	4,036,897,222	(547,759,999)