# **Annual Report 2022**

# Report on Activities and Finances



April 1, 2022 – March 31, 2023 Mekong Watch

**Not-for-Profit Organization (NPO)** 



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(Cover Photo: Villagers go fishing once a year in a wetland where the community manages the resources. Yasothon Province, Thailand)

Photo by Panya Khamlap

### Introduction

## **About Mekong Watch**



Our vision is

for the people of the Mekong Region to benefit from the region's natural environments and sustain ways of life that are rooted in the integrity of their environments, without falling victim to the harmful impacts of destructive development.

Through dialogue, we can improve development projects and policies so as to prevent or ameliorate their negative impacts.

These are Mekong Watch's activities.

From the start of the 21<sup>st</sup> century, many development projects have been proposed, purportedly to eliminate poverty. To the socially vulnerable, in particular, the existence of a natural environment in which they can obtain food is critically important. The changes in society and the environment that accompany these development projects, however, can easily lead to environmental destruction and removal of the inhabitants, resulting in the loss of means of livelihood and places for the people to live. Development does not always benefit people financially, but runs the risk of depriving people of independence and forcing them into poverty.

While ascertaining the problems faced locally through direct dialogue with the people being harmed by development on the one hand, we reach out on the other hand to the people responsible for formulating and implementing development policies.



#### **Mekong Watch's Initiatives**

- Information gathering and analysis on development policies, projects, and organizations that carry out development (development institutions, recipient country governments, private companies).
  - We analyze environmental impact assessments of dam, hydropower and other projects and investigate the environmental policies of countries in carrying out development.
- 2. Fostering understanding, developing resources on the environment and society.
  - We gather information on the lives of people residing in places where development is occurring and release it to the public in written or video form.
- 3. Gathering information, conducting analyses, and developing resources on development, including historical case studies.
  - We gather moral lessons from the impoverishment of residents and other negative effects that have resulted in the past from development projects and document these.
- 4. Communicating and networking with NGOs, citizens and persons involved in projects in the Mekong Region or in countries involved with aid and investment (including Japan).
  - We convey information on problems with development projects to NGOs and citizens of the countries in the Mekong Basin undergoing development and the countries executing or providing aid for these projects. In addition, we build cooperative relations with NGOs and citizens groups sharing our concerns and work with them to resolve issues.
- 5. Targeting our advocacy activities at development protagonists using the policies and programs of those same protagonists.
  - We utilize the systems of the Asian Development Bank and other institutions for expressing formal objections, conveying the views of the local people to development institutions, informing the public of problems and urging stronger movements toward having these institutions solve those problems.
- 6. Advocating for improvement in environmental and social consideration policies in Mekong countries via aid-providing countries and aid organizations.
  - Citizen's concerns are not reflected sufficiently in the policies of countries with weak governance. On the other hand, countries and organizations providing aid to the Mekong Region have opportunities to get involved in improving the environment-related policies of the countries they are aiding. By conveying the concerns of the residents to them and relaying past problems, we advocate for the application of Mekong countries' environmental policies as a tool for solving local problems.

#### Medium-term Goals (FY2022-FY2025)

- 1. Increase the number of cases in which the lessons of past development are applied to projects in various stages of progress in the Mekong basin countries and surrounding areas and the views of those affected are respected.
- 2. Increase the number of cases in the Mekong basin countries in which environmental/social policies and programs improve in a way that reflects past lessons of development, the natural environment, and ways of life rooted in the integrity of that environment.
- 3. People affected by development in the Mekong basin countries take action to prevent or ameliorate harmful effects on their environment, society and human rights.
- 4. Increase the number of people who know about the past lessons of development, the natural environment, and people's lifestyles rooted in the integrity of their environments in the Mekong basin countries.

#### FY2022 Activities

# [Local Conditions and Changes Resulting from Mekong Watch Activities in FY2022]

In FY2022, many countries lifted various restrictions they had imposed due to the COVID-19 pandemic, and direct exchanges became possible again. Freedom of speech, however, continues to face severe restrictions in the Mekong basin countries.

In Vietnam, four representatives of NGOs working on climate change and other environmental issues were arrested and convicted between 2021 and 2022. All were charged with tax evasion, but the United Nation's agencies are pointing out that tax evasion charges have been used as a means of suppressing critical opinion in Vietnam, so this is obvious suppression. In all four cases, heavy sentences were given, for instance, lawyer Dang Dinh Bach sentenced to five years imprisonment. Another of the four activists was Nguy Thi Khanh, winner of the Goldman Environmental Prize, said to be the Nobel Prize of the environment field. To solve environmental issues, freedom of speech is essential, so the situation continues to be extremely worrying.

In Cambodia, relocation and compensation issues involving indigenous people, ethnic minorities and others affected by construction of the Lower Sesan 2 Dam have yet to be resolved. We engage in talks with local NGOs and other people, striving to resolve these relocation and compensation issues, while making use of international financial institutions' safeguard policies and opposition systems.

In Myanmar, since the military coup of February 1, 2021, more than 3,000 people have lost their lives in violence and conflicts with the security forces under the command of the Myanmar military. Despite that, Myanmar's largest donor nation, Japan, still continues providing its official development assistance (ODA) to Myanmar just as before. There are only a few ODA projects among those that involve Myanmar's armed forces. Although most of the projects have no direct connection to business with the military, with over 7 billion yen worth of yen-loan projects ongoing, there are concerns that these loans may weigh heavily on citizens' lives in the future with deep indebtedness due to Myanmar's current political and economic situation. A real estate complex project in Yangon, the nation's largest city, has been invested by the Japan Overseas Infrastructure Investment Corporation for Transport & Urban Development (JOIN) under the jurisdiction of the Ministry of Land, Infrastructure, Transport and Tourism, and Ioans have been provided by the Japan Bank for International Cooperation (JBIC) under the jurisdiction of the Ministry of Finance. Mekong Watch has continued this fiscal year to call on Japan's public and private sectors to stop investing and providing public funding from Japan to the Myanmar military. There has been progress among corporations to reconsider their business there, but the Japanese government's attitude of "keeping an eye on the situation" since the coup d'etat, which is what counts most, has not changed. The problem, it is thought, is that by not stopping public financing, Japan's government seems to be tacitly supporting the military regime, as reflected both internally and externally. We will continue to investigate and convey information about projects that benefit the Myanmar military and bring up this issue through actions in collaboration with citizens' groups appealing to the public.

In all parts of the Mekong basin, fish continue to decline. To curb the degradation of the river's ecosystems, even a little, as dam construction proceeds on the Mekong and its tributaries, mainly in Laos, we are proceeding together with local groups in the Mun River basin in Thailand to conduct surveys to promote ecosystem-friendly water management, disseminate information via videos and conduct activities aimed at making future proposals. And in Thailand, Japanese corporations are embarking on a move to build supply chains for hydrogen and ammonia production as part of Japan's Green Transformation (GX) strategy. The use of hydrogen and ammonia present many problems with regard to climate change, which scientists fear could reach a point of no return if urgent measures are not taken within a few years, so we are keeping a close eye on this trend.

#### A. Investigative Research

Mekong Watch engages in two types of investigative research. The first is monitoring of projects and programs for potential threats to people who rely on natural resources. In recent years, we have begun monitoring corporate activity amid the rise of private sector-led development projects. The second is field research (not limited to that involved in specific development projects) conducted in cooperation with local residents to collect basic data and deepen overall understanding of the connection between the environment and people's lives. The information and knowledge gained from this research form the basis of our advocacy work.

#### A-1. Project Monitoring

Continuing from the previous fiscal year, we kept monitoring developments such as activities to stop the flow of funds to the Myanmar military and investments by JBIC in coal-fired power plants. Monitoring activities of FY2022 are listed below. Countries/organizations providing or considering providing funds are indicated in parentheses. For further details on any of the projects, see Mekong Watch's website.

(http://www.mekongwatch.org/report/index.html)

#### [Myanmar (Burma)]

From the onset of the coup d'etat by the Myanmar military on February 1, 2021 until the end of the fiscal year, more than 3,000 citizens calling for democracy had been killed by military forces. Government officials and many other citizens demanding democracy remain unjustly incarcerated, and their numbers did not fall below 10,000 during FY2022. Not only where ethnic minorities live, but also Sagaing, a region populated by mainstream Burmese, have become a fierce battleground, and the number of people being driven out of their villages by the military's mopping-up operations has skyrocketed. This fiscal year, we continued to make proposals based on investigations, and conveyed public voice regularly in front of the Prime Minister's office and Ministry of Foreign Affairs demanding to stop the flow of funds from Japan to Myanmar's military, collaborating with various citizens groups, primarily those running the campaign "# No More Business with the Myanmar Junta" (AYUS International Buddhist Cooperation Network, Friends of the Earth Japan, Japan International Volunteer Center (JVC) and Network Against Japan Arms Trade (NAJAT), in addition to Mekong Watch).

This fiscal year, we issued the following letters of request and press releases.

[Press Release] ESG-labeled funds found to hold shares in corporations linked to the Myanmar military, Japanese companies exposed in report by rights groups (April 12, 2022)

[Press Release] 13 Institutional Investors Respond to Call for Engagement -Concern Expressed Over Japanese Companies Continuing Business in Myanmar (April 20, 2022)

[Press Release] NGOs cautiously welcome ENEOS' withdrawal from Myanmar; call for responsible disengagement and decommissioning of Yetagun gas project (May 4, 2022)

[Letter of Request] Call for Engagement with Companies Involved in the Y Complex Project in Myanmar (May 24, 2022)

[Press Release] Letter sent to 101 Investors to Urge Engagement with Tokyo Tatemono and Daiwa House Industry Regarding the Y Complex Project in Myanmar; Land Lease Payments May Finance Human Rights Violations by the Myanmar Military (May 26, 2022)

[Letter of Request] (Addressed to each political party) Calling for Backing of Policies to Stop Economic Assistance Used by the Myanmar Military (June 9, 2022)

[Statement of Protest and Request] Statement of Protest and Request Regarding a Visit to Myanmar by a Cabinet Secretariat Councillor (July 1, 2022)

[Press Release] Response from Eight Major Shareholders Regarding Y Complex Project in Myanmar, More Action Required of Investors to Prevent Complicity in Human Rights Violations (August 29, 2022)

[Online Signature Campaign] Japan must responsibly disengage from the Yetagun gas project in Myanmar! (addressed to Prime Minister Kishida Fumio of Japan; Nishimura Yasutoshi, Minister of Economy, Trade & Industry; Representative Director, President Saito Takeshi of ENEOS Holdings; and Representative Director, President and CEO Nakanishi Katsuya of Mitsubishi Corporation.) (September 1, 2022) Ultimately 12,309 signatures were submitted.

[Letter of Request] "Call for Engagement to Urge Banks to Take Measures to Stop the Flow of Funds to the Myanmar Military" (September 30, 2022) Sent to 160 institutional investors holding shares in MUFG Bank, Sumitomo Mitsui Banking Corporation, or Mizuho Bank.

[Letter of Request] Statement Calling for the Japanese Government to Stop ODA to Myanmar (October 4, 2022)

[Press Release] Letter Sent to 160 Institutions to Urge Engagement with Three Japanese Banks Regarding Junta-linked Projects in Myanmar, Continued Investment May Finance Human Rights Violations by the Myanmar Military (October 11, 2022)

[Letter of Request] Statement Calling for the Japanese Government to Stop ODA to Myanmar (December 5, 2022)

[Press Release] Response from ten institutional shareholders of three Japanese banks that continue investment in military-linked projects in Myanmar, Bank shareholders are responsible for stopping the flow of funds to the Myanmar military (January 6, 2023)

[Joint Statement] Two years after the coup d'etat: The Japanese government should restructure its policy regarding Myanmar (February 1, 2023)

We have established a "#No More Business with the Myanmar Junta" page at our website that summarizes our activities to date. Please refer to it (in Japanese).

http://www.mekongwatch.org/report/burma/mbusiness.html

#### Other Projects:

- Thilawa Special Economic Zone (JICA)
- Dawei Special Economic Zone (JBIC, Thai and Japanese private sectors, others)
- Southern Economic Corridor (JICA)

#### [Laos]

Xayaburi Dam on the Mekong Mainstream (Thai private sector)

#### [Thailand]

- Thai Overseas Investment Projects in Mekong Basin Countries (Thai private sector)
- Projects involving the Asia Zero-Emission Community (AZEC) (Japanese and Thai governments and private sector)

#### [Cambodia]

Lower Sesan 2 Hydropower Project (Chinese and Cambodian private sector, others)

#### [Vietnam]

At the 26<sup>th</sup> Conference of the Parties to the United Nations Framework Convention on Climate Change (COP26) in 2021, Vietnam declared that it would achieve Net-zero greenhouse gas emissions by 2050, and it also signed a declaration that it would phase out coal-fired power generation in the 2040s (or as soon as possible after that). At COP27 in 2022, Vietnam's government together with an International Partners Group, including Japan, proclaimed the formation of a "Just Energy Transition Partnership (JETP)" to accelerate the early decommissioning of high-emission infrastructure and promote the introduction of renewable energy. On the other hand, the Nghi Son 2 coal-fired power plant, with which Japan's public and private sectors have been involved, began operating, and construction of the Van Phong and Vung Ang 2 power plants has proceeded with no suspension.

The insurance companies underwriting the Nghi Son 2 and Vung Ang 2 power plants were revealed in an NGO report titled "Exposed: The Coal Insurers of Last Resort." These businesses are inconsistent with the 1.5°C target of the Paris Agreement, and the insurance companies are being called on to help limit the temperature rise by suspending their underwriting. We introduced the report's contents in our e-mail newsletter, which can be viewed here.

http://mekongwatch.org/resource/news/20220613\_01.html

- Hai Phong Coal-Fired Power Plant (JBIC)
- Vinh Tan 4 and 4 Extension Coal-Fired Power Plants (JBIC)
- Nghi Son 2 Coal-Fired Power Plant (JBIC)
- Van Phong Coal-Fired Power Plant (JBIC)
- Vung Ang 2 Coal-Fired Power Plant (JBIC)

#### A-2. Research

We gathered information regarding human rights issues in the Mekong Basin in preparation for conducting a survey in the coming fiscal year.

#### B. Field Projects

Our field projects consist of activities aimed at understanding the state of natural resources of inhabitants of countries of the Mekong Basin. We document the people's ways of living with nature and help residents of the region manage their natural resources.

# ♦Information dissemination and advocacy on the establishment of community-based sustainable water resource management in the Mun River Basin in Thailand

In the middle reaches of the Mun River (Surin, Sisaket and Roi Et provinces of northeastern Thailand), a major tributary of the Mekong, the river floods for three to four months each year, and a flood forest particular to this region spreads broadly. Previously, this inundated forest was extremely important as a spawning ground for Mekong River fish, but the construction of multiple dams on the Mun River has blocked the migration route of living creatures, cutting them off from the Mekong River ecosystem. Even so, its environment is still good enough in places that certain fish species can still be caught there that are rare in the Mekong and lower reaches of the Mun River.

In the future, protection of the fish and flood forests are? considered extremely important toward the time when the Mekong and Mun Rivers are connected once again. However, excavation of sand for construction, erection of levees with no consideration for living things and removal of riverbank vegetation for development occur frequently in this region. In

addition, due to lifestyle changes, imparting local wisdom to the next generation is also an important task.

In the villages of these middle reaches, we have been conducting activities since FY2021 to promote interaction with residents' groups in other areas. These activities include (1) using participatory surveys to reveal the importance of culture and livelihood (economy) with regard to the region's geography, ecosystems and rivers and their interrelationships, (2) producing videos to document the various related information, (3) conveying this information via social media, and (4) holding seminars in person or on-line with the cooperation of university researchers and other experts. Due to the impact of the COVID-19 pandemic and large-scale flooding locally in 2022, we were unable to conduct the participatory surveys as much as hoped, but during this fiscal year, we went with local collaborators to visit an area in the neighboring province of Yasothon where people are actively engaging in efforts to conserve their inundated forests, and we conducted training in the field.



The field trip to Yasothon Province

We produced videos with our local collaborators, who played a central role, and we established the following Facebook pages.

Wetlands of ISAN (in Thai) <a href="https://www.facebook.com/wetlandIsan">https://www.facebook.com/wetlandIsan</a>

#### ◆Cultivating leadership among indigenous youth

Through interactions with indigenous youth, we studied how traditional indigenous decision-making mechanisms contribute to solving global issues such as climate change as well as local environmental destruction. Currently we are composing the report on our investigation.

### C. Outreach in Japan and Abroad

#### **♦**Seminars and lectures

Our seminars and lectures communicate the problems of development and the environment in Mekong basin countries to the general public. In FY2022, we held five seminars and other events related to Myanmar, plus one seminar on global warming countermeasures and one on Vietnam. We also cooperated in the on-line seminar series "The Climate Crisis and Flooding: Can Dams Protect Lives? ~From the site of the Kuma River Flood in Kumamoto Prefecture~" holding four study sessions and participating in seminars held by organizations overseas.(For a summary of our seminars and lectures, see Appendix 1.)

#### ♦ Official magazine, Forum Mekong

To increase the reach of Forum Mekong, we transitioned to digital-only distribution. Our back issues are also available online in PDF format.

Continued publication is what we need to achieve.

#### **♦**Mekong river development e-mail newsletter

Mekong Watch disseminates news on development and environmental issues in the Mekong region via an e-mail newsletter. In FY2022, we issued 15 newsletters in Japanese. Also, in collaboration with other NGOs, we issued a total of 34 messages, including press releases and letters of request, on policies regarding aid to Myanmar and climate change countermeasures being taken by the Japanese public and private sectors.

#### **♦**Website

Difficulty keeping pace with the large number of issues occurring in the Mekong basin and making updates on them quickly, together with thoroughly updating our English website continue to be tasks for us. We continue to make use of Facebook and Twitter to help spread information.

#### **♦**Providing lecturers and publishing research

We sent our staff to give talks on Mekong River development, the environment, and ODA at lectures and seminars (see Appendix 2). In FY2022, staff had 14 lectures at universities and 7 public lectures including webinar.

#### **♦**Media outreach

The goal of our media outreach is not to attract coverage of Mekong Watch's activities, but to increase coverage of the development issues we are concerned about. Mekong Watch was involved in the creation of 24 media stories in this fiscal year.

\* Mekong Library: Previously opened to provide information Mekong Watch had gathered to the public, our library is closed for the time being. At our urging for information disclosure to civil society, many international aid organizations have started providing information on the Internet. For this reason, we determined that it was less necessary for us to disclose information we had gathered. We are accepting inquiries about individual items of documentation from the past.

#### D. Advocacy

Our advocacy has three objectives: (1) improve individual aid projects; (2) question development in the Mekong basin countries; and (3) encourage the Japanese government to reflect past experience in ODA and other policies and processes.

#### ◆Revision of JBIC/NEXI Guidelines for Environmental and Social Considerations

The consultation was completed, with public comments solicited, and Mekong Watch also submitted its views. The new Guidelines were published on May 5. The revision process is documented on the JBIC website.

Regarding revisions in the Guidelines for Confirmation of Environmental and Social Considerations

https://www.jbic.go.jp/ja/business-areas/environment/business.html

#### ◆Revising the Asian Development Bank's (ADB's) Energy Policies

In its new energy policy, the ADB is still looking to support large hydroelectric power plants. As a member of Asia's NGO network, we strongly urge the ADB to withdraw its support for large-scale hydroelectric power on the grounds that these power plants have devastating impacts and are not a solution to the climate crisis.

## ◆Revising the Asian Development Bank's (ADB's) Environmental and Social Safeguard Policies

The ADB held an on-line public hearing on various issues, including climate change and gender issues, in preparation for major revisions in its policies in 2024. We participated in the public hearing as an NGO in Asian countries, making recommendations for avoiding or mitigating the serious environmental and social impacts of large-scale development projects.

#### **♦**Revisions to the Development Cooperation Charter

The Japanese Ministry of Foreign Affairs announced on September 9 that it would be revising its Development Cooperation Charter, which puts forth its basic concept of official development assistance (ODA). However, the place and function of the Panel of Experts, which was established in a hurry for these revisions, are unclear, and progress is being made on these revisions despite insufficiencies in the process for reflecting the diverse views of civil society in the revisions remaining. In addition, since there have been many problems with insufficient verification and evaluation of ODA in the past, Mekong Watch collaborated with several other organizations to hold an "In-house meeting on revisions to the Development Cooperation Charter" in October, where we brought up issues. A draft of the new Charter will be released in FY2023 and public comments will be solicited, but it is unclear to what degree the Charter will reflect citizens' views.

#### **♦Improving individual projects**

We held meetings (detailed below) with JICA, the Ministry of Foreign Affairs (MOFA), and the Ministry of Finance (MOF) on individual aid projects, with the aim of pushing for improvements to problems we identified through our project monitoring activities. The agendas for our regularly held meetings with MOF can be found in Appendix 5.

# Appendices

Appendix 1

## Mekong Watch Seminars/Lectures April 2022 - March 2023

年月日	イベント名	テーマ・表題	講演者
2022/5/13	【#ミャンマー国軍の	・現地 NGO 等からの少数民族居住地域	木口由香、中尾恵
	資金源を断て】オンラ	での被害の報告	子、マイチン
	インセミナー「脅かさ	・タイ国境付近の状況、市民による支	(共催:#ミャン
	れるミャンマーの少数	援	マー国軍の資金源
	民族の命と暮らし 悪   化する人権状況の報	・チン州の状況 ・日本の市民として何ができるか	を断てキャンペーン、協力:日本ビ
	告」	「日本の市民として同かてきるが	ン、励力・ロ本し   ルマ救援センタ
			—)
2022/5/21	【報告会】ベトナム中	本調査および調査地について	吉井美知子、チャ
	南部の再生可能エネル	報告1:ベトナム、ニントゥアンの持	ンディンラム、タ
	ギーと石炭火力を考え	続可能な開発とは	インファン
	る	報告2:ベトナム中南部における電源	(共催:ベトナム
		開発と住民の生活環境への影響 報告3:ベトナム、ニントゥアン省・	国家大学ホーチミン市人文社会科学
		ゼントゥアン省のチャム人共同体にお	大学ベトナム東南
		ける農村開発の現状と問題点―先住チ	アジア研究所、沖
		ャム民族の視点から—	縄大学吉井研究
			室)
2022/8/19	【#ミャンマー国軍の	・最近のミャンマー情勢	木口由香
	資金源を断て】オンラ	・アニメーションビデオ上映	(共催:#ミャン
	インセミナー「日本勢   イェタグン・ガス田か	[#ミャンマー 国軍の資金源を断て イ ェタグン・ガス田プロジェクトからの	マー国軍の資金源   を断てキャンペー
	イェダグン・ガス田か   らの撤退、資金の流れ	エヌケン・ガス田プロジェグトからの   責任ある撤退を求めて]	を断しキャンペー
	は止まるのか」	貝はめるinx返と示めて]   https://www.youtube.com/watch?v=ohd	
	18 H & 0 0 % ]	z2FCr3Tk	
		・イェタグン・ガス田事業 - これまで	
		と今後の問題点	
		・#ミャンマー国軍の資金源を断て「日	
		本政府、ENEOS、三菱商事はイェタグ	
		ン・ガス田開発から責任ある撤退   ましょ 異々について	
2022/10/17	【院内集会】開発協力	を!」署名について ・ミャンマー・クーデターから見る	木口由香、波多江
2022/10/17	大綱の改定を考える院	・ミヤンマー・ケー)メールら先の   ODA	木口田音、波多江   秀枝、杉原浩司、
	内集会 - ODA が紛争	・フィリピンにおける人権侵害と ODA	今井高樹
	助長、環境破壊、人権	・軍への装備品供与をどう考えるか	(共催:国際環境
	侵害に使われないため	・侵食される非軍事原則	NGO FoE Japan
	15	・外務省との会合※事前に提出した質	協力:日本国際ボ
		問書に沿って、意見交換	ランティアセンタ
			— (JVC) 、武器
			<b> 取引反対ネットワ</b> <b> 一ク(NAJAT))</b>
2022/12/20	【#ミャンマー国軍の	│   ・防衛協力を止めた市民の動き	杉原浩司、木口由
	資金源を断て】 クー	・#ミャンマー国軍の資金源を断てキ	香
	デターから2年「日本	ャンペーンで獲得できたこと、残る課	 (共催:#ミャン
	とミャンマー 市民の	題	マー国軍の資金源
	繋がりから未来を考え		

	る」連続セミナー第2回「日本からの国軍支援を止める。市民からのアクション」		を断てキャンペー ン)
2023/1/28	【#ミャンマー国軍の デターから2年「市民の デターから2年「市民の がら2年「市民の 繋がりから未来を る」連続セミナー第4 回「日本からまな 回「日本りを届ける 会」	・フォトジャーナリスト「宇田有三」 さんによる写真のスライドショー ・報告 ・祈りのリレー ・共同声明「クーデターから2年 日 本政府は対ミャンマー政策の再構築 を」の報告と呼びかけ	キンオ へ ス
2023/2/3	【セミナー】日本政府の「GX戦略」はアジアの脱炭素化に貢献するのか?現地の声は	・インドネシアの脱炭素化と日本の支援の問題点 ・フィリピンにおけるガス開発と日本の官民の関係 ・アジアにおける気候変動対策と日本に期待すること	ドゥウィ・サウ ン、フセス・リー・ア ランセス・ピル (共催: 国際環境 NGO FoE Japan、 「環境・持続社 会」研究センター (JACSES)、 350. org Japan、 気候ネットワー ク)

連続講座「川と森とともに生きる球磨川流域の未来」第1回「『山が水を貯める力』について考える~森林保水力ってなに?~」等、計4回の開催に協力した。

Appendix 2

## Mekong Watch Lectures Organized by Others April 2022 - March 2023

左口口	担元 / 主 //	二 ¬ = 15		
年月日	場所/主催	テーマ・表題		
2022/5/11	オンライン/ビジネスと人権	ミャンマーでの日本企業投資におけるビジネスと		
	リソースセンター	人権に関する活動		
2022/5/29	アジア環境・エネルギー研究	ミャンマー・ガスパイプライン建設で何が起きて		
	機構発表	いたか		
2022/8/30	オンライン/JCA-NET	ミャンマー軍事政権の現状と私たちのできること		
2022/9/23	オンライン/Mekong	MAEW 23 September, 2022		
	Environmental Week (MAEW)	"Business beyond the crisis: Foreign		
	23	Investment in Myanmar Despite the Rights		
		Violations"		
		Japan's economic aid toward Myanmar		
2022/10/31	オンライン/Choose Life	なぜ今ミャンマーを伝えるのか? #久保田徹の即		
	Project	時解放を求めます		
2023/2/28	オンライン/日本国際ボラン	『軍政を支える日本のカネ ~クーデターから2		
	ティアセンター(JVC)	年のミャンマー』 世界の「いま」を現場からお		
		届けする #月刊 JVC #16		
2023/3/1	オンライン/地雷廃絶日本キ	なぜ日本で#ミャンマー国軍の資金源を断て なの		
	ャンペーン (JCBL)	か ミャンマーと日本:資金の流れから見る関係		
大学での講義:各大	学で計 14 回			

### Publications by Mekong Watch Staff April 2022 - March 2023

年月日	執筆・出演	テーマ・表題
2022 年 5 月	ヒューライツ大阪	ミャンマーの軍事クーデターから1年 ~ 日本 の課題
2022 年 12 月	地球の木会報	深刻度を増すミャンマー情勢、変わらない日本 政府

Appendix 4

### Media Articles/Programs Made with Mekong Watch Involvement April 2022 - March 2023

年月日	掲載紙名	テーマ・表題
2022/4/18	日刊まにら新聞	「海のアマゾン」破壊から撤退を 液化天然ガス開発計画で国
		内外 106 団体
2022/5/30	共同/NNA	ミャンマー不動産開発の撤退要請、市民団体
2022/5/31	オルタナ	ヤンゴンの都市開発に人権リスク、日本企業も加担か
2022/5/31	Mizzima	NGOs send letter to Japanese investors over companies
		supporting the Myanmar junta
2022/5/31	Burma News	NGOs send letter to Japanese investors over companies
	International	supporting the Myanmar junta (上記からの転載)
2022/6/2	日刊ベリタ	ミャンマー軍事クーデターから1年4ヶ月。日本の市民団体が
		首相官邸前で抗議
2022/6/9	環境金融研究機構	アジアの石炭火力発電事業の保険引き受け、日本の3大損保会
		社が主導。特にベトナムのブンアン2事業で。「保険引き受
		け・投融資停止方針」の『抜け穴』利用と、環境 NGO は批判
		(RIEF)
2022/6/9	朝日新聞	アジアの石炭火力、国内損保大手が多額の保険引き受け NGO
		調査
2022/6/18	Sustainable Japan	【日本】損保大手3社、東南アジアの石炭火力に損害保険を巨
		額提供。海外大手撤退の受け皿
	ESG Journal	損害保険大手3社、東南アジアの石炭火力に巨額の保険引受
2022/6/23	環境金融研究機構	外務省、バングラデシュ・マタバリ、インドネシア・インドラ
		マユの両石炭火力発電事業への政府開発援助(ODA)支援中止を
		発表。週末の G7 サミットを控え、日本への批判回避を目指す
2000 /0 /00	1 5 .1	(各紙)
	オルタナ	SOMPO が石炭企業の引受・投融資を停止、課題も
2022/7/14	東洋経済	「脱炭素」株主提案、ウクライナ危機で潮流に変化 政策かかわる
0000 /0 /01	1 6 .1	判断、投資家には不向きとの声
2022/9/21	オルタナ	「東京海上ホールディングスの脱化石を」環境 NGO が機関投資
0000 /0 /01	0 1 1 1	家に対話求める
2022/9/21	Sustainable Japan	【日本】環境 NGO、東京海上 HD への気候変動方針強化で株主へ
0000 /11 /1	±0 00 ±0 88	の要請書結果発表。1社はエンゲージメント明記
2022/11/1	朝日新聞	ODA、大綱改定で軍事利用が進む? NGO が懸念「ブレーキない」
2022/11/9	共同通信	化石燃料に「拠出 NO」デモ COP27 会場で、日本標的
2022/11/15	Newsweek	ウクライナ侵攻、もう1つの「厄災」アフリカ「資源争奪
		戦」の欺瞞に満ちた実態

2022/12/16	東京新聞	ODA「国益追求」色濃く、開発協力大綱を改定へ 有識者懇 が提言
2022/12/16	東京新聞	ラオス、マグサイサイ賞の社会活動家失踪 進展なき10年
2022/12/18	毎日新聞	社会活動家の「失踪」、東南アジアで相次ぐ 当局関与疑う家 族の訴え
2023/1/27	東京新聞	横河ブリッジ、ミャンマー国軍系企業に1億7000万円 欧米の 制裁対象に ODA の橋梁建設巡り支払い
2023/2/3	オルタナ	「アンモニア混焼は石炭の延命措置」、アジアの NGO が訴え
2023/3/2	PR Times	日本の「ゼロエミッション」戦略はグリーンウォッシュ アジア ゼロエミッション共同体閣僚会合を前に、世界 140 団体の市民 団体が書簡

### Appendix 5

### Meetings with Government Institutions April 2022 - March 2023

年月日	協議の名称など	提起したテーマ・問題
2022/7/20	NGO·外務省定期協議会	ミャンマーに対する新規有償資金協力と既存事 業の継続に関して
2022/9/6	財務省 NGO 定期協議	クーデター発生後のミャンマーにおける円借款 事業の継続、及びミャンマー・ヤンゴンでの複 合不動産開発・運営事業(通称 Y Complex) に対 する融資について

<sup>\*</sup>その他、ミャンマーに関して非公開の会合を行っています。

#### **Board of Directors**

[Directors:] [Auditor:] Fukuda, Kenji Representative Director Miki Ikeda

Higashi, Satomi Deputy Representative Director

Onizuka, Madoka Chase Kiguchi, Yuka

Kiguchi, Yuka Sakamoto, Yuki Shimizu, Noriko Shin'e, Toshihiko Doi, Toshiyuki Nagase, Riei [Advisor:] Matsumoto,Satoru

#### Staff

Endo, Satoko Policy Coordinator (full-time)
Kiguchi, Yuka Executive Director (full-time)
Doi, Toshiyuki Senior Advisor (full-time)

Akimoto, Yuki Consultant (part-time)

(Board, staff, interns as of March 31, 2023)

### 主な助成団体

McKnight Foundation

Ayus: Network of Buddhists Volunteers on International Cooperation

The Takagi Fund for Citizen Science
The Japan Fund for Global Environment

### 事 業 報 告 用

## 令和4年度 収支計算書 (その他事業が<u>ない</u>場合)

Mekong Watch

FY 2022 Financial Statements

特定非営利活動法人 メコン・ウォッチ (Unit:JPY) (単位:円)

		(Unit:JPY)	(単位:円)
_ ^	科 目 Items	金額 Amount	小計・合計 Total
(A)			
			269, 987
	正会員受取会費 General Member Membership Fee	209, 987	
	賛助会員受取会費 Supporting Member Membership Fee	60,000	
2	2 受取寄附金 Donation		231, 050
	受取寄附金 Donation	231, 050	
3	B 受取助成金等 Grant		20, 391, 653
	受取助成金 Grant	20, 391, 653	
4	↓ 事業収益 Operating Revenue		493, 009
	調査研究事業収益 Monitoring and Research	0	
	情報発信事業収益 Outreach	386, 602	
	政策提言事業収益 Advocacy	56, 800	
	委託収入 Contract Income	49, 607	
5	5 その他の収益 Other Revenue		1, 063, 968
	受取利息 Interest Income	3, 751	
	雑収入 Miscellaneous Income	791, 430	
	為替差益 Exchange Gain	268, 787	
経「	常 収 益 計 TOTAL REVENUE		22, 449, 667
【B)	経常費用Expenditure		
-			
	(1)調査研究活動事業 Monitoring and Research		16, 253, 791
	人件費 Staff Salary	6, 694, 252	
	プロジェクトモニタリング Project monitoring	6, 486, 918	
	先住民族若者のリーダーシップ養成 Capacity building of young indigenous leaders	833	
	ムン川生態系配慮型治水確立 Establishment of community-based sustainable	3, 071, 788	
	water resource management in the Mun River Basin in Thailand		
	(2)情報の発信や開発・環境教育活動事業 Outreach		1, 594, 476
	人件費 Staff Salary	1, 581, 256	
	ウェブサイト Website	13, 220	
	(3) 政策提言活動事業 Advocacy		1, 567, 219
	人件費 Staff Salary	1, 567, 219	
_	事業費計 Project Expenses TOTAL		19, 415, 486
2			1 050 010
	(1) 人件費 Staff Salary		1, 350, 646
	給与福利厚生費 Staff Salary and Welfare	1, 350, 646	1 500 007
	(2) その他経費 Other Expenses		1, 592, 007
	東京事務所 Tokyo Office	1 114 000	
	家賃・水道・光熱費 Office Rent and Utility	1, 114, 066	
	消耗品 Supplies	9, 238	
	器具備品費 Equipments	85, 409	
	年次会議費 Annual Meetings	0	
	会議費 Meetings	101 000	
	通信費 Telecommunications	101, 839	
	印刷費 Printing	160, 112	
	資料購入費 Reference Materials 国内旅費 Travel	0	
		110 040	
		112, 949	
	維費 Miscellaneous	8, 239	
	雜費 Miscellaneous 海外事務所雑費 Overseas Office Expenses	8, 239 155	
<u>.</u>	雜費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss	8, 239	2 042 652
	雜費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss 李理費計 Administration Expenses TOTAL	8, 239 155	2, 942, 653 22, 358, 130
経「	雜費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss 等理費計 Administration Expenses TOTAL 常費用計 TOTAL EXPENDITURE	8, 239 155	22, 358, 139
経 当	雜費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  等理費計 Administration Expenses TOTAL 常 費 用 計 TOTAL EXPENDITURE 朝 経 常 増 減 額 【A】—【B】 · · · ① Balance	8, 239 155	
経「	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss 等理費計 Administration Expenses TOTAL 常費用計 TOTAL EXPENDITURE 朝経常増減額【A】-【B】・・・① Balance 経常外収益 Non-recurring Revenue	8, 239 155	22, 358, 139
経 当	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  「理費計 Administration Expenses TOTAL 常 費 用 計 TOTAL EXPENDITURE 朝 経 常 増 減 額 【A】—【B】・・・① Balance 経 常 外 収 益 Non-recurring Revenue  固定資産売却益 Gain on Sale of Fixed Assets	8, 239 155	22, 358, 139
経 当	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss 等理費計 Administration Expenses TOTAL 常費用計 TOTAL EXPENDITURE 朝経常増減額【A】-【B】・・・① Balance 経常外収益 Non-recurring Revenue	8, 239 155	22, 358, 139
経 当 【C	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  [理費計 Administration Expenses TOTAL  中費用計 TOTAL EXPENDITURE  朝経常増減額【A】-【B】・・・① Balance  経常外収益 Non-recurring Revenue  固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years	8, 239 155	22, 358, 139
<u>経</u> 当 C	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  選理費計 Administration Expenses TOTAL	8, 239 155	22, 358, 139
経 当 【C	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  理理費計 Administration Expenses TOTAL  常 費 用 計 TOTAL EXPENDITURE  朝 経 常 増 減 額 【A】 — 【B】 ・・・① Balance  経 常 外 収 益 Non-recurring Revenue  固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years  常 外 収 益 計 Non-recurring Revenue TOTAL  経 常 外 費 用 Non-recurring Expenditure	8, 239 155	22, 358, 139
<u>経</u> 当 C	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  理理費計 Administration Expenses TOTAL  常 費 用 計 TOTAL EXPENDITURE  朝 経 常 増 減 額 【A】 - 【B】・・・① Balance  経 常 外 収 益 Non-recurring Revenue  固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years  常 外 収 益 計 Non-recurring Revenue TOTAL  経 常 外 費 用 Non-recurring Expenditure  固定資産売却損 Loss on Sales of Fixed Assets	8, 239 155	22, 358, 139
<u>経</u> 当 C	維費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  「理費計 Administration Expenses TOTAL  「費 用 計 TOTAL EXPENDITURE  明 経 常 増 減 額 【A】 - 【B】・・・① Balance  経 常 外 収 益 Non-recurring Revenue  固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years  「外 収 益 計 Non-recurring Revenue TOTAL  経 常 外 費 用 Non-recurring Expenditure  固定資産売却損 Loss on Sales of Fixed Assets 災害損失 Disaster Loss	8, 239 155	22, 358, 139
経 当 C E E	維費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  「理費計 Administration Expenses TOTAL  「費	8, 239 155	22, 358, 139 91, 528
経当 (C) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	雑費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  李理費計 Administration Expenses TOTAL  常 費 用 計 TOTAL EXPENDITURE  朝 経 常 増 減 額 【A】 — 【B】 ・・・① Balance  経 常 外 収 益 Non-recurring Revenue  固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years  常 外 収 益 計 Non-recurring Revenue TOTAL  経 常 外 費 用 Non-recurring Expenditure  固定資産売却損 Loss on Sales of Fixed Assets 災害損失 Disaster Loss 過年度損益修正損 Loss on Adjustment of Profit/Loss for Previous Fiscal Years  常 外 費 用 計 Non-recurring Expenditure TOTAL	8, 239 155 0	22, 358, 139 91, 528
経当 (C) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	維費 Miscellaneous 海外事務所維費 Overseas Office Expenses 為替差損 Exchange Loss  等理費計 Administration Expenses TOTAL 常 費 用 計 TOTAL EXPENDITURE 朝 経 常 増 減 額 【A】 — 【B】 ・・・① Balance 経 常 外 収 益 Non-recurring Revenue 固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years 常 外 収 益 計 Non-recurring Revenue TOTAL 経 常 外 費 用 Non-recurring Expenditure 固定資産売却損 Loss on Sales of Fixed Assets 災害損失 Disaster Loss 過年度損益修正損 Loss on Adjustment of Profit/Loss for Previous Fiscal Years 常 外 費 用 計 Non-recurring Expenditure TOTAL 朝 経 常 外 増 減 額 【C】 — 【D】 ・・・② Non-recurring Balan	8, 239 155 0	22, 358, 139 91, 528
経当 (C) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	維費 Miscellaneous 海外事務所維費 Overseas Office Expenses 為替差損 Exchange Loss  等理費計 Administration Expenses TOTAL 常 費 用 計 TOTAL EXPENDITURE  朝 経 常 増 減 額 【A】 — 【B】 ・・・① Balance 経 常 外 収 益 Non-recurring Revenue 固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years  常 外 収 益 計 Non-recurring Revenue TOTAL 経 常 外 費 用 Non-recurring Expenditure 固定資産売却損 Loss on Sales of Fixed Assets 災害損失 Disaster Loss 過年度損益修正損 Loss on Adjustment of Profit/Loss for Previous Fiscal Years 常 外 費 用 計 Non-recurring Expenditure TOTAL 朝 経 常 外 増 減 額 【C】 — 【D】 ・・・② Non-recurring Balar 計 当 期 正 味 財 産 増 減 額 ① +・・③ Net Increase	8, 239 155 0	22, 358, 139 91, 528
経当 (C) (A) (A) (A) (A) (A) (A) (A) (A) (A) (A	維費 Miscellaneous 海外事務所維費 Overseas Office Expenses 為替差損 Exchange Loss  等理費計 Administration Expenses TOTAL 常 費 用 計 TOTAL EXPENDITURE 朝 経 常 増 減 額 【A】 — 【B】 ・・・① Balance 経 常 外 収 益 Non-recurring Revenue 固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years 常 外 収 益 計 Non-recurring Revenue TOTAL 経 常 外 費 用 Non-recurring Expenditure 固定資産売却損 Loss on Sales of Fixed Assets 災害損失 Disaster Loss 過年度損益修正損 Loss on Adjustment of Profit/Loss for Previous Fiscal Years 常 外 費 用 計 Non-recurring Expenditure TOTAL 朝 経 常 外 増 減 額 【C】 — 【D】 ・・・② Non-recurring Balan 計 当 期 正 味 財 産 増 減 額 ① +② ・・・③ Net Increas 法人税、住民税及び事業税 ・・・④ Corporate tax, resident tax, and business tax	8, 239 155 0	22, 358, 139 91, 528
経当 (C) (A) (B) (C) (B) (C) (C) (C) (C) (C) (C) (C) (C	維費 Miscellaneous 海外事務所雑費 Overseas Office Expenses 為替差損 Exchange Loss  理費計 Administration Expenses TOTAL  曹 貴 用 計 TOTAL EXPENDITURE  朝 経 常 増 減 額 【A】 — 【B】 ・・・① Balance  経 常 外 収 益 Non-recurring Revenue  固定資産売却益 Gain on Sale of Fixed Assets 過年度損益修正益 Earnings on Adjustment of Profit/Loss for Previous Fiscal Years  常 外 収 益 計 Non-recurring Revenue TOTAL  経 常 外 費 用 Non-recurring Expenditure  固定資産売却損 Loss on Sales of Fixed Assets 災害損失 Disaster Loss 過年度損益修正損 Loss on Adjustment of Profit/Loss for Previous Fiscal Years  常 外 費 用 計 Non-recurring Expenditure TOTAL  朝 経 常 外 増 減 額 【C】 — 【D】 ・・・② Non-recurring Balan  朝 新 正 味 財 産 増 減 額 ① +② ・・・③ Net Increas  法人税、住民税及び事業税 ・・・④ Corporate tax, resident tax, and business tax 前期繰越正味財産額 ・・・⑤ Net Worth Carried From the Previous Fiscal Year	8, 239 155 0	22, 358, 139 91, 528

### 事 業 報 告 用

## 令和4年度 貸借対照表

FY2022 Balance Sheet

Mekong Watch

特定非営利活動法人 メコン・ウォッチ Unit:JPY

	科 目	Items	金	額 Amount	小計・		it:JPY Total
[A]	資産の部 Assets	1 como	312	ng Amount	-3 41	<u> </u>	TOTAL
1	流動資産 Current Assets						
	現金預金 Cash and cash equivalents			20, 258, 521			
	未収金 Accounts receivable			1, 078, 224			
	立替金 Advances paid			1, 0.0, 22	5		
	I I I I I I I I I I I I I I I I I I I			`			
流	動資産合計 ・・・① Current Assets TOTAL					21.	336, 745
2	_ 固定資産 Fixed Assets						
	(1) 有形固定資産 Tangible Fixed Assets						
	( ) IIII EXCENT TANGENT TO THE MESSES						
	(2)無形固定資産 Intangible Fixed Assets						
	(3) 投資その他の資産 Investments and Oth	er Assets					
	保証金 Guarantee deposit			500, 000	)		
				,			
固	上資産合計 ・・・② Fixed Assets TOTAL						500,000
[A]	資 産 合 計 ①+② TOTAL ASSETS					21	836, 745
[ <u>B</u> _							
1	流動負債 Current Liabilities						
	Litt A						
	未払金 Accounts payable			(	·		
	前受金 Advance payments received			3, 105, 298			
	預り金 Deposits			143, 332	2		
:*		TAI				2	240 620
	<u>動負債合計 ・・・③ Current Liabilities TO</u>	IAL				ა,	248, 630
2	固定負債 Fixed Liabilities						
E I	L 定負債合計 ・・・④ Fixed Liabilities TOTAN						^
	<u>定負債合計 ・・・④ Fixed Liabilities TOTA</u> i 合 計 ③+④ Liabilities TOTAL	-				2	248, 630
<u>貝 頂</u> 【B-						٥,	Z40, USU
나무=		com the Provious Fiscal	Voor			10	106 597
	前期繰越正味財産額 Net Worth Carried Fr 当期正味財産増減額 Net Increase/Decrease	om the rrevious riscal	rear			10,	496, 587
正 味		se				10	91, 528 <b>588</b> , <b>115</b>
工 坏	NO /生 ロ il Net Worth IDIAL					10,	J00, I13
[B]	負債及び正味財産合計【B-1】+【B-2】TC	TAL LIABILITIES AND NE	T WORTH			21,	836, 745
_							•

### Audit Report

I have audited the FY2022 (April 1, 2022 - March 31, 2023) financial reports of Mekong Watch, an incorporated non-profit organization (NPO) in Japan.

The audit was conducted in accordance with the Accounting Standard of NPOs in Japan. I acknowledge that Mekong Watch's activities were conducted appropriately and that its financial statements and balance sheet were prepared according to legal principles.

Also, I hereby note that upon auditing, an Audit Checklist for NPOs, designed to review internal procedures of the financial management of NPOs in Japan and overseas was also used. These checkpoints include, 1) whether the organization abided by spending procedure rules, 2) whether personnel expenses were paid according to the rules and legally required records were kept, and 3) evidence of expenses were appropriately filed and stored. I performed a review those points including and found no violation of rules or particular instances to report.

Thus, I hereby acknowledge that the organization's internal control this fiscal year was acceptable.

May 23 2023

nike Skeda

Miki Ikeda

Auditor

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