### Review Report

### (Sample)

To the Chairperson of the Management Committee

The Nippon Foundation Fund for Japanese Language Education Program (NF-JLEP)

***ABC*** University

We have reviewed the accompanying Statement of Financial Position of ***ABC*** University regarding the Nippon Foundation Fund for Japanese Language Education Program (the “Program”) as of March 31, 2021, and the related Statement of Activities for the financial year then ended. These financial statements are the responsibility of the Program’s managers. Our responsibility is to express an opinion on these financial statements based on our review.

We conducted our review in accordance with the NF-JLEP Operation Manual dated July 2021. Those procedures require that we plan and perform a review to obtain reasonable assurances that the financial statements are free of material misstatement. A review includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Program as of March 31, 2021, and the results of its operations for the year then ended in accordance with the NF-JELP Operation Manual dated July 2021.

[Name and Signature of Reviewer]

(Name) John Smith, Financial Expert

Date Signature