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This document is an English translation of the Finnish auditor's report. Only the Finnish version of the report is legally binding.

AUDITOR'S REPORT

To the Board of Directors of foundation Kirkon Ulkomaanavun säätiö sr

We have audited the accounting records, the financial statements, the report of the Board of Directors, and the administration of foundation Kirkon Ulkomaanavun säätiö sr for the year ended 31 December, 2015. The financial statements comprise the consolidated balance sheet, income statement and notes to the consolidated financial statements, as well as the parent foundation's balance sheet, income statement and notes to the financial statements.

Responsibility of the Board of Directors

The Board of Directors is responsible for the preparation of financial statements and report of the Board of Directors that give a true and fair view in accordance with the laws and regulations governing the preparation of the financial statements and the report of the Board of Directors in Finland. The Board of Directors is responsible for the appropriate arrangement of the control of the foundation's accounts and finances, and shall see to it that the accounts of the foundation are in compliance with the law and that its financial affairs have been arranged in a reliable manner.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statements, on the consolidated financial statements and on the report of the Board of Directors as well as on matters required by the Foundations Act based on our audit. The Auditing Act requires that we comply with the requirements of professional ethics. We conducted our audit in accordance with good auditing practice in Finland. Good auditing practice requires that we plan and perform the audit to obtain reasonable assurance about whether the financial statements and the report of the Board of Directors are free from material misstatement, and whether the members of the Board of Directors are guilty of an act or negligence which may result in liability in damages towards the foundation or have violated the Foundations Act or the rules of the foundation.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements and the report of the Board of Directors. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the foundation's preparation of financial statements and report of the Board of Directors that give a true and fair view 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 foundation's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements and the report of the Board of Directors.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on the financial statements and on the report of the Board of Directors

In our opinion, the financial statements and the report of the Board of Directors give a true and fair view of both the consolidated and the parent foundation's financial performance and financial position of the foundation in accordance with the laws and regulations governing the preparation of the financial statements and the report of the Board of Directors in Finland. The information in the report of the Board of Directors is consistent with the information in the financial statements.



Other statements based on law

The foundation's financial statements and report of the Board of Directors include information that is material to the evaluation of compliance to the provisions in the bylaws regarding the purpose and forms of activity of the foundation. The fees and compensation paid by the foundation to the organs of the foundation can be considered to be within a normal range.

Helsinki 22 March, 2016

KPMG OY AB
Heidi Vierros
Authorized Public Accountant