

Assurance report

To: Shareholders, Supervisory Board and Executive Board of Deloitte Holding B.V.

Engagement

We have performed an assurance engagement in accordance with Standard 3410, 'Assurance standard relating to social reports'. Our assurance engagement aimed to obtain reasonable assurance that the information in the sustainability report 2008/2009 of Deloitte Holding B.V. is, in all material respects, a reliable and adequate representation of the policy, activities, events and performance with respect to sustainability during 2008/2009.

Criteria

We assessed the sustainability report 2008/2009 against the Sustainability Reporting Guidelines (G3) published by the Global Reporting Initiative, the Guide to sustainability reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and Deloitte Holding B.V.'s own reporting policies. We believe that these criteria are suitable for our assurance engagement.

The management's responsibility

Management is responsible for the preparation of the report and the information therein in accordance with the criteria mentioned above. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation of a sustainability report that is free of material misstatements, selecting and applying appropriate reporting policies that include the GRI reporting principles and using measurement methods and estimates that are reasonable in the circumstances. The choices made by management, the scope of this report and the reporting policy, including any inherent limitations that could affect the reliability of information, are set out on page three of the report.

The auditor's responsibility

Our responsibility is to express a conclusion with regard to the sustainability report based on the engagement described above. An audit is aimed at obtaining a reasonable level of assurance for our conclusions. We performed our procedures in accordance with Dutch law and the requirements set out therein with respect to the independence of assurance team members.

We have performed all the procedures deemed necessary to obtain the evidence that is sufficient and appropriate to provide a basis for our conclusions. Our main procedures were:

- Assessing the acceptability and consistent application of the reporting principles used, and the significant estimates and calculations made in preparing the sustainability report 2008/2009;
- Assessing whether all relevant topics have been addressed;

- Auditing the reliability of the information in the sustainability report 2008/2009 of Deloitte Holding B.V. by:
 - Obtaining an understanding of the sector and the relevant sustainability issues specific for the organisation;
 - Obtaining an understanding of the design and operation of the systems and methods used to collect and process the reported information, including the consolidation process;
 - Identifying inherent risks relating to the reliability of the information and investigating the extent to which these risks are limited by internal controls;
 - Assessing the concerning internal controls for their operating effectiveness, insofar as this was relevant for our assurance engagement;
 - Perform based on a risk analysis further procedures related to the quantitative and descriptive information in the report, by a combination of:
 - Interviews with relevant staff on strategy, policy, communication and management combined with document analysis to substantiate the related descriptive information in the report;
 - Quantitative analyses to assess the quantitative data;
 - Reconciliations with audited financial statements and underlying environmental and social data systems;
 - Detailed checks of the data themselves on a test basis, using internal and external sources of information to substantiate the reliability of the information provided;
- Evaluating the sufficiency of the sustainability report 2008/2009 of Deloitte Holding B.V. and its overall presentation against the criteria mentioned above.

Conclusions

Based on our procedures performed to obtain a reasonable assurance and taking into account the choices made by Deloitte Holding B.V. as reflected in the reporting policy, we believe that the information in the sustainability report 2008/2009 of Deloitte Holding B.V., in all material respects, provides a reliable and sufficient representation of the policy, activities, events and performance with respect to sustainability during 2008/2009, in accordance with the Sustainability Reporting Guidelines issued by the Global Reporting Initiative, the Guide to sustainability reporting of the Dutch Accounting Standards Board (Raad voor de Jaarverslaggeving) and the documented reporting policy of Deloitte Holding B.V.

Rotterdam, 29 July 2009

Ernst & Young Accountants LLP
signed D.A. de Waard