

Ernst & Young Accountants LLP
Boompjes 258
3011 XZ Rotterdam, The Netherlands
P.O. Box 2295
3000 CG Rotterdam, The Netherlands
Tel.: +31 (0) 10 - 406 8888
Fax: +31 (0) 10 - 406 8889
www.ey.nl

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

Assurance report

Introduction

Deloitte Holding B.V. has converted data from the financial statements 2008/2009 of Deloitte Holding B.V., which were audited by Ernst & Young Accountants LLP, into a XBRL instance document and intends to publish this instance document on its website. Deloitte Holding B.V. has used the Chamber of Commerce report 'Balansmodel B, W&V model E (categoriale indeling), kasstroomoverzicht indirect' (rpt-kvk-balansb-wve-kasstroomi-2008.xsd), which is part of the 2009 version of the Dutch Taxonomy.

We have examined whether the data contained in the instance document 'Deloitte_Annual_Report_2008-2009_XBRL.xml', was correctly derived from the financial statements 2008/2009 of Deloitte Holding B.V. For this purpose we also have examined whether the data contained in the instance document was correctly tagged in accordance with the Chamber of Commerce report mentioned above.

Management is responsible for the preparation of the instance document. Our responsibility is to provide an assurance report on the instance document.

Inherent limitations

The instance document contains part of the data which is incorporated in the financial statements of Deloitte Holding B.V. For a better understanding of the company's financial position and results and the scope of our audit of the financial statements, we emphasize that the data contained in the instance document should be used in conjunction with the unabridged financial statements, from which the instance document was derived, and our unqualified auditor's report thereon dated 29 July 2009.

An important characteristic of XBRL is the fact that multiple presentations of a XBRL instance document are possible, without a single one presentation being the 'normative' or 'default' presentation. The Chamber of Commerce report mentioned above (although part of the Dutch Taxonomy) is only one of many possible presentations of the data contained in the instance document. Our audit and our conclusion are limited to this presentation.

We want to draw your attention to the fact that the 2009 version of the Dutch Taxonomy is a so called 'authoritative' taxonomy, because the governmental agencies involved with this taxonomy have stated this taxonomy is compliant with Dutch legislation. For this reason, we have used the 2009 version of the Dutch Taxonomy and the Chamber of Commerce report mentioned above as suitable criteria for this assurance engagement.

Scope

We conducted our examination in accordance with Dutch law, including Standard 3000 'Assurance engagements other than audits or reviews of historical financial information'. This law requires that we plan and perform our examination to obtain reasonable assurance whether the data contained in the instance document, in all material respects, has been correctly derived from the unabridged financial statements and correctly tagged in accordance with the Chamber of Commerce report. An assurance engagement includes examining appropriate evidence on a test basis.

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

Conclusion

Based on our examination, we conclude that the data contained in the instance document 'Deloitte_Annual_Report_2008-2009_XBRL.xml' was correctly derived from the financial statements 2008/2009 of Deloitte Holding B.V. and that the data contained in the instance document was correctly tagged in accordance with the Chamber of Commerce report 'Balansmodel B, W&V model E (categoriale indeling), kasstroomoverzicht indirect' (rpt-kvk-balansb-wve-kasstroomi-2008.xsd).

Other matters

The instance document contains additional data that is not part of the Chamber of Commerce Report 'Balansmodel B, W&V model E (categoriale indeling), kasstroomoverzicht indirect'. This data is contained in so-called 'footnotes' and explains specific fact values and gives additional information on the tagging performed. The way these footnotes are used, is allowed by the Chamber of Commerce rules regarding the way that an instance document should be constructed for maximum interoperability (the 'KvK-FRIS' guidelines). However, FRIS guidelines indicate data in footnotes may be ignored. Therefore using the instance document in a 'KvK-FRIS compliant' environment may result in losing the information contained in footnotes. Our opinion is not qualified in respect of this matter: we have verified that the data contained in footnotes is not contra dictionary to the financial statements 2008/2009 of Deloitte Holding B.V.

We have pre-computed a MD5 checksum to uniquely identify the version of the instance document 'Deloitte_Annual_Report_2008-2009_XBRL.xml' we have examined. MD5 checksums are widely used for this purpose. Using common utilities, users can compare the checksum of the downloaded XBRL file with the following pre-computed MD5 checksum: 3b55f8cbf57e41f04c04240bf0c2e31a.

Rotterdam, 20 October 2009

Ernst & Young Accountants LLP

signed by drs. J.F.M. Kamphuis RA

signed by prof.dr. J.P.J. Verkruijsse RE RA